

# **Gregg County Appraisal District**



2018  
Mass Appraisal Report



# Gregg County Appraisal District

## 2018 Mass Appraisal Report

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# Gregg County Appraisal District

## 2018 Mass Appraisal Report

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### INTRODUCTION

#### ***Scope of Responsibility***

The Gregg County Appraisal District (GCAD) has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This mass appraisal report was written in compliance with Standard Rule 5-7 of the Uniform Standards of Professional Practice (USPAP) as promulgated by the Appraisal Standards Board of The Appraisal Foundation. This report has several parts: a general introduction and then several sections describing information specific to particular appraisal divisions and the appraisal effort by the appraisal district.

The 2018 GCAD mass appraisal was prepared under the provisions of the Texas Property Tax Code. Taxing jurisdictions that participate in the district must use the appraisal as the basis for imposition of property taxes. *The State of Texas allocates state funds to school districts based upon the district's appraisals, as tested and modified by the state comptroller of public accounts.* The appraisal results in an estimate of the market value of each taxable property within the district's boundaries. Where required by law, the district also estimates value on several bases other than market value. These are described where applicable later in this report.

The Gregg County Appraisal District (GCAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member board of directors, elected by the taxing units within the boundaries of Gregg County Appraisal District, constitutes the district's governing body. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration for 21 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1<sup>st</sup> market value. We also determine eligibility for various types of property tax exemptions

such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

### ***General Assumptions and Limiting Conditions***

The appraised value estimates provided by the district are subject to the following conditions:

- The appraisals were prepared exclusively for ad valorem tax purposes.
- The property characteristic data upon which the appraisals are based is assumed to be correct.
- Physical inspections of the property appraised were preformed as staff resources and time allowed.
- Validation of sales transactions occurred through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
- No responsibility is assumed for the legal description or for matters including legal or title considerations. Title to any property is assumed to be good and marketable, unless otherwise stated.
- All property is appraised as if free and clear of all liens or encumbrances, unless otherwise stated.
- All property is appraised as though under responsible, adequately capitalized ownership and competent property management.
- All engineering is assumed to be correct. Any plot plans and/or illustrative material contained with the appraisal records are included only to assist in visualizing the property.
- It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in this mass appraisal report.
- It is assumed that all applicable zoning and use regulation and restrictions have been complied with unless nonconformity has been stated, defined and considered in this mass appraisal report.
- It is assumed that all required licenses, certificates of occupancy, consents or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in the report is based.
- It is assumed that the utilization of the land and improvements of the properties described are within the boundaries or property lines, and that there are no encroachments or trespasses unless noted on the appraisal record.

Unless otherwise stated in this report, the appraiser is not aware of the existence of hazardous substances or other environmental conditions. The value estimates are predicated on the assumption that there is no such condition on or in the property or in such proximity thereto that it would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them.

### ***Effective Date of Appraisal & Date of the Report***

With the exception of certain inventories for which the property owner has elected a valuation date of September 1, 2017, all appraisals are as of January 1, 2018. The date of this report is May 15, 2018.

### ***Definition of Value***

Except as otherwise provided by the Texas Property Tax Code (hereafter "Tax Code"), all taxable property is appraised at its "market value" as of January 1<sup>st</sup>. 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 in a position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of several different categories of property. Specially appraised property is taxed on a basis other than market value as defined above. These categories include residential homestead property (Sec. 23.23, Tax Code), agricultural and timber property (Chapter 23, Subchapters C and D, Tax Code), real and personal property inventory (Sec. 23.12, Tax Code), certain types of dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127, Tax Code), and normal (Sec. 23.18, Tax Code) or restricted use properties (Sec. 23.83, Tax Code).

### ***Properties Appraised***

Using the mass appraisal system GCAD appraised all taxable real and personal property known to the district as of the date of this report, with the exception of certain properties on which valuation was not complete as of the date of this report. These, by law, will be appraised and supplemented to the jurisdictions after equalization. The property rights appraised were fee simple interests, with the exception of leasehold interests in property exempt to the holder of the property's title. The latter are appraised under a statutory formula described in Sec. 25.07, Tax Code. The description and identification of each property appraised is included in the appraisal records submitted to the Gregg County Appraisal Review Board May 14, 2018.

### ***Scope of Work Used to Develop the Appraisal***

This mass appraisal system appraised all taxable real and tangible personal property within the boundaries of the Gregg County Appraisal District, which encompasses all of Gregg County, Texas. This involves approximately 292,000 accounts. *The district*



distributes the work of the appraisal among several appraisal personnel. The following sections describe, by area of responsibility, the scope of work performed and those items addressed in USPAP standard 6-2 (h) through (m).

The Chief Appraiser, who is the chief executive officer of the appraisal district, manages the district. All district employees report to the chief appraiser through their immediate supervisor. The district is further subdivided into four departments. The four departments are *Appraisal*, responsible for all appraisal activities, *Technical Services*, responsible for property records maintenance, taxpayer information/assistance, and appraisal review board support, *Information Systems*, which operates the district's computer facilities, and *Administration*, responsible for budget and financial matters. 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 & Regulation.

### ***Appraisal District Staff***

Chief Appraiser	Mary E. (Libby) Neely, RPA, CCA, CTA (66802)
Business/Finance Manager	Cathy Hadley
Taxpayer Liaison Officer	Resa Norris

Director of Appraisal	Mark Cormier, RPA (70498)
Director of Technicians	Berta Fuentes, RPA (68926)
Director of IT/GIS	Stephanie Bennett, RPA (72324)

### Appraisal Staff

Sheena Butler, RPA (62130)  
Belva Pittman, RPA (71371)  
Doug May, RPA (71539)  
Cory Bundick, RPA (73758)  
Patti Coppedge, RPA (70332)  
Marc Morgan, RPA (73268)  
Joshua Payne, RPA (74496)  
Darron Sheppard, Class I (75518)  
Carl Vick, RPA (74322)

### Records/Customer Service Technicians

Treva Key-Exemptions manager  
Carrie Stirling  
Mandy Thomas  
Shannon Mayhan  
Amy Sanchez

### Appraisal Technicians

Lamonica Oziegbe

Business Personal Property Technicians

Debi Holderby  
Virginia Cummings  
Pam Frantz

GIS & Data Processing Analysis

Marcia Johnson – GISP, Senior Analysis  
Terri Gray – IT Analysis  
Randi Evans – GIS Tech  
Cheri Queen – Deeds & Records Tech

While the appraisal district staff conducted most of the appraisal activities, the district received significant assistance from the appraisal contract firm, Capitol Appraisal Group, LLC. The district established procedures whereby ownership and property data information are routinely updated. Analysts and appraisers from the appraisal district and the appraisal contract firm discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions, and other administrative data.

**Data**

The district is responsible for establishing and maintaining approximately 292,000 real and personal property accounts covering approximately 276 square miles within Gregg County, (population 124,108). The data collected to meet this responsibility includes property characteristic, ownership and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through field review that is prioritized by last field inspection date. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and data review field activities. General trends in employment, 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, market data centers and vendors.

The district has a geographic information system (GIS) that maintains cadastral maps and various layers of data. The Geo/Data Processing Department maintains the district's data processing facility, software applications, internet website, and geographical information system. The district operates under an MS Win Server 2012R2 database. The mainframe hardware/system is a Dell Power edge T630/R320/R730 main frame.

The district's web site makes a broad range of information available for public access, including detailed information on the appraisal process, property characteristics data, certified values, protests and appeal procedures, property maps, and a tax calendar. Downloadable files of related tax information and district forms, including exemption applications and business personal property renditions are also available.

### ***Determination of Highest and Best Use for Real Property***

The district's market value appraisals are performed pursuant to Article VIII, Sec. 1., Texas Constitution, which provides that property must be taxed in proportion to its value as determined by law, Sec. 23.01; Tax Code implements this provision as follows:

#### **§ 23.01. Appraisals Generally**

*(a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.*

*(b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.*

*(c) Notwithstanding Section 1.04(7)(C), in determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property:*

*(1) was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood; or*

*(2) has a market value that has declined because of a declining economy.*

*(d) The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.*

*(e) Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the following tax year, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by substantial evidence when all of the reliable and probative evidence in the record is considered as a whole. If the appraised value is finally determined in a protest under Section 41.41(a)(2) or an appeal under Section 42.26, the chief appraiser may satisfy the requirement to reasonably support by substantial evidence an increase in the appraised value of the property in the following tax year by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property. The burden of proof is on the chief appraiser to support an increase in the appraised value of property under the circumstances described by this subsection.*

Previous to the addition of 23.01(d) concerning residential homesteads, there was no specific statute defining highest and best use as it applies in appraisals conducted under the Property Tax Code. However, Texas courts have acknowledged that highest and best use is a factor that must be considered in determining market value. *King v. Real* 466 S.W.2d 1 TEX.Civ.App., 1971, *Exxon Pipeline Co. v. Zwahr* 2002 WL 1027003 Tex., 2002. In an unpublished opinion, the Houston Court of Appeals approved the following definition of highest and best use:

“Highest and best use” is the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and results in the highest value. The four criteria the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability. *Clear Creek Drainage Dist. of Galveston County v. Mansion Not Reported* in S.W.3d Tex. App.-Houston [14 Dist.], 1997.

With the exception of residence homesteads, this definition of highest and best use still applies to appraisals conducted under the Tax Code.

### ***Appraisal Performance Tests and Performance Measures Attained***

Government Code Section 403.302 requires the Comptroller to conduct a study at least once every two years to determine the degree of uniformity and the median level of appraisals by the appraisal district with each major category of property, as required by Section 5.10, Tax Code. If the locally appraised value in a school district is within the statistical margin of error of the state value, the Comptroller's Property Tax Assistance Division (PTAD) certifies a school district's local tax roll value to the Commissioner of Education. A 5% margin of error is used to establish the upper and lower value limit for each school district. If the local value is outside the acceptable range, the PTAD certifies the state value, unless the school district is eligible for a grace period, which is a period when local value is used even though it is determined to be invalid. The findings, based on the district's 2017 appraisal roll, were reported to the district from PTAD on January 31, 2018. The overall median appraisal ratio for Gregg CAD was reported at 99%. To review the Texas Comptroller's 2017 PVS Report for GCAD, use the following link:

<http://comptroller.texas.gov/propertytax/administration/pvs/findings/2017p/101index.html>

Section 5.102, Tax Code requires the Comptroller of Public Accounts to review county appraisal district governance, taxpayer assistance, operating and appraisal standards, procedures and methodology at least once every two years. A MAPS review was completed for 2016 and the Gregg Appraisal District received a perfect score of 100, which exceeds the mandatory standard of evaluation established by the Texas Comptroller. To review the Texas Comptroller's 2016 MAPS report for GCAD, use the following link:

<https://comptroller.texas.gov/taxes/property-tax/map/2016/gregg-2016.pdf>

Currently GCAD is awaiting the results of our fifth MAP review for 2018.

At the end of this report, please find a copy of GCAD 2018 Preliminary Totals Report and historical value information by jurisdiction.

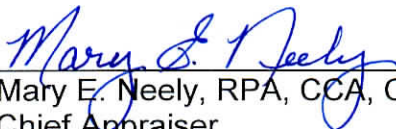
## Certification Statement

"I, Mary E. Neely, Chief Appraiser for the Gregg County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law." I further certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report, (personal property disclosed as required), and I have no personal interest with respect to the parties involved.
- I have no bias, with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinion, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I or other staff appraisers employed or contracted by Gregg CAD have made a personal inspection of all the properties that are the subject of this report.

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- Appraisal staff providing significant mass appraisal assistance are listed hereafter in this report.

  
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Mary E. Neely, RPA, CCA, CTA (66802)  
Chief Appraiser

## APPRAISAL DEPARTMENTS

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### Introduction

#### *Scope of Work*

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real property and personal property by any method requires a physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types which are located within the boundaries of Gregg Appraisal District. The data collection efforts involve the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The goal is to field inspect residential properties in Gregg Appraisal District on a six year schedule, commercial properties every five years, and business personal properties annually. Meeting this goal is dependent on budgetary constraints.

#### *Appraisal Resources*

- **Personnel** - The appraisal activities staff consists of 9 field appraisers and contract appraisers from Capitol Appraisal Group.
- **Data** – The data used by field appraisers includes the existing property characteristic information contained in the mass appraisal system from the district's computer system. The data is either printed on a real estate property record card (PRC), personal property field card, or viewed via electronic field devices. Other data used includes aerial imagery, maps, sales data, fire and damage reports, septic tank reports, building permits, photos and actual cost information.

### Data Collection/Validation

Data collection related to real property involves maintaining data characteristics of the property in the mass appraisal system. The information contained in the appraisal system includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. Field appraisers use standard field cards and manuals that establish uniform procedures for the correct listing of properties. All properties are coded according to these manuals and the approaches to value are structured and calibrated based on this coding system. The field appraisers use those manuals during their initial training and as a guide in the field inspection of properties. Data collection for personal

property also involves maintaining information on the personal property system (PERS). The type of information in PERS includes business personal property such as inventory, supplies, furniture and fixtures, machinery and equipment, vehicles, cost, age, condition and location. The field appraisers conducting on-site inspections use a personal property manual during their initial training and as a guide to correctly list all personal property that is taxable.

The listing procedures utilized by the field appraisers are available in the district offices. If a property owner/agent requests a copy, customer service will handle this request through open records request. Appraisers periodically update the listing procedures with input from the appraisal group.

### ***Sources of Data***

The sources of data collection and verification are through the new construction field effort, data review/re-list field effort, data mailers, hearings, sales validation field effort, commercial sales verification, newspapers and publications, and property owner correspondence via the Internet. A principal source of data comes from building permits received from taxing jurisdictions that require property owners to take out a building permit. When available, permits received are loaded to our building permit system (BPS). Otherwise, paper permits not readily identified are received and matched manually with the property's tax account number for data entry.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers drive entire neighborhoods to review the accuracy of our data and identify properties that have to be re-listed. The sales validation effort in real property pertains to the collection of data of properties that have sold. In residential, the sales validation effort involves on-site inspection by field appraisers to verify the accuracy of the property characteristic data and confirmation of the sales price. In commercial, the appraisal group is responsible for contacting both grantee and grantor to confirm sales prices and to verify pertinent data where possible. Property owners are one of the best sources of identifying incorrect data that generates a field check. Frequently, the property owner provides sufficient data to allow correction of records without having to send an appraiser on-site. As the district has increased the amount of information available on the Internet, property owner's requests to correct data inconsistencies has also increased. For the property owner without access to the Internet, letters are often submitted notifying the district of inaccurate data. Properties identified in this manner are added to a work file and inspected at our earliest opportunity.

### ***Data Collection Procedures***

Field data collection requires organization, planning and supervision of the field effort. Data collection procedures have been established for residential, commercial, and personal property. The appraisers are assigned throughout the Gregg Appraisal District to conduct field inspections. Appraisers conduct field inspections and record information either on a data collection field device (i-pad), property record card (PRC), or a personal property field card.



The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, the quality of data is emphasized as the goal and responsibility of each appraiser. New appraisers are trained in the specifics of data collection set forth in the manual as "rules" to follow. Experienced appraisers are routinely re-trained in listing procedures prior to major field projects such as new construction, sales validation or data review. A quality assurance process exists through supervisory review of the work being performed by the field appraisers. Quality assurance supervision is charged with the responsibility of ensuring that appraisers follow listing procedures, identify training issues and provide uniform training throughout the field appraisal staff.

### ***Data Maintenance***

The appraisal technician is responsible for much of the data entry of appraiser's fieldwork, however data collection field devices also allow the appraiser to enter data while on site. As a quality control measure, all information entered by field appraisal staff must be reviewed prior to being updated into the CAMA data base. This additional review assists in quality assurance.

## **Review**

### ***Field Review***

The date of last inspection, extent of that inspection, and the CAD appraiser responsible are listed on the appraisal record. If a property owner or jurisdictions dispute the districts records concerning this data during a hearing, via a telephone call or correspondence received, the appraisal record may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation. Every year a field review of certain areas or neighborhoods in the jurisdiction is done during the data review/re-measure field effort.

### ***Office Review***

Office reviews are completed on properties where information has been received from the owner of the property. Data mailers, sent in at the request of the property owner, frequently verify the property characteristics or current condition of the property. When the property data is verified in this manner, field inspections sometimes are not required.

## **Performance Test**

The appraisal staff is responsible for conducting ratio studies and comparative analysis.

Field appraisers, in many cases may conduct field inspections to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics.

## RESIDENTIAL APPRAISAL DEPARTMENT

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### Introduction

#### ***Scope of Work***

The Residential Appraisers are responsible for developing equal uniform market values for residential improved and vacant property. There are approximately 48,850 residential improved parcels and 9,640 vacant residential properties in the Gregg Appraisal District.

#### ***Appraisal Resources***

- **Personnel** – The Residential Valuation appraisal staff consists of 6 + appraisers. The following appraisers are responsible for determining residential values:

Doug May, RPA (71539)	Senior Residential Appraiser
Marc Morgan, RPA (73268)	Residential Appraiser
Carl Vick, RPA (74332)	Residential Appraiser
Joshua Payne, RPA (74496)	Residential Appraiser
Darron Sheppard Class II (74536)	Residential Appraiser
Sheena Butler, RPA (62130)	Senior BPP Appraiser
Cory Bundick, RPA (73758)	BPP/Residential Appraiser
Belva Sanders, RPA (71371)	Senior Commercial Appraiser
Patti Coppedge, RPA (70332)	Commercial/Res. Appraiser

- **Data Collection** – A common set of data characteristics for each residential dwelling in the Gregg Appraisal District is collected in the field and stored in a CAMA database. This property characteristic data drives the mass appraisal system approach to valuation. Example of data collected:

Improvement Characteristics – Characteristics that are recorded on the field card for the purpose of valuing and describing improvements. Typical characteristics: Improvement type, class, quality, year built, number of baths, exterior wall construction, foundation type, AC/heat, fireplace, road type, roof materials and roof type.

Other factors that Influence Value – Items that are noted in the data collection phase and influence value are location, condition, topographic characteristics, economic conditions, functional problems, and neighborhood adjustments.

Ownership information – The owner of a property is determined through deed information. This is important for all required communication, tax liability and exemption qualification.

### ***Highest and Best Use Analysis***

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing change, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are economic miss-improvements, and the highest and best use of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties.

23.01(c) The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property. (Added by Acts 2009, 81<sup>st</sup> Leg., effective Jan. 1, 2010 and approval of the constitutional amendment on Nov. 3, 2009 election)

## **Model Specification**

### ***Area Analysis***

Data on regional economic forces such as demographic patterns, regional location factors, employment and general trends in real property prices and rents, interest rate trends, availability of vacant land, construction trends and costs are collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gleaned from real estate publications and sources such as The Real Estate Center of Texas A&M. Continuing education in the form of PTEC, Inc. Classes offered by the TAAD, TAAO, and the International Association of Assessing Officers.

### ***Neighborhood and Market Analysis***

Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into

smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on each of the political entities known as Independent School Districts (ISD), which geographically cover the entire appraisal district area.

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Geographic stratification accommodates the local supply and demand factors that vary across a jurisdiction. Once a neighborhood has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis. Part of neighborhood analysis is the consideration of discernible patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability or decline. The growth period is a time of development and construction. As new neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply of new homes tends to induce population shift from older homes to newer homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the state of equilibrium, older neighborhoods can be more desirable due to the stability of residential character and proximity to the workplace and other community facilities. The period of decline reflects diminishing demand or desirability. During decline, general property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. All the residential analysis work done in association with the residential valuation process is neighborhood specific. Neighborhoods are field inspected and delineated based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood delineation is warranted. Whereas neighborhoods involve similar properties in the same location, a neighborhood group is assigned to a neighborhood based on observable aspects of homogeneity between neighborhoods. Neighborhood grouping is highly beneficial in cost-derived areas of limited sales information or for direct sales comparison analysis. Neighborhood groups, or clustered neighborhoods, increase the available market data by linking comparable properties outside a given neighborhood. Sales ratio analysis, discussed below, is performed on a neighborhood basis.

## **Model Calibration**

### ***Cost Schedules***

All residential parcels in the district are valued from identical cost schedules using a comparative unit method. The district's residential cost schedules, originally adopted from a private mass appraisal firm, have been customized to fit the Gregg Appraisal District's local residential building and labor market. The cost schedules are reviewed regularly as a result of state legislation requiring that the appraisal district cost schedules be within a range of plus or minus 10% from nationally recognized cost schedules.

An extensive review and revision of the residential cost schedule was performed for the 2018 appraisal year. As part of this process, newly constructed sold properties at various levels of quality of construction in the Gregg Appraisal District are reviewed. The property data characteristics of these properties are verified. CAD dwelling costs were compared against Marshall & Swift, a nationally recognized cost estimator. This process includes correlation of quality of construction factors from CAD and Marshall & Swift. The results of this comparison are analyzed using statistical measures, including stratification by quality and reviewing estimated building costs plus land to sales prices. As a result of this analysis, a multiplier is developed and used in the district's cost process. This new multiplier was used to adjust the district's cost schedule to be in compliance with the state legislative mandate described above.

### ***Sales Information***

A sales file for the storage of "snapshot" sales data at the time of sale is maintained. Residential improved and vacant land sales, along with commercial improved and vacant land sales are also maintained in this system. Improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer and seller, field discovery, protest hearings, builders, and realtors. A system of type, source, validity and verification codes was established to define salient facts related to a property's purchase or transfer. School district or neighborhood sales reports are generated as an analysis tool for the appraiser in the development of value estimates. GCAD sales file for 2018 consisted of 947 sales and foreclosures.

### ***Land Analysis***

Residential land analysis is conducted by each of the appraisers. The appraisers develop a base lot, primary rate, and assign each neighborhood to land schedules. The square foot land table is designed to systematically value the primary and residual land based on a specified percentage of the primary rate. Computerized land schedule tables store the land information required to consistently value individual parcels within neighborhoods. Specific land influences are used, where necessary, to adjust parcels outside the neighborhood norm for such factors as view, shape, size, and topography, among others. The appraisers use abstraction and allocation methods to ensure that the land values created best reflect the contributory market value of the land to the overall property value.

### ***Statistical Analysis***

The residential appraisers perform statistical analysis annually to review whether values are equitable and consistent with the market. Ratio studies are conducted on each of the residential neighborhoods in the district to judge the two primary aspects of mass appraisal; accuracy-level and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each stratified neighborhood within an ISD and summarized by year. These summary statistics including, but not limited to, the weighted mean, median, standard deviation, coefficient of variation, and coefficient of dispersion provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a stratified neighborhood basis. The level of appraised values is determined by the weighted mean for individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods. Review of the standard deviation, coefficient of variation, and coefficient of dispersion discerns appraisal uniformity within and between stratified neighborhoods. Every neighborhood is reviewed annually by the appraiser through the sales ratio analysis process. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level in a neighborhood requires an update in the upcoming reappraisal, or whether the level of market value in a neighborhood is at an acceptable level.

### ***Final Models: Market Adjustment and Time Consideration***

Neighborhood, or market adjustment, factors are developed from appraisal statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not specified in the cost model.

The following equation denotes the hybrid model used:

$$MV = MA [LV + (RCN - D)]$$

Market Value equals the Market Adjustment factor times the land value plus the replacement cost new less depreciation. As the cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values are needed to bring the level of appraisal to an acceptable standard. Market or location adjustments are applied uniformly within neighborhoods to account for location variances between market areas or across a jurisdiction. Additional depreciation or appreciation is added on a case by case basis to further account for any individual characteristics not accounted for in the model.

If a neighborhood is to be updated, the appraiser uses a cost ratio study that compares recent sales prices of properties within a delineated neighborhood with the properties' actual cost value. The calculated ratio derived from the sum of the sold properties' cost value divided by the sum of the sales prices indicates the neighborhood level of value based on the unadjusted cost value for the sold properties. This cost-to-sale ratio is compared to the appraisal-to-sale ratio to determine the market adjustment factor for each neighborhood. This market adjustment factor is needed to trend the values obtained through the cost approach closer to the actual market evidenced by recent sales prices within a given neighborhood. The sales used to determine the market adjustment factor will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The market adjustment factor calculated for each update neighborhood is applied uniformly to all properties within a neighborhood. Once the market-trend factors are applied, a second set of ratio studies is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods, and finally, for the school district as a whole.

## Residence Homesteads

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under this law, beginning in the second year a property receives a homestead exemption; increases in the appraised value of that property are "capped". The value for tax purposes (assessed value) of a qualified residence homestead is not to exceed the lesser of:

- The market value of the property for the most recent tax year that the market value was determined by the appraisal office; or the sum of:
- 10% of the appraised value of the property for the preceding tax year;
- The appraised value of the property for the preceding year; and
- The market value of all new improvements to the property.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1<sup>st</sup> of the following year. In that following year, that home is assessed at its market value less any exemptions to bring its appraisal into uniformity with other properties.

An analogous provision applies to new homes. While a developer owns them, unsold and never occupied residences, are appraised as part of an inventory. In this instance, the district's land value, with an inventory adjustment, and the market value of the complete or partial complete improvement combine to determine the taxable value for this property. In the year following the sale of this property, the inventory adjustments are removed and property is valued at its market value.

## Estimates Reviewed

### ***Field Review***

The appraiser identifies individual properties in need of field review through sales ratio analysis. Sold properties with a high variance in sales ratios are field reviewed to check for accuracy of data characteristics.

As the district's parcel count has increased through new home construction, and the homes constructed in the boom years of the late 70's and early 80's experience remodeling, the appraisers are required to perform the field activity associated with transitioning and high demand neighborhoods. Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. Additionally, the appraiser frequently field reviews subjective data items such as quality of construction, condition, and physical, functional and economic obsolescence, factors contributing significantly to the market value of the property. After preliminary estimates of value have been determined in targeted areas, the appraiser takes valuation documents to the field to test the mass appraisal values against his appraisal judgment. During this review, the appraiser is able to physically inspect both sold properties and unsold properties for comparability and consistency of values.

### ***Office Review***

Given the resources and time required to conduct a routine field review of all properties, homogeneous properties consisting of tract housing with a low variance in sales ratios and other properties having a recent field inspection date are value reviewed in the office. Valuation reports comparing previous values against proposed and final values are generated for all residential improved and vacant properties. The dollar amount and percentage of value difference are noted for each property within a delineated neighborhood allowing the appraiser to identify, research and resolve value anomalies before final appraised values are released. Previous values resulting from a protest hearing are individually reviewed to determine if the value remains appropriate for the current year.

Once the appraiser is satisfied with the level and uniformity of value for each neighborhood within his area of responsibility, the estimates of value go to noticing.

## Appraisal Performance Test

### ***Sales Ratio Studies***



The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD to allow the appraiser to review general market trends within their area of responsibility, and to provide an indication of market trends over a specified period of time. The descriptive statistics are reviewed for each neighborhood being updated for the current tax year. Reported in the sales ratio statistics for each school district is a level of appraisal value and uniformity profile, sales trends and appraisal value ranges.

The purpose of the district's ISD ratio study is to evaluate the relationship between appraisals and sale prices as of the January 1 assessment date. The district's ratio studies are designed and prepared, to the maximum extent possible, under the guidelines set forth in the International Association of Assessing officers (IAAO) *Standard on Ratio Studies*.

### ***Management Review Process***

Once the proposed value estimates are finalized, the appraiser reviews the sales ratios by neighborhood and presents pertinent valuation data, such as, the level of appraisal to the Chief Appraiser for final review and approval. This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the proposed values have met preset appraisal guidelines appropriate for the tax year in question.

## **COMMERCIAL APPRAISAL DEPARTMENT**

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### **Introduction**

#### ***Scope of Work***

This mass appraisal assignment includes all commercially classed real property including vacant commercial land. There are approximately 6,250 accounts which fall within the responsibility of the commercial appraisers of the Gregg County Appraisal District. The appraisal roll displays and identifies each parcel of real property individually. Commercial appraisers appraise the fee simple interest of properties according to statute. However, the affect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis, as is the appraisal of any nonexempt taxable fractional interests in real property (i.e. certain multi-family housing projects). Fractional interests or partial holdings of real property are appraised in fee simple for the whole property and divided programmatically based on their prorated interests.

#### ***Appraisal Resources***

- **Personnel** – The Commercial Valuation appraisal staff consists of 2 appraisers. The following appraisers are responsible for determining commercial valuations:

Belva Sanders, RPA (71371)  
Patti Coppedge, RPA (70332)

Senior Commercial Appraiser  
Commercial/Res. Appraiser

- **Data Collection and Validation** - The improved real property appraisal responsibilities are categorized according to major property types of multi family or apartment, office, retail, warehouse and special use (i.e. hotels, hospitals and, nursing homes). Two appraisers are assigned to commercial property and also are assigned to the land valuation responsibilities.

The data used by the commercial appraiser includes verified sales of vacant land and improved properties and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.) Other data used by the appraiser includes actual income and expense data (typically obtained through the hearing process), actual contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, market data publications are also reviewed to provide additional support for market trends.

