

San Jacinto County Appraisal District



**2022
ANNUAL
REPORT**

Mission Statement

The mission of the San Jacinto County Appraisal District is to serve the citizens, property owners and taxing units of San Jacinto County with the highest standards of professionalism, integrity, and respect. We will uphold these standards by timely producing an accurate, complete, and equitable appraisal roll in compliance with the laws of the State of Texas.

We expect excellence in the services that we provide and recognize that excellence shall be achieved through individual and team effort on the part of well-trained, motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change that is essential to effectively perform in a constantly changing society.

We are also committed to earn and keep the public's trust and confidence in the work we perform, striving to provide quality services and demonstrating a professional attitude.

The San Jacinto County Appraisal District's goals are:

- Appraiser property at market value in a fair, equal, and uniform manner, adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.
- Administer exemptions and special use valuation in a fair, equal, and uniform manner.
- Be diligent and proficient in maintaining records on valuation, deed changes, and mapping.
- Operate at the least expense to taxpayers without compromising quality.
- Provide excellent customer service that is accessible, responsive, and transparent.

This professional attitude will include:

1. Always being respectful and courteous
2. Communicating with understandable language
3. Being honest with the people we meet
4. A willingness to correct errors to the extent allowed by law
5. Respecting the taxpayer or entities concerns or problems
6. Providing comprehensive and accurate information
7. Treat everyone in the manner you would like to be treated

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Introduction

This report serves as the official annual operations report for the year 2022 for San Jacinto County Appraisal District, located at 99 Slade Street Coldspring, Texas 77331.

The San Jacinto County Appraisal Districts mission is to discover, list and appraise property by administering the laws and guidelines established under the property tax system and set forth by:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The Uniform Standards of Professional Appraisal Practice (USPAP)
- The International Association of Assessing Officers (IAAO)

This report has been drafted in compliance with the International Association of Assessing Officers (IAAO) Standards on Public Relation, section 6.5: Annual Reports. This report summarizes in brief the appraisal activities for the year 2022 including but not limited to: number & type of accounts the district manages, overall market and taxable value, exemptions and value loss, and protest summary. A copy of this report can be obtained in person from the District's Office at the aforementioned address, or from the District's Website at www.sjcad.org.

San Jacinto County Appraisal District is a political subdivision of the State of Texas. Appraisal districts were formed by the Texas Legislature in 1979 as part of a change designed to standardize the administration of local property taxes. Senate Bill 621, or the "Peveto Bill", was named for Rep. Wayne Peveto from Orange, Texas and formed the foundation of our current property tax system. Before 1979, each taxing entity appraised all properties within their boundaries, meaning your property could (and usually did) have widely varied appraised values for the school district, the county, the city, and other taxing entities.

The Appraisal District is governed by a six-member board of directors. Five members who appointed by the taxing entities who are entitled to vote and the county tax assessor/collector who serves as a non-voting member. They are responsible for setting policies and for hiring the Chief Appraiser. The Chief Appraiser is responsible for managing the district's administrative and appraisal operations. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year.

General Information

Ad Valorem Tax System

The property assessment system is a complex and technical profession vital to the financial health of local government. The district's principal task is to identify and appraise all taxable property within its jurisdiction and administer exemptions. Currently, the District maintains an appraisal roll with taxable property within San Jacinto County's territory, which collectively creates a tax base that taxing jurisdictions utilize to collect their revenue for daily operations and public services. The district is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser,
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and
- both the seller and buyer seek to maximize their gains, and neither is able to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83), and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

Appraisal Roll Data

The district is responsible for establishing, maintaining, and appraising approximately 45,021 accounts, 571 square miles in the East Texas Timberland Region, 11.5 percent of San Jacinto County is in the Sam Houston National Forest. Data collected includes property characteristics, ownership, and exemption information. Property characteristic data on new construction is updated through an annual field review. Existing property data is maintained through a field review prioritized by our reappraisal plan. Sales are routinely validated; however, numerous sales are validated as part of the new construction and data review field activities. General trends, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and seller, university research centers, and market data.

Shared Appraisal District Boundaries

The district ownership and property data information are routinely exchanged with neighboring appraisal districts who have overlapping taxing jurisdictions. Appraisers from adjacent appraisal districts discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions, and other administrative data.

Performance Test

According to Chapter 5 of the Texas Property Tax Code (TPTC) and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Assistance Division (PTAD) conducts a property value study (PVS) of each Texas school district and appraisal district at least once every two years.

As a part of this study, the code also requires the Comptroller to: apply appropriate standard statistical analysis techniques to data collected as part of the study of school district taxable values (PVS); review each appraisal district's appraisal standards, procedures, and methodology to determine compliance with generally accepted appraisal standards and practices (MAP review); test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study include stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category.

The Texas Property Tax Classification Guide:

- A Real Property: Single-Family Residential
- B Real Property: Multifamily Residential
- C1 Real Property: Vacant Lots and Tracts
- D1 Real Property: Qualified Agricultural Land
- D2 Real Property: Improvements on Qualified AG Land
- E1 Real Property: Rural Land, Not qualified for open-space land appraisal, and Improvements
- F1 Real Property: Commercial
- F2 Real Property: Industrial (Manufacturing)
- G1 Real Property: Oil, Gas and Other Minerals
- J1 Water Systems
- J2 Gas Distribution System
- J3 Electric Company (Including Co-Op)
- J4 Telephone Company (Including Co-Op)
- J5 Railroad
- J6 Pipeline Company
- J7 Cable Television Company
- J8 Other Utilities
- J9 Railroad Rolling Stock
- L1 Personal Property: Commercial
- L2 Personal Property: Industrial (Manufacturing)
- M1 Mobile Homes
- O Real Property: Residential Inventory
- S Special Inventory
- X Totally Exempt Property

Personnel

The Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations, including the planning, organizing, directing and controlling of the business support functions related to human resources, budget, finance, records management, purchasing, information, assistance to property owners, and hearings support. She is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, minerals, and industrial.

