

# SABINE COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2024

The Sabine County Appraisal District is a political subdivision of the State of Texas. It was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district.

## GOVERNANCE

The appraisal District is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisal services for the district
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries

Members of the Board of Directors are appointed by the taxing units within the boundaries of Sabine County and must live within the district two years prior to serving on the board. There is no legal limit to the number of terms a board member can serve.

The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

## MISSION

The goal of the District is to develop and maintain appraisals of the property located within Sabine County in a fair and equitable manner, ensuring the accuracy and uniformity of all appraisals; to ensure that the appraisals are performed by professionals in the property tax field, and to promote the education of said professionals; to develop procedures that grant the taxpayers due process in protesting said appraisals, to furnish the taxing entities an accurate appraisal roll in a timely manner' and to continually improve our operations and policies in order that we may provide more efficient service to the taxpayers and taxing entities in Sabine County.

TAXING JURISDICTIONS

The local taxing units such as your county, school, cities, and hospital district set a tax rate from your property tax appraisal issued by the Appraisal District. The Sabine CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
Sabine County	\$2,461,662,785	\$1,336,050,646
City of Hemphill	\$ 115,841,853	\$ 80,615,992
City of Pineland	\$ 224,028,994	\$ 121,801,693
Brookeland ISD	\$ 119,809,095	\$ 47,889,145
Hemphill ISD	\$1,664,451,925	\$ 836,407,721
Shelbyville ISD	\$ 74,277,630	\$ 46,174,556
West Sabine ISD	\$ 597,505,554	\$ 295,017,769
Sabine Co. Hospital District	\$2,015,595,268	\$1,469,957,079

PROPERTY TYPES APPRAISED

The District maintains approximately 20,321 parcels with property types of residential, commercial, business personal property, utilities, and pipelines. The Sabine National forest covers over 50% of the county. The majority of land is in timber production.

EXEMPTION DATA

The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
Sabine County	15%	\$ 15,000
City of Pineland		\$ 12,000
Brookeland ISD	20% - \$5 ,000 Minimum	
	\$100,000	\$ 10,000
Hemphill ISD	\$100,00	\$ 10,000
Shelbyville ISD	\$100,000	\$ 10,000
West Sabine ISD	20% - \$5 ,000 Minimum	
	\$100,000	\$ 10,000
Sabine County Hospital District	\$ 15,000	\$ 15,000
DISABLED VETERANS	AMOUNT	PERCENTAGE
DV1	10% - 30%	\$ 5,000
DV2	31% - 50%	\$ 7,500
DV3	51% - 70%	\$ 10,000
DV4	More than 70%	\$ 12,000
DVHS	Over 65 (10% - 100%)	\$ 12,000

The DVHS applies only to the General Homestead Exemption

2024 TAX RATES PER ENTITY PER \$100 OF VALUE	
Sabine County	\$ .331476
Hemphill ISD	\$ .69690000
City of Hemphill	N/A
City of Pineland	\$ 0.350000
West Sabine ISD	M & O - \$ .6669000
	<u>I &amp; S - \$ .3033000</u>
	\$ .9702000
Brookeland ISD	\$ .66740000
Shelbyville ISD	\$ .71860000
Sabine Co. Hospital Dist.	\$ .15793200

**The PROPERTY VALUE STUDY**

The property value study is conducted by the State Comptroller’s Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid.

Sabine CAD has received local value for all school districts in the district.