In terms of commercial sales data, Gregg CAD receives a copy of the deeds recorded in Gregg County that convey commercially classed properties. The deeds recorded in commercial ownership are entered into the sales information database and researched to obtain the pertinent sale information. For those properties involved in a transfer of commercial ownership, a sales verification involves a computer-generated questionnaire that is mailed to both parties in the transaction (Grantor and Grantee). If a questionnaire is answered and returned, the documented responses are recorded into the computerized sales database system. If no information is provided, verification is then attempted via phone calls to both parties and an on-site visit to the property. If the sales information is still not obtained, other sources are contacted such as the brokers involved in the sale, property managers or commercial vendors. In other instances, sales verification is obtained from local appraisers or others that may have the desired information. Finally, closing statements are often provided during the hearings process. The actual closing statement is the most reliable and preferred method of sales verification. After the sales data has been keyed into the database, the data is reviewed to maintain quality control. This sales information is used in GCAD ratio studies, model building and testing cap rate calculations.

### ***Pilot Study***

Pilot studies are utilized to test new or existing procedures or valuation modifications in a limited area (a sample of properties) of the district and are also considered whenever substantial changes are made. These studies, which are inclusive of ratio studies,

reveal whether a new system is producing accurate and reliable values or whether procedural modifications are required. The appraiser implements this methodology when developing both the cost approach and income approach models.

Survey of Similar Jurisdictions: Gregg CAD coordinates its discovery and valuation activities with adjoining Appraisal Districts. Field trips, interviews and data exchanges with adjacent appraisal districts have been conducted to ensure compliance with state statutes. In addition, Gregg CAD administration and personnel interact with other assessment officials through professional trade organizations including the International Association of Assessing Officers, Texas Association of Appraisal Districts and its subchapter Texas Metropolitan Association of Appraisal Districts and the Texas Association of Assessing Officers.

### ***Highest and Best Use Analysis***

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. For improved properties, highest and best use is evaluated as improved and as if the site were still vacant. This assists in determining if the existing improvements have a transitional use, interim use, nonconforming use, multiple uses, speculative use, excess land, or a different optimum use if the site were vacant. For vacant tracts of land within this jurisdiction, the highest and best use is considered speculative based on the surrounding land uses. Improved properties reflect a wide variety of highest and best uses which include, but are not limited to: office, retail, apartment, warehouse, light industrial, special purpose, or interim uses. In many instances, the property's current use is the same as its highest and best use. This analysis insures that an accurate estimate of market value (sometimes referred to as value in exchange) is derived.

On the other hand, value in use represents the value of a property to a specific user for a specific purpose. This is significantly different than market value, which approximates market price under the following assumptions:

(1) no coercion of undue influence over the buyer or seller in attempt to force the purchase or sale, (2) well-informed buyers and sellers acting in their own best interests, (3) a reasonable time for the transaction to take place, and (4) payment in cash or its equivalent.

## **Model Specification**

The commercial valuation function is divided into five property valuation groups and a vacant commercial land group. The improved real property appraisal responsibilities are categorized according to major property types of multi family or apartment, office, retail, warehouse and special use (i.e. hotels, hospitals and, nursing homes).

The cost approach to value is applied to all real property. This methodology involves the utilization of national cost data reporting services as well as actual cost information on

comparable properties whenever possible. Cost models are typically developed based on the Marshall Swift Valuation Service. This approach also employs the sales comparison approach in the valuation of the underlying land value.

The income approach to value was applied to the real property that is typically viewed by market participants as “income producing” and for which the income methodology is considered a leading value indicator.

The sales comparison (market) approach was utilized not only for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. All three approaches to value were considered in estimation of market value for each property, that most applicable of which are given primary emphasis.

### **Area Analysis**

Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. Continuing education in the form of International Association of Assessing Officers (IAAO), Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD) and Property Tax Education Coalition, Inc. (PTEC) courses, and real estate seminars provide district employees a current economic outlook on GCAD’s real estate market. Strict adherence to these procedures ensures that appraisers consider pertinent factors and trends about the forces within the governmental bodies and cities in Gregg County and within the geographic boundaries of Gregg CAD.

### **Neighborhood Analysis**

The neighborhood is comprised of the land area and commercially classed properties located within the boundaries of this taxing jurisdiction. This area consists of a wide variety of property types including residential, commercial and industrial, and vacant acreage. Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effect of these forces is also used to identify, classify, and organize comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. In the mass appraisal of commercial properties these subsets of a universe of properties are generally referred to as *market area or economic areas*.

Economic areas are defined by each of the improved property use types (apartment, office, retail, warehouse and special use) based upon an analysis of similar economic or market forces. These include but are not limited to similarities of rental rates, classification of projects (known as building class by area commercial market experts), date of construction, overall market activity or other pertinent influences. Economic area identification and delineation by each major property use type is the benchmark of the commercial valuation system. All income model valuation (income approach to value estimates) is economic area specific. Economic areas are periodically reviewed to determine if re-delineation is required.

### ***Market Analysis***

A market analysis relates directly to market forces affecting supply and demand. This study involves the relationships between social, economic, environmental, governmental, and site conditions. Current market activity including sales of commercial properties, new construction, new leases, lease rates, absorption rates, vacancies, allowable expenses (inclusive of replacement reserves), expense ratio trends, and capitalization rate studies are analyzed.

## **Model Calibration**

Model calibration involves the process of periodically adjusting the mass appraisal formulas, tables and schedules to reflect current local market conditions. Once the models have undergone the specification process, adjustments can be made to reflect new construction procedures, materials and/or costs, which can vary from year to year. The basic structure of a mass appraisal model can be valid over an extended period of time, with trending factors utilized for updating the data to the current market conditions. However, at some point, if the adjustment process becomes too involved, the model calibration technique can mandate new model specifications or a revised model structure.

### ***Cost Schedules***

The cost approach to value is applied to all improved real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are developed based on the Marshall Swift Valuation Service. Cost models include the derivation of replacement cost new (RCN) of all improvements. These include comparative base rates, per unit adjustments and lump sum adjustments. This approach also employs the sales comparison approach in the valuation of the underlying land value. Time and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base costs specifically for Gregg County. These modifiers are provided by a national cost service.

Depreciation schedules are developed based on what is typical for each property type at that specific age. Depreciation schedules have been implemented for what is typical of each major class of commercial property by economic life categories. These schedules are then tested to ensure they are reflective of current market conditions. Both actual and effective ages of improvements are noted. Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace.

Market adjustment factors such as external and/or functional obsolescence can be applied if warranted. A depreciation calculation override can be used if the condition or

effective age of a property varies from the norm by appropriately noting the physical condition and functional utility ratings on the property data characteristics. These adjustments are typically applied to a specific property type or location and can be developed via ratio studies or other market analyses. Accuracy in the development of the cost schedules, condition ratings and depreciation schedules will usually minimize the necessity of this type of an adjustment factor.

### ***Income Models***

The income approach to value is applied to those real properties which are typically viewed by market participants as "income producing", and for which the income methodology is considered a leading value indicator. The first step in the income approach pertains to the estimation of market rent on a per unit basis. This is derived primarily from actual rent data furnished by property owners and from local market study publications. This per unit rental rate multiplied by the number of units results in the estimate of potential gross rent.

A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established from actual data furnished by property owners and on local market publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an effective gross rent.

Next a secondary income or service income is calculated as a percentage of stabilized effective gross rent. Secondary income represents parking income, escalations, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income.

Allowable expenses and expense ratio estimates are based on a study of the local market, with the assumption of *prudent management*. An allowance for non-recoverable expenses such as leasing costs and tenant improvements are included in the expenses. A non-recoverable expense represents costs that the owner pays to lease rental space. Different expense ratios are developed for different types of commercial property based on use. For instance, retail properties are most frequently leased on a triple-net basis, whereby the tenant is responsible for his pro-rata share of taxes, insurance and common area maintenance. In comparison, a general office building is most often leased on a base year expense stop. This lease type stipulates that the owner is responsible for all expenses incurred during the first year of the lease. However, any amount in excess of the total per unit expenditure in the first year is the responsibility of the tenant. Under this scenario, if the total operating expense in year one (1) equates to \$10.00 per square foot, any increase in expense over \$10.00 per square foot throughout the remainder of the lease term would be the responsibility of the tenant. As a result, expense ratios are implemented based on the type of commercial property.

Another form of allowable expense is the replacement of short-lived items (such as roof or floor coverings, air conditioning or major mechanical equipment or appliances) requiring expenditures of large lump sums. When these capital expenditures are analyzed for consistency and adjusted, they may be applied on annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses when annualized are known as replacement reserves.

Subtracting the allowable expenses (inclusive of non-recoverable expenses and replacement reserves) from the effective gross income yields an estimate of net operating income.

Rates and multipliers are used to convert income into an estimate of market value. These include income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on a thorough analysis of the market.

Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for a specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived from the built-up method (band-of-investment). This method relates to satisfying the market return requirements of both the debt and equity positions of a real estate investment. This information is obtained from real estate and financial publications.

Rent loss concessions are made on specific properties with vacancy problems. A rent loss concession accounts for the impact of lost rental income while the building is moving toward stabilized occupancy. The rent loss is calculated by multiplying the rental rate by the percent difference of the property's stabilized occupancy and its actual occupancy. Build out allowances (for first generation space or retrofit/second generation space as appropriate) and leasing expenses are added to the rent loss estimate. The discounted value (inclusive of rent loss due to extraordinary vacancy, build out allowances and leasing commissions) becomes the rent loss concession and is deducted from the value indication of the property at stabilized occupancy. A variation of this technique allows that for every year that the property's actual occupancy is less than stabilized occupancy a rent loss deduction may be estimated.

### ***Sales Comparison (Market Approach)***

Although all three of the approaches to value are based on market data, the Sales Comparison Approach is most frequently referred to as the Market Approach. This approach is utilized not only for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. As previously discussed in the Data Collection/Validation section of this report, pertinent data from actual sales of properties, both vacant and improved, is pursued throughout the year in order to obtain relevant information which can be used in all aspects of valuation. Sales of similarly improved properties can provide a basis for the depreciation schedules in the Cost Approach, rates and multipliers used in the Income Approach, and as a direct comparison in the Sales Comparison Approach. Improved sales are also used in ratio studies, which afford the appraiser an excellent means of judging the present level and uniformity of the appraised values.

## **Estimates Reviewed**

### ***Field Review***

The date of last inspection, extent of that inspection, and the Gregg Appraisal District appraiser responsible are listed in the system. If a property owner disputes the District's records concerning this data in a protest hearing, it may be altered based on the credibility of the evidence provided. Typically, a new field check is then requested to verify this evidence for the current year's valuation or for the next year's valuation. In addition, if a building permit is filed for a particular property indicating a change in characteristics, that property is added to a work file. Finally, even though every property cannot be inspected each year, each appraiser typically designates certain segments of their area of responsibility to conduct field checks.

Commercial appraisers are somewhat limited in the time available to field review all commercial properties of a specific use type. However, a major effort is made by appraisers to field review as many properties as possible or economic areas experiencing large numbers of remodels, renovations, or retrofits, changes in occupancy levels or rental rates, new leasing activity, new construction, or wide variations in sale prices. Additionally, the appraisers frequently field review subjective data items such as building class, quality on construction (known as cost modifiers), condition, and physical, functional and economic obsolescence factors contributing significantly to the market value of the property. In some cases, field reviews are warranted when sharp changes in occupancy or rental rate levels occur between building classes or between economic areas. With preliminary estimates of value in these targeted areas, the appraisers test computer assisted values against their own appraisal judgment. While in the field, the appraisers physically inspect sold and unsold properties for comparability and consistency of values.

### ***Office Review***

Office reviews are completed on properties not subject to field inspections and are performed in compliance with the guidelines contained in the Commercial Manual. The



Commercial Manual outlines the application of the three approaches to value. This manual is rigorously maintained and updated annually.

Office reviews are typically limited by the data presented in final value reports. These reports summarize the pertinent data of each property as well as comparing the previous values to the proposed value conclusions of the various approaches to value. The appraiser may review methodology for appropriateness to ascertain that it was completed in accordance with USPAP or more stringent statutory and district policies. This review is performed after preliminary ratio statistics have been applied. If the ratio statistics are generally acceptable overall the review process is focused primarily on locating skewed results on an individual basis. Previous values resulting from protest hearings are individually reviewed to determine if the value remains appropriate for the current year based on market conditions. Each appraiser's review is limited to properties in their area of responsibility by property type (improved) or geographic area (commercial vacant land).

Once the appraiser is satisfied with the level of uniformity of value for each commercial property within their area of responsibility, the estimates of value go to noticing.

### ***Statistical and Capitalization Analysis***

Statistical analysis of final values is an essential component of quality control. This methodology represents a comparison of the final value against the standard and provides a concise measurement of the appraisal performance. Statistical comparisons of many different standards are used including sales of similar properties, the previous year's appraised value, audit trails, value change analysis and sales ratio analysis.

Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each property type. These summary statistics including, but not limited to, the weighted mean, standard deviation and coefficient of variation, provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value of a particular property type. The level of appraised values can be determined by the weighted mean for individual properties within a specific type, and a comparison of weighted means can reflect the general level of appraised value. Review of the standard deviation and the coefficient of variation can discern appraisal uniformity within a specific property type.

The appraisers review every commercial property type annually through the sales ratio analysis process. The first phase involves ratio studies that compare the recent sales prices of properties to the appraised values of the sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the appraised values. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level of a particular property type needs to be updated in an upcoming reappraisal, or whether the level of market value is at an acceptable level.

Potential gross rent estimates, occupancy levels, secondary income, allowable expenses (inclusive of non-recoverable and replacement reserves), net operating income and capitalization rate and multipliers are continuously reviewed utilizing frequency distribution methods or other statistical procedures or measures. Income model conclusions are compared to actual information obtained on individual commercial properties during the hearing process as well as information from published sources and area vendors.

## **Appraisal Performance Test**

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market values. In a ratio study, market values (value in exchange) are typically represented by sales prices (i.e. a sales ratio study). Independent, expert appraisals may also be used to represent market values in a ratio study (i.e. an appraisal ratio study). If there are not enough sales to provide necessary representation, independent appraisals can be used as indicators for market value. This can be particularly useful for commercial, warehouse or industrial real property for which sales are limited. In addition, appraisal ratio studies can be used for properties statutorily not appraised at market value, but that reflect the use-value requirement. An example of this are multi-family housing projects subject to subsidized rent provisions for other governmental guarantees as provided by legislative statutes (affordable housing) or agricultural lands to be appraised on the basis of productivity or use value.

Gregg Appraisal District adopted the policies of the IAAO STANDARD ON RATIO STUDIES, circa July 1999 regarding its ratio study standards and practices. Ratio studies generally have six basic steps: (1) determination of the purpose and objectives, (2) data collection and preparation, (3) comparing appraisal and market data, (4) stratification, (5) statistical analysis, and (6) evaluation and application of the results.

### ***Sales Ratio Studies***

Sales ratio studies are an integral part of establishing equitable and accurate market value estimates, and ultimately assessments for this taxing jurisdiction. The primary uses of sale ratio studies include the determination of a need for general reappraisal; prioritizing selected groups of properties types for reappraisal; identification of potential problems with appraisal procedures; assist in market analyses; and to calibrate models used to derive appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value. The Gregg County Appraisal Review Board may make individual value adjustments based on unequal appraisal (ratio) protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated by use type semi-annually (or more often in specific areas) to allow appraisers to review general market trends in their area of responsibility. The appraisers utilize programs to evaluate subsets of data by economic area or a specific and unique data item. This may be customized and performed by *building class*

and age basis. In many cases, field checks may be conducted to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the appraisers by providing an indication of market activity by economic area or changing market conditions (appreciation or depreciation).

### ***Comparative Appraisal Analysis***

The commercial appraiser performs an average unit value comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type (such as apartment, office, retail and warehouse usage or special use). The objective to this evaluation is to determine appraisal performance of sold and unsold properties. Appraisers examine average unit prices of sales and average unit appraised values of the same parcels and the comparison of average value changes of sold and unsold properties. These studies are conducted on substrata such as building class and on properties located within various economic areas. In this way, overall appraisal performance is evaluated geographically, by specific property type to discern whether sold parcels have been selectively appraised. When sold parcels and unsold parcels are appraised equally, the average unit values are similar. These horizontal equity studies are performed prior to annual noticing.

## **INDUSTRIAL VALUATION**

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### **Introduction**

#### ***Scope of Work***

The industrial appraisers and/or contract appraisers of the Gregg Appraisal District are responsible for developing fair, uniform market values for improved industrial properties and industrial vacant land. The industrial and/or contract appraiser is responsible for the valuation of all tangible general industrial personal property in Gregg County with the exception of those accounts worked by in-house appraisal staff.

#### ***Appraisal Resources***

- **Personnel** - The industrial section consists of Commercial Appraisers but mostly of contract appraisers. Gregg Appraisal District contracts with Capitol Appraisal Group, LLC to value properties for which the district does not have the available personnel or resources. The commercial and personal property appraisers and contract appraisal staff inspect their assigned properties to obtain information about buildings, site improvements, process and shop equipment, and various items of personal property.

Belva Pittman, RPA (71371)  
Patti Coppedge, RPA (70332)  
Capitol Appraisal Group

Senior Commercial Appraiser  
Commercial/Res. Appraiser  
Staff Appraisers

- **Data Collecting and Validation** - Appraisal personnel use information provided by property owners concerning the cost to purchase, install, and construct items of real and personal property. The individual characteristics of the property being appraised are the primary factors that drive the appraised value.

An extended range of variations may exist within the same class of industrial property, and there are a multitude of property types within the industrial category. For this reason, effective data collection procedures would be very difficult to organize in a single comprehensive manual. The district has adopted the guide for Marshall & Swift Commercial Building System and the companion data acquisition forms to standardize data collection for buildings assigned to contract appraisal staff. The data generated by these forms enables the appraiser to use the software to value industrial buildings.

Industrial personal property also consists of many different classes of assets with a wide range of variation within each class. The district has adopted the convention of listing assets and estimation effective age of assets in the field. The field listing is then compared with information furnished by property owners during the final valuation review.

The original real and personal property data used by Gregg CAD was supplied by the ISD Tax Offices and the Gregg County Tax Office. Since that time, the contract appraisal personnel have updated that information based on field review. As new facilities are built, the contract appraisal personnel collect all the real and personal property data necessary to value the property initially, and thereafter, update the information when the property is again visited. Building permit information is received from the cities when a facility is being built.

The appraisers take with them the historical data on the building and site improvements and in some cases the previous listing of personal property at the facility being visited. Changes to the existing structures and personal property are noted and that information is used for value estimation purposes. If cost information for the real or personal property is supplied later, the field data can be compared to that information to judge the accuracy of the information.

### ***Highest and Best Use Analysis***

Usually, the current use of the property is the highest and best use of that property. Industrial facilities are most commonly located in areas that support industrial use. In areas where mixed use does not occur, the highest and best use of the property is examined by the appraiser to estimate the effect of this factor.

## **Model Specification**

### ***Area Analysis***

The scope of market forces affecting industrial products and the capital goods used in the production process tends to extend beyond regional considerations. The effects of information and transportation technology are such that most industrial market forces are measured globally. One exception to this general concept is the market for industrial land. The pricing of land tends to be closely tied to possible alternative uses in the area. For this reason, appraisers assigned to land valuation analyze market forces for specific areas and adjust land value schedules appropriately.

### ***Neighborhood Analysis***

Neighborhood analysis of the type of properties valued by the commercial/industrial appraiser is not meaningful. Industrial properties do not have the type of generic "sameness" that is appropriate for neighborhood models.

### ***Market Analysis***

Market analysis is the basis for finalizing value estimates on properties for which the industrial appraiser has responsibility. Even though many industrial properties are unique in nature, the market type for this type property is analyzed to see how the values of similar or similar as possible properties are affected by market forces. Industrial properties, such as machine shops, have many similar facilities that can be compared to the subject property in terms of type and size of equipment, type of property fabricated or serviced at the subject facility, and other factors. Those similarities help the appraiser estimate the value of the subject property. However, some facilities, such as specialty chemical plants, are so unique in nature that the appraiser must use the closest available plant in terms of output quantity, type of product manufactured, and other factors to estimate the value of the subject property.

Many industrial properties use the same type of building and, depending on the type of business may use the same type of manufacturing or service equipment. However, the manner in which the entire business operation is put together makes that particular facility unique. The district uses information from similar businesses to examine the real and personal property values at a particular business, but the individual characteristics of the business being reviewed determine the value estimation.

Many of the buildings encountered at industrial facilities are generic in construction, such as pre-engineered metal buildings. The cost per square foot to construct these type structures can be used to estimate values at facilities that have similarly constructed buildings. However, the buildings as constructed will have differences that must be taken into account when estimating the final value of the property being reviewed.

A similar analysis is used for personal property. Many items of personal property, such as furniture and fixtures, computers, and even machinery and equipment are generic in construction, but individual characteristics that affect value, such as usage, environment where used, and level of care will have an effect on the final value estimation. When

cost data for this type property is available and considered reliable, it is used for value estimation purposes at other plant facilities. However, on-site inspection and information provided by the property owner will affect the final value.

## **Model Calibration**

The schedules used by the district are those integrated into Marshall Swift Commercial System for real property improvements. The real property valuation schedules are updated periodically through the use of update disks supplied by Marshall Swift. The valuation schedule incorporated into the district's records is updated annually.

Gregg Appraisal District schedules are based on Marshall & Swift schedules and depreciation factors for use in the valuation of all business and industrial personal property. These schedules are updated annually by Marshall & Swift and True Automation. The contract appraisal firms use similar schedules and methodology based on their experience in valuing real and personal property.

### ***Data Collection Manuals***

An extended range of variations may exist within the same class of industrial property, and there are a multitude of property types within the industrial category. For this reason, effective data collection procedures would be very difficult to organize in a single comprehensive manual. The district has adopted the guide for Marshall Swift Valuation System and the companion data acquisition forms to standardize data collection for buildings assigned to the industrial appraisal staff. The data generated by these forms enables the appraiser to use the software to value industrial buildings.

Industrial personal property also consists of many different classes of assets with a wide range of variation within each class. The district has adopted the convention of listing assets and estimating effective age of assets in the field. The field listing is then compared with information furnished by property owners during the final valuation review.

### ***Sources of Data***

Gregg County and the various school districts supplied the original real and personal property data used by Gregg Appraisal District in 1980. Since that time, the district and contract appraisal personnel have updated that information based on field review. As new facilities are built, the appraisal personnel collect all the real and personal property data necessary to value the property initially and thereafter update the information when the property is again visited. The district receives building permit information from the cities when a facility is being built. Other sources of data include publications such as various refining and chemical industry magazine articles.

### ***Data Collection Procedures***

The district and contract appraisal personnel annually or periodically visit assigned plants. The frequency of the visit is determined by the nature of the business conducted

at each facility. For example, refineries and chemical plants are continually changing or adding to processes to extract greater efficiencies or make new products, but machine shops may not add or remove equipment over a period of two or more years.

The appraisers take with them the historical data on the buildings and site improvements and the previous listing of personal property at the facility being visited. Changes to the existing structures and personal property are noted and that information is used for value estimation purposes. If cost information for the real or personal property is supplied later, the field data can be compared to that information to judge the accuracy of the information.

The district and contract firm appraisal staff members are not assigned any one geographical area of the county. The nature of the business and whether or not the district has the staff resources available determines which properties are valued by contract firms and which properties are valued by the district's appraisal staff. New district appraisers are trained by accompanying appraisers who have performed field visit and appraisal functions for a number of years. Each district appraiser is responsible for the completeness and correctness of their valuation work, but a new appraiser is encouraged to seek the advice of and review by experienced appraisal staff if that person is not sure of their value estimation results.

## **Estimates Reviewed**

### ***Field Review***

The district's personnel periodically review their assigned real and personal property accounts where there is evidence of change at a particular facility and when there is not, these accounts are revisited on a two to three-year cycle. Certain properties are reviewed annually because past experience shows that changes are occurring continually in the real or personal property at that facility. Properties assigned to contract appraisal firms are reviewed annually because changes also occur regularly at these facilities.

The results of prior year hearings and indication of building permits being issued are another source of required field visits. Many times during hearings, issues are presented that cause a value adjustment. Those issues must be field checked to see if these influences will be on going and warrant permanent value adjustment or are transitory and permanent adjustment is not warranted. This information needs to be recorded so the appraiser will be better able to estimate the property value. Building permits must be field checked to see what affect these have on existing structures. Any new construction is noted and the information necessary to value the structure is recorded. Additionally, any structure demolition is noted so the improvement value can be adjusted accordingly.

Part of the field review includes noting any land characteristics that would affect the land value. The district values all land for the properties over which it has responsibility,

including those properties assigned to contract appraisal firms. The contract appraisal firms must advise the district of any characteristics that would affect the value of the land associated with that assigned facility.

### ***Office Review***

All properties not subjected to field review are reviewed in the office by the district appraiser assigned to particular real or personal properties. The office review relies on historical information in the real or personal property file along with any newly gathered information as the basis for deciding on the estimated value to be placed on the property for the current tax year.

When valuing real property, the characteristics of the property being reviewed are the driving force in value estimation. Experience in valuing other real property, such as a comparable building elsewhere, helps the appraiser decide the estimated value to be placed on the subject improvements.

When valuing personal property, the type of furniture, equipment, computers, vehicles and inventories etc., will be used along with any cost data provided by the property owner to estimate the value. Experience in valuing similar property at other facilities will help the appraiser estimate the value of the subject facility. Individual characteristics of the property, such as usage and maintenance will have a bearing on the value calculated by use of District schedules.

## **Appraisal Performance Tests**

### ***Sales Ratio Studies***

Ratio studies are an important tool to examine how close appraised values are to market values. The ratio study may use available sales data or may use independent, expert appraisals. Typically, there are not enough sales of industrial properties to show a representation of that class of property in a ratio study.

### ***Comparative Appraisal Analysis***

This type of analysis is usually not done on industrial properties due to the unique nature of the property and also because of time and budget constraints regarding available appraisal staff. Only in an instance where a jurisdiction would file a jurisdiction challenge with the Appraisal Review Board would the district perform such an analysis. If a jurisdiction challenge is received by Gregg Appraisal District on an industrial category of properties, the appraisers assigned to those accounts will research the appraisal roll to see what other similar properties exist. The real property values can be compared on an average value per square foot of structure basis, but the differences from one facility to another must be carefully compared because it is unlikely that two different facilities are going to build like improvements and use them in similar ways.



## BUSINESS PERSONAL PROPERTY

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### Introduction

#### ***Scope of Work***

The personal property appraisers are responsible for developing fair and uniform market values for business personal property located within the district. There are four different personal property types appraised by the district's personal property section: Business Personal Property accounts; Leased Assets; Vehicles; and Multi-Location Assets. There are approximately 8170 business personal property accounts in the Gregg Appraisal District.

#### ***Appraisal Resources***

- **Personnel** – The Personal Property staff consists of 2 appraisers and 3 technical staff. Capitol Appraisal Group appraisers are responsible for the valuation of Industrial and oilfield related business personal property accounts. The following appraisers are responsible for determining personal property values:

Sheena Butler, RPA (62130)  
Cory Bundick, RPA (73758)  
Capitol Appraisal Group

Senior BPP Appraiser  
BPP/Res. Appraiser  
Staff Appraisers

**Collecting and Validating Data** - A common set of data characteristics for each personal property account in Gregg County is collected in the field and data entered to the district's computer. The personal property appraisers collect the field data. In gathering information for personal property accounts, two general types of data are required: data to identify the property and data to appraise the property. Data required to identify the property include ownership, location, business type, and other identification items. Appraisal data includes area measurements, density and quality measures, asset description, depreciation factors, and other appraisal related items.

### Sources of Data

#### ***Business Personal Property***

The district's property characteristic data was originally received from Gregg County and various school district records in 1980, and where *absent*, collected through a massive field data collection effort coordinated by the district over a period of time. During revaluation, district appraisers collect new data via a complete field drive-out. All accounts are reviewed annually. This approach results in the discovery of new businesses not revealed through other sources as well as businesses that have relocated or closed. Various discovery publications such as the assumed name listings

and state sales tax listings are also used to discover personal property. Tax assessors, city and local newspapers, and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

### ***Vehicles, Leased and Multi-Location Assets***

An outside vendor provides Gregg Appraisal District with a listing of vehicles registered within Gregg County. The vendor develops this listing from the Texas Department of Transportation (DOT) Title and Registration Division records. Other sources of data include property owner renditions and field inspections. The primary source of leased and multi-location assets is property owner renditions.

### ***Highest and Best Use Analysis***

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of personal property is typically its current use.

## **Model Specification**

### ***SIC Code Analysis***

Standard Industrial Classification (SIC) codes developed by the federal government are used by Gregg Appraisal District as a way to classify personal property by business type. Gregg Appraisal District has further stratified these codes by adding suffixes to SIC codes in order to group business types that have similar personal property characteristics.

SIC code identification and delineation is the cornerstone of the personal property valuation system at the district. All of the personal property analysis work done in association with the personal property valuation process is SIC code specific. SIC codes are delineated based on observable aspects of homogeneity. SIC code delineation is periodically reviewed to determine if further SIC code delineation is warranted.

## **Model Calibration**

### ***Cost Schedules***

Cost schedules are developed by district personal property valuation appraisers. The cost schedules are developed by analyzing cost data from property owner renditions, hearings, and published cost guides. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square foot format, but some SIC codes are in a price per unit format, such as per room for hotels.