The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation. The Act requires appraisers to successfully complete a series of educational courses towards certification and designation as a Registered Professional Appraiser (RPA). To obtain an RPA designation, appraisers must effectively complete the course requirements within five years from the date of registration. Once an appraiser has certified as an RPA they must recertify on a biannual basis. Each two-year recertification period must include no less than 30 hours of continuing education credit (CE), and must include two hours of ethics training, 3.5 hours of USPAP and a law and rule update course set by the state legislature. The district currently employs 3 certified RPA's.

Types and Use of Properties

All property in the district’s records is classified and assigned to one property category as established by the Comptroller’s office. Listed below are each property category and the type of property found within each category. The additional charts detail the number of parcels in the major categories in San Jacinto County and the parcel count by taxing jurisdiction.

A	Real Property: Single-Family Residential	9,589
B	Real Property: Multifamily Residential.....	9
C1	Vacant Lots	12,471
D1	Qualified Open-Space Land.....	3,117
D2	Improvements on Qualified Open Space	646
E	Rural Land, Non-Qualified Open Space.....	9,492
F1	Real Property: Commercial	566
F2	Industrial and Manufacturing Real.....	5
G1	Real Property: Oil, Gas and Other Minerals	4,174
J1	Water Systems	9
J2	Gas Distribution System.....	3
J3	Electric Company (Including Co-Op)	21
J4	Telephone Company (Including Co-Op)	24
J5	Railroad.....	3
J6	Pipelines.....	65
J7	Cable Television Company	11
J8	Other Utilities.....	10
J9	Railroad Rolling Stock.....	1
L1	Personal Property: Commercial.....	491
L2	Industrial and Manufacturing Personal Property	91
M1	Mobile Homes	2,435
O	Real Property: Residential Inventory	665
S	Special Inventory.....	2
X	Totally Exempt Property	2,930

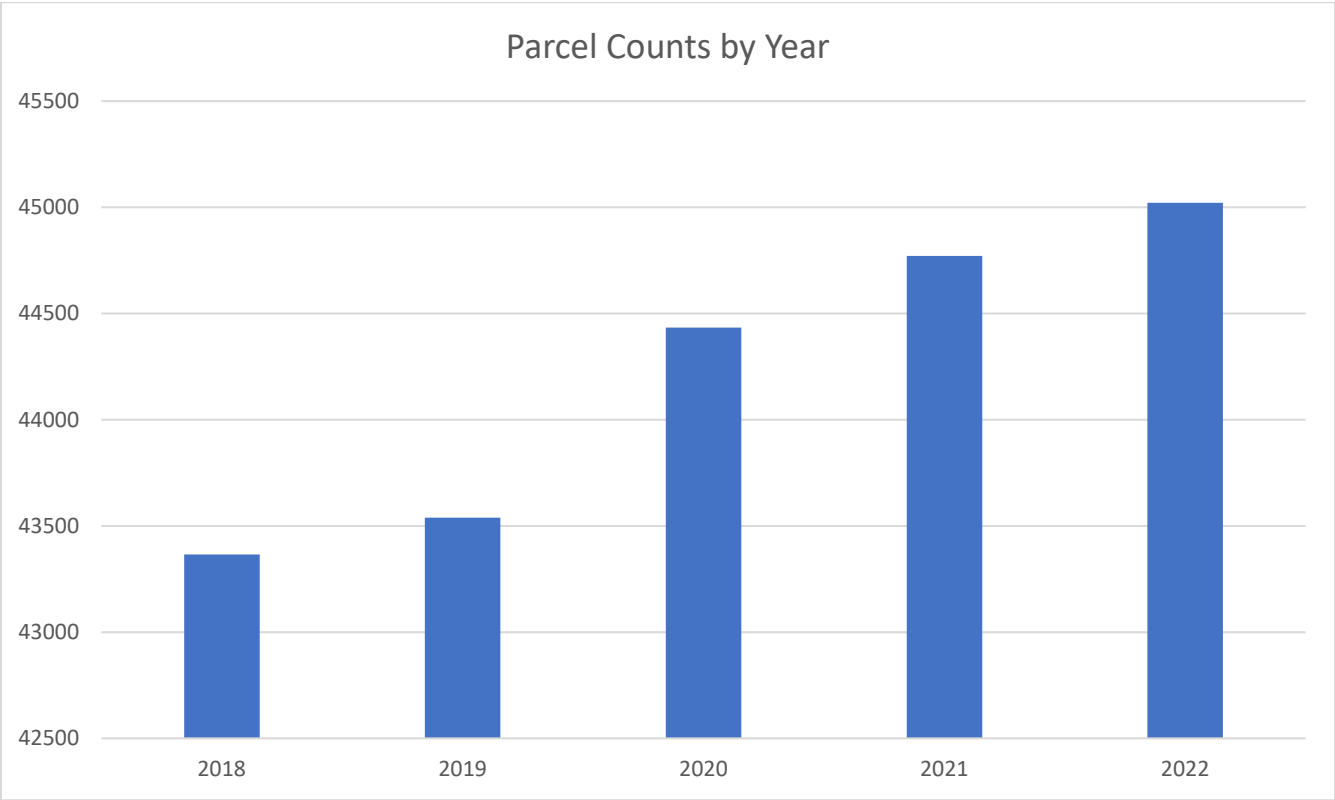
(Some parcels will fall into multiple categories)

