

San Jacinto County Appraisal District



**2024
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. 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

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.

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Introduction

This report serves as the official annual operations report for the year 2024 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 2024 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. Additionally, they appoint the Appraisal Review Board (ARB) and the Agricultural Advisory Board (AAB).

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 45,439 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
- J8 Cable Television Company
- 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 4 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	10,212
B	Real Property: Multifamily Residential	8
C1	Vacant Lots	11,838
D1	Qualified Open-Space Land	3,201
D2	Improvements on Qualified Open Space	653
E	Rural Land, Non-Qualified Open Space	9,621
F1	Real Property: Commercial	573
F2	Industrial and Manufacturing Real	6
G1	Real Property: Oil, Gas and Other Minerals	4,046
J1	Water Systems	9
J2	Gas Distribution System	3
J3	Electric Company (Including Co-Op)	21
J4	Telephone Company (Including Co-Op)	23
J5	Railroad	3
J6	Pipelines	65
J7	Cable Television Company	11
J8	Other Utilities	21
J9	Railroad Rolling Stock	1
L1	Personal Property: Commercial	711
L2	Industrial and Manufacturing Personal Property	90
M1	Mobile Homes	2,561
O	Real Property: Residential Inventory	851
S	Special Inventory	3
X	Totally Exempt Property	3,075

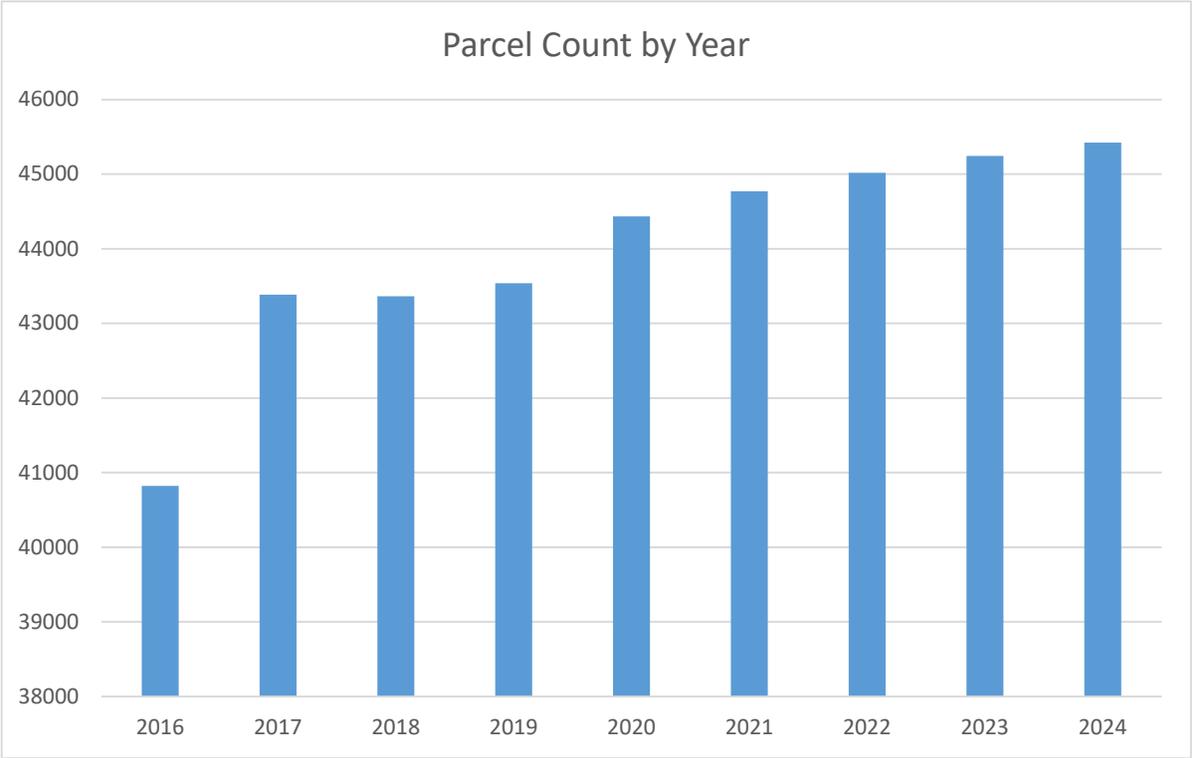
(Some parcels will fall into multiple categories)

