



# HILL COUNTY APPRAISAL DISTRICT

## 2025 Annual Report

The Hill County Appraisal District (District) is a political subdivision of the state. The provisions of the Texas Constitution, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the legal, statutory, and administrative operations and requirements of the appraisal district.

### GOVERNANCE

The appraisal district is governed by members of the Board of Directors (Board), which serve as the District's governing body; and the chief appraiser who serves as the chief administrator of the District.

There are several criteria for a person to meet in order to serve on the Board of Directors with the primary being the person must have resided in Hill County for at least two (2) years preceding appointment to the position. Board members serve two (2) year terms. **The Board has no legal authority over appraised property values and can only discuss the appraised property values with the Chief Appraiser in an open meeting.**

The principal statutory responsibilities of the Board are:

- establish the District office;
- hire the Chief Appraiser;
- adopt an annual operating budget;
- make general policies on District operations;
- approve contracts for necessary services, and;
- develop a written plan biennially for the periodic reappraisal of all properties within the District's boundaries.

The Chief Appraiser is appointed by the Board and is the official spokesperson for the District. As the chief administrator, the Chief Appraiser oversees all daily operations for the District. Pursuant District policy, the Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) with the Texas Department of Licensing and Regulations (TDLR) and serves at the pleasure of the Board.

Tax Code Section 6.41(d) requires the local administrative district judge in the county in which the appraisal district is established to appoint Appraisal Review Board (ARB) members. The primary function of the ARB is to settle timely protested disputes between property owners and the District.

The Agricultural Advisory Committee (Ag Committee) is appointed by the Board with recommendations from the chief appraiser. The Ag Committee assists the chief appraiser in determining typical standards and practices for agricultural activities such as income, yields, and expenses within Hill County. There are no term restrictions for this committee.

## RESPONSIBILITIES

The District is responsible for discovering, listing, and appraising properties for ad valorem tax purposes. The District is required to appraise property at 100% of its market value as of January 1 of each year. Other duties include, but are not limited to, maintaining correct ownership of properties; administering qualifications for various types of exemptions such as homestead, over 65, religious, charitable, etc.; compiling parcel maps; and all functions involved in the assessment and collection of taxes.

The District is employed with thirteen (13) tax professionals. Nine (9) of these employees possess a higher degree of professionalism by being licensed or actively working toward licensing with the TDLR.

## APPRAISAL OPERATIONS

The District appraises approximately 50,000 parcels including residential, commercial, vacant lots and rural land, business personal property, industrial, utility and mineral accounts.

The District discovers new properties and appraises all properties annually by field inspection of properties; use of aerial maps; deeds and other recorded instruments; building permits; septic tank permits; mobile home installation permits; advertisements; newspapers; and by public comments to name a few.

The following table represents a summary of types of property, use of properties, and values of properties.

State Code	Property Type	Parcel Count	Acres	New Value Market	Market Value
A	Single Family Residence	12,004	7,686.0157	47,510,486	1,930,633,603
B	Multifamily Residence	83	51.5035	61,400	30,702,980
C	Vacant Lot	9,772	4,456.3241		172,752,091
D1	Qualified AG Land	10,328	507,049.9927		3,830,394,375
D2	Imps on Qualified AG Land	2,725		3,099,740	100,826,929
E	Farm or Ranch Improvement	7,715	46,744.8684	57,149,010	1,541,914,238
F1	Commercial Real Property	1,325	3,942.5235	15,749,610	538,374,294
F2	Industrial Real Property	138	1,221.7766	252,491,080	945,519,140
G	Oil and Gas	5,627			2,351,428
J	Utilities	610	263.86		392,470,560
L1	Commercial Personal Property	1,509		54,181,454	215,062,140
L2	Industrial Personal Property	317		837,660	383,672,320
M1	Mobile Homes	745		5,137,910	43,105,730
O	Residential Inventory	172	65.4368	843,450	4,019,930
S	Special Inventory Tax	23			6,705,480
X	Totally Exempt Property	2,402	43,160.2038	19,967,039	869,169,588

## APPEAL & PROTEST INFORMATION

The District mails annual Notices of Appraised Values to applicable property owners as pursuant to the Texas Property Tax Code.