Taxing Entities	2022 Total Parcels
San Jacinto County	45,021
San Jacinto County Special Road & Bridge	45,021
San Jacinto County Lateral Road	45,021
Emergency Service District	42,886
Lone Star College-Kingwood	739
City of Shepherd	1,946
Coldspring Oakhurst ISD	28,318
Shepherd ISD	12,996
Cleveland ISD	3,007
Willis ISD	740
Waterwood MUD	2,129
Cape Royale MUD	1,608
City of Cleveland	8

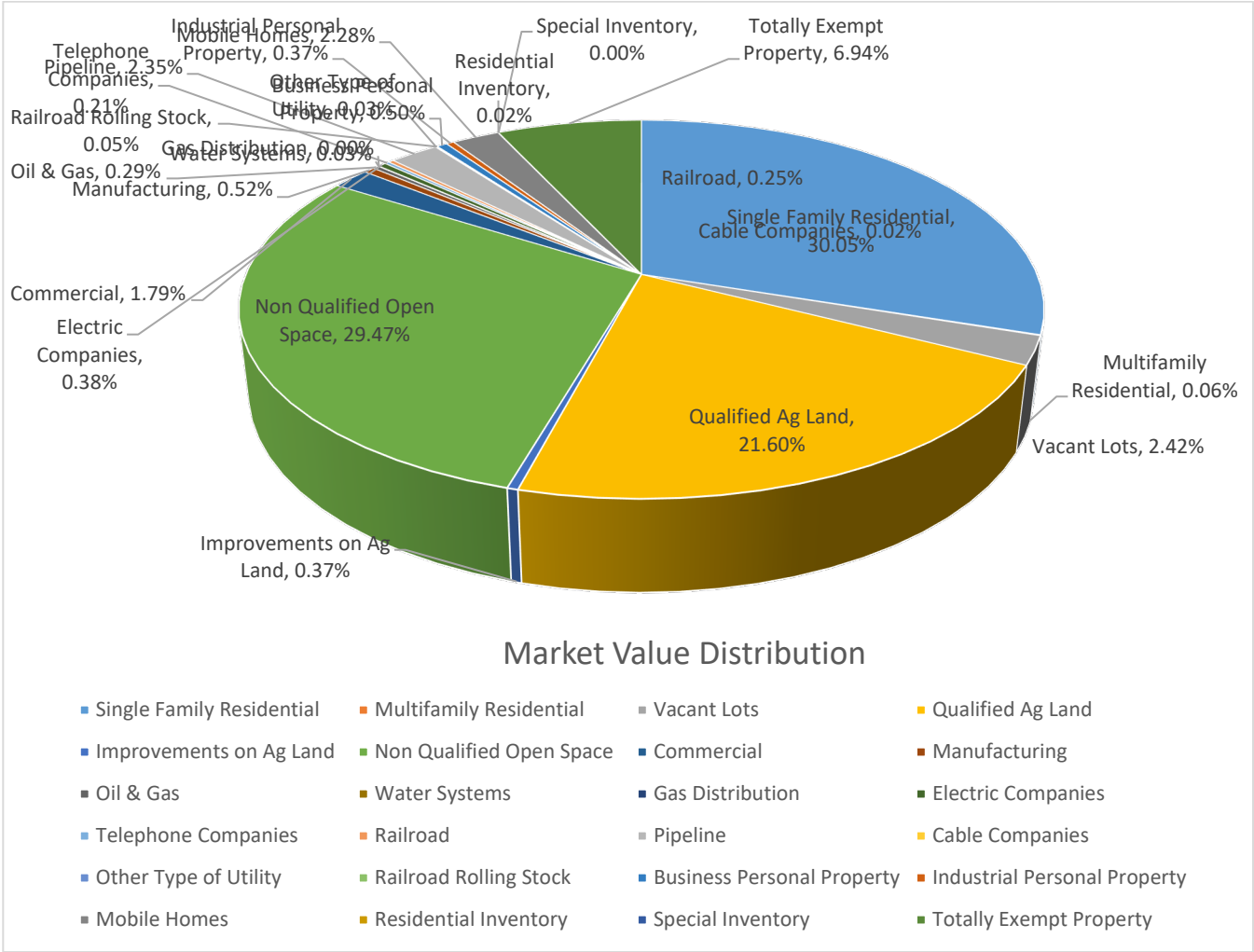
As of Certification* July 2022

Net Taxable Value by Entity

Taxing Entity	Value
San Jacinto County	\$2,880,103,646
San Jacinto County Special Road & Bridge	\$2,880,103,646
San Jacinto County Lateral Road	\$2,870,117,109
Emergency Service District	\$2,789,837,403
Lone Star College-Kingwood	\$81,798,602
City of Shepherd	\$115,991,486
Coldspring Oakhurst ISD	\$1,967,506,089
Shepherd ISD	\$639,547,161
Cleveland ISD	\$199,606,170
Willis ISD	\$82,177,286
Waterwood MUD	\$83,114,931
Cape Royale MUD	\$270,696,079
City of Cleveland	\$30,154



The 2022 market value distribution by category illustrates that the top three categories are Residential, Qualified Ag Land, Timber & Non-Qualified Open Space. The residential sector represents approximately 30.05 % of the district’s market value.