### ***Statistical Analysis***

Summary statistics by SIC code provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value by SIC code.

## **Final Model (Depreciation Schedule & Trending Factors)**

### ***Business Personal Property***

Gregg Appraisal District's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed from property owner reported historical cost or from Gregg Appraisal District developed valuation models. The trending factors used by Gregg Appraisal District to develop RCN are based on published valuation guides. The percent good depreciation factors used by Gregg Appraisal District are also based on published valuation guides. The index factors and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisition, as follows:

$$\text{PVF} = \text{INDEX FACTOR} \times \text{PERCENT GOOD FACTOR}$$

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

$$\text{MARKET VALUE ESTIMATE} = \text{PVF} \times \text{HISTORICAL COST}$$

This mass appraisal PVF schedule is used to ensure that estimated values are uniform and consistent within the market. Additional depreciation/appreciation is added on a case by case basis to further account for any individual characteristics not contained in the model.

### ***Personal Property Appraisal***

The valuation process has two main objectives: 1). Analyze and adjust existing SIC models. 2). Develop new models for business classifications not previously integrated into our system. The delineated sample is reviewed for accuracy of SIC code, square footage, field data, and original cost information. Models are created and refined using actual original cost data to derive a typical replacement cost new (RCN) per square foot for a specific category of assets. The RCN per square foot is depreciated by the estimated age using the depreciation table adopted for the tax year.

The data sampling process is conducted in the following order: 1) Prioritizing Standard Industrial Classification (SIC) codes for model analysis. 2) Compiling the data and developing the reports. 3) Field checking the selected samples. The models are built and adjusted using verified information. The models are then tested against the previous year's data. The typical RCN per square foot (or applicable unit) is determined by a statistical analysis of the available data.

These same schedules are used in the general business personal property valuation program to estimate the value of new accounts for which no property owner's rendition is filed. Model values are also used to establish tolerance parameters for testing the valuation of property for which prior years' data exist or for which current year rendered information is available. The calculated current year value or the prior year's value is compared to the indicated model value. Allowable tolerance ranges may be adjusted from year to year depending on the analysis of the results of the prior year.

### ***Vehicles, Leased and Multi-Location Assets***

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book values. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides. Leased and multi-location assets are valued using the PVF schedules mentioned above. If the asset to be valued in this category is a vehicle, then NADA published book values are used. Assets that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

## **Estimates Reviewed**

### ***Business Personal Property***

A district valuation computer program exists in a mainframe environment that identifies accounts in need of review based on a variety of conditions. Property owner renditions, accounts with field or other data changes, accounts with prior hearings, new accounts, and SIC cost table changes are all considered. The accounts are processed by the valuation program and pass or fail preset tolerance parameters by comparing appraised values to prior year and model values. Accounts that fail the tolerance parameters are reviewed by the appraisers.

### ***Vehicles, Leased and Multi-Location Assets***

A vehicle master file is received on tape from an outside vendor and vehicles in the district's system from the prior year are matched to current DOT records. The vehicles remaining after the matching process are set up as new accounts. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides. Leasing and multi-location accounts that have a high volume of vehicles or other assets are loaded programmatically if reported by the property owner electronically. Electronic renditions often require reformatting before they can be loaded to the account. Accounts that render by hard copy are data entered by the CAD. After matching and data entry, reports are generated and reviewed by an appraiser. Once proofed, the account is noticed after supervisor approval.

## **Appraisal Performance Test**

Every other year the Property Tax Assistance Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Gregg Appraisal District's personal property values and ratios are formed.

Gregg Appraisal District can test new or revised cost and depreciation schedules by running the valuation program in a test mode prior to the valuation cycle. This can give appraisers a chance to make additional refinements to the schedules if necessary.

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**Appraisal Staff**  
**Providing Significant Mass Appraisal Assistance**

Mark Cormier, RPA (70498) Mark Cormier  
Director of Appraisal

Berta Fuentes, RPA (68926) Berta Fuentes  
Director of Technicians

Stephanie Bennett, RPA (72324) Stephanie Bennett  
Director of IT/GIS

Sheena Butler, RPA (62130) Sheena Butler  
Senior Appraiser, Business Personal Property

Doug May, RPA (71539) Doug May  
Senior Appraiser, Residential Property

Belva Pittman, RPA (71371) Belva Pittman  
Senior Appraiser, Commercial Property

Cory Bundick, RPA (73758) Cory Bundick  
Appraiser, Business Personal Property/Res. Property

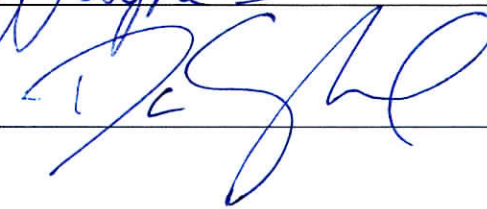
Patti Coppedge, RPA (70332) Patti Coppedge  
Appraiser, Commercial/Res. Property

Marc Morgan, RPA (73268) Marc Morgan  
Appraiser, Residential Property

*Joshua Payne, RPA (74496)*  
*Appraiser, Residential Property*



*Darron Sheppard, Class 1 (75518)*  
*Appraiser, Residential Property*



Also providing assistance were staff appraisers and analysts of Capitol Appraisal Group, LLC as follows:

Gregg Davis  
Greg Anderson  
Noel Wilkerson  
Kenneth Hitt  
Laina Taylor

# **GREGG COUNTY**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



# 2018 PRELIMINARY TOTALS

GGG - GREGG COUNTY  
Grand Totals

Property Count: 69,440

4/16/2018

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Land	Value			
Homesite:	354,750,095			
Non Homesite:	811,351,084			
Ag Market:	65,416,758			
Timber Market:	106,697,668	Total Land	(+)	1,338,215,605

Improvement	Value			
Homesite:	3,378,920,591			
Non Homesite:	3,767,524,197	Total Improvements	(+)	7,146,444,788

Non Real	Count	Value		
Personal Property:	7,299	1,201,395,200		
Mineral Property:	0	0		
Autos:	0	0		
		Total Non Real	(+)	1,201,395,200
		Market Value	=	9,686,055,593

Ag	Non Exempt	Exempt		
Total Productivity Market:	172,114,426	0		
Ag Use:	4,027,303	0	Productivity Loss	(-) 160,894,210
Timber Use:	7,192,913	0	Appraised Value	= 9,525,161,383
Productivity Loss:	160,894,210	0		
		Homestead Cap	(-) 11,302,779	
		Assessed Value	= 9,513,858,604	
		Total Exemptions Amount	(-) 2,141,457,762	
		(Breakdown on Next Page)		
		Net Taxable	=	7,372,400,842

Freeze	Assessed	Taxable	Actual Tax	Gelling	Count		
DP	75,597,121	42,134,949	94,795.02	98,384.45	737		
DPS	1,989,670	1,488,166	2,725.17	2,738.98	14		
OV65	1,373,947,800	849,529,410	1,846,180.50	1,888,612.06	9,525		
Total	1,451,534,591	893,152,525	1,943,700.69	1,989,735.49	10,276	Freeze Taxable	(-) 893,152,525
Tax Rate	0.257200						

Transfer	Assessed	Taxable	Posty/Taxable	Adjustment	Count		
OV65	6,030,300	4,188,818	3,446,048	742,770	27		
Total	6,030,300	4,188,818	3,446,048	742,770	27	Transfer Adjustment	(-) 742,770
						Freeze Adjusted Taxable	= 6,478,505,547

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 18,606,416.96 = 6,478,505,547 \* (0.257200 / 100) + 1,943,700.69

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

## 2018 PRELIMINARY TOTALS

GGG - GREGG COUNTY  
Grand Totals

Property Count: 69,440

4/16/2018

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## State Category Breakdown

State Code	Description	Count	Acres	New Value/Market	Market Value
A	SINGLE FAMILY RESIDENCE	35,969		\$40,509,970	\$4,462,539,639
B	MULTIFAMILY RESIDENCE	1,638		\$1,630,390	\$371,289,938
C1	VACANT LOTS AND LAND TRACTS	8,921		\$4,078,640	\$97,420,112
D1	QUALIFIED OPEN-SPACE LAND	1,983	67,479.2703	\$0	\$172,114,426
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	212		\$31,290	\$4,408,261
E	RURAL LAND, NON QUALIFIED OPEN SP	5,431	48,101.7850	\$10,174,420	\$479,350,434
F1	COMMERCIAL REAL PROPERTY	4,419		\$26,978,210	\$1,471,298,113
F2	INDUSTRIAL AND MANUFACTURING REA	253		\$108,050	\$262,890,561
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$185,450
J3	ELECTRIC COMPANY (INCLUDING CO-OP	25		\$0	\$1,957,400
J4	TELEPHONE COMPANY (INCLUDING CO-	20		\$0	\$4,733,800
J5	RAILROAD	3		\$0	\$474,480
J6	PIPELAND COMPANY	28		\$0	\$639,850
J7	CABLE TELEVISION COMPANY	3		\$0	\$496,440
L1	COMMERCIAL PERSONAL PROPERTY	6,680		\$2,748,610	\$1,095,005,535
L2	INDUSTRIAL AND MANUFACTURING PERS	20		\$0	\$19,401,280
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2,226		\$1,375,420	\$23,603,951
O	RESIDENTIAL INVENTORY	716		\$7,643,260	\$28,545,830
S	SPECIAL INVENTORY TAX	135		\$0	\$67,692,940
X	TOTALLY EXEMPT PROPERTY	2,976		\$4,265,810	\$1,122,007,153
	Totals		115,581.0553	\$99,544,070	\$9,686,055,593

2018 PRELIMINARY TOTALS

GGG - GREGG COUNTY

Property Count: 69,440

Grand Totals

4/16/2018

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	A	6		\$0	\$87,443
A1	REAL - RESIDENTIAL, SINGLE FAMILY	32,145		\$37,644,560	\$4,251,627,653
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	2,435		\$979,350	\$43,870,333
A3	REAL - RESIDENTIAL - HOUSE ONLY	566		\$1,334,680	\$74,576,540
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	656		\$356,890	\$76,907,100
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	353		\$183,100	\$6,202,050
A6	REAL - RESIDENTIAL TOTAL EXEMPT	6		\$0	\$445,960
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	95		\$11,390	\$8,489,790
A73	REAL PROPERTY - RESIDENTIAL TRIPLE	5		\$0	\$182,480
A74	REAL PROPERTY - RESIDENTIAL FOURPI	3		\$0	\$150,290
B	B	3		\$0	\$1,679,340
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	135		\$948,010	\$213,816,547
B2	REAL - RESIDENTIAL - DUPLEX	1,375		\$682,380	\$137,048,401
B3	REAL - RESIDENTIAL - TRIPLEX	36		\$0	\$4,210,380
B4	REAL - RESIDENTIAL - FOURPLEX	103		\$0	\$14,535,270
C1	REAL - VACANT LOTS AND TRACTS - RES	6,433		\$64,510	\$36,940,784
C2	REAL - VACANT LOTS AND TRACTS - COM	1,443		\$4,014,130	\$50,184,128
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	1,026		\$0	\$9,813,140
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	22		\$0	\$147,460
C8	REAL - COMMERCIAL VACANT LTS - EXE	8		\$0	\$334,600
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	2,179	69,055.1081	\$0	\$174,740,045
D2	REAL - IMPROVEMENTS ON QUALIFIED A	212	0.5000	\$31,290	\$4,408,261
E1	REAL - FARM & RANCH IMPROVEMENTS, R	1,856		\$9,171,030	\$323,914,032
E2	REAL - FARM & RANCH IMPROVEMENTS-	703		\$848,900	\$14,014,222
E3	REAL - FARM & RANCH IMPROVEMENT - C	160		\$141,100	\$3,737,380
E4	REAL FARM & RANCH IMP TOTAL EXEMP	1		\$0	\$11,930
EL	RURAL LAND NOT QUALIFIED FOR OPEN	3,834		\$13,390	\$134,953,720
EL1	REAL PROP-TOTAL EX-RURAL LND ONLY-	8		\$0	\$93,531
F1	REAL - COMMERCIAL REAL ESTATE	4,418		\$26,978,210	\$1,471,159,153
F2	REAL - INDUSTRIAL REAL ESTATE	253		\$108,050	\$262,890,561
F3	REAL COMMERCIAL TOTAL EXEMPT	3		\$0	\$138,960
J2	REAL & TANGIBLE PERSONAL - GAS COM	5		\$0	\$185,450
J3	REAL & TANGIBLE PERSONAL - ELECTRI	25		\$0	\$1,957,400
J4	REAL & TANGIBLE PERSONAL - TELEPHO	19		\$0	\$4,733,500
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$300
J5	REAL & TANGIBLE PERSONAL - RAILROA	3		\$0	\$474,480
J6	REAL & TANGIBLE PERSONAL - PIPELINE	28		\$0	\$639,850
J7	REAL & TANGIBLE PERSONAL - CABLE C	3		\$0	\$496,440
L1	PERSONAL - COMMERCIAL	6,680		\$2,748,610	\$1,095,005,535
L2	PERSONAL - INDUSTRIAL	20		\$0	\$19,401,280
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	630		\$749,550	\$10,648,421
M3	OTHER TANGIBLE PERSONAL - MOBILE H	1,596		\$625,870	\$12,955,530
O1	REAL - RESIDENTIAL INVENTORY - LOTS	716		\$7,643,260	\$28,545,830
S	PERSONAL - SPECIAL INVENTORY	135		\$0	\$67,692,940
X	X	2,976		\$4,265,810	\$1,122,007,153
	Totals		69,055.6081	\$99,544,070	\$9,686,055,593

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

GREGG COUNTY (CG)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements	923,780	1			923,780	1
Personal	1,390,996,256	2,236			1,390,996,256	2,236
Mineral	213,879,385	216,138			213,879,385	216,138
<b>Total Market</b>	<b>1,605,799,421</b>	<b>218,375</b>			<b>1,605,799,421</b>	<b>218,375</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement	380,012	1			380,012	1
Absolute	428,715	449			428,715	449
Foreign Trade	22,608,063	1			22,608,063	1
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	1,763,029	63,536			1,763,029	63,536
Miscellaneous						
Solar/Wind						
TCEQ	9,879,291	18			9,879,291	18
Water System	1,704,427	6			1,704,427	6
<b>Total Exemptions</b>	<b>36,763,560</b>	<b>64,012</b>			<b>36,763,560</b>	<b>64,012</b>

<b>Total Taxable</b>	<b>1,569,035,861</b>	<b>154,365</b>			<b>1,569,035,861</b>	<b>154,365</b>
New Improvements						
New Absolute	218,578	8,999			218,578	8,999

222,349 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	213,879,385	211,687,688	220,112	213,879,385	211,687,688	220,112
F2 Industrial Real Property						
L2 Industrial Personal Property	1,099,237,136	1,066,369,700	702	1,099,237,136	1,066,369,700	702
J1 Water Systems	2,252,210	547,783	14	2,252,210	547,783	14
J2 Gas Distribution Systems	16,714,058	16,714,058	35	16,714,058	16,714,058	35
J3 Electric Companies/Co-ops	140,530,412	140,530,412	75	140,530,412	140,530,412	75
J4 Telephone Companies/Co-ops	24,501,043	24,501,043	123	24,501,043	24,501,043	123
J5 Railroads	37,751,790	37,751,790	34	37,751,790	37,751,790	34
J6 Pipelines	56,293,292	56,293,292	1,233	56,293,292	56,293,292	1,233
J7 Cable Companies	14,640,095	14,640,095	21	14,640,095	14,640,095	21
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>1,605,799,421</b>	<b>1,569,035,861</b>	<b>222,349</b>	<b>1,605,799,421</b>	<b>1,569,035,861</b>	<b>222,349</b>

# GREGG COUNTY

## CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	3,953,937,521	4,030,767,783	4,138,001,761	4,227,870,093	4,326,678,736	4,416,025,552
Real, Residential, Multi-Family	318,910,455	319,881,105	327,739,961	329,475,939	376,659,232	367,972,609
Real, Vacant Lots/Tracts	90,390,506	88,377,602	88,924,542	92,573,759	84,369,669	89,920,500
Real, Acreage (Land Only)	298,109,755	219,194,187	214,518,204	206,075,964	195,047,311	194,277,673
Real, Farm and Ranch Improvements	244,897,521	342,585,547	365,058,241	394,746,435	429,082,248	451,320,547
Real, Commercial	1,227,075,455	1,250,922,798	1,300,081,121	1,385,227,517	1,425,516,237	1,420,728,156
Real, Industrial	254,992,592	245,472,418	258,280,111	260,835,661	255,370,790	262,768,911
Real, Minerals, Oil and Gas	445,652,610	369,938,390	379,173,230	245,469,440	109,807,230	174,161,284
Real and Tangible, Personal Utilities	287,184,570	283,337,970	297,332,290	300,058,760	296,299,410	285,385,990
Tangible Personal, Commercial	1,036,278,580	1,057,130,190	1,093,354,135	1,114,495,136	1,061,514,926	1,047,129,043
Tangible Personal, Industrial	1,494,841,480	1,444,947,580	1,302,846,720	1,188,620,450	1,056,739,880	1,029,752,690
Tangible Personal, Mobile Homes	15,271,119	17,025,793	22,709,270	22,987,960	24,093,601	24,200,871
Real Property, Inventory	20,680,420	18,084,570	24,782,280	33,294,405	32,542,220	31,384,090
Tangible Personal, Special Inventory	58,846,290	61,422,710	66,861,760	66,848,510	70,694,630	69,077,980
<b>TOTAL APPRAISED VALUE</b>	<b>9,747,068,874</b>	<b>9,749,088,643</b>	<b>9,879,663,628</b>	<b>9,868,580,029</b>	<b>9,744,416,120</b>	<b>9,864,105,896</b>
Less Exemptions	935,475,270	940,030,664	961,228,855	977,750,144	1,000,734,253	1,017,957,689
Less Agricultural and Timber	201,898,678	205,601,814	200,518,496	191,917,411	181,169,373	177,886,952
Less Abatements	62,527,642	36,824,895	30,413,400	27,247,590	24,861,510	26,925,883
Less Pollution Control	11,950,120	12,583,540	12,228,650	9,618,032	10,754,982	10,458,718
Less HS Cap Loss	3,789,740	2,576,571	6,908,810	10,967,039	18,541,952	17,528,206
<b>Total Reductions</b>	<b>1,215,641,450</b>	<b>1,197,617,484</b>	<b>1,211,298,211</b>	<b>1,217,500,216</b>	<b>1,236,062,070</b>	<b>1,250,757,448</b>
<b>NET ASSESSED VALUATION</b>	<b>8,531,427,424</b>	<b>8,551,471,159</b>	<b>8,668,365,415</b>	<b>8,651,079,813</b>	<b>8,508,354,050</b>	<b>8,613,348,448</b>

# **GREGG COUNTY ROAD AND BRIDGE**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

2018 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,440

Grand Totals

4/16/2018

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Land		Value				
Homesite:		354,750,095				
Non Homesite:		811,351,084				
Ag Market:		65,416,758				
Timber Market:		106,697,668		Total Land	(+)	1,338,215,605
Improvement		Value				
Homesite:		3,378,920,591				
Non Homesite:		3,767,524,197		Total Improvements	(+)	7,146,444,788
Non Real		Count		Value		
Personal Property:	7,299		1,201,395,200			
Mineral Property:	0		0			
Autos:	0		0	Total Non Real	(+)	1,201,395,200
				Market Value	=	9,686,055,593
Ag		Non Exempt		Exempt		
Total Productivity Market:	172,114,426		0			
Ag Use:	4,027,303		0	Productivity Loss	(-)	160,894,210
Timber Use:	7,192,913		0	Appraised Value	=	9,525,161,383
Productivity Loss:	160,894,210		0	Homestead Cap	(-)	11,302,779
				Assessed Value	=	9,513,858,604
				Total Exemptions Amount (Breakdown on Next Page)	(-)	2,180,210,521
				Net Taxable	=	7,333,648,083

Freeze	Assessed	Taxable	Actual Tax	Relief	Count	
DP	75,597,121	42,134,949	1,926.38	1,998.48	737	
DPS	1,989,670	1,488,166	55.09	55.22	14	
OV65	1,373,947,800	849,527,470	37,119.65	38,842.29	9,526	
Total	1,451,534,591	893,150,585	39,101.12	40,895.99	10,276	Freeze Taxable (-) 893,150,585
Tax Rate	0.005300					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	6,030,300	4,188,818	3,377,092	811,726	27	
Total	6,030,300	4,188,818	3,377,092	811,726	27	Transfer Adjustment (-) 811,726
						Freeze Adjusted Taxable = 6,439,685,772

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 380,404.47 = 6,439,685,772 \* (0.005300 / 100) + 39,101.12

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,440

Grand Totals

4/16/2018

5:30:26PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	2,919,680	0	2,919,680
CHODO	1	2,289,040	0	2,289,040
DP	761	17,681,621	0	17,681,621
DPS	15	148,670	0	148,670
DV1	66	0	377,090	377,090
DV1S	12	0	60,000	60,000
DV2	43	0	325,692	325,692
DV2S	8	0	52,500	52,500
DV3	54	0	505,788	505,788
DV3S	6	0	55,000	55,000
DV4	451	0	3,443,692	3,443,692
DV4S	116	0	1,130,008	1,130,008
DVHS	223	0	22,357,274	22,357,274
DVHSS	41	0	3,050,026	3,050,026
EX-XD	9	0	838,040	838,040
EX-XG	12	0	938,290	938,290
EX-XI	8	0	310,280	310,280
EX-XJ	29	0	60,530,490	60,530,490
EX-XL	66	0	16,716,380	16,716,380
EX-XL (Prorated)	1	0	12,172	12,172
EX-XN	2	0	60,410	60,410
EX-XO	1	0	25,700	25,700
EX-XR	54	0	1,586,210	1,586,210
EX-XU	17	0	1,790,000	1,790,000
EX-XV	2,213	0	1,031,495,294	1,031,495,294
EX-XV (Prorated)	6	0	138,727	138,727
EX366	391	0	168,385	168,385
FR	1	0	0	0
HS	23,964	723,950,995	39,165,332	763,116,327
HT	1	0	0	0
LIH	3	0	1,679,340	1,679,340
LVE	3	250,380	0	250,380
MASSS	1	0	136,240	136,240
OV65	9,032	218,396,310	0	218,396,310
OV65S	958	23,588,769	0	23,588,769
PC	6	859,635	0	859,635
PPV	172	3,177,061	0	3,177,061
Totals		993,262,161	1,186,948,360	2,180,210,521



## 2018 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,440

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	35,969		\$40,509,970	\$4,462,539,639
B	MULTIFAMILY RESIDENCE	1,638		\$1,630,390	\$371,289,938
C1	VACANT LOTS AND LAND TRACTS	8,921		\$4,078,640	\$97,420,112
D1	QUALIFIED OPEN-SPACE LAND	1,983	67,479.2703	\$0	\$172,114,426
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	212		\$31,290	\$4,408,261
E	RURAL LAND, NON QUALIFIED OPEN SP	5,431	48,101.7850	\$10,174,420	\$479,350,434
F1	COMMERCIAL REAL PROPERTY	4,419		\$26,978,210	\$1,471,298,113
F2	INDUSTRIAL AND MANUFACTURING REA	253		\$108,050	\$262,890,561
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$185,450
J3	ELECTRIC COMPANY (INCLUDING CO-OP	25		\$0	\$1,957,400
J4	TELEPHONE COMPANY (INCLUDING CO-	20		\$0	\$4,733,800
J5	RAILROAD	3		\$0	\$474,480
J6	PIPELAND COMPANY	28		\$0	\$639,850
J7	CABLE TELEVISION COMPANY	3		\$0	\$496,440
L1	COMMERCIAL PERSONAL PROPERTY	6,682		\$2,748,610	\$1,095,005,534
L2	INDUSTRIAL AND MANUFACTURING PERS	20		\$0	\$19,401,280
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2,226		\$1,375,420	\$23,603,951
O	RESIDENTIAL INVENTORY	716		\$7,643,260	\$28,545,830
S	SPECIAL INVENTORY TAX	135		\$0	\$67,692,940
X	TOTALLY EXEMPT PROPERTY	2,976		\$4,265,810	\$1,122,007,154
	Totals		115,581.0553	\$99,544,070	\$9,686,055,593

2018 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,440

Grand Totals

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	A	6		\$0	\$87,443
A1	REAL - RESIDENTIAL, SINGLE FAMILY	32,145		\$37,644,560	\$4,251,627,653
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	2,435		\$979,350	\$43,870,333
A3	REAL - RESIDENTIAL - HOUSE ONLY	566		\$1,334,680	\$74,576,540
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	656		\$356,890	\$76,907,100
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	353		\$183,100	\$6,202,050
A6	REAL - RESIDENTIAL TOTAL EXEMPT	6		\$0	\$445,960
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	95		\$11,390	\$8,489,790
A73	REAL PROPERTY - RESIDENTIAL TRIPLE	5		\$0	\$182,480
A74	REAL PROPERTY - RESIDENTIAL FOURPL	3		\$0	\$150,290
B		3		\$0	\$1,679,340
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	135		\$948,010	\$213,816,547
B2	REAL - RESIDENTIAL - DUPLEX	1,375		\$682,380	\$137,048,401
B3	REAL - RESIDENTIAL - TRIPLEX	36		\$0	\$4,210,380
B4	REAL - RESIDENTIAL - FOURPLEX	103		\$0	\$14,535,270
C1	REAL - VACANT LOTS AND TRACTS - RES	6,433		\$64,510	\$36,940,784
C2	REAL - VACANT LOTS AND TRACTS - COV	1,443		\$4,014,130	\$50,184,128
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	1,026		\$0	\$9,813,140
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	22		\$0	\$147,460
C8	REAL - COMMERCIAL VACANT LOTS - EXE	8		\$0	\$334,600
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	2,179	69,055.1081	\$0	\$174,740,045
D2	REAL - IMPROVEMENTS ON QUALIFIED A	212	0.5000	\$31,290	\$4,408,261
E1	REAL - FARM & RANCH IMPROVMENTS, R	1,856		\$9,171,030	\$323,914,032
E2	REAL - FARM & RANCH IMPROVEMENTS-	703		\$848,900	\$14,014,222
E3	REAL - FARM & RANCH IMPROVEMENT - C	160		\$141,100	\$3,737,380
E4	REAL FARM & RANCH IMP TOTAL EXEMP	1		\$0	\$11,930
EL	RURAL LAND NOT QUALIFIED FOR OPEN	3,834		\$13,390	\$134,953,720
EL1	REAL PROP-TOTAL EX-RURAL LND ONLY-	8		\$0	\$93,531
F1	REAL - COMMERCIAL REAL ESTATE	4,418		\$26,978,210	\$1,471,159,153
F2	REAL - INDUSTRIAL REAL ESTATE	253		\$108,050	\$262,890,561
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J2	REAL & TANGIBLE PERSONAL - GAS COM	5		\$0	\$185,450
J3	REAL & TANGIBLE PERSONAL - ELECTRI	25		\$0	\$1,957,400
J4	REAL & TANGIBLE PERSONAL - TELEPHO	19		\$0	\$4,733,500
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$300
J5	REAL & TANGIBLE PERSONAL - RAILROAD	3		\$0	\$474,480
J6	REAL & TANGIBLE PERSONAL - PIPELINE	28		\$0	\$639,850
J7	REAL & TANGIBLE PERSONAL - CABLE C	3		\$0	\$496,440
L1	PERSONAL - COMMERCIAL	6,682		\$2,748,610	\$1,095,005,534
L2	PERSONAL - INDUSTRIAL	20		\$0	\$19,401,280
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	630		\$749,550	\$10,648,421
M3	OTHER TANGIBLE PERSONAL - MOBILE H	1,596		\$625,870	\$12,955,530
O1	REAL - RESIDENTIAL INVENTORY - LOTS	716		\$7,643,260	\$28,545,830
S	PERSONAL - SPECIAL INVENTORY	135		\$0	\$67,692,940
X		2,976		\$4,265,810	\$1,122,007,154
	Totals		69,055.6081	\$99,544,070	\$9,686,055,593

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

GREGG COUNTY ROAD & BRIDGE (X1)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements	923,780	1			923,780	1
Personal	1,388,924,283	2,235			1,388,924,283	2,235
Mineral	213,879,320	216,160			213,879,320	216,160
<b>Total Market</b>	<b>1,603,727,383</b>	<b>218,396</b>			<b>1,603,727,383</b>	<b>218,396</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement	380,012	1			380,012	1
Absolute	428,715	449			428,715	449
Foreign Trade	22,608,063	1			22,608,063	1
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	1,762,640	63,530			1,762,640	63,530
Miscellaneous						
Solar/Wind						
TCEQ	9,879,291	18			9,879,291	18
Water System	1,704,427	6			1,704,427	6
<b>Total Exemptions</b>	<b>36,763,171</b>	<b>64,006</b>			<b>36,763,171</b>	<b>64,006</b>