A property owner has a right to protest an action by the District for each tax year by mailing a written protest by May 15 or 30 days after the Notice is mailed, whichever is later. Most disputes are resolved by meeting informally with an appraiser. If a property own still disagrees, they may appear before the Appraisal Review Board (ARB) if a timely protest was filed.

The ARB is a five person board, that usually meets in 2 separate panels, of local citizens that listen to testimony and then renders a fair and impartial decision from the evidence presented at the hearing.

2025 protest information is as follows:

Total protests	3058
Late filed protests	40
ARB Hearings	1091
People who did not appear	410
Protests withdrawn	1517
Informal inquiries	1320

Any property owner that has questions regarding the appeal process is encouraged to call the Appraisal District.

## TAXING ENTITIES & EXEMPTION DATA

The District is responsible for appraising all properties located within the 993 square mile boundary of Hill County. The District delineates the boundaries for each taxing jurisdiction and maintains separate data information for each entity.

The most common exemption is the residential homestead exemption. A property owner may file (free of charge) at the appraisal district office but **spouses can only claim 1 homestead exemption in Texas.**

The over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead for school taxes, Hill County, Hill College, the City of Hubbard and the City of Hillsboro taxes. *(Exception...Any new areas added to the home-site will cause the ceiling to be readjusted and set in the subsequent tax year.)*

All homeowners who qualify for the residential homestead exemption are subject to the placement of a **homestead cap** on their qualifying property which limits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still increase each year because the market value is reflective of the annual local real estate market.

Disabled Veterans:

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts, as based upon these ratings, are:

DV1	10-29%	\$ 5,000
DV2	30-49%	\$ 7,500
DV3	50-69%	\$10,000
DV4	70-100%	\$12,000

Other commonly occurring exemptions are:

- Cemetery Exemptions,
- Religious Organizations,
- Primarily Charitable Organizations, and
- Veteran's Organizations.

The taxing entities within the boundaries of Hill County and the exemptions offered by each entity are as follows:

**2025 TAX RATES AND EXEMPTIONS**

ENTITY	ENTITY CODE	2025 TAX RATES			STATE MANDATED EXEMPTIONS			LOCAL OPTION EXEMPTIONS			ENTITIES WITH TAX CEILING
		TOTAL TAX RATE	M&O RATE	I&S RATE	GENERAL HOMESTEAD	OVER 65	DISABLED	GENERAL HOMESTEAD	OVER 65	DISABLED	
* ABBOTT ISD	SAB	1.076630	0.669300	0.407330	140,000	60,000	60,000				✓
AQUILLA ISD	SAQ	1.110700	0.755200	0.355500	140,000	60,000	60,000				✓
AXTELL ISD	SAX	0.739200	0.739200		140,000	60,000	60,000				✓
BLUM CITY	ABL	0.399400	0.399400								✓
BLUM ISD	SBL	0.958500	0.760700	0.227800	140,000	60,000	60,000				✓
BYNUM CITY	CBY	0.174700	0.174700								✓
* BYNUM ISD	SBY	0.995200	0.755200	0.240000	140,000	60,000	60,000				✓
CARL'S CORNER CITY	CCG	0.208197	0.208197								✓
COVINGTON CITY	CCO	0.185900	0.185900								✓
* COVINGTON ISD	SCO	1.147860	0.755200	0.392660	140,000	60,000	60,000				✓
DAWSON ISD	SDA	0.939900	0.628900	0.311000	140,000	60,000	60,000				✓
FROST ISD	SFR	1.219700	0.729700	0.490000	140,000	60,000	60,000				✓
GRANDVIEW ISD	SGR	0.996600	0.786900	0.209700	140,000	60,000	60,000				✓
HILL COLLEGE	JCH	0.083223	0.083223								✓
HILL COLLEGE GRANDVIEW	JCG	0.050000	0.050000					1% or 5,000 min	10,000	10,000	✓
HILL COLLEGE RIO VISTA	JCR	0.032387	0.032387					1% or 5,000 min	10,000	10,000	✓
HILL COUNTY	GHI	0.387769	0.377308	0.010461					10,000	10,000	✓
** HILL COUNTY LATERAL ROAD	RDL	0.064878	0.064878		3,000				10,000	10,000	✓
HILL COUNTY ESD #1	ESD1	0.030000	0.030000						10,000	10,000	✓
HILL COUNTY ESD #2	ESD2	0.030382	0.030382						10,000	10,000	✓
HILLSBORO CITY	CHI	0.802400	0.682400	0.120000					10,000	3,000	✓
* HILLSBORO ISD	SHI	1.142500	0.742200	0.400300	140,000	60,000	60,000				✓
HUBBARD CITY	CHU	0.876700	0.577000	0.299700							✓
HUBBARD ISD	SHU	1.245090	0.755200	0.489890	140,000	60,000	60,000				✓
ITASCA CITY	CIT	0.385900	0.385900								✓
* ITASCA ISD	SIT	0.845390	0.755200	0.090190	140,000	60,000	60,000				✓
MALONE CITY	CMA	0.395272	0.395272					10% or 5,000 min	5,000	5,000	✓
MALONE ISD	SMA	0.807100	0.755200	0.051900	140,000	60,000	60,000				✓
MERTENS CITY	CME	0.199125	0.199125								✓
MILFORD ISD	SMI	1.050600	0.731800	0.318800	140,000	60,000	60,000				✓
MT CALM CITY	CMT	0.317600	0.317600								✓
MT CALM ISD	SMT	1.035300	0.755200	0.280100	140,000	60,000	60,000				✓
PENELOPE CITY	CPE	0.290917	0.290917								✓
PENELOPE ISD	SPE	0.907200	0.707200	0.200000	140,000	60,000	60,000				✓
RIO VISTA ISD	SRI	1.180990	0.755200	0.425790	140,000	60,000	60,000				✓
TEHUACANA WD	WBE	0.021066	0.021066								✓
WEST ISD	SWE	0.847520	0.696900	0.150620	140,000	60,000	60,000				✓
* WHITNEY CITY	CWH	0.576400	0.576400					5,000	5,000	5,000	✓
* WHITNEY ISD	SWH	0.951100	0.755200	0.195900	140,000	60,000	60,000		5,000	5,000	✓

\* Member of Hill College District

\*\* Will not receive the state mandated of \$3,000 if you are over-65 or disabled and get the \$10,000 local option.

100% Disabled Veterans receive a total exemption on their residence.

Disabled Veteran's Exemptions:	State mandated for all entities
DV1 10% to 29%	5,000
DV2 30% to 49%	7,500
DV3 50% to 69%	10,000
DV4 70% to 100%	12,000

**NOTES:**

Hillsboro City and Whitney City: NO ESD#1 or ESD#2 tax.  
 Hubbard City freezes tax ceilings for over-65 only, **not disabled**, but does not grant homestead exemptions.  
 Hill College freezes tax ceilings for over-65 & disabled, but does not grant homestead exemptions.

### **Circuit Breaker Limitation-Property Tax Code Section 23.231**

Beginning in 2024, real property valued at \$5,000,000 or less will benefit from a 20% limitation on the net appraised value of the property used to calculate your taxes, with the exclusion of land receiving the agriculture-use special appraisal and homestead properties that could qualify for the 10% homestead limitation.

The circuit breaker provision limits the amount the appraisal district can increase the appraised value of a property. The appraised value of qualifying real property is limited to an increase of no more than 20% per year unless new improvements, excluding ordinary maintenance, have been made. This limitation takes effect on January 1 of the tax year following the first tax year in which the owner owns the property. The Texas Legislature has currently only authorized the circuit breaker limitation for the 2024, 2025, and 2026 tax years. The appraised value that the circuit breaker applies to is set at \$5,000,000 or less for 2024; however, the State Comptroller can increase or decrease the appraised value limit for 2025 and 2026 based on the consumer price index.

Additional valuable information is listed on the appraisal district's website at [www.hillcad.org](http://www.hillcad.org).