2021-2022 Category Increases/Decreases

Category	2021	2022	Increase/Decrease
Single Family Residential	\$1,183,297,031	\$1,409,886,644	19.15%
Multifamily Residential	\$2,975,735	\$2,716,579	-8.71%
Vacant Land	\$93,897,030	\$113,442,926	20.82%
Qualified Ag Land	\$913,847,825	\$1,013,341,350	10.89%
Imps on Qualified Ag Land	\$17,023,057	\$17,510,688	2.86%
Non-Qualified Ag Land	\$1,157,999,354	\$1,382,771,611	19.41%
Commercial	\$72,476,462	\$84,170,896	16.14%
Manufacturing	\$24,393,440	\$24,529,480	0.56%
Oil Gas & Minerals	\$7,284,584	\$13,519,169	85.59%
Water Systems	\$1,122,330	\$1,178,450	5.00%
Gas Distribution System	\$104,000	\$119,000	14.42%
Electric Companies	\$17,236,200	\$17,959,190	4.19%
Telephone Companies	\$9,806,730	\$9,862,920	0.57%
Railroad	\$11,011,420	\$11,785,430	7.03%
Pipeline	\$110,554,520	\$110,252,590	-0.27%
Cable Company	\$967,570	\$1,029,570	6.41%
Other Type of Utility	\$1,223,760	\$1,568,130	28.14%
Railroad Rolling Stock	\$2,157,450	\$2,157,450	0.00%
Business Personal Property	\$22,818,830	\$23,392,830	2.52%
Industrial Personal Property	\$17,237,400	\$17,402,660	0.96%
Mobile Homes	\$101,609,293	\$106,976,187	5.28%
Residential Inventory	\$1,065,247	\$928,350	-12.85%
Special Inventory	\$6,110	\$14,660	139.93%
Totally Exempt Property	\$302,537,335	\$325,559,349	7.61%
Totals	\$4,072,652,713	\$4,692,076,109	15.21%

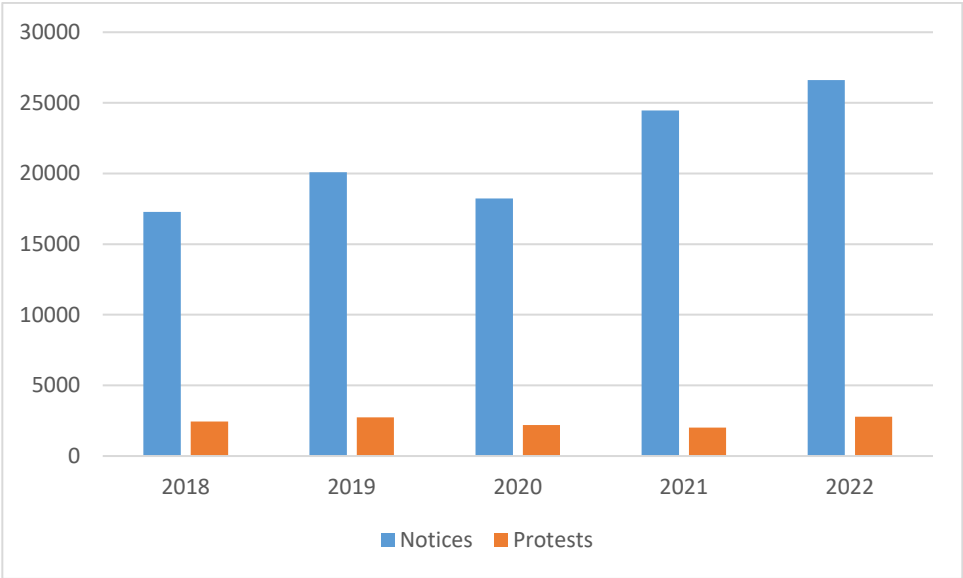
The primary reason for most increases was due to the updating of the district's cost schedules & land tables.

The district measures the appraisal level and uniformity of residential properties using appraisal to sale ratio of arms-length sales. The appraisal to sales ratio is calculated by dividing the appraised value by the sales price of the property. Appraisal level statistics include the calculation of the mean, median and aggregate (weighted) mean of the appraisal to sales ratio of the sample population of qualified sales.

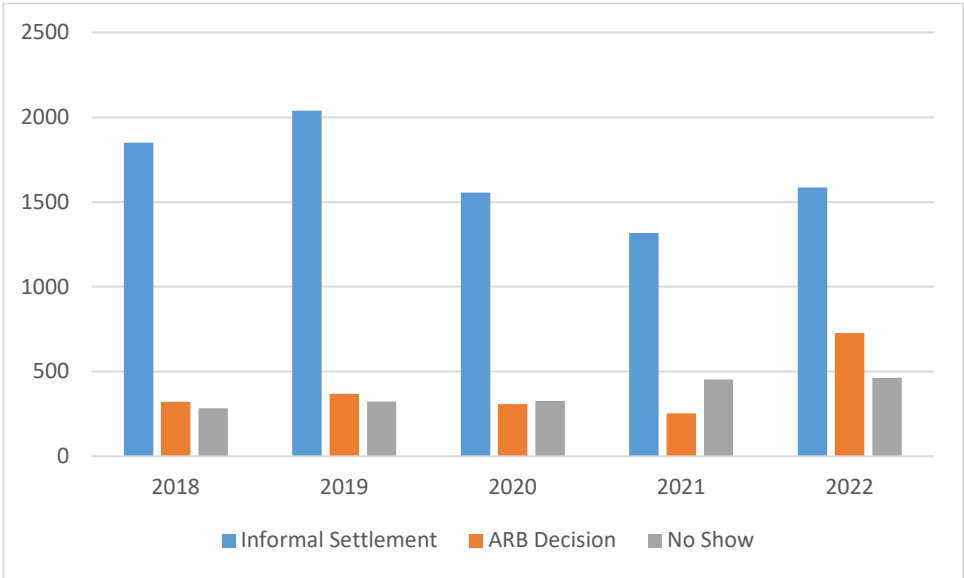
The Chief Appraiser submitted preliminary totals for each entity to the Appraisal Review Board (ARB) on May 23, 2022, thereby initiating the of the equalization (protest) phase.