**Total Taxable** 1,566,964,212 154,392 1,566,964,212 154,392

New Improvements  
New Absolute 218,630 9,006 218,630 9,006

**222,370 Items Considered, 0.00% Withheld**

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	213,879,320	211,688,012	220,134	213,879,320	211,688,012	220,134
F2 Industrial Real Property						
L2 Industrial Personal Property	1,097,974,951	1,065,107,515	704	1,097,974,951	1,065,107,515	704
J1 Water Systems	2,252,210	547,783	14	2,252,210	547,783	14
J2 Gas Distribution Systems	16,714,058	16,714,058	35	16,714,058	16,714,058	35
J3 Electric Companies/Co-ops	140,530,412	140,530,412	75	140,530,412	140,530,412	75
J4 Telephone Companies/Co-ops	24,751,696	24,751,696	120	24,751,696	24,751,696	120
J5 Railroads	37,751,790	37,751,790	34	37,751,790	37,751,790	34
J6 Pipelines	55,232,851	55,232,851	1,233	55,232,851	55,232,851	1,233
J7 Cable Companies	14,640,095	14,640,095	21	14,640,095	14,640,095	21
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>1,603,727,383</b>	<b>1,566,964,212</b>	<b>222,370</b>	<b>1,603,727,383</b>	<b>1,566,964,212</b>	<b>222,370</b>

# **CITY OF CLARKSVILLE**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Property Count: 600

Grand Totals

4/16/2018

5:30:26PM

Land		Value		
Homesite:		1,528,250		
Non Homesite:		4,657,166		
Ag Market:		1,140,102		
Timber Market:		1,552,090	Total Land	(+) 8,877,608
Improvements		Value		
Homesite:		17,588,740		
Non Homesite:		10,502,330	Total Improvements	(+) 28,091,070
Non-Real		Count	Value	
Personal Property:	58	3,429,610		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 3,429,610
			Market Value	= 40,398,288
Ag		Non-Exempt	Exempt	
Total Productivity Market:	2,692,192	0		
Ag Use:	141,261	0	Productivity Loss	(-) 2,407,627
Timber Use:	143,304	0	Appraised Value	= 37,990,661
Productivity Loss:	2,407,627	0	Homestead Cap	(-) 54,112
			Assessed Value	= 37,936,549
			Total Exemptions Amount (Breakdown on Next Page)	(-) 7,492,811
			Net Taxable	= 30,443,738

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 196,106.38 = 30,443,738 \* (0.644160 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

## 2018 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Grand Totals

4/16/2018

5:30:26PM

Property Count: 600

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	SINGLE FAMILY RESIDENCE	257		\$66,690	\$20,406,380
B	MULTIFAMILY RESIDENCE	9		\$0	\$1,108,090
C1	VACANT LOTS AND LAND TRACTS	48		\$0	\$350,670
D1	QUALIFIED OPEN-SPACE LAND	52	1,707.1747	\$0	\$2,692,192
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	3		\$0	\$33,650
E	RURAL LAND, NON QUALIFIED OPEN SP	130	1,727.9386	\$368,340	\$6,797,406
F1	COMMERCIAL REAL PROPERTY	29		\$100,200	\$3,092,420
F2	INDUSTRIAL AND MANUFACTURING REA	3		\$0	\$487,560
J3	ELECTRIC COMPANY (INCLUDING CO-OP	1		\$0	\$5,750
L1	COMMERCIAL PERSONAL PROPERTY	45		\$0	\$2,974,540
M1	TANGIBLE OTHER PERSONAL, MOBILE H	50		\$39,560	\$594,730
S	SPECIAL INVENTORY TAX	3		\$0	\$438,650
X	TOTALLY EXEMPT PROPERTY	30		\$0	\$1,416,250
	Totals		3,435.1133	\$574,790	\$40,398,288

## 2018 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Property Count: 600

Grand Totals

4/16/2018

5:30:26PM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	141		\$66,690	\$14,222,159
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	70		\$0	\$1,272,850
A3	REAL - RESIDENTIAL - HOUSE ONLY	48		\$0	\$4,888,680
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	6		\$0	\$22,691
B2	REAL - RESIDENTIAL - DUPLEX	9		\$0	\$942,630
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$165,460
C1	REAL - VACANT LOTS AND TRACTS - RES	34		\$0	\$236,610
C2	REAL - VACANT LOTS AND TRACTS - COM	14		\$0	\$114,060
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	65	1,793.1124	\$0	\$2,836,962
D2	REAL - IMPROVEMENTS ON QUALIFIED A	3		\$0	\$33,650
E1	REAL - FARM & RANCH IMPROVMENTS, R	42		\$299,940	\$3,798,543
E2	REAL - FARM & RANCH IMPROVEMENTS-	10		\$68,400	\$277,010
E3	REAL - FARM & RANCH IMPROVEMENT - C	3		\$0	\$23,720
EL	RURAL LAND NOT QUALIFIED FOR OPEN	109		\$0	\$2,553,363
F1	REAL - COMMERCIAL REAL ESTATE	29		\$100,200	\$3,092,420
F2	REAL - INDUSTRIAL REAL ESTATE	3		\$0	\$487,560
J3	REAL & TANGIBLE PERSONAL - ELECTRI	1		\$0	\$5,750
L1	PERSONAL - COMMERCIAL	45		\$0	\$2,974,540
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	8		\$0	\$168,650
M3	OTHER TANGIBLE PERSONAL - MOBILE H	42		\$39,560	\$426,080
S	PERSONAL - SPECIAL INVENTORY	3		\$0	\$438,650
X		30		\$0	\$1,416,250
	Totals		1,793.1124	\$574,790	\$40,398,288

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

CITY OF CLARKSVILLE (TC)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements -						
Personal	8,414,326	54			8,414,326	54
Mineral	18,815,829	15,897			18,815,829	15,897
<b>Total Market</b>	<b>27,230,155</b>	<b>15,951</b>			<b>27,230,155</b>	<b>15,951</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute	6,362	33			6,362	33
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	206,406	7,753			206,406	7,753
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
<b>Total Exemptions</b>	<b>212,768</b>	<b>7,786</b>			<b>212,768</b>	<b>7,786</b>
<b>Total Taxable</b>	<b>27,017,387</b>	<b>8,165</b>			<b>27,017,387</b>	<b>8,165</b>
<b>New Improvements</b>						
New Absolute	12,883	1,251			12,883	1,251

16,959 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	18,815,829	18,603,061	16,905	18,815,829	18,603,061	16,905
F2 Industrial Real Property						
L2 Industrial Personal Property	4,954,542	4,954,542	17	4,954,542	4,954,542	17
J1 Water Systems						
J2 Gas Distribution Systems	27,651	27,651	2	27,651	27,651	2
J3 Electric Companies/Co-ops	1,808,452	1,808,452	4	1,808,452	1,808,452	4
J4 Telephone Companies/Co-ops	85,542	85,542	4	85,542	85,542	4
J5 Railroads	859,846	859,846	1	859,846	859,846	1
J6 Pipelines	609,411	609,411	25	609,411	609,411	25
J7 Cable Companies	68,882	68,882	1	68,882	68,882	1
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>27,230,155</b>	<b>27,017,387</b>	<b>16,959</b>	<b>27,230,155</b>	<b>27,017,387</b>	<b>16,959</b>



CITY OF CLARKSVILLE

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	18,269,810	17,635,370	18,686,000	18,606,240	19,726,660	20,316,720
Real, Residential, Multi-Family	325,650	327,310	323,190	321,340	718,360	1,124,200
Real, Vacant Lots/Tracts	369,310	376,100	396,580	425,140	333,020	305,240
Real, Acreage (Land Only)	5,788,312	3,395,273	3,621,282	3,204,042	3,067,532	3,028,932
Real, Farm and Ranch Improvements	3,240,633	5,443,841	5,596,094	6,134,313	5,877,501	5,983,225
Real, Commercial	2,050,000	2,391,360	2,944,990	2,875,740	2,918,430	2,977,030
Real, Industrial	506,280	502,370	507,840	496,230	491,490	490,030
Real, Minerals, Oil and Gas	37,951,880	31,679,300	34,988,910	20,253,330	8,900,480	14,538,569
Real and Tangible, Personal Utilities	3,202,990	2,954,900	3,233,700	3,113,870	3,161,970	3,343,920
Tangible Personal, Commercial	2,400,640	2,790,030	2,956,990	3,122,130	2,922,660	2,985,830
Tangible Personal, Industrial	3,169,580	4,837,370	4,849,150	4,520,340	4,850,890	4,699,610
Tangible Personal, Mobile Homes	400,260	491,800	644,300	648,280	664,440	629,720
Real Property, Inventory	-	-	-	-	-	-
Tangible Personal, Special Inventory	345,270	415,490	439,950	494,250	427,220	368,280
<b>TOTAL APPRAISED VALUE</b>	<b>78,020,615</b>	<b>73,240,514</b>	<b>79,188,976</b>	<b>64,215,245</b>	<b>54,060,653</b>	<b>60,791,306</b>
Less Exemptions	5,568,530	5,356,875	5,431,600	5,861,275	6,066,371	5,943,319
Less Agricultural and Timber	3,271,192	3,087,015	3,275,846	2,878,385	2,730,874	2,668,835
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	23,416	9,692	155,228	127,019	186,561	85,168
<b>Total Reductions</b>	<b>8,863,138</b>	<b>8,453,582</b>	<b>8,862,674</b>	<b>8,866,679</b>	<b>8,983,806</b>	<b>8,697,322</b>
<b>NET ASSESSED VALUATION</b>	<b>69,157,477</b>	<b>64,786,932</b>	<b>70,326,302</b>	<b>55,348,566</b>	<b>45,076,847</b>	<b>52,093,984</b>

# **CITY OF EAST MOUNTAIN**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN  
Grand Totals

Property Count: 15

4/16/2018

5:30:26PM

Land		Value		
Homesite:		13,150		
Non Homesite:		53,220		
Ag Market:		108,690		
Timber Market:		0	Total Land	(+) 175,060
Improvement		Value		
Homesite:		94,530		
Non Homesite:		379,750	Total Improvements	(+) 474,280
Non Real		Count	Value	
Personal Property:	8	325,800		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 325,800
			Market Value	= 975,140
Abates		Non Exempt	Exempt	
Total Productivity Market:	108,690	0		
Ag Use:	2,900	0	Productivity Loss	(-) 105,790
Timber Use:	0	0	Appraised Value	= 869,350
Productivity Loss:	105,790	0	Homestead Cap	(-) 0
			Assessed Value	= 869,350
			Total Exemptions Amount (Breakdown on Next Page)	(-) 3,100
			Net Taxable	= 866,250

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,155.58 = 866,250 \* (0.133400 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2018 PRELIMINARY TOTALS**

CEM - CITY OF EAST MOUNTAIN  
Grand Totals

Property Count: 15

4/16/2018

5:30:26PM

Exemption Breakdown

Exemption	Count	Local	State	Total
EX366	2	0	100	100
HS	1	0	0	0
OV65	1	3,000	0	3,000
Totals		3,000	100	3,100

**2018 PRELIMINARY TOTALS**

CEM - CITY OF EAST MOUNTAIN

Property Count: 15

Grand Totals

4/16/2018

5:30:26PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	SINGLE FAMILY RESIDENCE	1		\$0	\$107,680
C1	VACANT LOTS AND LAND TRACTS	3		\$0	\$17,820
D1	QUALIFIED OPEN-SPACE LAND	1	11.1670	\$0	\$108,690
F1	COMMERCIAL REAL PROPERTY	2		\$0	\$415,150
L1	COMMERCIAL PERSONAL PROPERTY	6		\$0	\$325,700
X	TOTALLY EXEMPT PROPERTY	2		\$0	\$100
		Totals	11.1670	\$0	\$975,140

2018 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN  
Grand Totals

Property Count: 15

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value/Market	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	1		\$0	\$107,680
C3	REAL - VAC LTS & TRACTS - RURAL, REC	3		\$0	\$17,820
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	1	11.1670	\$0	\$108,690
F1	REAL - COMMERCIAL REAL ESTATE	2		\$0	\$415,150
L1	PERSONAL - COMMERCIAL	6		\$0	\$325,700
X		2		\$0	\$100
Totals			11.1670	\$0	\$975,140

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

CITY OF EAST MOUNTAIN (TE)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	5,959	1			5,959	1
Mineral						
<b>Total Market</b>	<b>5,959</b>	<b>1</b>			<b>5,959</b>	<b>1</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute						
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500						
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
<b>Total Exemptions</b>						

<b>Total Taxable</b>	<b>5,959</b>	<b>1</b>			<b>5,959</b>	<b>1</b>
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New Improvements  
New Absolute

1 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas						
F2 Industrial Real Property						
L2 Industrial Personal Property						
J1 Water Systems						
J2 Gas Distribution Systems						
J3 Electric Companies/Co-ops	5,959	5,959	1	5,959	5,959	1
J4 Telephone Companies/Co-ops						
J5 Railroads						
J6 Pipelines						
J7 Cable Companies						
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>5,959</b>	<b>5,959</b>	<b>1</b>	<b>5,959</b>	<b>5,959</b>	<b>1</b>

## CITY OF EAST MOUNTAIN

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2011	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	94,230	96,460	94,350	96,180	98,780	99,700	100,610
Real, Residential, Multi-Family	-	-	-	-	-	-	-
Real, Vacant Lots/Tracts	17,740	17,740	17,740	17,740	17,740	17,790	17,820
Real, Acreage (Land Only)	31,140	31,140	31,370	31,370	31,370	31,990	32,310
Real, Farm and Ranch Improvements	-	-	-	-	-	-	-
Real, Commercial	439,730	442,500	436,910	429,870	405,370	401,810	408,700
Real, Industrial	-	-	-	-	-	-	-
Real, Minerals, Oil and Gas	-	-	-	-	-	-	-
Real and Tangible, Personal Utilities	-	-	-	-	-	-	5,850
Tangible Personal, Commercial	259,950	261,560	327,150	329,110	357,780	327,780	325,750
Tangible Personal, Industrial	-	-	-	-	-	-	-
Tangible Personal, Mobile Homes	-	-	-	-	-	-	-
Real Property, Inventory	-	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-	-
<b>TOTAL APPRAISED VALUE</b>	<b>842,790</b>	<b>849,400</b>	<b>907,520</b>	<b>904,270</b>	<b>911,040</b>	<b>879,070</b>	<b>891,040</b>
Less Exemptions	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Less Agricultural and Timber	28,850	28,850	29,140	29,190	29,020	29,480	29,630
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-	-
Less HS Cap Loss	-	-	-	-	-	-	-
<b>Total Reductions</b>	<b>31,850</b>	<b>31,850</b>	<b>32,140</b>	<b>32,190</b>	<b>32,020</b>	<b>32,480</b>	<b>32,630</b>
<b>NET ASSESSED VALUATION</b>	<b>810,940</b>	<b>817,550</b>	<b>875,380</b>	<b>872,080</b>	<b>879,020</b>	<b>846,590</b>	<b>858,410</b>



# **CITY OF EASTON**

## 2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

## Historical Value Information

2018 PRELIMINARY TOTALS

CEC - CITY OF EASTON  
Grand Totals

Property Count: 613

4/16/2018

5:30:26PM

Land		Value			
Homesite:		772,530			
Non Homesite:		3,103,128			
Ag Market:		203,710			
Timber Market:		791,175		Total Land	(+) 4,870,543
Improvements		Value			
Homesite:		4,328,591			
Non Homesite:		6,095,200		Total Improvements	(+) 10,423,791
Non Real		Count	Value		
Personal Property:		18	1,055,700		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 1,055,700
				Market Value	= 16,350,034
Ag		NonExempt	Exempt		
Total Productivity Market:		994,885	0		
Ag Use:		9,350	0	Productivity Loss	(-) 929,981
Timber Use:		55,554	0	Appraised Value	= 15,420,053
Productivity Loss:		929,981	0		
				Homestead Cap	(-) 111,510
				Assessed Value	= 15,308,543
				Total Exemptions Amount (Breakdown on Next Page)	(-) 774,978
				Net Taxable	= 14,533,565 ✓

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 36,333.91 = 14,533,565 \* (0.250000 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

CEC - CITY OF EASTON  
Grand Totals

Property Count: 613

4/16/2018

5:30:26PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	7	0	0	0
DV4	3	0	24,000	24,000
DV4S	1	0	12,000	12,000
DVHS	1	0	39,038	39,038
DVHSS	1	0	29,100	29,100
EX-XV	18	0	669,990	669,990
EX366	5	0	850	850
HS	89	0	0	0
Totals		0	774,978	774,978

## 2018 PRELIMINARY TOTALS

CEC - CITY OF EASTON

Property Count: 613

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	182		\$48,720	\$6,475,767
C1	VACANT LOTS AND LAND TRACTS	230		\$0	\$895,539
D1	QUALIFIED OPEN-SPACE LAND	15	375.5396	\$0	\$994,885
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	2		\$0	\$7,830
E	RURAL LAND, NON QUALIFIED OPEN SP	121	524.4553	\$40,500	\$3,090,723
F1	COMMERCIAL REAL PROPERTY	16		\$104,880	\$2,284,540
L1	COMMERCIAL PERSONAL PROPERTY	13		\$0	\$1,054,850
M1	TANGIBLE OTHER PERSONAL, MOBILE H	31		\$143,430	\$875,060
X	TOTALLY EXEMPT PROPERTY	23		\$0	\$670,840
	Totals		899.9949	\$337,530	\$16,350,034

2018 PRELIMINARY TOTALS

CEC - CITY OF EASTON  
Grand Totals

Property Count: 613

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	79		\$300	\$4,735,999
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	99		\$48,420	\$1,517,648
A3	REAL - RESIDENTIAL - HOUSE ONLY	5		\$0	\$176,180
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	4		\$0	\$45,940
C1	REAL - VACANT LOTS AND TRACTS - RES	148		\$0	\$346,310
C2	REAL - VACANT LOTS AND TRACTS - COM	2		\$0	\$13,770
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	80		\$0	\$535,459
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	17	390.7100	\$0	\$1,028,700
D2	REAL - IMPROVEMENTS ON QUALIFIED A	2		\$0	\$7,830
E1	REAL - FARM & RANCH IMPROVMENTS, R	15		\$14,400	\$1,479,679
E2	REAL - FARM & RANCH IMPROVEMENTS-	21		\$26,100	\$351,789
E3	REAL - FARM & RANCH IMPROVEMENT - C	1		\$0	\$8,000
EL	RURAL LAND NOT QUALIFIED FOR OPEN	99		\$0	\$1,217,440
F1	REAL - COMMERCIAL REAL ESTATE	16		\$104,880	\$2,284,540
L1	PERSONAL - COMMERCIAL	13		\$0	\$1,054,850
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	29		\$143,430	\$839,640
M3	OTHER TANGIBLE PERSONAL - MOBILE H	2		\$0	\$35,420
X		23		\$0	\$670,840
	Totals		390.7100	\$337,530	\$16,350,034

2018 Jurisdiction Summary  
A092 - Gregg Appraisal District

CITY OF EASTON (TS)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	19,622,602	26			19,622,602	26
Mineral	4,047,616	15,691			4,047,616	15,691
<b>Total Market</b>	<b>23,670,218</b>	<b>15,717</b>			<b>23,670,218</b>	<b>15,717</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute	943	12			943	12
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	96,665	11,297			96,665	11,297
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
<b>Total Exemptions</b>	<b>97,608</b>	<b>11,309</b>			<b>97,608</b>	<b>11,309</b>

**Total Taxable 23,572,610 4,408 23,572,610 4,408**

New Improvements  
New Absolute 8,272 3,699 8,272 3,699

15,717 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	4,047,616	3,950,008	15,691	4,047,616	3,950,008	15,691
F2 Industrial Real Property						
L2 Industrial Personal Property	17,725,907	17,725,907	5	17,725,907	17,725,907	5
J1 Water Systems						
J2 Gas Distribution Systems						
J3 Electric Companies/Co-ops	183,816	183,816	2	183,816	183,816	2
J4 Telephone Companies/Co-ops	18,239	18,239	1	18,239	18,239	1
J5 Railroads	772,374	772,374	1	772,374	772,374	1
J6 Pipelines	922,266	922,266	17	922,266	922,266	17
J7 Cable Companies						
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>23,670,218</b>	<b>23,572,610</b>	<b>15,717</b>	<b>23,670,218</b>	<b>23,572,610</b>	<b>15,717</b>

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2011	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	3,983,514	4,210,358	4,280,301	4,461,745	4,504,882	6,429,306	6,446,148
Real, Residential, Multi-Family	-	-	-	-	-	-	-
Real, Vacant Lots/Tracts	482,519	642,536	728,462	714,983	718,059	857,126	884,929
Real, Acreage (Land Only)	1,080,220	1,287,990	898,970	1,088,616	1,003,396	1,141,036	1,095,165
Real, Farm and Ranch Improvements	834,301	870,322	1,590,320	2,060,963	2,343,803	2,795,621	2,968,083
Real, Commercial	227,110	186,760	200,100	207,640	205,100	1,657,390	2,169,580
Real, Industrial	-	-	-	-	-	-	-
Real, Minerals, Oil and Gas	6,941,240	5,241,430	2,840,120	2,655,340	2,188,660	1,063,160	1,635,250
Real and Tangible, Personal Utilities	14,040,540	14,015,720	13,843,840	10,404,380	10,154,220	9,256,170	1,725,180
Tangible Personal, Commercial	55,810	55,410	60,770	61,240	183,270	830,530	1,051,700
Tangible Personal, Industrial	962,100	756,450	285,650	299,180	340,780	272,960	7,086,370
Tangible Personal, Mobile Homes	214,810	211,930	233,980	333,320	418,730	644,900	762,790
Real Property, Inventory	-	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-	-
<b>TOTAL APPRAISED VALUE</b>	<b>28,822,164</b>	<b>27,478,906</b>	<b>24,962,513</b>	<b>22,287,407</b>	<b>22,060,900</b>	<b>24,948,199</b>	<b>25,825,195</b>
Less Exemptions	46,047	24,000	73,332	40,670	56,400	81,563	100,589
Less Agricultural and Timber	597,083	676,654	825,324	1,002,071	917,472	1,061,644	1,015,134
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	49,710	-	-	-	-	-	-
Less HS Cap Loss	29,766	29,351	-	46,368	18,815	127,317	148,701
<b>Total Reductions</b>	<b>722,606</b>	<b>730,005</b>	<b>898,656</b>	<b>1,089,109</b>	<b>1,992,687</b>	<b>1,270,524</b>	<b>1,264,424</b>
<b>NET ASSESSED VALUATION</b>	<b>28,099,558</b>	<b>26,748,901</b>	<b>24,063,857</b>	<b>21,198,298</b>	<b>21,068,213</b>	<b>23,677,675</b>	<b>24,560,771</b>

# **CITY OF GLADEWATER**

## 2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

## Historical Value Information



2018 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,044

Grand Totals

4/16/2018

5:30:26PM

Land		Value			
Homesite:		3,771,150			
Non Homesite:		16,793,640			
Ag Market:		1,946,384			
Timber Market:		1,230,373		Total Land	(+) 23,741,547
Improvements		Value			
Homesite:		50,739,250		Total Improvements	(+) 156,800,145
Non Homesite:		106,060,895			
Non Real		Count	Value		
Personal Property:		471	29,650,780		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 29,650,780
				Market Value	= 210,192,472
Ag		NonExempt	Exempt		
Total Productivity Market:		3,176,757	0		
Ag Use:		111,867	0	Productivity Loss	(-) 2,956,458
Timber Use:		108,432	0	Appraised Value	= 207,236,014
Productivity Loss:		2,956,458	0		
				Homestead Cap	(-) 331,490
				Assessed Value	= 206,904,524
				Total Exemptions Amount (Breakdown on Next Page)	(-) 39,763,323
				Net Taxable	= 167,141,201

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,253,557.34 = 167,141,201 \* (0.749999 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Grand Totals

4/16/2018

5:30:26PM

Property Count: 3,044

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	24	0	0	0
DV1S	2	0	10,000	10,000
DV3	1	0	10,000	10,000
DV4	9	0	72,000	72,000
DV4S	4	0	36,000	36,000
DVHS	3	0	366,930	366,930
DVHSS	1	0	35,730	35,730
EX-XG	3	0	104,240	104,240
EX-XL	5	0	324,580	324,580
EX-XL (Prorated)	1	0	12,172	12,172
EX-XV	161	0	37,052,235	37,052,235
EX366	83	0	33,300	33,300
HS	554	0	0	0
HT	1	206,976	0	206,976
OV65	208	1,230,000	0	1,230,000
OV65S	27	156,000	0	156,000
PPV	6	113,160	0	113,160
Totals		1,706,136	38,057,187	39,763,323

## 2018 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,044

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market
A	SINGLE FAMILY RESIDENCE	1,242		\$523,650	\$86,208,830
B	MULTIFAMILY RESIDENCE	67		\$0	\$5,559,400
C1	VACANT LOTS AND LAND TRACTS	578		\$0	\$1,986,825
D1	QUALIFIED OPEN-SPACE LAND	45	1,808.5936	\$0	\$3,176,757
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	3		\$0	\$34,750
E	RURAL LAND, NON QUALIFIED OPEN SP	161	1,182.1055	\$0	\$3,980,749
F1	COMMERCIAL REAL PROPERTY	341		\$387,870	\$37,047,164
F2	INDUSTRIAL AND MANUFACTURING REA	11		\$0	\$4,385,450
J3	ELECTRIC COMPANY (INCLUDING CO-OP	2		\$0	\$15,740
J4	TELEPHONE COMPANY (INCLUDING CO-	4		\$0	\$119,557
J7	CABLE TELEVISION COMPANY	2		\$0	\$230,340
L1	COMMERCIAL PERSONAL PROPERTY	373		\$0	\$22,850,083
L2	INDUSTRIAL AND MANUFACTURING PERS	8		\$0	\$3,874,480
M1	TANGIBLE OTHER PERSONAL, MOBILE H	17		\$54,450	\$124,520
O	RESIDENTIAL INVENTORY	3		\$49,310	\$215,350
S	SPECIAL INVENTORY TAX	8		\$0	\$2,742,790
X	TOTALLY EXEMPT PROPERTY	258		\$0	\$37,639,687
	Totals		2,990.7001	\$1,015,280	\$210,192,472

2018 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER  
Grand Totals

Property Count: 3,044

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	1,186		\$521,450	\$85,581,890
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	35		\$200	\$306,850
A3	REAL - RESIDENTIAL - HOUSE ONLY	5		\$0	\$73,810
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	26		\$2,000	\$242,480
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	1		\$0	\$3,800
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	9		\$0	\$1,165,680
B2	REAL - RESIDENTIAL - DUPLEX	55		\$0	\$4,191,520
B4	REAL - RESIDENTIAL - FOURPLEX	3		\$0	\$202,200
C1	REAL - VACANT LOTS AND TRACTS - RES	486		\$0	\$1,189,485
C2	REAL - VACANT LOTS AND TRACTS - COM	79		\$0	\$736,780
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	11		\$0	\$55,570
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	2		\$0	\$3,190
C8	REAL - COMMERCIAL VACANT LOTS - EXE	1		\$0	\$1,800
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	50	1,906.8698	\$0	\$3,208,741
D2	REAL - IMPROVEMENTS ON QUALIFIED A	3		\$0	\$34,750
E1	REAL - FARM & RANCH IMPROVMENTS, R	26		\$0	\$1,873,820
E2	REAL - FARM & RANCH IMPROVEMENTS-	12		\$0	\$180,560
E3	REAL - FARM & RANCH IMPROVEMENT - C	4		\$0	\$63,270
EL	RURAL LAND NOT QUALIFIED FOR OPEN	138		\$0	\$1,831,115
F1	REAL - COMMERCIAL REAL ESTATE	341		\$387,870	\$37,047,164
F2	REAL - INDUSTRIAL REAL ESTATE	11		\$0	\$4,385,450
J3	REAL & TANGIBLE PERSONAL - ELECTRI	2		\$0	\$15,740
J4	REAL & TANGIBLE PERSONAL - TELEPHO	3		\$0	\$119,450
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$107
J7	REAL & TANGIBLE PERSONAL - CABLE C	2		\$0	\$230,340
L1	PERSONAL - COMMERCIAL	373		\$0	\$22,850,083
L2	PERSONAL - INDUSTRIAL	8		\$0	\$3,874,480
M3	OTHER TANGIBLE PERSONAL - MOBILE H	17		\$54,450	\$124,520
O1	REAL - RESIDENTIAL INVENTORY - LOTS	3		\$49,310	\$215,350
S	PERSONAL - SPECIAL INVENTORY	8		\$0	\$2,742,790
X		258		\$0	\$37,639,687
Totals			1,906.8698	\$1,015,280	\$210,192,472

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

CITY OF GLADEWATER (TG)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	18,403,388	65			18,403,388	65
Mineral	11,267,221	23,419			11,267,221	23,419
<b>Total Market</b>	<b>29,670,609</b>	<b>23,484</b>			<b>29,670,609</b>	<b>23,484</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute	54,065	50			54,065	50
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	299,328	14,592			299,328	14,592
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
<b>Total Exemptions</b>	<b>353,393</b>	<b>14,642</b>			<b>353,393</b>	<b>14,642</b>
<b>Total Taxable</b>	<b>29,317,216</b>	<b>8,842</b>			<b>29,317,216</b>	<b>8,842</b>
New Improvements						
New Absolute	52,417	2,309			52,417	2,309