Taxing Entities	2024 Total Parcels
San Jacinto County	45,437
San Jacinto County Special Road & Bridge	45,436
San Jacinto County Lateral Road	45,436
Emergency Service District	43,036
Lone Star College-Kingwood	765
City of Shepherd	1,977
Coldspring Oakhurst ISD	28,492
Shepherd ISD	13,186
Cleveland ISD	3,033
Willis ISD	767
Waterwood MUD	2,117
Cape Royale MUD	1,597
City of Cleveland	10

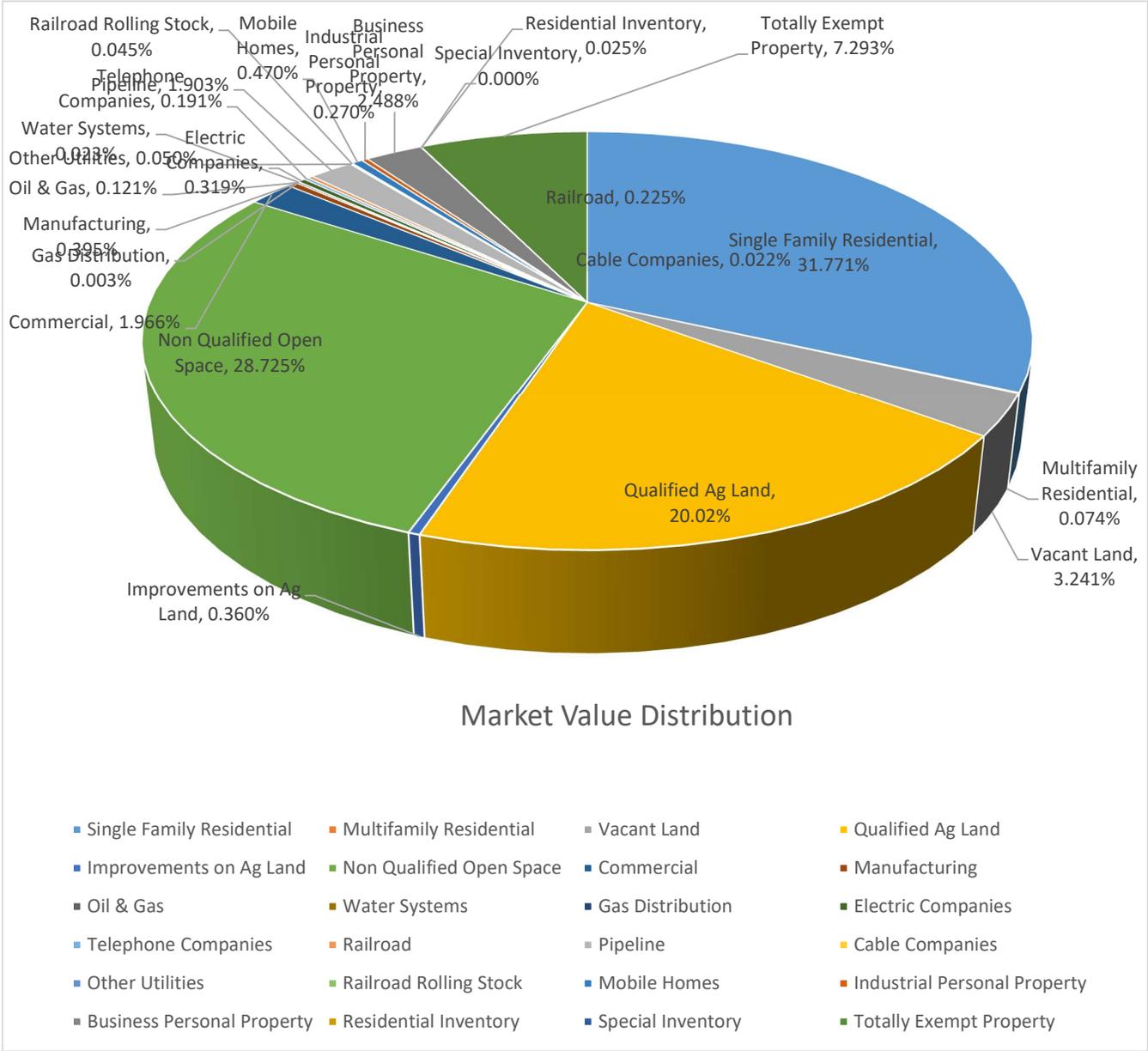
As of Certification* July 2024

Net Taxable Value by Entity

Taxing Entity	Value
San Jacinto County	\$3,459,409,969
San Jacinto County Special Road & Bridge	\$3,459,354,551
San Jacinto County Lateral Road	\$3,448,612,988
Emergency Service District	\$3,340,693,806
Lone Star College-Kingwood	\$108,622,967
City of Shepherd	\$144,136,493
Coldspring Oakhurst ISD	\$2,138,794,162
Shepherd ISD	\$695,480,466
Cleveland ISD	\$221,528,881
Willis ISD	\$101,673,579
Waterwood MUD	\$100,027,601
Cape Royale MUD	\$333,481,446
City of Cleveland	\$20,541



The 2024 market value distribution by category illustrates that the top three categories are Residential, Rural Land Non-Qualified, and Qualified Open Space Land. The residential sector represents approximately 31.77 % of the district’s market value.



2023-2024 Category Increases/Decreases

Category	2023	2024	Increase/Decrease
Single Family Residential	\$1,488,379,783	\$1,907,123,327	28%