Appeals

The number of protests filed during a typical protest period, which extends from May through July, has averaged over the last 5 years approximately 2497 cases. Protests filed for 2022 are about 10 percent of the notices mailed, with District staff typically resolving approximately 65 percent of these cases of property owners/agents who appeared in person, email, or by affidavit. The ARB hears approximately 25 percent of the cases filed, and any remaining cases are the result of property owners failing to appear at scheduled hearings. The graphs and charts below demonstrate a five-year comparison of the number of protests filed in relation to the number of notices mailed and the outcome of real property protests.



Property Protest Resolution



In 2022 the number of notices of appraised value increased and protest increased from 2021, and the percentage of protest to notices ratio went up. 2021 8.3% vs 2022 10.4%.

The overall value changes from protests have decreased from 2021 (7.38%) to 2022 (4.53%). The chart below reflects a five-year history of protested values, value reductions, settled values and Appraisal Review Board changes.

5-year History of Notices and Appeals

2018	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	284	\$44,608,383	\$44,608,383	\$0	0
Informals	1850	\$396,405,526	\$365,541,664	\$30,863,862	7.79%
ARBNC	155	\$33,531,040	\$33,531,040	\$0	0
ARBWC	166	\$31,773,740	\$27,929,180	\$3,844,560	12.10%
Total	2455	\$506,318,689	\$471,610,267	\$34,708,422	6.86%
*Notices Sent	17,274				
2019	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	324	\$43,233,192	\$43,233,192	\$0	0
Informals	2039	\$348,329,399	\$325,297,078	\$23,032,321	6.61%
ARBNC	284	\$35,355,672	\$35,355,672	\$0	0
ARBWC	84	\$15,109,416	\$13,718,336	\$1,391,080	9.21%
Total	2731	\$442,027,679	\$417,604,278	\$24,423,401	5.53%
*Notices Sent	20,085				
2020	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	326	47,013,377	47,013,377	\$0	0
Informals	1556	\$371,643,789	\$348,984,709	\$22,659,080	6.10%
ARBNC	171	\$29,030,150	\$29,030,150	\$0	0
ARBWC	137	\$25,299,980	\$23,061,472	\$2,238,508	8.85%
Total	2190	\$472,987,296	\$448,089,708	\$24,897,588	5.26%
*Notices Sent	18,234				
2021	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	453	\$79,424,294	\$79,424,294	\$0	0
Informals	1618	\$323,925,750	\$287,846,193	\$36,079,557	11.14%
ARBNC	181	\$34,353,589	\$34,353,589	\$0	0
ARBWC	80	\$24,064,600	\$21,960,237	\$2,104,363	8.74%
Total	2332	\$461,768,233	\$423,584,313	\$38,183,920	8.27%
*Notices Sent	24,454				
2022	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	463	\$97,934,867	\$97,934,867	\$0	0
Informals	1586	\$452,526,754	\$423,716,971	\$28,809,783	6.37%
ARBNC	585	\$149,922,990	\$149,922,990	\$0	0
ARBWC	143	\$45,833,739	\$40,812,982	\$5,020,757	10.95%
Total	2777	\$746,218,350	\$712,387,810	\$33,830,540	4.53%
*Notices Sent	26,622				

Ratio Study Analysis

County Wide Sales Ratios for 2022				
Sale Type	Number of Sales	Weighted Mean	Avg Mean	Median
Improved Property	556	0.9807	0.9945	0.9905
Vacant Land	535	0.9656	1.0329	0.9585

Residential Ratio By School District				
School District	Number of Sales	Weighted Mean	Avg Mean	Median
Cleveland ISD	39	1.018	1.0317	1.0013
Coldspring-Oakhurst COISD	419	0.9744	0.9848	0.9895
Shepherd ISD	85	0.9921	1.0214	0.9892
Willis ISD	13	1.0159	1.0189	0.9889

Vacant Land Ratio By School District				
School District	Number of Sales	Weighted Mean	Avg Mean	Median
Cleveland ISD	18	1.05	1.14	0.9924
Coldspring-Oakhurst COISD	446	0.9628	1.0335	0.9571
Shepherd ISD	59	0.925	1.0121	0.9400
Willis ISD	12	0.9669	0.9521	0.9827

Exemptions and Value Loss

The Appraisal District is responsible for administering exemption services to property owners. An exemption reduces taxable value on a property, which in turn decreases the property owner’s tax burden. Cumulatively, the total loss due to exemptions and total exempt properties is **\$371,435,891** of market value. The tables below list the types of exemptions available to property owners, the taxable value reduction for each type of exemption from each entity, and the county’s total taxable value loss due to each exemption. Each entity decides whether to offer the local option and adopt a reduction amount.

Homestead Exemption		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	20%
San Jacinto County Special Road & Bridge	0	20%
San Jacinto County Lateral Road	0	0%
Emergency Service District	0	20%
Lone Star College-Kingwood	0	1%
City of Shepherd	0	20%
Coldspring Oakhurst ISD	40,000	0%
Shepherd ISD	40,000	0%
Cleveland ISD	40,000	0%
Willis ISD	40,000	0%
Waterwood MUD	0	20%
Cape Royale MUD	0	20%
First Responders Surviving Spouse		100%

Over 65 Exemption		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	15,000
San Jacinto County Special Road & Bridge	0	15,000
San Jacinto County Lateral Road	0	15,000
Emergency Service District	0	15,000
Lone Star College-Kingwood	0	75,000
City of Shepherd	0	5,000
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	0
Willis ISD	10,000	0
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000

Disabled Person		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	0
San Jacinto County Special Road & Bridge	0	0
San Jacinto County Lateral Road	0	0
Emergency Service District	0	0
Lone Star College-Kingwood	0	75,000
City of Shepherd	0	0
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	0
Willis ISD	10,000	
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000