23,739 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	11,267,221	10,913,910	23,674	11,267,221	10,913,910	23,674
F2 Industrial Real Property						
L2 Industrial Personal Property	5,800,816	5,800,734	19	5,800,816	5,800,734	19
J1 Water Systems						
J2 Gas Distribution Systems	392,816	392,816	1	392,816	392,816	1
J3 Electric Companies/Co-ops	3,379,277	3,379,277	3	3,379,277	3,379,277	3
J4 Telephone Companies/Co-ops	583,551	583,551	4	583,551	583,551	4
J5 Railroads	3,238,312	3,238,312	2	3,238,312	3,238,312	2
J6 Pipelines	1,906,617	1,906,617	34	1,906,617	1,906,617	34
J7 Cable Companies	3,101,999	3,101,999	2	3,101,999	3,101,999	2
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>29,670,609</b>	<b>29,317,216</b>	<b>23,739</b>	<b>29,670,609</b>	<b>29,317,216</b>	<b>23,739</b>

CITY OF GLADEWATER  
CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	79,498,336	80,176,250	81,392,738	82,678,389	83,847,300	85,099,870
Real, Residential, Multi-Family	4,824,370	5,520,420	5,471,710	5,396,580	5,637,870	5,536,860
Real, Vacant Lots/Tracts	1,879,605	1,996,229	1,937,489	1,897,395	1,880,323	1,907,449
Real, Acreage (Land Only)	4,088,534	3,063,600	2,985,541	3,143,973	3,285,983	3,117,707
Real, Farm and Ranch Improvements	1,910,780	3,039,603	3,147,803	3,632,572	3,677,692	3,915,677
Real, Commercial	34,353,402	34,343,632	35,088,621	36,022,583	35,985,035	36,056,247
Real, Industrial	4,440,014	4,449,060	4,532,440	4,499,500	4,496,510	4,493,160
Real, Minerals, Oil and Gas	27,816,550	24,892,540	26,657,430	17,515,460	8,114,640	10,779,202
Real and Tangible, Personal Utilities	9,757,450	10,092,500	10,301,780	10,289,350	10,752,606	10,963,867
Tangible Personal, Commercial	16,705,770	17,255,790	17,858,020	18,893,540	25,173,084	22,973,871
Tangible Personal, Industrial	7,495,670	7,673,450	6,368,470	8,494,030	7,752,660	10,534,280
Tangible Personal, Mobile Homes	83,370	70,980	117,580	109,700	94,050	87,660
Real Property, Inventory	14,640	-	-	-	-	222,680
Special Inventory - Personal Property	2,204,410	2,166,930	2,752,970	3,285,330	3,001,040	2,547,780
<b>TOTAL APPRAISED VALUE</b>	<b>195,072,901</b>	<b>194,740,984</b>	<b>198,612,592</b>	<b>196,858,402</b>	<b>193,698,793</b>	<b>198,236,310</b>
Less Exemptions	1,980,011	1,938,610	1,956,570	2,030,092	2,240,458	2,152,866
Less Agricultural and Timber	2,821,466	2,839,601	2,756,077	2,884,052	3,056,076	2,877,293
Less Abatements	309,930	350,495	352,135	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	101,227	121,889	145,632	145,739	258,764	411,497
<b>Total Reductions</b>	<b>5,212,634</b>	<b>5,250,595</b>	<b>5,210,414</b>	<b>5,059,883</b>	<b>5,555,298</b>	<b>5,441,656</b>
<b>NET ASSESSED VALUATION</b>	<b>189,860,267</b>	<b>189,490,389</b>	<b>193,402,178</b>	<b>190,798,519</b>	<b>188,143,495</b>	<b>192,794,654</b>

# **CITY OF KILGORE**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

CKG - CITY OF KILGORE  
Grand Totals

Property Count: 6,936

4/16/2018

5:30:26PM

Land		Value		
Homesite:		17,648,910		
Non Homesite:		74,574,219		
Ag Market:		1,504,961		
Timber Market:		2,584,418	Total Land	(+) 96,312,508
Improvements		Value		
Homesite:		202,600,750	Total Improvements	(+) 615,834,315
Non Homesite:		413,233,565		
Non Real		Count	Value	
Personal Property:	1,003		234,665,460	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 234,665,460
			Market Value	= 946,812,283
WABs		Non-Exempt	Exempt	
Total Productivity Market:	4,089,379		0	
Ag Use:	89,681		0	Productivity Loss (-) 3,788,754
Timber Use:	210,944		0	Appraised Value = 943,023,529
Productivity Loss:	3,788,754		0	Homestead Cap (-) 1,182,975
				Assessed Value = 941,840,554
				Total Exemptions Amount (-) 199,554,189
				(Breakdown on Next Page)
			Net Taxable	= 742,286,365

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 4,000,923.51 = 742,286,365 \* (0.539000 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



2018 PRELIMINARY TOTALS

CKG - CITY OF KILGORE  
Grand Totals

Property Count: 6,936

4/16/2018

5:30:26PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	2,919,680	0	2,919,680
DP	53	726,785	0	726,785
DPS	1	0	0	0
DV1	7	0	35,000	35,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV2S	1	0	7,500	7,500
DV3	3	0	25,000	25,000
DV4	25	0	204,000	204,000
DV4S	9	0	108,000	108,000
DVHS	11	0	1,558,980	1,558,980
EX-XD	4	0	53,550	53,550
EX-XG	2	0	405,700	405,700
EX-XI	2	0	82,150	82,150
EX-XL	38	0	12,394,860	12,394,860
EX-XR	3	0	22,610	22,610
EX-XU	4	0	459,490	459,490
EX-XV	407	0	127,042,180	127,042,180
EX-XV (Prorated)	1	0	3,970	3,970
EX366	29	0	6,820	6,820
FR	1	262,494	0	262,494
HS	1,769	41,503,162	0	41,503,162
LIH	2	0	976,350	976,350
OV65	641	9,256,393	0	9,256,393
OV65S	80	1,174,920	0	1,174,920
PPV	19	312,095	0	312,095
Totals		56,155,529	143,398,660	199,554,189

2018 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Property Count: 6,936

Grand Totals

4/16/2018

5:30:26PM

State Category Breakdown

State Code	Description	Count	Acres	New Value/Market	Market Value
A	SINGLE FAMILY RESIDENCE	3,109		\$1,530,040	\$277,037,941
B	MULTIFAMILY RESIDENCE	90		\$0	\$22,229,060
C1	VACANT LOTS AND LAND TRACTS	1,043		\$0	\$6,579,588
D1	QUALIFIED OPEN-SPACE LAND	81	1,709.1326	\$0	\$4,089,379
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	6		\$0	\$125,000
E	RURAL LAND, NON QUALIFIED OPEN SP	317	2,053.9874	\$78,490	\$17,101,964
F1	COMMERCIAL REAL PROPERTY	683		\$2,272,420	\$160,878,700
F2	INDUSTRIAL AND MANUFACTURING REA	98		\$0	\$82,267,281
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510
J3	ELECTRIC COMPANY (INCLUDING CO-OP	4		\$0	\$100,460
J4	TELEPHONE COMPANY (INCLUDING CO-	2		\$0	\$365,100
L1	COMMERCIAL PERSONAL PROPERTY	947		\$422,620	\$224,817,925
L2	INDUSTRIAL AND MANUFACTURING PERS	5		\$0	\$1,885,230
M1	TANGIBLE OTHER PERSONAL, MOBILE H	142		\$28,080	\$1,200,250
O	RESIDENTIAL INVENTORY	41		\$161,190	\$493,940
S	SPECIAL INVENTORY TAX	12		\$0	\$5,879,180
X	TOTALLY EXEMPT PROPERTY	511		\$0	\$141,759,775
	Totals		3,763.1200	\$4,492,840	\$946,812,283

2018 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Grand Totals

4/16/2018

5:30:26PM

Property Count: 6,936

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	A	1		\$0	\$1,010
A1	REAL - RESIDENTIAL, SINGLE FAMILY	2,721		\$1,397,330	\$268,409,638
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	329		\$132,710	\$3,823,993
A3	REAL - RESIDENTIAL - HOUSE ONLY	29		\$0	\$1,190,150
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	16		\$0	\$2,402,910
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	32		\$0	\$324,740
A6	REAL - RESIDENTIAL TOTAL EXEMPT	3		\$0	\$310,760
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	10		\$0	\$574,740
B	B	2		\$0	\$976,350
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	16		\$0	\$11,794,890
B2	REAL - RESIDENTIAL - DUPLEX	63		\$0	\$7,993,560
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$83,950
B4	REAL - RESIDENTIAL - FOURPLEX	10		\$0	\$1,380,310
C1	REAL - VACANT LOTS AND TRACTS - RES	738		\$0	\$3,028,010
C2	REAL - VACANT LOTS AND TRACTS - COM	216		\$0	\$2,882,107
C3	REAL - VAC LTS & TRACTS - RURAL, REC	86		\$0	\$615,381
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	3		\$0	\$11,400
C8	REAL - COMMERCIAL VACANT LTS - EXE	2		\$0	\$42,690
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	87	1,728.9326	\$0	\$4,140,227
D2	REAL - IMPROVEMENTS ON QUALIFIED A	6		\$0	\$125,000
E1	REAL - FARM & RANCH IMPROVMENTS, R	74		\$72,210	\$9,423,244
E2	REAL - FARM & RANCH IMPROVEMENTS-	28		\$6,280	\$494,387
E3	REAL - FARM & RANCH IMPROVEMENT - C	6		\$0	\$104,010
EL	RURAL LAND NOT QUALIFIED FOR OPEN	261		\$0	\$7,029,475
F1	REAL - COMMERCIAL REAL ESTATE	683		\$2,272,420	\$160,878,700
F2	REAL - INDUSTRIAL REAL ESTATE	98		\$0	\$82,267,281
F3	REAL COMMERCIAL TOTAL EXEMPT	1		\$0	\$0
J2	REAL & TANGIBLE PERSONAL - GAS COM	1		\$0	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELECTRI	4		\$0	\$100,460
J4	REAL & TANGIBLE PERSONAL - TELEPHO	2		\$0	\$365,100
L1	PERSONAL - COMMERCIAL	947		\$422,620	\$224,817,925
L2	PERSONAL - INDUSTRIAL	5		\$0	\$1,885,230
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	56		\$28,080	\$840,610
M3	OTHER TANGIBLE PERSONAL - MOBILE H	86		\$0	\$359,640
O1	REAL - RESIDENTIAL INVENTORY - LOTS	41		\$161,190	\$493,940
S	PERSONAL - SPECIAL INVENTORY	12		\$0	\$5,879,180
X	X	511		\$0	\$141,759,775
	Totals		1,728.9326	\$4,492,840	\$946,812,283

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

CITY OF KILGORE (TK)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	390,506,840	211			390,506,840	211
Mineral	8,396,226	10,462			8,396,226	10,462
<b>Total Market</b>	<b>398,903,066</b>	<b>10,673</b>			<b>398,903,066</b>	<b>10,673</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement	380,012	1			380,012	1
Absolute	46,949	28			46,949	28
Foreign Trade						
Freeport	47,675,979	10			47,675,979	10
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	154,005	6,939			154,005	6,939
Miscellaneous						
Solar/Wind						
TCEQ	1,939,998	3			1,939,998	3
Water System						
<b>Total Exemptions</b>	<b>50,196,966</b>	<b>6,982</b>			<b>50,196,966</b>	<b>6,982</b>
<b>Total Taxable</b>	<b>348,706,100</b>	<b>3,703</b>			<b>348,706,100</b>	<b>3,703</b>
New Improvements						
New Absolute	50,769	4,352			50,769	4,352

11,049 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	8,396,226	8,196,180	10,838	8,396,226	8,196,180	10,838
F2 Industrial Real Property						
L2 Industrial Personal Property	372,720,931	322,724,011	148	372,720,931	322,724,011	148
J1 Water Systems						
J2 Gas Distribution Systems	992,496	992,496	2	992,496	992,496	2
J3 Electric Companies/Co-ops	8,266,934	8,266,934	7	8,266,934	8,266,934	7
J4 Telephone Companies/Co-ops	3,163,144	3,163,144	10	3,163,144	3,163,144	10
J5 Railroads	3,838,880	3,838,880	2	3,838,880	3,838,880	2
J6 Pipelines	842,012	842,012	39	842,012	842,012	39
J7 Cable Companies	682,443	682,443	3	682,443	682,443	3
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>398,903,066</b>	<b>348,706,100</b>	<b>11,049</b>	<b>398,903,066</b>	<b>348,706,100</b>	<b>11,049</b>

# CITY OF KILGORE

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	244,803,209	251,213,072	258,787,812	263,704,477	269,516,011	274,871,950
Real, Residential, Multi-Family	20,506,313	20,262,338	21,595,520	21,862,560	22,421,740	23,110,550
Real, Vacant Lots/Tracts	7,281,360	7,234,127	6,956,708	7,224,868	6,460,347	6,897,961
Real, Acreage (Land Only)	10,470,081	6,439,188	6,092,737	5,523,457	5,586,692	5,306,903
Real, Farm and Ranch Improvements	6,278,009	12,143,980	12,942,927	14,459,968	15,349,793	15,857,774
Real, Commercial	135,424,943	149,194,435	154,024,288	155,335,505	157,028,257	154,359,843
Real, Industrial	86,502,618	87,075,318	82,556,901	81,346,381	81,136,460	82,533,731
Real, Minerals, Oil and Gas	17,534,870	16,199,610	16,756,010	9,171,200	4,168,390	5,141,657
Real and Tangible, Personal Utilities	13,417,220	13,605,310	15,718,080	15,659,660	15,844,480	18,073,220
Tangible Personal, Commercial	222,540,030	259,735,770	274,007,367	262,817,860	234,103,915	221,586,406
Tangible Personal, Industrial	488,813,620	449,691,380	383,663,170	408,586,300	421,180,820	365,141,240
Tangible Personal, Mobile Homes	485,540	817,700	1,163,810	1,247,780	1,290,480	1,234,830
Real Property, Inventory	290,540	351,340	1,385,470	1,163,030	618,570	604,740
Special Inventory - Personal Property	5,916,930	5,226,040	5,595,190	5,917,350	6,921,440	5,142,380
<b>TOTAL APPRAISED VALUE</b>	<b>1,260,265,283</b>	<b>1,279,189,608</b>	<b>1,241,245,990</b>	<b>1,254,020,396</b>	<b>1,241,627,395</b>	<b>1,179,863,185</b>
Less Exemptions	117,708,609	115,101,660	119,561,772	122,502,066	121,832,942	123,908,116
Less Agricultural and Timber	5,527,218	6,081,599	5,704,657	5,132,839	5,106,571	4,753,582
Less Abatements	42,061,637	35,098,392	30,413,400	27,247,590	24,861,510	26,925,883
Less Pollution Control	31,720	25,680	23,040	14,370	3,406,370	1,491,497
Less HS Cap Loss	518,236	363,227	795,952	1,342,318	1,523,581	1,592,134
<b>Total Reductions</b>	<b>165,847,420</b>	<b>156,670,558</b>	<b>156,498,821</b>	<b>156,239,183</b>	<b>156,730,974</b>	<b>158,671,212</b>
<b>NET ASSESSED VALUATION</b>	<b>1,094,417,863</b>	<b>1,122,519,050</b>	<b>1,084,747,169</b>	<b>1,097,781,213</b>	<b>1,084,896,421</b>	<b>1,021,191,973</b>

# **CITY OF LAKEPORT**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Property Count: 689

Grand Totals

4/16/2018

5:30:26PM

Land		Value			
Homesite:		2,536,080			
Non Homesite:		4,481,480			
Ag Market:		220,350			
Timber Market:		353,920	Total Land	(+) 7,591,830	
Improvements		Value			
Homesite:		30,122,340			
Non Homesite:		15,752,825	Total Improvements	(+) 45,875,165	
Non-Real		Count	Value		
Personal Property:	82		5,521,370		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 5,521,370
			Market Value	=	58,988,365
AGU		Not Exempt	Exempt		
Total Productivity Market:	574,270		0		
Ag Use:	20,880		0	Productivity Loss	(-) 503,050
Timber Use:	50,340		0	Appraised Value	= 58,485,315
Productivity Loss:	503,050		0	Homestead Cap	(-) 266,870
				Assessed Value	= 58,218,445
				Total Exemptions Amount (Breakdown on Next Page)	(-) 9,125,260
				Net Taxable	= 49,093,185

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 284,701.20 = 49,093,185 \* (0.579920 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Grand Totals

4/16/2018

5:30:26PM

Property Count: 689

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	14	347,410	0	347,410
DPS	2	25,000	0	25,000
DV1	1	0	5,000	5,000
DV3	1	0	10,000	10,000
DV4	12	0	92,000	92,000
DV4S	2	0	24,000	24,000
DVHS	7	0	1,320,400	1,320,400
EX-XR	4	0	345,330	345,330
EX-XV	25	0	4,727,280	4,727,280
EX366	13	0	2,360	2,360
HS	266	0	0	0
OV65	88	1,992,460	0	1,992,460
OV65S	9	207,820	0	207,820
PPV	1	26,200	0	26,200
Totals		2,598,890	6,526,370	9,125,260



## 2018 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Property Count: 689

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	413		\$705,650	\$38,750,990
B	MULTIFAMILY RESIDENCE	4		\$0	\$172,190
C1	VACANT LOTS AND LAND TRACTS	94		\$0	\$802,950
D1	QUALIFIED OPEN-SPACE LAND	7	428.4680	\$0	\$574,270
E	RURAL LAND, NON QUALIFIED OPEN SP	31	236.7872	\$86,080	\$1,731,013
F1	COMMERCIAL REAL PROPERTY	32		\$0	\$5,849,712
F2	INDUSTRIAL AND MANUFACTURING REA	2		\$0	\$405,880
L1	COMMERCIAL PERSONAL PROPERTY	68		\$0	\$5,460,020
M1	TANGIBLE OTHER PERSONAL, MOBILE H	8		\$0	\$107,380
S	SPECIAL INVENTORY TAX	1		\$0	\$32,790
X	TOTALLY EXEMPT PROPERTY	43		\$0	\$5,101,170
	Totals		665.2552	\$791,730	\$58,988,365

2018 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Property Count: 689

Grand Totals

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	301		\$705,650	\$36,899,030
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	109		\$0	\$1,761,780
A3	REAL - RESIDENTIAL - HOUSE ONLY	1		\$0	\$40,570
A5	REAL - RESIDENTIAL - MISCELLANEOUS	3		\$0	\$49,610
B2	REAL - RESIDENTIAL - DUPLEX	4		\$0	\$172,190
C1	REAL - VACANT LOTS AND TRACTS - RES	46		\$0	\$383,800
C2	REAL - VACANT LOTS AND TRACTS - COM	7		\$0	\$96,540
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	41		\$0	\$322,610
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	7	428.4680	\$0	\$574,270
E1	REAL - FARM & RANCH IMPROVMENTS, R	12		\$86,080	\$1,034,805
EL	RURAL LAND NOT QUALIFIED FOR OPEN	25		\$0	\$696,208
F1	REAL - COMMERCIAL REAL ESTATE	32		\$0	\$5,849,712
F2	REAL - INDUSTRIAL REAL ESTATE	2		\$0	\$405,880
L1	PERSONAL - COMMERCIAL	68		\$0	\$5,460,020
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	5		\$0	\$54,300
M3	OTHER TANGIBLE PERSONAL - MOBILE H	3		\$0	\$53,080
S	PERSONAL - SPECIAL INVENTORY	1		\$0	\$32,790
X		43		\$0	\$5,101,170
	Totals		428.4680	\$791,730	\$58,988,365

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

CITY OF LAKEPORT (TA)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	4,663,476	13			4,663,476	13
Mineral						
<b>Total Market</b>	<b>4,663,476</b>	<b>13</b>			<b>4,663,476</b>	<b>13</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute						
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	195	1			195	1
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
<b>Total Exemptions</b>	<b>195</b>	<b>1</b>			<b>195</b>	<b>1</b>
<b>Total Taxable</b>	<b>4,663,281</b>	<b>12</b>			<b>4,663,281</b>	<b>12</b>

New Improvements  
New Absolute

13 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas						
F2 Industrial Real Property						
L2 Industrial Personal Property	4,014,225	4,014,030	5	4,014,225	4,014,030	5
J1 Water Systems						
J2 Gas Distribution Systems						
J3 Electric Companies/Co-ops	589,802	589,802	4	589,802	589,802	4
J4 Telephone Companies/Co-ops	47,876	47,876	3	47,876	47,876	3
J5 Railroads						
J6 Pipelines						
J7 Cable Companies	11,573	11,573	1	11,573	11,573	1
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>4,663,476</b>	<b>4,663,281</b>	<b>13</b>	<b>4,663,476</b>	<b>4,663,281</b>	<b>13</b>

# CITY OF LAKEPORT

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	33,740,455	33,967,436	35,350,770	35,649,220	36,761,849	38,228,760
Real, Residential, Multi-Family	178,800	178,320	177,610	175,610	174,920	172,890
Real, Vacant Lots/Tracts	722,905	685,090	685,180	746,970	788,750	817,490
Real, Acreage (Land Only)	1,125,664	671,190	627,370	519,960	598,060	722,510
Real, Farm and Ranch Improvements	686,521	1,260,611	1,268,031	1,372,511	1,388,261	1,458,631
Real, Commercial	5,401,055	5,237,069	5,208,569	5,143,609	5,594,169	5,617,949
Real, Industrial	269,760	272,300	269,090	265,820	404,120	399,680
Real, Minerals, Oil and Gas	-	-	-	-	-	-
Real and Tangible, Personal Utilities	476,900	466,540	560,410	539,540	544,210	644,210
Tangible Personal, Commercial	4,270,080	4,413,360	5,040,250	5,804,980	5,761,440	5,209,260
Tangible Personal, Industrial	4,390	68,040	26,130	3,277,580	3,249,820	3,254,660
Tangible Personal, Mobile Homes	83,540	149,280	131,290	153,830	143,450	112,100
Real Property, Inventory	78,080	90,120	90,120	55,460	39,780	-
Special Inventory - Personal Property	55,890	41,440	26,240	31,780	21,260	27,270
<b>TOTAL APPRAISED VALUE</b>	<b>47,094,040</b>	<b>47,500,796</b>	<b>49,461,060</b>	<b>53,736,870</b>	<b>55,470,089</b>	<b>56,665,410</b>
Less Exemptions	2,898,624	3,366,370	3,555,889	3,442,241	3,592,700	3,735,404
Less Agricultural and Timber	617,830	625,740	579,930	474,450	551,610	637,860
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	54,355	48,193	128,023	174,837	301,786	483,006
<b>Total Reductions</b>	<b>3,570,809</b>	<b>4,040,303</b>	<b>4,263,842</b>	<b>4,091,528</b>	<b>4,446,096</b>	<b>4,856,270</b>
<b>NET ASSESSED VALUATION</b>	<b>43,523,231</b>	<b>43,460,493</b>	<b>45,197,218</b>	<b>49,645,342</b>	<b>51,023,993</b>	<b>51,809,140</b>

# **CITY OF LONGVIEW**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Property Count: 38,848

Grand Totals

4/16/2018

5:30:26PM

Land	Value			
Homesite:	219,352,244			
Non Homesite:	496,535,666			
Ag Market:	5,852,789			
Timber Market:	15,004,115	Total Land	(+)	736,744,814

Improvement	Value			
Homesite:	2,002,758,826			
Non Homesite:	2,547,920,440	Total Improvements	(+)	4,550,679,266

Non-Real	Count	Value		
Personal Property:	4,565	679,055,062		
Mineral Property:	0	0		
Autos:	0	0		
		Total Non Real	(+)	679,055,062
		Market Value	=	5,966,479,142

AGS	Non-Exempt	Exempt		
Total Productivity Market:	20,856,904	0		
Ag Use:	239,431	0	Productivity Loss	(-) 20,309,642
Timber Use:	307,831	0	Appraised Value	= 5,946,169,500
Productivity Loss:	20,309,642	0		
		Homestead Cap	(-)	4,665,287
		Assessed Value	=	5,941,504,213
		Total Exemptions Amount (Breakdown on Next Page)	(-)	890,665,861
		Net Taxable	=	5,050,838,352

Freeze	Assessed	Taxable	Actual Tax	Cap/ing	Count		
DP	44,256,041	38,820,634	172,481.27	177,241.47	417		
DPS	887,730	877,730	3,663.91	3,663.91	6		
OV65	828,192,126	756,883,512	3,208,082.88	3,259,980.94	5,638		
Total	873,335,897	796,581,876	3,384,228.06	3,440,886.32	6,061	Freeze Taxable	(-) 796,581,876
Tax Rate	0.509900						

Transfer	Assessed	Taxable	Post-Taxable	Adjustment	Count		
OV65	2,653,700	2,513,700	2,229,360	284,340	14		
Total	2,653,700	2,513,700	2,229,360	284,340	14	Transfer Adjustment	(-) 284,340
						Freeze Adjusted Taxable	= 4,253,972,136

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 25,075,231.98 = 4,253,972,136 \* (0.509900 / 100) + 3,384,228.06

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Grand Totals

4/16/2018

5:30:26PM

Property Count: 38,848

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	2,289,040	0	2,289,040
DP	433	4,114,977	0	4,114,977
DPS	7	20,000	0	20,000
DV1	41	0	235,000	235,000
DV1S	7	0	35,000	35,000
DV2	27	0	204,000	204,000
DV2S	4	0	30,000	30,000
DV3	27	0	267,750	267,750
DV3S	6	0	55,000	55,000
DV4	248	0	1,918,490	1,918,490
DV4S	63	0	624,000	624,000
DVHS	123	0	18,519,565	18,519,565
DVHSS	25	0	3,202,971	3,202,971
EX-XD	5	0	784,490	784,490
EX-XG	7	0	428,350	428,350
EX-XJ	25	0	55,176,820	55,176,820
EX-XL	16	0	3,435,520	3,435,520
EX-XN	1	0	30,740	30,740
EX-XO	1	0	25,700	25,700
EX-XU	13	0	1,330,510	1,330,510
EX-XV	1,349	0	737,203,599	737,203,599
EX-XV (Prorated)	5	0	134,757	134,757
EX366	203	0	65,840	65,840
HS	14,120	0	0	0
LIH	1	0	702,990	702,990
MASSS	1	0	174,050	174,050
OV65	5,316	51,627,061	0	51,627,061
OV65S	585	5,683,179	0	5,683,179
PC	4	729,335	0	729,335
PPV	93	1,617,127	0	1,617,127
Totals		66,080,719	824,585,142	890,665,861

2018 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Grand Totals

Property Count: 38,848

4/16/2018

5:30:26PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	SINGLE FAMILY RESIDENCE	22,182		\$20,397,830	\$2,855,385,860
B	MULTIFAMILY RESIDENCE	1,314		\$1,196,320	\$291,931,358
C1	VACANT LOTS AND LAND TRACTS	5,070		\$4,004,130	\$63,643,023
D1	QUALIFIED OPEN-SPACE LAND	156	3,093.3168	\$0	\$20,856,904
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	25		\$2,040	\$253,509
E	RURAL LAND, NON QUALIFIED OPEN SP	524	4,218.6209	\$622,360	\$52,288,623
F1	COMMERCIAL REAL PROPERTY	2,578		\$18,698,680	\$1,079,519,595
F2	INDUSTRIAL AND MANUFACTURING REA	77		\$108,050	\$94,367,442
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$183,340
J3	ELECTRIC COMPANY (INCLUDING CO-OP	11		\$0	\$1,513,830
J4	TELEPHONE COMPANY (INCLUDING CO-	9		\$0	\$3,991,750
J5	RAILROAD	3		\$0	\$474,480
J6	PIPELAND COMPANY	21		\$0	\$581,790
J7	CABLE TELEVISION COMPANY	1		\$0	\$266,100
L1	COMMERCIAL PERSONAL PROPERTY	4,218		\$2,325,990	\$623,401,985
L2	INDUSTRIAL AND MANUFACTURING PERS	3		\$0	\$11,224,930
M1	TANGIBLE OTHER PERSONAL, MOBILE H	826		\$324,020	\$6,964,970
O	RESIDENTIAL INVENTORY	428		\$6,777,740	\$22,569,520
S	SPECIAL INVENTORY TAX	81		\$0	\$33,834,650
X	TOTALLY EXEMPT PROPERTY	1,713		\$1,930,870	\$803,225,483
	Totals		7,312.9377	\$56,388,030	\$5,966,479,142