Multifamily Residential	\$4,253,790	\$4,418,980	4%
Vacant Land	\$113,134,513	\$194,651,116	72%
Qualified Ag Land	\$1,007,626,090	\$1,202,698,773	19%
Imps on Qualified Ag Land	\$18,622,462	\$21,621,485	16%
Non-Qualified Ag Land	\$1,442,201,200	\$1,727,477,842	20%
Commercial	\$85,969,713	\$118,231,354	38%
Manufacturing	\$23,947,670	\$23,684,210	-1%
Oil Gas & Minerals	\$15,366,866	\$7,272,862	-53%
Water Systems	\$1,251,340	\$1,351,260	8%
Gas Distribution System	\$134,640	\$158,910	18%
Electric Companies	\$16,801,080	\$19,147,690	14%
Telephone Companies	\$10,110,150	\$11,465,130	13%
Railroad	\$13,099,790	\$13,523,300	3%
Pipeline	\$114,706,220	\$114,172,130	0%
Cable Company	\$1,231,640	\$1,293,220	5%
Other Utilities	\$2,443,830	\$3,015,300	23%
Railroad Rolling Stock	\$2,202,470	\$2,718,960	23%
Business Personal Property	\$23,812,600	\$28,233,250	19%
Industrial Personal Property	\$18,801,530	\$16,226,780	-14%
Mobile Homes	\$125,009,293	\$149,382,981	20%
Residential Inventory	\$896,370	\$1,484,273	66%
Special Inventory	\$3,320	\$15,650	371%
Totally Exempt Property	\$325,560,984	\$437,634,452	34%
Totals	4,855,567,344	6,007,013,235	24%

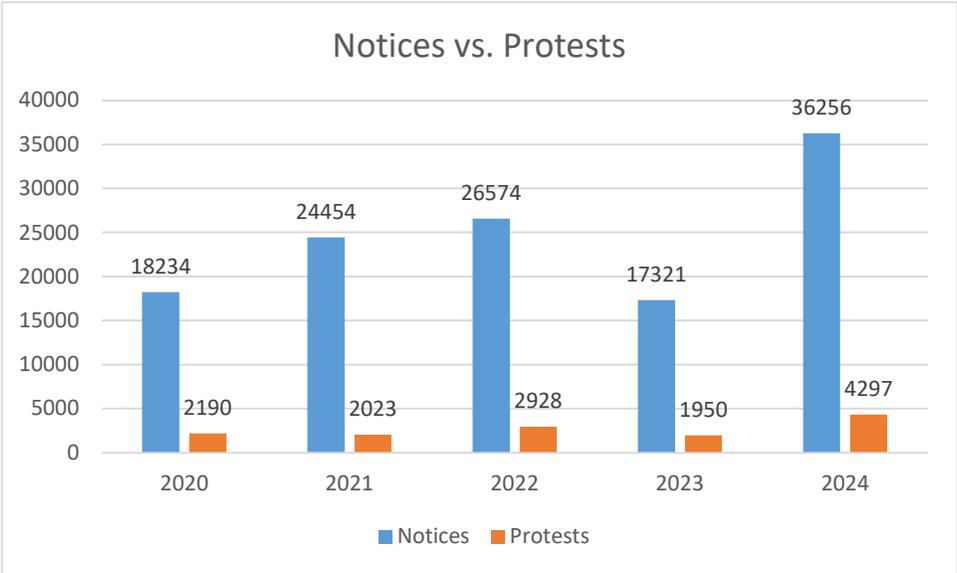
The primary reason for most increases was due to the updating of the district's residential tables & land tables due to sales information.