Disabled Veterans*		
	State Mandated	Percent Disability
Disabled Veteran		
DV1	5,000	10–29%
DV2	7,500	30-49%
DV3	10,000	50-69%
DV4	12,000	70-100%
DV Homestead	Totally Exempt	100%

*Amount applies to each Taxing Entity

Value Loss by Exemption Breakdown

City of Shepherd

Exemption	Count	Local	State	Total
DP	10	0	0	0
DV2	1	0	7,500	7,500
DV3	3	0	10,000	10,000
DV4	17	0	156,000	156,000
DVHS	6	0	904,759	904,759
EX	160	0	38,302,509	38,302,509
EX-XG	1	0	216,540	216,540
EX-XL	3	0	184,840	184,840
EX-XN	3	0	140,317	140,317
EX-XV	19	0	2,421,180	2,421,180
EX366	44	0	47,300	47,300
HS	434	11,310,295	0	11,310,295
OV65	172	732,252	0	732,252
OV65S	19	80,000	0	80,000
PC	1	83,030	0	83,030
	Totals	12,205,577	42,390,945	54,596,522

Emergency Services District

Exemption	Count	Local	State	Total
DV1	39	0	186,601	186,601
DV1S	2	0	10,000	10,000
DV2	24	0	172,680	172,680
DV2S	1	0	7,500	7,500
DV3	38	0	279,209	279,209
DV3S	1	0	0	0
DV4	276	0	2,432,705	2,432,705
DV4S	16	0	158,590	158,590
DVHS	205	0	36,708,007	36,708,007
EX	596	0	248,996,510	248,996,510
EX-XG	2	0	330,240	330,240
EX-XI	5	0	10,969,370	10,969,370
EX-XJ	1	0	496,480	496,480
EX-XL	3	0	184,840	184,840
EX-XN	18	0	2,114,120	2,114,120
EX-XR	14	0	471,680	471,680
EX-XU	1	0	201,360	201,360
EX-XV	236	0	56,768,214	56,768,214
EX-XV (Prorated)	1	0	2,790	2,790
EX366	1,982	0	342,715	342,715
FRSS	1	0	260,350	260,350
HS	7,557	246,180,011	0	246,180,011
OV65	3,451	43,715,503	0	43,715,503
OV65S	384	4,799,777	0	4,799,777
PC	2	4,233,710	0	4,233,710
	Totals	298,929,001	361,093,961	660,022,962

San Jacinto County

Exemption	Count	Local	State	Total
DP	295	0	0	0
DPS	4	0	0	0
DV1	40	0	189,051	189,051
DV1S	2	0	10,000	10,000
DV2	26	0	187,680	187,680
DV2S	1	0	7,500	7,500
DV3	40	0	295,629	295,629
DV3S	1	0	0	0
DV4	281	0	2,480,705	2,480,705
DV4S	16	0	158,590	158,590
DVHS	211	0	38,055,867	38,055,867
EX	605	0	249,104,180	249,104,180
EX-XG	2	0	330,240	330,240
EX-XI	5	0	10,969,370	10,969,370
EX-XJ	1	0	496,480	496,480
EX-XL	3	0	184,840	184,840
EX-XN	18	0	2,114,120	2,114,120
EX-XR	15	0	476,280	476,280
EX-XU	1	0	201,360	201,360
EX-XV	296	0	61,336,384	61,336,384
EX-XV (Prorated)	1	0	2,790	2,790
EX366	1,983	0	343,305	343,305
FRSS	1	0	260,350	260,350
HS	7,744	254,597,035	0	254,597,035
OV65	3,565	45,342,263	0	45,342,263
OV65S	393	4,919,777	0	4,919,777
PC	2	4,233,710	0	4,233,710
	Totals	309,092,785	367,204,721	676,297,506

Lone Star College

Exemption	Count	Local	State	Total
DP	7	424,829	0	424,829
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	2	0	20,000	20,000
DV4	5	0	36,000	36,000
DV4S	1	0	12,000	12,000
DVHS	5	0	1,293,270	1,293,270
EX	8	0	2,493,340	2,493,340
EX-XV	4	0	620,790	620,790
EX366	11	0	16,868	16,868
HS	205	857,871	0	857,871
OV65	76	4,860,696	0	4,860,696
OV65S	4	295,270	0	295,270
	Totals	6,438,666	4,509,768	10,948,434

Cape Royale MUD

Exemption	Count	Local	State	Total
DP	3	30,000	0	30,000
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	6	0	72,000	72,000
DV4S	1	0	12,000	12,000
DVHS	4	0	1,571,274	1,571,274
EX	25	0	716,000	716,000
EX-XN	5	0	202,115	202,115
EX-XR	2	0	10,120	10,120
EX366	6	0	3,640	3,640
HS	286	18,945,733	0	18,945,733
OV65	177	1,668,533	0	1,668,533
OV65S	13	120,000	0	120,000
	Totals	20,764,266	2,609,649	23,373,915

Waterwood MUD

Exemption	Count	Local	State	Total
DP	3	9,000	0	9,000
DV1	1	0	2,450	2,450
DV2	2	0	15,000	15,000
DV3	2	0	13,880	13,880
DV4	5	0	48,000	48,000
DVHS	6	0	1,347,860	1,347,860
EX	9	0	107,670	107,670
EX-XR	1	0	4,600	4,600
EX-XV	60	0	4,568,170	4,568,170
EX366	1	0	590	590
HS	183	8,297,243	0	8,297,243
OV65	113	322,500	0	322,500
OV65S	9	24,000	0	24,000
	Totals	8,652,743	6,108,220	14,760,963