2018 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Property Count: 38,848

Grand Totals

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	A	4		\$0	\$83,433
A1	REAL - RESIDENTIAL, SINGLE FAMILY	21,012		\$19,745,880	\$2,768,213,387
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	400		\$222,820	\$4,352,120
A3	REAL - RESIDENTIAL - HOUSE ONLY	11		\$0	\$222,460
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	633		\$356,890	\$73,437,540
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	105		\$70,940	\$1,134,970
A6	REAL - RESIDENTIAL TOTAL EXEMPT	3		\$0	\$135,200
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	76		\$1,300	\$7,473,980
A73	REAL PROPERTY - RESIDENTIAL TRIPLE	5		\$0	\$182,480
A74	REAL PROPERTY - RESIDENTIAL FOURPI	3		\$0	\$150,290
B		1		\$0	\$702,990
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	85		\$948,010	\$169,954,707
B2	REAL - RESIDENTIAL - DUPLEX	1,128		\$248,310	\$107,148,301
B3	REAL - RESIDENTIAL - TRIPLEX	34		\$0	\$3,960,970
B4	REAL - RESIDENTIAL - FOURPLEX	76		\$0	\$10,164,390
C1	REAL - VACANT LOTS AND TRACTS - RES	4,005		\$0	\$23,607,239
C2	REAL - VACANT LOTS AND TRACTS - COM	972		\$4,004,130	\$38,916,354
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	80		\$0	\$754,600
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	16		\$0	\$100,680
C8	REAL - COMMERCIAL VACANT LOTS - EXE	3		\$0	\$264,150
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	165	3,161.6301	\$0	\$21,182,849
D2	REAL - IMPROVEMENTS ON QUALIFIED A	25		\$2,040	\$253,509
E1	REAL - FARM & RANCH IMPROVMENTS, R	162		\$610,470	\$32,258,245
E2	REAL - FARM & RANCH IMPROVEMENTS-	7		\$0	\$101,880
E3	REAL - FARM & RANCH IMPROVEMENT - C	12		\$0	\$120,580
EL	RURAL LAND NOT QUALIFIED FOR OPEN	414		\$11,890	\$19,481,904
EL1	REAL PROP-TOTAL EX-RURAL LND ONLY-	1		\$0	\$69
F1	REAL - COMMERCIAL REAL ESTATE	2,577		\$18,698,680	\$1,079,380,635
F2	REAL - INDUSTRIAL REAL ESTATE	77		\$108,050	\$94,367,442
F3	REAL COMMERCIAL TOTAL EXEMPT	2		\$0	\$138,960
J2	REAL & TANGIBLE PERSONAL - GAS COM	3		\$0	\$183,340
J3	REAL & TANGIBLE PERSONAL - ELECTR!	11		\$0	\$1,513,830
J4	REAL & TANGIBLE PERSONAL - TELEPHO	9		\$0	\$3,991,750
J5	REAL & TANGIBLE PERSONAL - RAILROAC	3		\$0	\$474,480
J6	REAL & TANGIBLE PERSONAL - PIPELINE	21		\$0	\$581,790
J7	REAL & TANGIBLE PERSONAL - CABLE C	1		\$0	\$266,100
L1	PERSONAL - COMMERCIAL	4,218		\$2,325,990	\$623,401,985
L2	PERSONAL - INDUSTRIAL	3		\$0	\$11,224,930
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	93		\$66,540	\$1,030,670
M3	OTHER TANGIBLE PERSONAL - MOBILE H	733		\$257,480	\$5,934,300
O1	REAL - RESIDENTIAL INVENTORY - LOTS	428		\$6,777,740	\$22,569,520
S	PERSONAL - SPECIAL INVENTORY	81		\$0	\$33,834,650
X		1,713		\$1,930,870	\$803,225,483
	Totals		3,161.6301	\$56,388,030	\$5,966,479,142

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

CITY OF LONGVIEW (TL)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	576,686,747	603			576,686,747	603
Mineral	42,856,674	59,088			42,856,674	59,088
<b>Total Market</b>	<b>619,543,421</b>	<b>59,691</b>			<b>619,543,421</b>	<b>59,691</b>
<b>Exemptions</b>	<b>Total</b>	<b>Count</b>	<b>Withheld/Protested</b>	<b>Count</b>	<b>Certifiable</b>	<b>Count</b>
Abatement						
Absolute	109,237	130			109,237	130
Foreign Trade	22,608,063	1			22,608,063	1
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	598,220	25,134			598,220	25,134
Miscellaneous						
Solar/Wind						
TCEQ	7,800,098	12			7,800,098	12
Water System						
<b>Total Exemptions</b>	<b>31,115,618</b>	<b>25,277</b>			<b>31,115,618</b>	<b>25,277</b>
<b>Total Taxable</b>	<b>588,427,803</b>	<b>34,414</b>			<b>588,427,803</b>	<b>34,414</b>
New Improvements						
New Absolute	63,620	3,949			63,620	3,949

60,297 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	42,856,674	42,149,217	59,694	42,856,674	42,149,217	59,694
F2 Industrial Real Property						
L2 Industrial Personal Property	463,667,767	433,259,606	256	463,667,767	433,259,606	256
J1 Water Systems	343,656	343,656	2	343,656	343,656	2
J2 Gas Distribution Systems	13,619,956	13,619,956	15	13,619,956	13,619,956	15
J3 Electric Companies/Co-ops	54,419,815	54,419,815	17	54,419,815	54,419,815	17
J4 Telephone Companies/Co-ops	11,963,246	11,963,246	46	11,963,246	11,963,246	46
J5 Railroads	17,249,837	17,249,837	18	17,249,837	17,249,837	18
J6 Pipelines	7,201,315	7,201,315	243	7,201,315	7,201,315	243
J7 Cable Companies	8,221,155	8,221,155	6	8,221,155	8,221,155	6
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>619,543,421</b>	<b>588,427,803</b>	<b>60,297</b>	<b>619,543,421</b>	<b>588,427,803</b>	<b>60,297</b>

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	2,569,923,262	2,619,594,854	2,677,591,333	2,724,501,156	2,780,279,257	2,827,433,053
Real, Residential, Multi-Family	260,533,582	259,472,347	266,364,321	267,197,149	293,381,842	286,970,019
Real, Vacant Lots/Tracts	56,857,012	54,731,446	55,707,472	58,952,981	53,394,491	55,922,900
Real, Acreage (Land Only)	37,818,294	22,385,908	21,955,471	19,440,853	21,040,926	22,942,181
Real, Farm and Ranch Improvements	28,900,390	46,046,740	47,280,857	48,536,943	50,812,906	50,440,865
Real, Commercial	898,560,121	912,385,658	949,699,642	1,020,196,429	1,056,995,396	1,041,021,335
Real, Industrial	86,385,063	88,992,642	99,505,182	99,341,472	93,503,732	94,265,932
Real, Minerals, Oil and Gas	67,358,880	56,822,070	52,773,700	39,380,730	16,896,740	34,372,420
Real and Tangible, Personal Utilities	102,604,290	99,186,780	107,327,280	114,864,370	116,284,700	118,109,450
Tangible Personal, Commercial	529,298,238	543,745,961	565,218,151	600,794,465	589,953,078	585,544,694
Tangible Personal, Industrial	637,159,320	590,774,700	550,925,720	493,550,610	392,080,380	396,487,130
Tangible Personal, Mobile Homes	4,906,070	5,042,670	7,276,140	7,184,100	7,493,870	7,342,560
Real Property, Inventory	12,355,700	11,793,570	18,509,090	24,296,885	23,951,520	24,068,690
Special Inventory - Personal Property	32,354,940	34,729,870	36,714,660	34,008,090	37,393,540	38,404,810
<b>TOTAL APPRAISED VALUE</b>	<b>5,325,015,162</b>	<b>5,345,705,216</b>	<b>5,456,849,019</b>	<b>5,552,246,233</b>	<b>5,533,462,378</b>	<b>5,583,326,039</b>
Less Exemptions	74,003,798	74,166,601	76,100,376	79,000,997	81,322,934	84,662,068
Less Agricultural and Timber	22,076,651	21,675,920	21,228,892	18,720,664	20,338,913	22,143,775
Less Abatements	20,466,005	1,726,503	-	-	-	-
Less Pollution Control	10,891,610	11,386,790	10,904,530	8,856,202	6,619,182	8,696,664
Less HS Cap Loss	1,859,734	1,096,125	1,690,258	4,512,162	8,528,344	6,552,305
<b>Total Reductions</b>	<b>129,297,798</b>	<b>110,051,939</b>	<b>109,924,056</b>	<b>111,090,025</b>	<b>116,809,373</b>	<b>122,054,812</b>
<b>NET ASSESSED VALUATION</b>	<b>5,195,717,364</b>	<b>5,235,653,277</b>	<b>5,346,924,963</b>	<b>5,441,156,208</b>	<b>5,416,653,005</b>	<b>5,461,271,227</b>

# **WARREN CITY**

## 2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

## Historical Value Information

2018 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Property Count: 195

Grand Totals

4/16/2018

5:30:26PM

Land		Values			
Homesite:		650,650			
Non Homesite:		1,198,730			
Ag Market:		502,210			
Timber Market:		222,700			
			Total Land	(+)	2,574,290
Improvement		Values			
Homesite:		8,663,160			
Non Homesite:		4,646,780			
			Total Improvements	(+)	13,309,940
Non Real		Count	Values		
Personal Property:		11	135,280		
Mineral Property:		0	0		
Autos:		0	0		
			Total Non Real	(+)	135,280
			Market Value	=	16,019,510
AG		Non Exempt	Exempt		
Total Productivity Market:		724,910	0		
Ag Use:		46,200	0	Productivity Loss	(-) 659,030
Timber Use:		19,680	0	Appraised Value	= 15,360,480
Productivity Loss:		659,030	0	Homestead Cap	(-) 25,763
				Assessed Value	= 15,334,717
				Total Exemptions Amount (Breakdown on Next Page)	(-) 2,200,878
				Net Taxable	= 13,133,839

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 31,560.62 = 13,133,839 \* (0.240300 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Grand Totals

4/16/2018

5:30:26PM

Property Count: 195

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	3	0	0	0
DV1	1	0	5,000	5,000
DV4	1	0	12,000	12,000
DV4S	1	0	12,000	12,000
DVHSS	1	0	86,050	86,050
EX-XV	2	0	61,540	61,540
EX366	3	0	630	630
HS	81	1,840,658	0	1,840,658
OV65	30	177,000	0	177,000
OV65S	2	6,000	0	6,000
Totals		2,023,658	177,220	2,200,878

2018 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Property Count: 195

Grand Totals

4/16/2018

5:30:26PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	SINGLE FAMILY RESIDENCE	124		\$600	\$12,185,380
C1	VACANT LOTS AND LAND TRACTS	23		\$0	\$149,440
D1	QUALIFIED OPEN-SPACE LAND	11	385.3640	\$0	\$724,910
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1		\$4,750	\$4,750
E	RURAL LAND, NON QUALIFIED OPEN SP	27	299.8140	\$0	\$2,274,610
F1	COMMERCIAL REAL PROPERTY	5		\$0	\$430,820
L1	COMMERCIAL PERSONAL PROPERTY	8		\$0	\$134,650
M1	TANGIBLE OTHER PERSONAL, MOBILE H	4		\$0	\$52,780
X	TOTALLY EXEMPT PROPERTY	5		\$0	\$62,170
	Totals		685.1780	\$5,350	\$16,019,510

2018 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Property Count: 195

Grand Totals

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	112		\$600	\$11,999,740
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	11		\$0	\$128,610
A3	REAL - RESIDENTIAL - HOUSE ONLY	1		\$0	\$30,510
A5	REAL - RESIDENTIAL - MISCELLANEOUS	4		\$0	\$26,520
C1	REAL - VACANT LOTS AND TRACTS - RES	21		\$0	\$134,390
C2	REAL - VACANT LOTS AND TRACTS - COM	1		\$0	\$600
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	1		\$0	\$14,450
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	11	385.3640	\$0	\$724,910
D2	REAL - IMPROVEMENTS ON QUALIFIED A	1		\$4,750	\$4,750
E1	REAL - FARM & RANCH IMPROVMENTS, R	12		\$0	\$1,627,610
E2	REAL - FARM & RANCH IMPROVEMENTS-	1		\$0	\$37,470
EL	RURAL LAND NOT QUALIFIED FOR OPEN	21		\$0	\$609,530
F1	REAL - COMMERCIAL REAL ESTATE	5		\$0	\$430,820
L1	PERSONAL - COMMERCIAL	8		\$0	\$134,650
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	3		\$0	\$49,690
M3	OTHER TANGIBLE PERSONAL - MOBILE H	1		\$0	\$3,090
X		5		\$0	\$62,170
	Totals		385.3640	\$5,350	\$16,019,510



**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

CITY OF WARREN (TY)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	1,286,591	22			1,286,591	22
Mineral	3,926,009	7,460			3,926,009	7,460
<b>Total Market</b>	<b>5,212,600</b>	<b>7,482</b>			<b>5,212,600</b>	<b>7,482</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute	381	17			381	17
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	116,878	5,725			116,878	5,725
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
<b>Total Exemptions</b>	<b>117,259</b>	<b>5,742</b>			<b>117,259</b>	<b>5,742</b>

<b>Total Taxable</b>	<b>5,095,341</b>	<b>1,740</b>			<b>5,095,341</b>	<b>1,740</b>
New Improvements						
New Absolute	25,417	1,455			25,417	1,455

**7,482 Items Considered, 0.00% Withheld**

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	3,926,009	3,808,750	7,460	3,926,009	3,808,750	7,460
F2 Industrial Real Property						
L2 Industrial Personal Property	697,041	697,041	5	697,041	697,041	5
J1 Water Systems						
J2 Gas Distribution Systems	17,995	17,995	1	17,995	17,995	1
J3 Electric Companies/Co-ops	314,159	314,159	2	314,159	314,159	2
J4 Telephone Companies/Co-ops	17,086	17,086	1	17,086	17,086	1
J5 Railroads						
J6 Pipelines	193,664	193,664	12	193,664	193,664	12
J7 Cable Companies	46,646	46,646	1	46,646	46,646	1
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>5,212,600</b>	<b>5,095,341</b>	<b>7,482</b>	<b>5,212,600</b>	<b>5,095,341</b>	<b>7,482</b>

CITY OF WARREN CITY

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	11,146,730	11,242,650	11,528,360	11,422,930	12,021,490	12,162,140
Real, Residential, Multi-Family	-	-	-	-	-	-
Real, Vacant Lots/Tracts	136,220	134,350	141,357	138,470	149,090	149,090
Real, Acreage (Land Only)	1,226,340	922,010	922,010	757,960	849,480	837,630
Real, Farm and Ranch Improvements	1,380,870	1,688,810	1,715,030	2,053,880	2,002,300	2,068,520
Real, Commercial	469,000	476,270	466,970	444,670	435,380	429,670
Real, Industrial	-	-	-	-	-	-
Real, Minerals, Oil and Gas	5,628,930	4,678,800	6,249,930	3,815,870	2,068,490	3,916,477
Real and Tangible, Personal Utilities	1,248,140	1,284,710	1,158,290	1,079,340	1,004,640	573,120
Tangible Personal, Commercial	87,270	201,170	185,520	261,670	166,350	134,650
Tangible Personal, Industrial	10,350	188,570	177,190	225,610	461,450	853,870
Tangible Personal, Mobile Homes	46,490	42,890	62,640	57,470	61,900	52,490
Real Property, Inventory	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-
<b>TOTAL APPRAISED VALUE</b>	<b>21,380,340</b>	<b>20,860,230</b>	<b>22,607,297</b>	<b>20,257,870</b>	<b>19,220,570</b>	<b>21,177,657</b>
Less Exemptions	2,073,519	2,142,696	2,186,095	2,214,436	2,127,894	2,148,221
Less Agricultural and Timber	835,440	840,770	841,080	692,720	767,740	751,550
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	-	-	15,320	9,017	55,260	81,707
<b>Total Reductions</b>	<b>2,908,959</b>	<b>2,983,466</b>	<b>3,042,495</b>	<b>2,916,173</b>	<b>2,950,894</b>	<b>2,981,478</b>
<b>NET ASSESSED VALUATION</b>	<b>18,471,381</b>	<b>17,876,764</b>	<b>19,564,802</b>	<b>17,341,697</b>	<b>16,269,676</b>	<b>18,196,179</b>

# **CITY OF WHITE OAK**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,309

Grand Totals

4/16/2018

5:30:26PM

Land		Value		
Homesite:		16,203,210		
Non Homesite:		15,365,684		
Ag Market:		783,150		
Timber Market:		1,626,430	Total Land	(+) 33,978,474
Improvement		Value		
Homesite:		210,153,401		
Non Homesite:		114,664,032	Total Improvements	(+) 324,817,433
Non Real		Count	Value	
Personal Property:	334		22,184,090	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 22,184,090
			Market Value	= 380,979,997
P&B		Non Exempt	Exempt	
Total Productivity Market:	2,409,580		0	
Ag Use:	56,480		0	Productivity Loss (-) 2,253,548
Timber Use:	99,552		0	Appraised Value = 378,726,449
Productivity Loss:	2,253,548		0	
			Homestead Cap	(-) 386,509
			Assessed Value	= 378,339,940
			Total Exemptions Amount (Breakdown on Next Page)	(-) 84,280,757
			Net Taxable	= 294,059,183

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

1,724,010.18 = 294,059,183 \* (0.586280 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

## 2018 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,309

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	SINGLE FAMILY RESIDENCE	1,836		\$4,343,190	\$256,115,581
B	MULTIFAMILY RESIDENCE	106		\$400	\$13,365,400
C1	VACANT LOTS AND LAND TRACTS	373		\$0	\$2,589,170
D1	QUALIFIED OPEN-SPACE LAND	65	1,104.6058	\$0	\$2,409,580
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	4		\$0	\$26,750
E	RURAL LAND, NON QUALIFIED OPEN SP	230	1,751.9462	\$287,310	\$16,768,774
F1	COMMERCIAL REAL PROPERTY	164		\$71,930	\$29,618,522
F2	INDUSTRIAL AND MANUFACTURING REA	18		\$0	\$10,127,290
J4	TELEPHONE COMPANY (INCLUDING CO-	2		\$0	\$1,132
J6	PIPELAND COMPANY	3		\$0	\$4,570
L1	COMMERCIAL PERSONAL PROPERTY	292		\$0	\$21,403,823
L2	INDUSTRIAL AND MANUFACTURING PERS	1		\$0	\$193,040
M1	TANGIBLE OTHER PERSONAL, MOBILE H	169		\$26,700	\$1,424,340
O	RESIDENTIAL INVENTORY	23		\$116,350	\$432,680
S	SPECIAL INVENTORY TAX	9		\$0	\$43,930
X	TOTALLY EXEMPT PROPERTY	103		\$1,745,830	\$26,455,415
	Totals		2,856.5520	\$6,591,710	\$380,979,997

## 2018 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,309

Grand Totals

4/16/2018

5:30:26PM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	1,759		\$4,337,180	\$254,191,896
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	58		\$1,910	\$1,123,246
A3	REAL - RESIDENTIAL - HOUSE ONLY	4		\$0	\$93,180
A5	REAL - RESIDENTIAL - MISCELLANEOUS	28		\$2,100	\$388,539
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	6		\$2,000	\$318,720
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	5		\$0	\$1,276,070
B2	REAL - RESIDENTIAL - DUPLEX	94		\$400	\$10,781,660
B4	REAL - RESIDENTIAL - FOURPLEX	8		\$0	\$1,307,670
C1	REAL - VACANT LOTS AND TRACTS - RES	307		\$0	\$1,700,350
C2	REAL - VACANT LOTS AND TRACTS - COM	58		\$0	\$805,900
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	8		\$0	\$82,920
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	81	1,219.2662	\$0	\$2,584,896
D2	REAL - IMPROVEMENTS ON QUALIFIED A	4		\$0	\$26,750
E1	REAL - FARM & RANCH IMPROVEMENTS, R	85		\$287,310	\$12,488,901
E2	REAL - FARM & RANCH IMPROVEMENTS-	16		\$0	\$105,502
E3	REAL - FARM & RANCH IMPROVEMENT - C	19		\$0	\$609,180
EL	RURAL LAND NOT QUALIFIED FOR OPEN	171		\$0	\$3,389,875
F1	REAL - COMMERCIAL REAL ESTATE	164		\$71,930	\$29,618,522
F2	REAL - INDUSTRIAL REAL ESTATE	18		\$0	\$10,127,290
J4	REAL & TANGIBLE PERSONAL - TELEPHO	1		\$0	\$950
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$182
J6	REAL & TANGIBLE PERSONAL - PIPELINE	3		\$0	\$4,570
L1	PERSONAL - COMMERCIAL	292		\$0	\$21,403,823
L2	PERSONAL - INDUSTRIAL	1		\$0	\$193,040
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	3		\$0	\$10,890
M3	OTHER TANGIBLE PERSONAL - MOBILE H	166		\$26,700	\$1,413,450
O1	REAL - RESIDENTIAL INVENTORY - LOTS	23		\$116,350	\$432,680
S	PERSONAL - SPECIAL INVENTORY	9		\$0	\$43,930
X		103		\$1,745,830	\$26,455,415
	Totals		1,219.2662	\$6,591,710	\$380,979,997

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

CITY OF WHITE OAK (TW)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	35,177,641	93			35,177,641	93
Mineral	22,851,733	32,810			22,851,733	32,810
<b>Total Market</b>	<b>58,029,374</b>	<b>32,903</b>			<b>58,029,374</b>	<b>32,903</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute	4,056	31			4,056	31
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	286,140	14,144			286,140	14,144
Miscellaneous						
Solar/Wind						
TCEQ	27,443	1			27,443	1
Water System						
<b>Total Exemptions</b>	<b>317,639</b>	<b>14,176</b>			<b>317,639</b>	<b>14,176</b>

**Total Taxable 57,711,735 18,727**      **57,711,735 18,727**

New Improvements  
New Absolute 23,035 1,941      23,035 1,941

35,445 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	22,851,733	22,561,537	35,352	22,851,733	22,561,537	35,352
F2 Industrial Real Property						
L2 Industrial Personal Property	22,463,323	22,435,880	32	22,463,323	22,435,880	32
J1 Water Systems						
J2 Gas Distribution Systems	442,411	442,411	2	442,411	442,411	2
J3 Electric Companies/Co-ops	4,408,233	4,408,233	5	4,408,233	4,408,233	5
J4 Telephone Companies/Co-ops	4,152,075	4,152,075	6	4,152,075	4,152,075	6
J5 Railroads	1,674,714	1,674,714	2	1,674,714	1,674,714	2
J6 Pipelines	1,293,848	1,293,848	45	1,293,848	1,293,848	45
J7 Cable Companies	743,037	743,037	1	743,037	743,037	1
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>58,029,374</b>	<b>57,711,735</b>	<b>35,445</b>	<b>58,029,374</b>	<b>57,711,735</b>	<b>35,445</b>

CITY OF WHITE OAK

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	229,030,365	232,674,451	240,439,167	244,633,202	248,273,782	252,507,092
Real, Residential, Multi-Family	11,254,510	11,846,570	11,748,920	11,825,710	13,087,760	13,336,940
Real, Vacant Lots/Tracts	2,322,530	2,431,750	2,270,335	2,250,616	2,160,231	2,494,070
Real, Acreage (Land Only)	6,544,033	3,635,920	3,721,930	2,657,385	2,541,978	2,454,795
Real, Farm and Ranch Improvements	9,295,641	12,707,841	13,332,346	14,637,749	15,920,048	16,487,661
Real, Commercial	24,277,560	24,096,230	24,643,540	25,646,400	27,358,980	28,630,884
Real, Industrial	7,059,110	7,119,900	7,347,830	10,074,040	10,036,010	10,025,980
Real, Minerals, Oil and Gas	76,447,500	65,095,340	61,588,910	38,171,450	15,734,110	20,726,867
Real and Tangible, Personal Utilities	10,769,890	12,734,880	12,947,070	12,273,350	12,671,157	12,354,332
Tangible Personal, Commercial	25,567,250	23,832,110	21,068,802	22,022,310	23,560,112	21,381,653
Tangible Personal, Industrial	32,694,770	40,275,830	33,699,910	39,348,520	21,427,440	16,198,160
Tangible Personal, Mobile Homes	1,527,132	1,413,152	1,563,520	1,446,140	1,511,920	1,483,680
Real Property, Inventory	577,510	295,390	225,480	844,740	506,150	359,710
Tangible Personal, Special Inventory	544,910	437,830	414,570	236,550	218,210	228,470
<b>TOTAL APPRAISED VALUE</b>	<b>437,912,711</b>	<b>438,597,194</b>	<b>435,012,330</b>	<b>426,068,162</b>	<b>395,007,888</b>	<b>398,670,294</b>
Less Exemptions	53,131,085	53,055,267	54,579,023	55,316,580	56,722,825	58,098,537
Less Agricultural and Timber	3,338,789	3,409,185	3,465,540	2,475,720	2,368,439	2,281,676
Less Abatements	-	-	-	-	-	-
Less Pollution Control	38,950	38,950	38,950	38,950	38,950	27,660
Less HS Cap Loss	233,634	190,963	568,586	493,817	472,448	428,823
<b>Total Reductions</b>	<b>56,742,458</b>	<b>56,694,365</b>	<b>58,652,099</b>	<b>58,325,067</b>	<b>59,602,662</b>	<b>60,836,696</b>
<b>NET ASSESSED VALUATION</b>	<b>381,170,253</b>	<b>381,902,829</b>	<b>376,360,231</b>	<b>367,743,095</b>	<b>335,405,226</b>	<b>337,833,598</b>



# **GLADEWATER ISD**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

# 2018 PRELIMINARY TOTALS

SGW - GLADEWATER ISD

Property Count: 4,295

Grand Totals

4/16/2018

5:30:26PM

Land	Value			
Homesite:	8,844,890			
Non Homesite:	27,941,451			
Ag Market:	5,535,646			
Timber Market:	9,322,350	Total Land	(+)	51,644,337

Improvement	Value			
Homesite:	98,578,710			
Non Homesite:	124,978,225	Total Improvements	(+)	223,556,935

Non Real	Count	Value		
Personal Property:	530	33,054,370		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				33,054,370
				308,255,642

Ag	Non Exempt	Exempt		
Total Productivity Market:	14,857,996	0		
Ag Use:	499,568	0	Productivity Loss	(-)
Timber Use:	958,725	0	Appraised Value	=
Productivity Loss:	13,399,703	0		13,399,703
				294,855,939
			Homestead Cap	(-)
			Assessed Value	=
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	90,085,926
			Net Taxable	=
				204,121,026

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	2,695,000	848,713	9,388.11	9,454.77	43		
OV65	40,225,388	16,686,382	143,519.15	145,512.86	421		
Total	42,920,388	17,535,095	152,907.26	154,967.63	464	Freeze Taxable	(-)
Tax Rate	1.565000						17,535,095

Transfer	Assessed	Taxable	Post Taxable	Adjustment	Count		
OV65	187,170	108,736	108,001	735	1	Transfer Adjustment	(-)
Total	187,170	108,736	108,001	735	1		735
						Freeze Adjusted Taxable	=
							186,585,196

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,072,965.58 = 186,585,196 \* (1.565000 / 100) + 152,907.26

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

## 2018 PRELIMINARY TOTALS

SGW - GLADEWATER ISD

Property Count: 4,295

Grand Totals

4/16/2018

5:30:26PM

## Exemption Breakdown

Exemption	Count	Local	State	Total
DP	45	0	342,860	342,860
DV1	1	0	5,000	5,000
DV1S	2	0	10,000	10,000
DV3	1	0	10,000	10,000
DV4	21	0	175,800	175,800
DV4S	6	0	48,000	48,000
DVHS	7	0	652,992	652,992
DVHSS	3	0	62,620	62,620
EX-XG	3	0	104,240	104,240
EX-XL	5	0	324,580	324,580
EX-XL (Prorated)	1	0	12,172	12,172
EX-XR	1	0	35,070	35,070
EX-XV	188	0	38,407,365	38,407,365
EX366	88	0	34,600	34,600
HS	1,019	19,683,446	24,212,395	43,895,841
HT	1	0	0	0
OV65	403	1,838,848	3,361,028	5,199,876
OV65S	42	214,000	401,150	615,150
PPV	8	149,760	0	149,760
Totals		21,886,054	68,199,872	90,085,926

## 2018 PRELIMINARY TOTALS

SGW - GLADEWATER ISD  
Grand Totals

Property Count: 4,295

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	SINGLE FAMILY RESIDENCE	1,767		\$757,450	\$132,547,920
B	MULTIFAMILY RESIDENCE	75		\$0	\$6,595,030
C1	VACANT LOTS AND LAND TRACTS	676		\$0	\$2,592,694
D1	QUALIFIED OPEN-SPACE LAND	214	10,879.0417	\$0	\$14,857,996
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	14		\$4,750	\$210,580
E	RURAL LAND, NON QUALIFIED OPEN SP	556	6,094.0267	\$484,230	\$32,057,821
F1	COMMERCIAL REAL PROPERTY	377		\$488,070	\$40,870,764
F2	INDUSTRIAL AND MANUFACTURING REA	13		\$0	\$4,720,770
J3	ELECTRIC COMPANY (INCLUDING CO-OP	3		\$0	\$21,490
J4	TELEPHONE COMPANY (INCLUDING CO-	4		\$0	\$119,568
J7	CABLE TELEVISION COMPANY	2		\$0	\$230,340
L1	COMMERCIAL PERSONAL PROPERTY	423		\$0	\$25,777,112
L2	INDUSTRIAL AND MANUFACTURING PERS	8		\$0	\$3,874,480
M1	TANGIBLE OTHER PERSONAL, MOBILE H	93		\$94,010	\$1,314,500
O	RESIDENTIAL INVENTORY	3		\$49,310	\$215,350
S	SPECIAL INVENTORY TAX	11		\$0	\$3,181,440
X	TOTALLY EXEMPT PROPERTY	293		\$0	\$39,067,787
	Totals		16,973.0684	\$1,877,820	\$308,255,642