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.

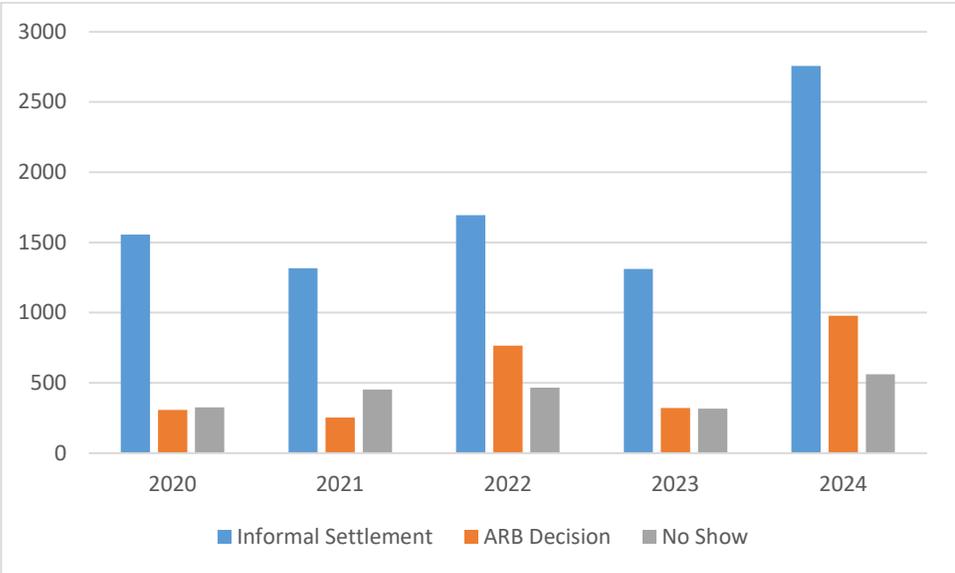
The Chief Appraiser submitted preliminary totals for each entity to the Appraisal Review Board (ARB) on May 13, 2024, thereby initiating the of the equalization (protest) phase.

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 2,677 cases. Protests filed for 2024 are about 12 percent of the notices mailed, with District staff typically resolving approximately 65 percent of these cases. The ARB hears approximately 22 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 2024 the number of notices of appraised value increased and protest increased from 2023, and the percentage of protest to notices ratio went up. 2023 11.26% vs 2024 11.85%.

The chart below reflects a five-year history of protested values, value reductions, settled values and Appraisal Review Board changes.

Ratio Study Analysis

County Wide Sales Ratios for 2024			
Sale Type	Number of Sales	Avg Mean	Median
Improved Property	410	1.0532	1.0000
Vacant Land	336	1.1870	1.0147

Residential Ratio by School District			
School District	Number of Sales	Avg Mean	Median
Cleveland ISD	31	1.1783	1.0465
Coldspring-Oakhurst COISD	302	1.0337	1.0000
Shepherd ISD	70	1.0792	1.0015
Willis ISD	7	1.0816	1.0000

Vacant Land Ratio by School District			
School District	Number of Sales	Avg Mean	Median
Cleveland ISD	11	0.9056	0.8880
Coldspring-Oakhurst COISD	258	1.2538	1.0250
Shepherd ISD	63	0.9570	1.5657
Willis ISD	4	1.2792	1.0472

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 **\$469,177,906** 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	3,000	20%
Emergency Service District	0	20%
Lone Star College	0	8%
City of Shepherd	0	20%
Coldspring Oakhurst ISD	100,000	0%
Shepherd ISD	100,000	0%
Cleveland ISD	100,000	0%
Willis ISD	100,000	0%
Waterwood MUD	0	20%
Cape Royale MUD	0	20%
City of Cleveland	0	1%