Special Road and Bridge

Exemption	Count	Local	State	Total
DP	295	0	0	0
DPS	4	0	0	0
DV1	40	0	189,051	189,051
DV1S	2	0	10,000	10,000
DV2	26	0	187,680	187,680
DV2S	1	0	7,500	7,500
DV3	40	0	290,819	290,819
DV3S	1	0	0	0
DV4	281	0	2,473,322	2,473,322
DV4S	16	0	158,590	158,590
DVHS	211	0	36,503,367	36,503,367
EX	605	0	249,104,180	249,104,180
EX-XG	2	0	330,240	330,240
EX-XI	5	0	10,969,370	10,969,370
EX-XJ	1	0	496,480	496,480
EX-XL	3	0	184,840	184,840
EX-XN	18	0	2,114,120	2,114,120
EX-XR	15	0	476,280	476,280
EX-XU	1	0	201,360	201,360
EX-XV	296	0	61,336,384	61,336,384
EX-XV (Prorated)	1	0	2,790	2,790
EX366	1,983	0	343,305	343,305
FRSS	1	0	260,350	260,350
HS	7,744	254,601,845	0	254,601,845
OV65	3,565	46,902,146	0	46,902,146
OV65S	393	4,919,777	0	4,919,777
PC	2	4,233,710	0	4,233,710
	Totals	310,657,478	365,640,028	676,297,506

Lateral Road

Exemption	Count	Local	State	Total
DP	295	730,518	0	730,518
DPS	4	0	0	0
DV1	40	0	189,051	189,051
DV1S	2	0	10,000	10,000
DV2	26	0	187,680	187,680
DV2S	1	0	7,500	7,500
DV3	40	0	290,819	290,819
DV3S	1	0	0	0
DV4	281	0	2,473,322	2,473,322
DV4S	16	0	158,590	158,590
DVHS	211	0	36,503,367	36,503,367
EX	605	0	249,104,180	249,104,180
EX-XG	2	0	330,240	330,240
EX-XI	5	0	10,969,370	10,969,370
EX-XJ	1	0	496,480	496,480
EX-XL	3	0	184,840	184,840
EX-XN	18	0	2,114,120	2,114,120
EX-XR	15	0	476,280	476,280
EX-XU	1	0	201,360	201,360
EX-XV	296	0	61,336,384	61,336,384
EX-XV (Prorated)	1	0	2,790	2,790
EX366	1,983	0	343,305	343,305
FRSS	1	0	260,350	260,350
HS	7,744	254,580,625	9,277,239	263,857,864
OV65	3,565	46,902,146	0	46,902,146
OV65S	393	4,919,777	0	4,919,777
PC	2	4,233,710	0	4,233,710
	Totals	311,366,776	374,917,267	686,284,043

Cleveland ISD

Exemption	Count	Local	State	Total
DP	26	0	211,667	211,667
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	4	0	15,000	15,000
DV4	25	0	222,270	222,270
DV4S	3	0	30,000	30,000
DVHS	21	0	2,815,301	2,815,301
EX	15	0	17,514,810	17,514,810
EX-XN	4	0	175,745	175,745
EX-XV	18	0	528,181	528,181
EX366	452	0	28,446	28,446
HS	621	0	22,168,271	22,168,271
OV65	222	543,634	1,816,455	2,360,089
OV65S	36	76,576	272,319	348,895
	Totals	620,210	45,810,965	46,431,175

Coldspring-Oakhurst CISD

Exemption	Count	Local	State	Total
DP	162	0	1,156,658	1,156,658
DPS	2	0	20,000	20,000
DV1	31	0	144,051	144,051
DV1S	1	0	5,000	5,000
DV2	19	0	135,180	135,180
DV2S	1	0	7,500	7,500
DV3	25	0	204,180	204,180
DV4	171	0	1,445,718	1,445,718
DV4S	12	0	116,590	116,590
DVHS	142	0	22,542,443	22,542,443
EX	350	0	136,153,380	136,153,380
EX-XG	1	0	113,700	113,700
EX-XI	5	0	10,969,370	10,969,370
EX-XJ	1	0	496,480	496,480
EX-XN	13	0	1,367,364	1,367,364
EX-XR	15	0	476,280	476,280
EX-XU	1	0	201,360	201,360
EX-XV	214	0	53,469,483	53,469,483
EX366	797	0	193,765	193,765
FRSS	1	0	220,350	220,350
HS	4,779	0	167,377,164	167,377,164
OV65	2,419	0	19,420,972	19,420,972
OV65S	263	0	2,128,809	2,128,809
	Totals	0	418,365,797	418,365,797