2018 PRELIMINARY TOTALS

SGW - GLADEWATER ISD

Grand Totals

4/16/2018

5:30:26PM

Property Count: 4,295

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	1,536		\$754,250	\$124,339,439
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	181		\$200	\$2,840,870
A3	REAL - RESIDENTIAL - HOUSE ONLY	54		\$0	\$4,993,000
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	41		\$3,000	\$370,811
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	1		\$0	\$3,800
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	9		\$0	\$1,155,680
B2	REAL - RESIDENTIAL - DUPLEX	63		\$0	\$5,061,690
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$165,460
B4	REAL - RESIDENTIAL - FOURPLEX	3		\$0	\$202,200
C1	REAL - VACANT LOTS AND TRACTS - RES	544		\$0	\$1,601,805
C2	REAL - VACANT LOTS AND TRACTS - COM	94		\$0	\$851,440
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	36		\$0	\$134,459
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	2		\$0	\$3,190
C8	REAL - COMMERCIAL VACANT LTS - EXE	1		\$0	\$1,800
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	237	11,132.9684	\$0	\$15,056,212
D2	REAL - IMPROVEMENTS ON QUALIFIED A	14		\$4,750	\$210,580
E1	REAL - FARM & RANCH IMPROVMENTS, R	172		\$318,430	\$20,620,906
E2	REAL - FARM & RANCH IMPROVEMENTS-	67		\$165,800	\$1,487,590
E3	REAL - FARM & RANCH IMPROVEMENT - C	15		\$0	\$358,010
EL	RURAL LAND NOT QUALIFIED FOR OPEN	425		\$0	\$9,393,099
F1	REAL - COMMERCIAL REAL ESTATE	377		\$488,070	\$40,870,764
F2	REAL - INDUSTRIAL REAL ESTATE	13		\$0	\$4,720,770
J3	REAL & TANGIBLE PERSONAL - ELECTRI	3		\$0	\$21,490
J4	REAL & TANGIBLE PERSONAL - TELEPHO	3		\$0	\$119,450
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$118
J7	REAL & TANGIBLE PERSONAL - CABLE C	2		\$0	\$230,340
L1	PERSONAL - COMMERCIAL	423		\$0	\$25,777,112
L2	PERSONAL - INDUSTRIAL	8		\$0	\$3,874,480
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	31		\$0	\$745,670
M3	OTHER TANGIBLE PERSONAL - MOBILE H	62		\$94,010	\$568,830
O1	REAL - RESIDENTIAL INVENTORY - LOTS	3		\$49,310	\$215,350
S	PERSONAL - SPECIAL INVENTORY	11		\$0	\$3,181,440
X		293		\$0	\$39,067,787
	Totals		11,132.9684	\$1,877,820	\$308,255,642

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

GLADEWATER ISD (SG)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	33,737,509	208			33,737,509	208
Mineral	50,621,103	38,783			50,621,103	38,783
<b>Total Market</b>	<b>84,358,612</b>	<b>38,991</b>			<b>84,358,612</b>	<b>38,991</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute	113,929	78			113,929	78
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	531,420	15,793			531,420	15,793
Miscellaneous						
Solar/Wind						
TCEQ						
Water System	30,200	1			30,200	1
<b>Total Exemptions</b>	<b>675,549</b>	<b>15,872</b>			<b>675,549</b>	<b>15,872</b>

M&O Taxable	83,683,063	23,120			83,683,063	23,120
I&S Taxable	83,683,063	23,120			83,683,063	23,120

New Improvements						
New Absolute	72,526	2,355			72,526	2,355

39,712 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	50,621,103	49,975,836	39,504	50,621,103	49,975,836	39,504
F2 Industrial Real Property						
L2 Industrial Personal Property	10,208,066	10,207,984	41	10,208,066	10,207,984	41
J1 Water Systems	30,200	0	1	30,200	0	1
J2 Gas Distribution Systems	436,706	436,706	3	436,706	436,706	3
J3 Electric Companies/Co-ops	7,916,301	7,916,301	13	7,916,301	7,916,301	13
J4 Telephone Companies/Co-ops	920,195	920,195	15	920,195	920,195	15
J5 Railroads	4,799,263	4,799,263	4	4,799,263	4,799,263	4
J6 Pipelines	5,787,872	5,787,872	126	5,787,872	5,787,872	126
J7 Cable Companies	3,638,906	3,638,906	5	3,638,906	3,638,906	5
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>84,358,612</b>	<b>83,683,063</b>	<b>39,712</b>	<b>84,358,612</b>	<b>83,683,063</b>	<b>39,712</b>

# GLADEWATER SCHOOL

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	121,392,496	122,306,250	124,687,468	126,284,649	129,214,730	131,418,120
Real, Residential, Multi-Family	5,074,370	5,771,440	5,719,820	5,642,840	6,282,360	6,587,190
Real, Vacant Lots/Tracts	2,589,524	2,654,238	2,628,925	2,594,524	2,516,182	2,499,138
Real, Acreage (Land Only)	23,994,416	17,556,195	17,222,690	16,671,137	16,281,817	15,740,976
Real, Farm and Ranch Improvements	16,695,753	24,382,914	26,519,273	27,665,625	29,280,445	30,412,851
Real, Commercial	37,153,752	37,486,771	38,766,190	39,445,583	39,436,535	39,761,057
Real, Industrial	4,773,744	4,782,690	4,869,160	4,831,770	4,827,050	4,826,320
Real, Minerals, Oil and Gas	100,896,990	85,263,100	94,570,540	58,109,970	26,392,550	41,656,634
Real and Tangible, Personal Utilities	20,107,260	20,181,350	20,675,520	20,008,280	20,481,033	21,104,008
Tangible Personal, Commercial	19,243,710	20,322,640	20,770,100	22,015,030	27,962,677	25,780,490
Tangible Personal, Industrial	9,187,780	10,791,880	9,429,350	11,588,300	11,967,740	15,207,190
Tangible Personal, Mobile Homes	869,720	-	1,492,120	1,448,150	1,428,780	1,382,990
Real Property, Inventory	14,640	1,106,490	-	-	-	222,680
Special Inventory - Personal Property	2,566,420	2,607,510	3,208,020	3,779,580	3,428,260	2,916,060
<b>TOTAL APPRAISED VALUE</b>	<b>364,560,575</b>	<b>355,213,468</b>	<b>370,559,176</b>	<b>340,085,438</b>	<b>319,500,159</b>	<b>339,515,704</b>
Less Exemptions	40,752,774	40,777,298	41,005,791	50,184,163	50,860,858	50,822,116
Less Agricultural and Timber	16,170,037	15,876,101	15,495,476	14,914,500	14,605,962	13,872,380
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	149,822	177,352	563,101	409,576	830,201	957,062
<b>Total Reductions</b>	<b>57,072,633</b>	<b>56,830,751</b>	<b>57,064,368</b>	<b>65,508,239</b>	<b>66,297,021</b>	<b>65,651,558</b>
<b>NET ASSESSED VALUATION</b>	<b>307,487,942</b>	<b>298,382,717</b>	<b>313,494,808</b>	<b>274,577,199</b>	<b>253,203,138</b>	<b>273,864,146</b>

# **KILGORE ISD**

## 2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

## Historical Value Information



2018 PRELIMINARY TOTALS

SKG - KILGORE ISD  
Grand Totals

Property Count: 8,662

4/16/2018

5:30:26PM

Land		Value			
Homesite:		24,771,981			
Non Homesite:		90,574,784			
Ag Market:		7,360,896			
Timber Market:		8,500,154		Total Land	(+) 131,207,815
Improvement		Value			
Homesite:		266,522,920			
Non Homesite:		426,132,320		Total Improvements	(+) 692,655,240
Non Real		Count	Value		
Personal Property:		1,079	255,323,610		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 255,323,610
				Market Value	= 1,079,186,665
PAID		Non Exempt	Exempt		
Total Productivity Market:		15,861,050	0		
Ag Use:		695,538	0	Productivity Loss	(-) 14,290,953
Timber Use:		874,559	0	Appraised Value	= 1,064,895,712
Productivity Loss:		14,290,953	0	Homestead Cap	(-) 1,715,766
				Assessed Value	= 1,063,179,946
				Total Exemptions Amount (Breakdown on Next Page)	(-) 210,999,504
				Net Taxable	= 852,180,442

Freeze	Assessed	Taxable	Actual Tax	Callings	Count	
DP	4,438,112	2,532,824	20,638.82	21,096.41	67	
DPS	118,450	93,450	212.34	212.34	1	
OV65	116,000,240	83,665,561	560,838.12	564,440.45	939	
Total	120,556,802	86,291,835	581,689.28	585,749.20	1,007	Freeze Taxable (-) 86,291,835
Tax Rate	1.309200					
Transfer	Assessed	Taxable	Prop % Taxable	Adjustment	Count	
OV65	455,730	350,730	186,355	164,375	3	
Total	455,730	350,730	186,355	164,375	3	Transfer Adjustment (-) 164,375
						Freeze Adjusted Taxable = 765,724,232

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 10,606,550.93 = 765,724,232 \* (1.309200 / 100) + 581,689.28

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

SKG - KILGORE ISD  
Grand Totals

4/16/2018

5:30:26PM

Property Count: 8,662

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	68	0	471,010	471,010
DPS	2	0	10,000	10,000
DV1	7	0	30,000	30,000
DV1S	1	0	5,000	5,000
DV2	3	0	31,500	31,500
DV2S	2	0	7,500	7,500
DV3	6	0	45,000	45,000
DV4	37	0	274,760	274,760
DV4S	13	0	132,000	132,000
DVHS	18	0	1,552,290	1,552,290
DVHSS	4	0	269,650	269,650
EX-XD	4	0	53,550	53,550
EX-XG	2	0	405,700	405,700
EX-XI	2	0	82,150	82,150
EX-XL	38	0	12,461,770	12,461,770
EX-XR	4	0	42,710	42,710
EX-XU	4	0	459,490	459,490
EX-XV	418	0	129,171,270	129,171,270
EX-XV (Prorated)	1	0	3,970	3,970
EX366	28	0	7,180	7,180
HS	2,344	0	55,316,295	55,316,295
LIH	2	0	976,350	976,350
LVE	1	43,750	0	43,750
OV65	873	0	7,743,877	7,743,877
OV65S	106	0	938,314	938,314
PPV	25	464,418	0	464,418
Totals		508,168	210,491,336	210,999,504

2018 PRELIMINARY TOTALS

SKG - KILGORE ISD  
Grand Totals

Property Count: 8,662

4/16/2018

5:30:26PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	SINGLE FAMILY RESIDENCE	3,859		\$1,836,310	\$339,256,002
B	MULTIFAMILY RESIDENCE	90		\$289,480	\$23,522,830
C1	VACANT LOTS AND LAND TRACTS	1,205		\$10,000	\$8,339,278
D1	QUALIFIED OPEN-SPACE LAND	212	9,671.0357	\$0	\$15,861,050
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	27		\$2,600	\$734,480
E	RURAL LAND, NON QUALIFIED OPEN SP	780	6,870.9169	\$870,900	\$55,179,387
F1	COMMERCIAL REAL PROPERTY	693		\$1,610,370	\$157,651,476
F2	INDUSTRIAL AND MANUFACTURING REA	84		\$0	\$75,952,671
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510
J3	ELECTRIC COMPANY (INCLUDING CO-OP	3		\$0	\$91,460
J4	TELEPHONE COMPANY (INCLUDING CO-	2		\$0	\$365,100
L1	COMMERCIAL PERSONAL PROPERTY	1,023		\$422,620	\$243,643,412
L2	INDUSTRIAL AND MANUFACTURING PERS	4		\$0	\$882,410
M1	TANGIBLE OTHER PERSONAL, MOBILE H	400		\$263,820	\$4,521,121
O	RESIDENTIAL INVENTORY	41		\$161,190	\$493,940
S	SPECIAL INVENTORY TAX	13		\$0	\$8,518,230
X	TOTALLY EXEMPT PROPERTY	529		\$0	\$144,172,308
	Totals		16,541.9526	\$5,467,290	\$1,079,186,665

2018 PRELIMINARY TOTALS

SKG - KILGORE ISD

Grand Totals

4/16/2018

5:30:26PM

Property Count: 8,662

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	A	1		\$0	\$1,010
A1	REAL - RESIDENTIAL, SINGLE FAMILY	3,201		\$1,536,330	\$325,029,541
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	582		\$221,900	\$8,694,891
A3	REAL - RESIDENTIAL - HOUSE ONLY	53		\$0	\$1,526,790
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	16		\$0	\$2,402,910
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	54		\$78,080	\$715,360
A6	REAL - RESIDENTIAL TOTAL EXEMPT	3		\$0	\$310,760
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	10		\$0	\$574,740
B	B	2		\$0	\$976,350
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	16		\$0	\$11,794,890
B2	REAL - RESIDENTIAL - DUPLEX	63		\$289,480	\$9,287,330
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$83,950
B4	REAL - RESIDENTIAL - FOURPLEX	10		\$0	\$1,380,310
C1	REAL - VACANT LOTS AND TRACTS - RES	769		\$0	\$3,354,280
C2	REAL - VACANT LOTS AND TRACTS - COM	216		\$10,000	\$3,046,867
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	216		\$0	\$1,884,041
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	3		\$0	\$11,400
C8	REAL - COMMERCIAL VACANT LOTS - EXE	2		\$0	\$42,690
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	235	10,065.9014	\$0	\$16,374,773
D2	REAL - IMPROVEMENTS ON QUALIFIED A	27		\$2,600	\$734,480
E1	REAL - FARM & RANCH IMPROVEMENTS, R	260		\$733,730	\$35,875,222
E2	REAL - FARM & RANCH IMPROVEMENTS-	154		\$107,540	\$2,540,789
E3	REAL - FARM & RANCH IMPROVEMENT - C	21		\$29,630	\$290,440
EL	RURAL LAND NOT QUALIFIED FOR OPEN	530		\$0	\$15,959,213
F1	REAL - COMMERCIAL REAL ESTATE	693		\$1,610,370	\$157,651,476
F2	REAL - INDUSTRIAL REAL ESTATE	84		\$0	\$75,952,671
F3	REAL COMMERCIAL TOTAL EXEMPT	1		\$0	\$0
J2	REAL & TANGIBLE PERSONAL - GAS COM	1		\$0	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELECTRI	3		\$0	\$91,460
J4	REAL & TANGIBLE PERSONAL - TELEPHO	2		\$0	\$365,100
L1	PERSONAL - COMMERCIAL	1,023		\$422,620	\$243,643,412
L2	PERSONAL - INDUSTRIAL	4		\$0	\$882,410
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	132		\$128,630	\$2,096,071
M3	OTHER TANGIBLE PERSONAL - MOBILE H	268		\$135,190	\$2,425,050
O1	REAL - RESIDENTIAL INVENTORY - LOTS	41		\$161,190	\$493,940
S	PERSONAL - SPECIAL INVENTORY	13		\$0	\$8,518,230
X	X	529		\$0	\$144,172,308
	Totals		10,065.9014	\$5,467,290	\$1,079,186,665

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

KILGORE ISD (SK)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Réal/Land						
Improvements						
Personal	373,156,599	395			373,156,599	395
Mineral	23,859,241	29,904			23,859,241	29,904
<b>Total Market</b>	<b>397,015,840</b>	<b>30,299</b>			<b>397,015,840</b>	<b>30,299</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute	112,108	105			112,108	105
Foreign Trade						
Freeport	47,675,979	10			47,675,979	10
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	335,055	13,461			335,055	13,461
Miscellaneous						
Solar/Wind						
TCEQ	20,485	1			20,485	1
Water System						
<b>Total Exemptions</b>	<b>48,143,650</b>	<b>13,578</b>			<b>48,143,650</b>	<b>13,578</b>

M&O Taxable	348,872,190	16,732			348,872,190	16,732
I&S Taxable	348,872,190	16,732			348,872,190	16,732

New Improvements						
New Absolute	40,892	1,369			40,892	1,369

30,348 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	23,859,241	23,412,125	29,953	23,859,241	23,412,125	29,953
F2 Industrial Real Property						
L2 Industrial Personal Property	336,750,933	289,054,399	162	336,750,933	289,054,399	162
J1 Water Systems	50,817	50,817	2	50,817	50,817	2
J2 Gas Distribution Systems	1,184,071	1,184,071	4	1,184,071	1,184,071	4
J3 Electric Companies/Co-ops	12,276,659	12,276,659	10	12,276,659	12,276,659	10
J4 Telephone Companies/Co-ops	3,594,535	3,594,535	21	3,594,535	3,594,535	21
J5 Railroads	7,683,054	7,683,054	4	7,683,054	7,683,054	4
J6 Pipelines	10,618,165	10,618,165	188	10,618,165	10,618,165	188
J7 Cable Companies	998,365	998,365	4	998,365	998,365	4
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>397,015,840</b>	<b>348,872,190</b>	<b>30,348</b>	<b>397,015,840</b>	<b>348,872,190</b>	<b>30,348</b>

# KILGORE SCHOOL

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	302,832,024	307,468,842	316,883,982	323,449,698	330,546,472	336,884,461
Real, Residential, Multi-Family	21,025,003	20,936,038	22,266,200	22,676,600	23,231,240	23,913,960
Real, Vacant Lots/Tracts	9,544,388	9,233,827	8,975,258	9,073,418	8,127,817	8,673,931
Real, Acreage (Land Only)	32,891,272	22,940,782	22,651,951	21,287,441	19,638,741	19,816,661
Real, Farm and Ranch Improvements	28,977,080	39,235,916	40,441,906	44,255,424	49,653,554	51,045,849
Real, Commercial	140,240,859	144,002,538	151,154,992	152,054,998	154,145,656	156,933,569
Real, Industrial	84,560,022	80,710,712	76,458,755	75,033,735	75,276,734	76,165,031
Real, Minerals, Oil and Gas	61,295,310	50,138,210	51,263,660	30,646,520	13,204,670	19,614,228
Real and Tangible, Personal Utilities	41,362,240	38,625,480	40,860,430	41,319,070	39,058,760	34,982,340
Tangible Personal, Commercial	262,955,950	281,585,160	294,633,291	273,027,254	244,631,145	237,246,346
Tangible Personal, Industrial	505,047,330	449,366,670	378,818,490	373,460,560	346,010,830	322,602,140
Tangible Personal, Mobile Homes	2,817,077	3,166,201	4,431,920	4,403,200	4,605,711	4,766,181
Real Property, Inventory	290,540	351,340	1,385,470	1,163,030	618,570	604,740
Special Inventory - Personal Property	7,456,050	6,649,030	7,409,170	8,299,840	8,367,050	7,454,910
<b>TOTAL APPRAISED VALUE</b>	<b>1,501,295,145</b>	<b>1,454,410,746</b>	<b>1,417,635,475</b>	<b>1,380,150,788</b>	<b>1,317,116,950</b>	<b>1,300,704,347</b>
Less Exemptions	167,381,238	160,242,673	165,807,434	133,326,787	132,721,453	135,974,821
Less Agricultural and Timber	20,698,587	20,862,989	20,522,355	19,070,477	17,467,076	17,233,408
Less Abatements	-	-	-	-	-	-
Less Pollution Control	107,670	25,680	23,040	14,370	14,370	24,497
Less HS Cap Loss	679,490	455,733	1,369,576	1,779,753	2,214,889	2,014,523
<b>Total Reductions</b>	<b>188,866,985</b>	<b>181,587,075</b>	<b>187,722,405</b>	<b>154,191,387</b>	<b>152,417,788</b>	<b>155,247,249</b>
<b>NET ASSESSED VALUATION</b>	<b>1,312,428,160</b>	<b>1,272,823,671</b>	<b>1,229,913,070</b>	<b>1,225,959,401</b>	<b>1,164,699,162</b>	<b>1,145,457,098</b>

# **LONGVIEW ISD**

## 2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

## Historical Value Information

2018 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Property Count: 32,377

Grand Totals

4/16/2018

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Category	Value			
Homesite:	157,740,323			
Non Homesite:	486,652,431			
Ag Market:	35,470,747			
Timber Market:	59,649,379	Total Land	(+)	739,512,880

Category	Value			
Homesite:	1,493,239,871			
Non Homesite:	2,139,846,444	Total Improvements	(+)	3,633,086,315

Category	Count	Value		
Personal Property:	3,888	634,506,260		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				5,007,105,455

Category	Non-Exempt	Exempt		
Total Productivity Market:	95,120,126	0		
Ag Use:	1,647,130	0	Productivity Loss	(-)
Timber Use:	3,035,490	0	Appraised Value	=
Productivity Loss:	90,437,506	0		4,916,667,949
			Homestead Cap	(-)
			Assessed Value	=
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	1,011,976,435
			Net Taxable	=
				3,899,613,247

Freeze	Assessed	Taxable	Actual Tax	Rolling	Count		
DP	39,474,478	24,654,223	288,962.33	295,389.95	370		
OV65	671,938,001	488,962,761	4,837,778.85	4,898,225.98	4,512		
Total	711,412,479	513,616,984	5,126,741.18	5,193,615.03	4,882	Freeze Taxable	(-)
Tax Rate	1.513000						513,616,984

Transfer	Assessed	Taxable	Post-Taxable	Adjustment	Count		
OV65	7,144,500	5,818,100	4,075,188	1,742,912	32		
Total	7,144,500	5,818,100	4,075,188	1,742,912	32	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							3,384,253,351

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 56,330,494.38 = 3,384,253,351 \* (1.513000 / 100) + 5,126,741.18

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



## 2018 PRELIMINARY TOTALS

SLV - LONGVIEW ISD  
Grand Totals

Property Count: 32,377

4/16/2018

5:30:26PM

## Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	2,289,040	0	2,289,040
DP	380	1,763,070	3,371,967	5,135,037
DV1	24	0	143,000	143,000
DV1S	6	0	30,000	30,000
DV2	16	0	124,500	124,500
DV2S	6	0	45,000	45,000
DV3	25	0	248,000	248,000
DV3S	3	0	25,000	25,000
DV4	197	0	1,525,240	1,525,240
DV4S	52	0	551,670	551,670
DVHS	93	0	10,506,715	10,506,715
DVHSS	13	0	1,107,575	1,107,575
EX-XD	5	0	784,490	784,490
EX-XG	4	0	309,730	309,730
EX-XJ	29	0	60,530,490	60,530,490
EX-XL	21	0	3,499,880	3,499,880
EX-XO	1	0	25,700	25,700
EX-XR	27	0	1,002,820	1,002,820
EX-XU	10	0	701,850	701,850
EX-XV	1,221	0	597,566,879	597,566,879
EX-XV (Prorated)	5	0	134,757	134,757
EX366	194	0	63,865	63,865
HS	10,460	0	254,333,671	254,333,671
LIH	1	0	702,990	702,990
LVE	1	151,900	0	151,900
OV65	4,293	21,799,514	39,922,635	61,722,149
OV65S	434	2,311,900	4,164,010	6,475,910
PC	5	834,635	0	834,635
PPV	77	1,403,942	0	1,403,942
Totals		30,554,001	981,422,434	1,011,976,435

## 2018 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Property Count: 32,377

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	16,549		\$21,500,500	\$2,012,918,543
B	MULTIFAMILY RESIDENCE	492		\$1,128,480	\$203,797,368
C1	VACANT LOTS AND LAND TRACTS	4,884		\$4,000,000	\$64,901,737
D1	QUALIFIED OPEN-SPACE LAND	811	25,450.0583	\$0	\$95,120,126
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	107		\$6,900	\$2,403,832
E	RURAL LAND, NON QUALIFIED OPEN SP	1,928	16,390.8909	\$5,587,930	\$235,889,914
F1	COMMERCIAL REAL PROPERTY	2,212		\$18,831,800	\$973,031,785
F2	INDUSTRIAL AND MANUFACTURING REA	57		\$480	\$106,657,320
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$183,340
J3	ELECTRIC COMPANY (INCLUDING CO-OP	12		\$0	\$499,220
J4	TELEPHONE COMPANY (INCLUDING CO-	9		\$0	\$3,580,400
J5	RAILROAD	3		\$0	\$474,480
J6	PIPELAND COMPANY	17		\$0	\$500,680
J7	CABLE TELEVISION COMPANY	1		\$0	\$266,100
L1	COMMERCIAL PERSONAL PROPERTY	3,573		\$2,203,990	\$571,356,393
L2	INDUSTRIAL AND MANUFACTURING PERS	3		\$0	\$2,503,380
M1	TANGIBLE OTHER PERSONAL, MOBILE H	651		\$552,940	\$7,617,810
O	RESIDENTIAL INVENTORY	267		\$2,975,860	\$10,606,474
S	SPECIAL INVENTORY TAX	70		\$0	\$45,628,220
X	TOTALLY EXEMPT PROPERTY	1,589		\$47,660	\$669,168,333
	Totals		41,840.9492	\$56,836,540	\$5,007,105,455

2018 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Grand Totals

4/16/2018

5:30:26PM

Property Count: 32,377

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	A	3		\$0	\$26,753
A1	REAL - RESIDENTIAL, SINGLE FAMILY	14,849		\$19,553,910	\$1,869,507,149
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	758		\$260,830	\$14,802,961
A3	REAL - RESIDENTIAL - HOUSE ONLY	426		\$1,307,770	\$67,283,940
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	427		\$346,510	\$52,787,250
A5	REAL - RESIDENTIAL - MISCELLANEOUS E	139		\$31,480	\$3,183,120
A6	REAL - RESIDENTIAL TOTAL EXEMPT	2		\$0	\$124,900
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	45		\$0	\$4,980,180
A73	REAL PROPERTY - RESIDENTIAL TRIPLE	4		\$0	\$115,350
A74	REAL PROPERTY - RESIDENTIAL FOURPI	2		\$0	\$106,940
B		1		\$0	\$702,990
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	85		\$948,010	\$163,476,437
B2	REAL - RESIDENTIAL - DUPLEX	365		\$180,470	\$32,853,111
B3	REAL - RESIDENTIAL - TRIPLEX	22		\$0	\$2,508,760
B4	REAL - RESIDENTIAL - FOURPLEX	27		\$0	\$4,256,070
C1	REAL - VACANT LOTS AND TRACTS - RES	3,567		\$0	\$20,780,316
C2	REAL - VACANT LOTS AND TRACTS - CON	803		\$4,000,000	\$38,340,940
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	496		\$0	\$5,395,321
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	16		\$0	\$100,680
C8	REAL - COMMERCIAL VACANT LOTS - EXE	4		\$0	\$284,480
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	855	25,574.8246	\$0	\$95,763,035
D2	REAL - IMPROVEMENTS ON QUALIFIED A	107		\$6,900	\$2,403,832
E1	REAL - FARM & RANCH IMPROVEMENTS, R	701		\$5,376,120	\$161,459,859
E2	REAL - FARM & RANCH IMPROVEMENTS-	216		\$126,980	\$4,296,901
E3	REAL - FARM & RANCH IMPROVEMENT - C	66		\$84,830	\$1,609,060
E4	REAL FARM & RANCH IMP TOTAL EXEMP	1		\$0	\$11,930
EL	RURAL LAND NOT QUALIFIED FOR OPEN	1,330		\$0	\$67,775,724
EL1	REAL PROP-TOTAL EX-RURAL LND ONLY-	8		\$0	\$93,531
F1	REAL - COMMERCIAL REAL ESTATE	2,211		\$18,831,800	\$972,892,825
F2	REAL - INDUSTRIAL REAL ESTATE	57		\$480	\$106,657,320
F3	REAL COMMERCIAL TOTAL EXEMPT	2		\$0	\$138,960
J2	REAL & TANGIBLE PERSONAL - GAS COM	3		\$0	\$183,340
J3	REAL & TANGIBLE PERSONAL - ELECTRI	12		\$0	\$499,220
J4	REAL & TANGIBLE PERSONAL - TELEPHO	9		\$0	\$3,580,400
J5	REAL & TANGIBLE PERSONAL - RAILROA	3		\$0	\$474,480
J6	REAL & TANGIBLE PERSONAL - PIPELINE	17		\$0	\$500,680
J7	REAL & TANGIBLE PERSONAL - CABLE C	1		\$0	\$266,100
L1	PERSONAL - COMMERCIAL	3,573		\$2,203,990	\$571,356,393
L2	PERSONAL - INDUSTRIAL	3		\$0	\$2,503,380
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	184		\$294,180	\$3,387,750
M3	OTHER TANGIBLE PERSONAL - MOBILE H	467		\$258,760	\$4,230,060
O1	REAL - RESIDENTIAL INVENTORY - LOTS	267		\$2,975,860	\$10,506,474
S	PERSONAL - SPECIAL INVENTORY	70		\$0	\$45,628,220
X		1,589		\$47,660	\$669,168,333
	Totals		25,574.8246	\$56,836,540	\$5,007,105,455

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

LONGVIEW ISD (SL)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	522,885,405	723			522,885,405	723
Mineral	55,207,648	68,881			55,207,648	68,881
<b>Total Market</b>	<b>578,093,053</b>	<b>69,604</b>			<b>578,093,053</b>	<b>69,604</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute	45,185	103			45,185	103
Foreign Trade	22,608,063	1			22,608,063	1
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	805,000	34,538			805,000	34,538
Miscellaneous						
Solar/Wind						
TCEQ	4,686,868	3			4,686,868	3
Water System	945,796	3			945,796	3
<b>Total Exemptions</b>	<b>29,090,912</b>	<b>34,648</b>			<b>29,090,912</b>	<b>34,648</b>