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	0	75,000
City of Shepherd	0	5,000
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	3,000
Willis ISD	10,000	0
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000
City of Cleveland	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	3,000
Emergency Service District	0	15,000
Lone Star College	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	0
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000
City of Cleveland	0	5,000

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	15	0	0	0
DV2	1	0	7,500	7,500
DV3	1	0	0	0
DV4	17	0	168,000	168,000
DV4S	1	0	12,000	12,000
DVHS	7	0	1,196,051	1,196,051
EX	160	0	47,807,990	47,807,990
EX-XG	1	0	259,848	259,848
EX-XL	3	0	472,566	472,566
EX-XN	3	0	155,008	155,008
EX-XV	21	0	3,097,880	3,097,880
EX366	30	0	28,177	28,177
HS	487	14,817,272	0	14,817,272
OV65	187	782,642	0	782,642
OV65S	20	80,000	0	80,000
PC	1	83,030	0	83,030
	Totals	15,762,944	53,205,020	68,967,964

Emergency Services District

Exemption	Count	Local	State	Total
DP	335	4,101,128	0	4,101,128
DV1	30	0	150,320	150,320
DV1S	2	0	10,000	10,000
DV2	32	0	210,816	210,816
DV2S	1	0	7,500	7,500
DV3	45	0	331,665	331,665
DV3S	1	0	0	0
DV4	302	0	2,509,649	2,509,649
DV4S	22	0	206,590	206,590
DVHS	248	0	53,565,996	53,565,996
DVHSS	1	0	633,620	633,620
EX	582	0	295,272,703	295,272,703
EX-XG	3	0	441,648	441,648
EX-XI	5	0	13,088,158	13,088,158
EX-XJ	1	0	595,776	595,776
EX-XL	4	0	585,726	585,726
EX-XN	11	0	1,312,240	1,312,240
EX-XR	16	0	538,236	538,236
EX-XU	1	0	203,650	203,650
EX-XV	283	0	86,031,604	86,031,604
EX366	2,079	0	178,138	178,138
HS	8,312	312,688,521	0	312,688,521
OV65	3,815	47,036,757	0	47,036,757
OV65S	389	4,822,713	0	4,822,713
PC	2	3,918,060	0	3,918,060
	Totals	372,567,179	455,874,036	828,441,215

San Jacinto County

Exemption	Count	Local	State	Total
DP	341	0	0	0
DPS	8	0	0	0
DV1	31	0	153,260	153,260
DV1S	2	0	10,000	10,000
DV2	34	0	225,816	225,816
DV2S	1	0	7,500	7,500
DV3	47	0	346,321	346,321
DV3S	1	0	0	0
DV4	315	0	2,655,929	2,655,929
DV4S	22	0	206,590	206,590
DVHS	258	0	56,745,909	56,745,909
DVHSS	1	0	633,620	633,620
EX	609	0	295,778,851	295,778,851
EX-XG	3	0	441,648	441,648
EX-XI	5	0	13,088,158	13,088,158
EX-XJ	1	0	595,776	595,776
EX-XL	4	0	585,726	585,726
EX-XN	11	0	1,312,240	1,312,240
EX-XR	17	0	543,756	543,756
EX-XU	1	0	203,650	203,650
EX-XV	344	0	91,529,782	91,529,782
EX366	2,080	0	178,729	178,729
HS	8,540	324,821,621	0	324,821,621
OV65	3,942	48,836,757	0	48,836,757
OV65S	401	4,980,213	0	4,980,213
PC	2	3,918,060	0	3,918,060
	Totals	382,556,651	465,243,261	847,799,912

Lone Star College

Exemption	Count	Local	State	Total
DP	13	650,337	0	650,337
DV1	3	0	10,000	10,000
DV1S	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	1	0	10,000	10,000
DV4	7	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	11	0	4,827,054	4,827,054
EX	8	0	2,631,140	2,631,140
EX-XN	2	0	75,060	75,060
EX-XV	4	0	738,310	738,310
EX366	5	0	3,942	3,942
HS	241	4,365,307	0	4,365,307
OV65	86	5,565,981	0	5,565,981
OV65S	6	375,000	0	375,000
	Totals	10,956,625	8,375,506	19,332,121