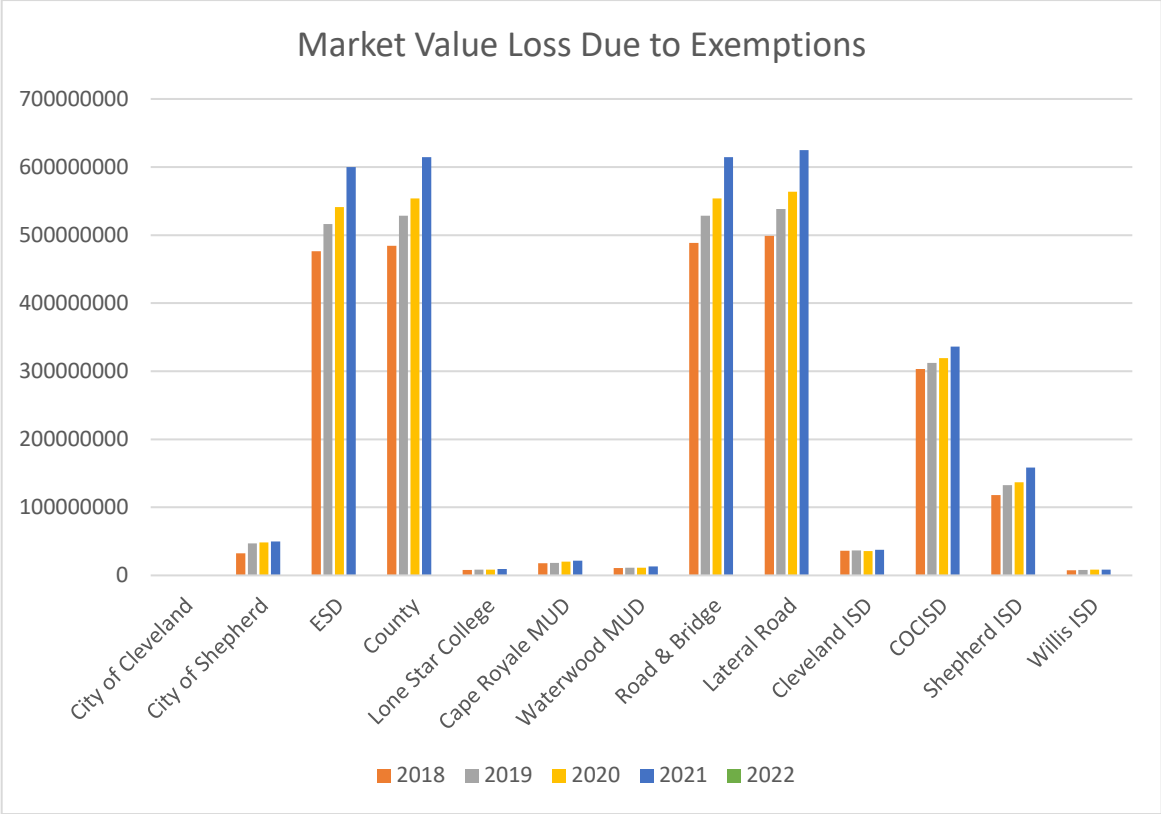
Shepherd ISD

Exemption	Count	Local	State	Total
DP	100	0	648,867	648,867
DPS	2	0	10,000	10,000
DV1	7	0	30,000	30,000
DV2	5	0	37,500	37,500
DV3	9	0	36,639	36,639
DV3S	1	0	0	0
DV4	80	0	671,577	671,577
DVHS	43	0	4,750,611	4,750,611
EX	232	0	92,942,650	92,942,650
EX-XG	1	0	216,540	216,540
EX-XL	3	0	184,840	184,840
EX-XN	9	0	490,727	490,727
EX-XV	60	0	6,717,930	6,717,930
EX-XV (Prorated)	1	0	2,790	2,790
EX366	698	0	135,288	135,288
HS	2,138	0	71,974,516	71,974,516
OV65	848	0	6,019,876	6,019,876
OV65S	90	0	632,354	632,354
PC	2	4,233,710	0	4,233,710
	Totals	4,233,710	185,502,705	189,736,415

Willis ISD

Exemption	Count	Local	State	Total
DP	7	0	59,829	59,829
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	2	0	20,000	20,000
DV4	5	0	36,000	36,000
DV4S	1	0	12,000	12,000
DVHS	5	0	1,133,270	1,133,270
EX	8	0	2,493,340	2,493,340
EX-XV	4	0	620,790	620,790
EX366	11	0	16,847	16,847
HS	205	0	7,328,179	7,328,179
OV65	76	0	657,577	657,577
OV65S	4	0	40,000	40,000
	Totals	0	12,435,332	12,435,332

The graph below illustrates a five-year history of **market value** loss due to all exemptions and total exempt properties by entity.
(in Millions)



The table below summarizes the adopted tax rates for each of the taxing jurisdictions the appraisal district serves. The tax rates are normally adopted during the months of August to October of each year.

Entity	2022 Tax Rates		
	M&O	I&S	Total Tax Rate
MUD1 (Cape Royale)	0.40000		0.40000
CCL (City of Cleveland)	0.46710	0.2479	0.71500
CSH (City of Shepherd)	0.17674		0.17674
SCL (Cleveland ISD)	0.85460	0.3572	1.21180
SCS (Coldspring ISD)	0.85450	0.0675	0.92203
ESD (Emergency Service District)	0.10000		0.10000
JNH (Lone Star College)	0.07370	0.0341	0.10780
SSH (Shepherd ISD)	0.94290	0.2127	1.15560
MUD2 (Waterwood)	0.50000	0.3400	0.84000
SWI (Willis ISD)	0.85460	0.3000	1.15460
GSJ (San Jacinto County)	0.38807	0.0080	0.39611
RDB (Road and Bridge)	0.03800		0.03800
RLR (Lateral Road)	0.09273	0.00273	0.09546

A message from the Chief Appraiser:

It has been my pleasure to present to you the 2022 annual report on the operations of the district. This Annual Report endeavors to provide specific information about the operations of the San Jacinto County Appraisal District. This report has been designed to provide a summarization of information which is published and printed in many different formats by the district. It highlights the results of our appraisal operations, taxpayer assistance, and the appeals process.

The district works hard to provide equality and uniformity to the citizens of San Jacinto County and the taxing entities represented who rely upon our work and expect our operation to be efficient, timely, and accurate. The district also works with the State Comptroller's Property Tax Assistance Division to ensure that school districts receive accurate appraisal values for setting the basis for school funding.

We believe it is our highest priority to not only efficiently serve our participating taxing units, but also to humbly serve the citizens of San Jacinto County and provide an accurate and fair appraisal roll resulting in fair and equitable treatment for all of San Jacinto County taxpayers.

My staff and I are dedicated to providing excellent customer service. We are open to suggestions on how we may serve the community better. If you have any comments or suggestions, please let me know.

I thank you for reviewing this Annual Report and I hope that it has been resourceful information and you have gained some insight into the Appraisal District's operations.

Sincerely,

Sherri Schell

Chief Appraiser