Cape Royale MUD

Exemption	Count	Local	State	Total
DP	3	30,000	0	30,000
DPS	2	0	0	0
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	10	0	120,000	120,000
DV4S	1	0	12,000	12,000
DVHS	3	0	1,231,549	1,231,549
EX	26	0	1,133,938	1,133,938
EX-XN	1	0	35,375	35,375
EX-XR	4	0	18,240	18,240
EX366	5	0	5,019	5,019
HS	327	25,101,168	0	25,101,168
OV65	209	1,885,319	0	1,885,319
OV65S	15	139,682	0	139,682
	Totals	27,156,169	2,578,621	29,734,790

Waterwood MUD

Exemption	Count	Local	State	Total
DP	6	18,000	0	18,000
DV1	1	0	2,940	2,940
DV2	2	0	15,000	15,000
DV3	1	0	4,656	4,656
DV4	10	0	110,280	110,280
DVHS	9	0	2,579,269	2,579,269
EX	9	0	127,164	127,164
EX-XR	1	0	5,520	5,520
EX-XV	61	0	5,498,178	5,498,178
EX366	1	0	590	590
HS	215	11,623,372	0	11,623,372
OV65	121	351,000	0	351,000
OV65S	11	28,500	0	28,500
	Totals	12,020,872	8,343,597	20,364,469

Special Road and Bridge

Exemption	Count	Local	State	Total
DP	341	0	0	0
DPS	8	0	0	0
DV1	31	0	153,260	153,260
DV1S	2	0	10,000	10,000
DV2	34	0	225,816	225,816
DV2S	1	0	7,500	7,500
DV3	47	0	341,321	341,321
DV3S	1	0	0	0
DV4	315	0	2,643,256	2,643,256
DV4S	22	0	206,590	206,590
DVHS	258	0	55,037,494	55,037,494
DVHSS	1	0	633,620	633,620
EX	609	0	295,778,851	295,778,851
EX-XG	3	0	441,648	441,648
EX-XI	5	0	13,088,158	13,088,158
EX-XJ	1	0	595,776	595,776
EX-XL	4	0	585,726	585,726
EX-XN	11	0	1,312,240	1,312,240
EX-XR	17	0	543,756	543,756
EX-XU	1	0	203,650	203,650
EX-XV	344	0	91,529,782	91,529,782
EX366	2,080	0	178,729	178,729
HS	8,540	324,826,784	0	324,826,784
OV65	3,942	50,570,690	0	50,570,690
OV65S	401	4,980,213	0	4,980,213
PC	2	3,918,060	0	3,918,060
	Totals	384,295,747	463,517,173	847,812,920

Lateral Road

Exemption	Count	Local	State	Total
DP	341	844,092	0	844,092
DPS	8	0	0	0
DV1	31	0	153,260	153,260
DV1S	2	0	10,000	10,000
DV2	34	0	225,816	225,816
DV2S	1	0	7,500	7,500
DV3	47	0	340,700	340,700
DV3S	1	0	0	0
DV4	315	0	2,643,256	2,643,256
DV4S	22	0	206,590	206,590
DVHS	258	0	55,037,494	55,037,494
DVHSS	1	0	633,620	633,620
EX	609	0	295,778,851	295,778,851
EX-XG	3	0	441,648	441,648
EX-XI	5	0	13,088,158	13,088,158
EX-XJ	1	0	595,776	595,776
EX-XL	4	0	585,726	585,726
EX-XN	11	0	1,312,240	1,312,240
EX-XR	17	0	543,756	543,756
EX-XU	1	0	203,650	203,650
EX-XV	344	0	91,529,782	91,529,782
EX366	2,080	0	178,729	178,729
HS	8,540	324,801,293	9,896,313	334,697,606
OV65	3,942	50,570,690	0	50,570,690
OV65S	401	4,980,213	0	4,980,213
PC	2	3,918,060	0	3,918,060
	Totals	385,114,348	473,412,865	858,527,213

Cleveland ISD

Exemption	Count	Local	State	Total
DP	27	0	161,079	161,079
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	6	0	30,000	30,000
DV4	24	0	150,757	150,757
DV4S	3	0	17,975	17,975
DVHS	25	0	2,853,369	2,853,369
EX	15	0	17,842,940	17,842,940
EX-XN	3	0	78,159	78,159
EX-XV	22	0	1,413,384	1,413,384
EX366	271	0	26,508	26,508
HS	667	0	56,332,312	56,332,312
OV65	241	451,816	1,596,386	2,048,202
OV65S	33	50,186	193,350	243,536
	Totals	502,002	80,708,719	81,210,721

Coldspring-Oakhurst CISD

Exemption	Count	Local	State	Total
DP	187	0	840,394	840,394
DPS	6	0	40,000	40,000
DV1	22	0	96,260	96,260
DV1S	1	0	5,000	5,000
DV2	23	0	146,316	146,316
DV2S	1	0	7,500	7,500
DV3	33	0	240,402	240,402
DV4	202	0	1,338,219	1,338,219
DV4S	17	0	128,590	128,590
DVHS	171	0	24,747,693	24,747,693
DVHSS	1	0	553,620	553,620
EX	351	0	166,052,256	166,052,256
EX-XG	1	0	136,440	136,440
EX-XI	5	0	13,088,158	13,088,158
EX-XJ	1	0	595,776	595,776
EX-XN	7	0	772,018	772,018
EX-XR	17	0	543,756	543,756
EX-XU	1	0	203,650	203,650
EX-XV	247	0	79,453,026	79,453,026
EX366	775	0	89,001	89,001
HS	5,332	0	424,835,402	424,835,402
OV65	2,714	0	17,612,763	17,612,763
OV65S	269	0	1,934,213	1,934,213
	Totals	0	733,440,453	733,440,453

Shepherd ISD

Exemption	Count	Local	State	Total
DP	114	0	413,505	413,505
DPS	2	0	10,000	10,000
DV1	5	0	17,193	17,193
DV2	8	0	45,000	45,000
DV3	7	0	26,868	26,868
DV3S	1	0	0	0
DV4	82	0	602,983	602,983
DV4S	1	0	12,000	12,000
DVHS	51	0	5,178,462	5,178,462
EX	235	0	109,252,515	109,252,515
EX-XG	2	0	305,208	305,208
EX-XL	4	0	585,726	585,726
EX-XN	6	0	384,079	384,079
EX-XV	71	0	9,925,062	9,925,062
EX366	994	0	87,556	87,556
HS	2,299	0	170,304,979	170,304,979
OV65	901	0	4,425,084	4,425,084
OV65S	93	0	467,003	467,003
PC	2	3,918,060	0	3,918,060
	Totals	3,918,060	302,043,223	305,961,283

Willis ISD

Exemption	Count	Local	State	Total
DP	13	0	70,000	70,000
DV1	3	0	10,000	10,000
DV1S	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	1	0	10,000	10,000
DV4	7	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	11	0	3,827,054	3,827,054
EX	8	0	2,631,140	2,631,140
EX-XN	2	0	75,060	75,060
EX-XV	4	0	738,310	738,310
EX366	7	0	6,122	6,122
HS	241	0	20,042,017	20,042,017
OV65	86	0	587,921	587,921
OV65S	6	0	40,000	40,000
	Totals	0	28,117,624	28,117,624

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	2024 Tax Rates		
	M&O	I&S	Total Tax Rate
MUD1 (Cape Royale)	0.360000		0.360000
CCL (City of Cleveland)	0.361161	0.40884	0.770001
CSH (City of Shepherd)	0.164420		0.164420
SCL (Cleveland ISD)	0.666900	0.35720	1.024100
SCS (Coldspring ISD)	0.697500	0.07920	0.776700
ESD (Emergency Service District)	0.100000		0.100000
JNH (Lone Star College)	0.075700	0.03190	0.107600
SSH (Shepherd ISD)	0.755200	0.21270	0.967900
MUD2 (Waterwood)	0.500000	0.26000	0.760000
SWI (Willis ISD)	0.666900	0.36800	1.034900
GSJ (San Jacinto County)	0.375650	0.00637	0.382020
RDB (Road and Bridge)	0.036550		0.036550
RLR (Lateral Road)	0.089190		0.089190

A message from the Chief Appraiser:

It has been my pleasure to present to you the 2024 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,

Troy Carlson

Chief Appraiser