M&O Taxable	549,002,141	34,956			549,002,141	34,956
I&S Taxable	549,002,141	34,956			549,002,141	34,956

New Improvements						
New Absolute	104,714	6,531			104,714	6,531

76,059 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	55,207,648	54,357,463	75,336	55,207,648	54,357,463	75,336
F2 Industrial Real Property						
L2 Industrial Personal Property	384,122,168	356,827,237	237	384,122,168	356,827,237	237
J1 Water Systems	1,399,734	453,938	8	1,399,734	453,938	8
J2 Gas Distribution Systems	8,654,316	8,654,316	10	8,654,316	8,654,316	10
J3 Electric Companies/Co-ops	76,451,513	76,451,513	20	76,451,513	76,451,513	20
J4 Telephone Companies/Co-ops	11,156,070	11,156,070	52	11,156,070	11,156,070	52
J5 Railroads	17,691,894	17,691,894	21	17,691,894	17,691,894	21
J6 Pipelines	17,827,310	17,827,310	368	17,827,310	17,827,310	368
J7 Cable Companies	5,582,400	5,582,400	7	5,582,400	5,582,400	7
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>578,093,053</b>	<b>549,002,141</b>	<b>76,059</b>	<b>578,093,053</b>	<b>549,002,141</b>	<b>76,059</b>

# LONGVIEW SCHOOL

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	1,741,128,012	1,769,254,338	1,823,998,944	1,878,266,042	1,935,685,667	1,988,868,052
Real, Residential, Multi-Family	169,749,580	170,115,971	174,941,891	175,783,429	213,204,652	203,808,289
Real, Vacant Lots/Tracts	55,072,306	53,376,731	54,393,608	58,343,289	53,701,303	58,353,660
Real, Acreage (Land Only)	150,390,077	118,125,579	116,698,486	113,186,696	108,439,185	108,434,782
Real, Farm and Ranch Improvements	115,420,655	160,810,189	172,662,677	188,825,058	207,288,908	220,871,233
Real, Commercial	797,842,424	812,873,409	847,962,450	922,110,503	948,654,439	935,326,625
Real, Industrial	95,896,440	90,096,330	102,291,710	103,314,180	102,673,580	106,596,180
Real, Minerals, Oil and Gas	84,651,130	63,870,400	67,973,220	49,083,500	23,601,940	40,830,829
Real and Tangible, Personal Utilities	122,297,600	117,010,950	123,255,310	124,015,560	121,566,390	138,757,110
Tangible Personal, Commercial	512,040,830	524,463,634	549,239,714	572,060,232	542,856,186	549,719,085
Tangible Personal, Industrial	531,965,900	541,451,450	487,844,700	403,278,750	311,435,020	329,351,500
Tangible Personal, Mobile Homes	4,464,990	4,887,000	6,904,860	7,127,280	7,675,800	7,574,810
Real Property, Inventory	10,205,760	9,269,211	10,911,042	16,233,242	19,782,724	13,088,904
Special Inventory - Personal Property	38,825,410	42,348,080	44,644,280	46,872,050	46,778,730	48,090,140
<b>TOTAL APPRAISED VALUE</b>	<b>4,429,951,114</b>	<b>4,477,958,272</b>	<b>4,583,722,892</b>	<b>4,658,499,811</b>	<b>4,643,344,524</b>	<b>4,749,671,199</b>
Less Exemptions	238,228,799	236,902,648	239,888,368	339,558,393	342,136,393	344,743,342
Less Agricultural and Timber	109,407,206	112,387,900	110,612,271	107,195,438	102,315,140	101,113,144
Less Abatements	-	-	-	-	-	-
Less Pollution Control	7,102,730	6,853,860	7,150,180	6,573,032	4,309,292	5,770,581
Less HS Cap Loss	1,872,132	1,279,351	2,469,742	5,780,754	11,358,858	9,559,456
<b>Total Reductions</b>	<b>356,610,867</b>	<b>367,423,759</b>	<b>360,120,561</b>	<b>459,107,617</b>	<b>460,119,683</b>	<b>461,186,523</b>
<b>NET ASSESSED VALUATION</b>	<b>4,073,340,247</b>	<b>4,120,529,513</b>	<b>4,223,602,331</b>	<b>4,199,392,194</b>	<b>4,183,224,841</b>	<b>4,288,484,676</b>

# **PINE TREE ISD**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

SPT - PINE TREE ISD  
Grand Totals

Property Count: 12,478

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Land	Value			
Homesite:	80,929,291			
Non Homesite:	114,044,265			
Ag Market:	3,130,118			
Timber Market:	3,925,202	Total Land	(+)	202,028,876

Improvement	Value			
Homesite:	715,406,220			
Non Homesite:	626,302,722	Total Improvements	(+)	1,341,708,942

Non Real	Count	Value		
Personal Property:	1,419	192,170,460		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				192,170,460
				=
				1,735,908,278

Ag	Non Exempt	Exempt		
Total Productivity Market:	7,055,320	0		
Ag Use:	242,999	0	Productivity Loss	(-)
Timber Use:	305,638	0	Appraised Value	=
Productivity Loss:	6,506,683	0		1,729,401,595
			Homestead Cap	(-)
				2,052,729
			Assessed Value	=
				1,727,348,866
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	455,960,400
			Net Taxable	=
				1,271,388,466

Freeze	Assessed	Taxable	Actual Tax	Caping	Count		
DP	15,183,279	7,733,069	95,478.38	98,789.31	125		
OV65	306,708,686	151,955,856	1,550,454.17	1,572,796.08	2,050		
Total	321,891,965	159,688,925	1,645,932.55	1,671,585.39	2,175	Freeze Taxable	(-)
Tax Rate	1.555000						159,688,925

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,399,230	817,462	331,506	485,956	8		
Total	1,399,230	817,462	331,506	485,956	8	Transfer Adjustment	(-)
							485,956
						Freeze Adjusted Taxable	=
							1,111,213,585

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 18,925,303.80 = 1,111,213,585 \* (1.555000 / 100) + 1,645,932.55

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

## 2018 PRELIMINARY TOTALS

SPT - PINE TREE ISD  
Grand Totals

4/16/2018

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Property Count: 12,476

## Exemption Breakdown

Exemption	Count	Local	State	Totals
DP	130	0	1,210,506	1,210,506
DV1	19	0	111,000	111,000
DV1S	1	0	5,000	5,000
DV2	12	0	87,000	87,000
DV3	9	0	70,000	70,000
DV3S	2	0	20,000	20,000
DV4	94	0	687,480	687,480
DV4S	21	0	180,000	180,000
DVHS	48	0	5,896,732	5,896,732
DVHSS	12	0	1,321,970	1,321,970
EX-XG	3	0	118,620	118,620
EX-XN	1	0	30,740	30,740
EX-XU	3	0	628,660	628,660
EX-XV	225	0	128,477,050	128,477,050
EX366	101	0	63,530	63,530
HS	5,076	151,501,295	124,271,983	275,773,278
MASSS	1	0	149,050	149,050
OV65	1,932	17,961,690	18,555,486	36,517,176
OV65S	216	2,033,510	2,140,000	4,173,510
PC	1	25,000	0	25,000
PPV	29	414,098	0	414,098
Totals		171,935,593	284,024,807	455,960,400



## 2018 PRELIMINARY TOTALS

SPT - PINE TREE ISD

Property Count: 12,476

Grand Totals

4/16/2018

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## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market	Market Value
A	SINGLE FAMILY RESIDENCE	7,421		\$5,511,360		\$998,374,661
B	MULTIFAMILY RESIDENCE	607		\$68,440		\$91,224,990
C1	VACANT LOTS AND LAND TRACTS	1,001		\$4,130		\$11,181,691
D1	QUALIFIED OPEN-SPACE LAND	99	4,140.4529	\$0		\$7,055,320
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	13		\$7,940		\$221,239
E	RURAL LAND, NON QUALIFIED OPEN SP	431	4,951.9971	\$91,420		\$26,193,193
F1	COMMERCIAL REAL PROPERTY	756		\$4,028,900		\$211,977,204
F2	INDUSTRIAL AND MANUFACTURING REA	58		\$107,570		\$58,138,580
J2	GAS DISTRIBUTION SYSTEM	1		\$0		\$600
J3	ELECTRIC COMPANY (INCLUDING CO-OP	5		\$0		\$1,328,230
J4	TELEPHONE COMPANY (INCLUDING CO-	3		\$0		\$659,320
J6	PIPELAND COMPANY	6		\$0		\$120,010
L1	COMMERCIAL PERSONAL PROPERTY	1,271		\$0		\$171,482,632
L2	INDUSTRIAL AND MANUFACTURING PERS	1		\$0		\$10,868,210
M1	TANGIBLE OTHER PERSONAL, MOBILE H	524		\$137,900		\$3,893,480
O	RESIDENTIAL INVENTORY	66		\$1,960,800		\$4,422,320
S	SPECIAL INVENTORY TAX	31		\$0		\$9,033,900
X	TOTALLY EXEMPT PROPERTY	361		\$1,086,700		\$129,732,698
	Totals		9,092.4500	\$13,005,160		\$1,735,908,278

2018 PRELIMINARY TOTALS

SPT - PINE TREE ISD  
Grand Totals

Property Count: 12,476

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CAD State Category Breakdown

Estate Code	Description	Count	Acres	New Value	Market Value
A	A	2		\$0	\$56,680
A1	REAL - RESIDENTIAL, SINGLE FAMILY	6,934		\$5,305,370	\$974,619,191
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	264		\$154,060	\$2,570,300
A3	REAL - RESIDENTIAL - HOUSE ONLY	10		\$0	\$169,270
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	177		\$10,380	\$18,656,620
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	31		\$32,160	\$260,790
A6	REAL - RESIDENTIAL TOTAL EXEMPT	1		\$0	\$10,300
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	24		\$9,390	\$1,921,030
A73	REAL PROPERTY - RESIDENTIAL TRIPLE	1		\$0	\$67,130
A74	REAL PROPERTY - RESIDENTIAL FOURPL	1		\$0	\$43,350
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	13		\$0	\$30,028,870
B2	REAL - RESIDENTIAL - DUPLEX	564		\$68,440	\$56,977,130
B3	REAL - RESIDENTIAL - TRIPLEX	11		\$0	\$1,258,220
B4	REAL - RESIDENTIAL - FOURPLEX	21		\$0	\$2,960,770
C1	REAL - VACANT LOTS AND TRACTS - RES	712		\$0	\$4,380,590
C2	REAL - VACANT LOTS AND TRACTS - COM	240		\$4,130	\$6,511,501
C3	REAL - VAC LTS & TRACTS - RURAL, REC	53		\$0	\$289,600
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	108	4,202.9071	\$0	\$7,140,490
D2	REAL - IMPROVEMENTS ON QUALIFIED A	13	0.5000	\$7,940	\$221,239
E1	REAL - FARM & RANCH IMPROVMENTS, R	95		\$74,710	\$13,877,199
E2	REAL - FARM & RANCH IMPROVEMENTS-	25		\$3,820	\$648,950
E3	REAL - FARM & RANCH IMPROVEMENT - C	14		\$0	\$512,890
EL	RURAL LAND NOT QUALIFIED FOR OPEN	359		\$12,890	\$11,068,984
F1	REAL - COMMERCIAL REAL ESTATE	756		\$4,028,900	\$211,977,204
F2	REAL - INDUSTRIAL REAL ESTATE	58		\$107,570	\$58,138,580
J2	REAL & TANGIBLE PERSONAL - GAS COM	1		\$0	\$600
J3	REAL & TANGIBLE PERSONAL - ELECTRI	5		\$0	\$1,328,230
J4	REAL & TANGIBLE PERSONAL - TELEPHO	3		\$0	\$659,320
J6	REAL & TANGIBLE PERSONAL - PIPELINE	6		\$0	\$120,010
L1	PERSONAL - COMMERCIAL	1,271		\$0	\$171,482,632
L2	PERSONAL - INDUSTRIAL	1		\$0	\$10,868,210
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	79		\$24,020	\$828,030
M3	OTHER TANGIBLE PERSONAL - MOBILE H	445		\$113,880	\$3,065,450
O1	REAL - RESIDENTIAL INVENTORY - LOTS	66		\$1,960,800	\$4,422,320
S	PERSONAL - SPECIAL INVENTORY	31		\$0	\$9,033,900
X		361		\$1,086,700	\$129,732,698
	Totals		4,203.4071	\$13,005,160	\$1,735,908,278

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

PINE TREE ISD (SP)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements	923,780	1			923,780	1
Personal	305,431,337	457			305,431,337	457
Mineral	30,928,407	60,052			30,928,407	60,052
<b>Total Market</b>	<b>337,283,524</b>	<b>60,510</b>			<b>337,283,524</b>	<b>60,510</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute	60,783	160			60,783	160
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	452,445	26,284			452,445	26,284
Miscellaneous						
Solar/Wind						
TCEQ	3,224,982	11			3,224,982	11
Water System						
<b>Total Exemptions</b>	<b>3,738,210</b>	<b>26,455</b>			<b>3,738,210</b>	<b>26,455</b>

<b>M&amp;O Taxable</b>	<b>333,545,314</b>	<b>34,055</b>			<b>333,545,314</b>	<b>34,055</b>
<b>I&amp;S Taxable</b>	<b>333,545,314</b>	<b>34,055</b>			<b>333,545,314</b>	<b>34,055</b>

New Improvements						
New Absolute	48,194	5,444			48,194	5,444

**60,590 Items Considered, 0.00% Withheld**

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	30,928,407	30,415,179	60,132	30,928,407	30,415,179	60,132
F2 Industrial Real Property						
L2 Industrial Personal Property	252,918,148	249,693,166	146	252,918,148	249,693,166	146
J1 Water Systems	43,028	43,028	1	43,028	43,028	1
J2 Gas Distribution Systems	5,268,410	5,268,410	8	5,268,410	5,268,410	8
J3 Electric Companies/Co-ops	28,061,632	28,061,632	13	28,061,632	28,061,632	13
J4 Telephone Companies/Co-ops	3,598,287	3,598,287	18	3,598,287	3,598,287	18
J5 Railroads	5,957,100	5,957,100	3	5,957,100	5,957,100	3
J6 Pipelines	8,401,406	8,401,406	268	8,401,406	8,401,406	268
J7 Cable Companies	2,107,106	2,107,106	1	2,107,106	2,107,106	1
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>337,283,524</b>	<b>333,545,314</b>	<b>60,590</b>	<b>337,283,524</b>	<b>333,545,314</b>	<b>60,590</b>

# PINE TREE SCHOOL

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	941,351,458	955,235,267	968,003,283	974,488,511	984,524,613	989,308,109
Real, Residential, Multi-Family	81,444,752	80,723,671	82,321,700	82,837,000	87,845,570	88,352,580
Real, Vacant Lots/Tracts	13,398,381	13,341,551	13,009,798	12,674,021	10,520,132	10,442,889
Real, Acreage (Land Only)	17,599,884	9,792,640	9,478,997	9,077,891	8,887,996	8,663,030
Real, Farm and Ranch improvements	11,922,480	20,286,390	20,810,975	21,667,179	23,031,109	23,761,763
Real, Commercial	180,751,930	181,668,900	187,748,698	191,773,377	200,637,246	205,291,764
Real, Industrial	55,073,650	55,216,800	60,467,690	62,962,550	58,134,800	58,068,600
Real, Minerals, Oil and Gas	55,000,310	49,652,420	47,455,090	34,156,630	15,657,380	27,047,802
Real and Tangible, Personal Utilities	67,563,050	70,470,460	72,526,400	76,886,140	77,553,430	52,547,400
Tangible Personal, Commercial	147,620,280	143,379,096	142,276,345	162,913,555	163,982,654	156,509,836
Tangible Personal, Industrial	327,668,460	272,744,870	270,000,960	279,228,910	243,852,390	237,146,880
Tangible Personal, Mobile Homes	2,872,590	3,028,410	4,122,030	4,068,890	4,180,700	4,119,180
Real Property, Inventory	1,500,480	1,722,513	4,415,909	5,639,417	3,741,850	3,133,070
Special Inventory - Personal Property	7,668,790	8,342,380	9,331,230	5,914,330	10,678,180	9,315,230
<b>TOTAL APPRAISED VALUE</b>	<b>1,911,436,495</b>	<b>1,865,605,368</b>	<b>1,891,969,105</b>	<b>1,924,288,401</b>	<b>1,893,228,050</b>	<b>1,873,708,133</b>
Less Exemptions	284,374,459	283,500,248	284,004,541	334,130,694	332,805,986	330,214,925
Less Agricultural and Timber	8,835,820	9,027,151	8,705,966	8,272,912	8,089,252	7,819,863
Less Abatements	-	-	-	-	-	-
Less Pollution Control	4,700,290	5,182,050	4,800,480	2,991,680	3,000,370	3,168,980
Less HS Cap Loss	451,750	273,681	528,969	576,056	1,504,468	1,443,583
<b>Total Reductions</b>	<b>298,362,319</b>	<b>297,983,130</b>	<b>298,039,956</b>	<b>345,971,342</b>	<b>345,400,076</b>	<b>342,647,351</b>
<b>NET ASSESSED VALUATION</b>	<b>1,613,074,176</b>	<b>1,567,622,238</b>	<b>1,593,929,149</b>	<b>1,578,317,059</b>	<b>1,547,827,974</b>	<b>1,531,060,782</b>

# **SABINE ISD**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

SSB - SABINE ISD  
Grand Totals

Property Count: 4,647

4/16/2018

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Land		Value			
Homesite:		21,724,570			
Non Homesite:		41,756,365			
Ag Market:		10,281,731			
Timber Market:		17,555,013		Total Land	(+) 91,317,679
Improvement		Value			
Homesite:		206,760,180			
Non Homesite:		138,840,266		Total Improvements	(+) 345,600,446
Non Real		Count	Value		
Personal Property:		385	51,901,430		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 51,901,430
				Market Value	= 488,819,555
Ag		Non Exempt	Exempt		
Total Productivity Market:		27,836,744	0		
Ag Use:		738,833	0	Productivity Loss	(-) 25,587,390
Timber Use:		1,510,521	0	Appraised Value	= 463,232,165
Productivity Loss:		25,587,390	0		
				Homestead Cap	(-) 1,283,154
				Assessed Value	= 461,949,011
				Total Exemptions Amount (Breakdown on Next Page)	(-) 133,701,335
				Net Taxable	= 328,247,676

Freeze	Assessed	Taxable	Actual Tax	Ceiling	County	
DP	4,131,779	1,566,806	15,815.77	16,479.45	52	
OV65	75,681,409	37,806,489	284,832.84	291,759.44	597	
Total	79,813,188	39,373,295	300,648.61	308,238.89	649	Freeze Taxable (-) 39,373,295
Tax Rate	1.301430					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	106,220	58,976	57,090	1,886	1	
Total	106,220	58,976	57,090	1,886	1	Transfer Adjustment (-) 1,886
						Freeze Adjusted Taxable = 288,872,495

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 4,060,121.92 = 288,872,495 \* (1.301430 / 100) + 300,648.61

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

SSB - SABINE ISD  
Grand Totals

Property Count: 4,647

4/16/2018

5:30:26PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	55	448,930	343,379	792,309
DV1	2	0	10,000	10,000
DV2	2	0	7,500	7,500
DV3	5	0	47,860	47,860
DV4	41	0	288,272	288,272
DV4S	6	0	48,000	48,000
DVHS	26	0	2,293,750	2,293,750
DVHSS	3	0	262,540	262,540
EX-XI	6	0	228,130	228,130
EX-XL	2	0	430,150	430,150
EX-XN	1	0	29,670	29,670
EX-XR	22	0	505,610	505,610
EX-XV	53	0	38,708,740	38,708,740
EX366	27	0	7,160	7,160
FR	1	0	0	0
HS	1,633	43,652,502	38,274,709	81,927,211
OV65	583	2,372,402	5,056,640	7,429,042
OV65S	48	201,651	427,680	629,331
PPV	5	56,060	0	56,060
Totals		46,731,545	86,969,790	133,701,335

## 2018 PRELIMINARY TOTALS

SSB - SABINE ISD

Property Count: 4,647

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,960		\$4,000,890	\$219,751,661
B	MULTIFAMILY RESIDENCE	17		\$142,990	\$5,072,670
C1	VACANT LOTS AND LAND TRACTS	433		\$64,510	\$4,183,930
D1	QUALIFIED OPEN-SPACE LAND	456	12,676.4117	\$0	\$27,836,744
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	32		\$9,100	\$613,230
E	RURAL LAND, NON QUALIFIED OPEN SP	1,033	8,286.4938	\$1,739,740	\$78,825,129
F1	COMMERCIAL REAL PROPERTY	197		\$1,305,100	\$42,941,361
F2	INDUSTRIAL AND MANUFACTURING REA	25		\$0	\$11,224,780
J3	ELECTRIC COMPANY (INCLUDING CO-OP	2		\$0	\$17,000
J4	TELEPHONE COMPANY (INCLUDING CO-	1		\$0	\$8,280
L1	COMMERCIAL PERSONAL PROPERTY	350		\$0	\$49,421,060
L2	INDUSTRIAL AND MANUFACTURING PERS	3		\$0	\$1,079,760
M1	TANGIBLE OTHER PERSONAL, MOBILE H	254		\$277,630	\$3,679,600
O	RESIDENTIAL INVENTORY	151		\$27,700	\$2,891,110
S	SPECIAL INVENTORY TAX	5		\$0	\$1,307,720
X	TOTALLY EXEMPT PROPERTY	116		\$589,110	\$39,965,520
	Totals		20,962.9055	\$8,156,770	\$488,819,555



2018 PRELIMINARY TOTALS

SSB - SABINE ISD  
Grand Totals

Property Count: 4,647

4/16/2018 5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	A	1		\$0	\$3,000
A1	REAL - RESIDENTIAL, SINGLE FAMILY	1,433		\$3,635,620	\$206,034,370
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	517		\$338,360	\$11,909,311
A3	REAL - RESIDENTIAL - HOUSE ONLY	14		\$26,910	\$395,680
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	2		\$0	\$400,020
A5	REAL - RESIDENTIAL - MISCELLANEOUS	46		\$0	\$963,050
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	1		\$0	\$46,230
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	2		\$0	\$2,597,900
B2	REAL - RESIDENTIAL - DUPLEX	11		\$142,990	\$1,305,170
B4	REAL - RESIDENTIAL - FOURPLEX	4		\$0	\$1,169,600
C1	REAL - VACANT LOTS AND TRACTS - RES	244		\$64,510	\$2,043,760
C2	REAL - VACANT LOTS AND TRACTS - COM	35		\$0	\$660,080
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	155		\$0	\$1,442,270
C7	REAL RESIDENTIAL VACT LOTS - TOTAL	1		\$0	\$32,190
C8	REAL - COMMERCIAL VACANT LTS - EXE	1		\$0	\$5,630
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	517	13,060.4359	\$0	\$28,479,448
D2	REAL - IMPROVEMENTS ON QUALIFIED A	32		\$9,100	\$613,230
E1	REAL - FARM & RANCH IMPROVEMENTS, R	397		\$1,381,610	\$55,511,083
E2	REAL - FARM & RANCH IMPROVEMENTS-	196		\$331,490	\$4,068,710
E3	REAL - FARM & RANCH IMPROVEMENT - C	20		\$26,640	\$642,960
EL	RURAL LAND NOT QUALIFIED FOR OPEN	643		\$0	\$17,959,672
F1	REAL - COMMERCIAL REAL ESTATE	197		\$1,305,100	\$42,941,361
F2	REAL - INDUSTRIAL REAL ESTATE	25		\$0	\$11,224,780
J3	REAL & TANGIBLE PERSONAL - ELECTRI	2		\$0	\$17,000
J4	REAL & TANGIBLE PERSONAL - TELEPHO	1		\$0	\$8,280
L1	PERSONAL - COMMERCIAL	350		\$0	\$1,079,760
L2	PERSONAL - INDUSTRIAL	3		\$0	\$49,421,060
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	166		\$277,030	\$3,069,210
M3	OTHER TANGIBLE PERSONAL - MOBILE H	88		\$600	\$610,390
O1	REAL - RESIDENTIAL INVENTORY - LOTS	151		\$27,700	\$2,891,110
S	PERSONAL - SPECIAL INVENTORY	5		\$0	\$1,307,720
X		116		\$589,110	\$39,965,520
<b>Totals</b>			<b>13,060.4359</b>	<b>\$8,156,770</b>	<b>\$488,819,555</b>

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

SABINE ISD (SS)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	83,244,143	161			83,244,143	161
Mineral	9,452,535	3,586			9,452,535	3,586
<b>Total Market</b>	<b>92,696,678</b>	<b>3,747</b>			<b>92,696,678</b>	<b>3,747</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute	30,277	5			30,277	5
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	134,028	2,073			134,028	2,073
Miscellaneous						
Solar/Wind						
TCEQ	1,919,513	2			1,919,513	2
Water System	728,431	2			728,431	2
<b>Total Exemptions</b>	<b>2,812,249</b>	<b>2,082</b>			<b>2,812,249</b>	<b>2,082</b>

<b>M&amp;O Taxable</b>	<b>89,884,429</b>	<b>1,666</b>			<b>89,884,429</b>	<b>1,666</b>
<b>I&amp;S Taxable</b>	<b>89,884,429</b>	<b>1,666</b>			<b>89,884,429</b>	<b>1,666</b>

New Improvements						
New Absolute	16,720	272			16,720	272

**3,747 Items Considered, 0.00% Withheld**

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	9,452,535	9,288,230	3,586	9,452,535	9,288,230	3,586
F2 Industrial Real Property						
L2 Industrial Personal Property	68,952,567	67,033,054	68	68,952,567	67,033,054	68
J1 Water Systems	728,431	0	2	728,431	0	2
J2 Gas Distribution Systems	117,194	117,194	4	117,194	117,194	4
J3 Electric Companies/Co-ops	6,232,717	6,232,717	7	6,232,717	6,232,717	7
J4 Telephone Companies/Co-ops	727,954	727,954	10	727,954	727,954	10
J5 Railroads	436,537	436,537	1	436,537	436,537	1
J6 Pipelines	5,351,303	5,351,303	67	5,351,303	5,351,303	67
J7 Cable Companies	697,440	697,440	2	697,440	697,440	2
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>92,696,678</b>	<b>89,884,429</b>	<b>3,747</b>	<b>92,696,678</b>	<b>89,884,429</b>	<b>3,747</b>

# SABINE SCHOOL

## CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	178,380,152	182,425,263	188,725,863	199,042,132	205,866,081	214,842,311
Real, Residential, Multi-Family	4,471,080	4,520,430	4,490,550	4,412,430	5,726,160	4,956,620
Real, Vacant Lots/Tracts	3,967,410	4,349,868	4,347,913	4,512,510	4,013,952	4,059,180
Real, Acreage (Land Only)	47,567,265	35,400,484	34,104,219	33,029,515	29,679,396	29,622,084
Real, Farm and Ranch Improvements	41,893,490	55,887,498	60,936,836	67,360,122	72,031,521	76,034,853
Real, Commercial	35,900,720	39,454,360	40,612,120	40,201,940	41,195,514	40,811,460
Real, Industrial	8,864,956	8,804,506	8,527,866	8,741,396	8,531,496	11,021,310
Real, Minerals, Oil and Gas	22,602,240	19,464,670	20,991,370	14,068,700	6,125,850	8,199,118
Real and Tangible, Personal Utilities	12,372,350	12,300,570	14,091,400	12,979,750	12,840,770	13,001,040
Tangible Personal, Commercial	68,258,730	61,262,900	59,783,710	56,350,659	51,406,489	47,962,870
Tangible Personal, Industrial	83,471,810	123,569,720	114,964,590	75,554,490	105,890,880	77,591,360
Tangible Personal, Mobile Homes	1,956,280	2,510,030	3,061,820	3,343,910	3,421,260	3,589,890
Real Property, Inventory	4,474,830	3,598,010	2,897,120	2,747,940	2,717,270	4,514,110
Special Inventory - Personal Property	1,803,890	1,045,560	1,823,570	1,728,320	1,204,680	1,062,520
<b>TOTAL APPRAISED VALUE</b>	<b>515,985,203</b>	<b>554,593,869</b>	<b>559,358,947</b>	<b>524,073,814</b>	<b>550,651,319</b>	<b>537,268,726</b>
Less Exemptions	67,677,381	68,903,586	70,228,456	86,106,103	87,974,306	92,153,827
Less Agricultural and Timber	32,696,878	33,007,645	31,740,305	30,528,707	27,422,596	26,781,273
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	48,600	216,000	-	3,392,000	1,467,000
Less HS Cap Loss	266,253	142,521	1,049,608	1,521,821	1,631,576	2,514,971
<b>Total Reductions</b>	<b>100,640,512</b>	<b>102,102,352</b>	<b>103,234,369</b>	<b>118,156,631</b>	<b>120,420,478</b>	<b>122,917,071</b>
<b>NET ASSESSED VALUATION</b>	<b>415,344,691</b>	<b>452,491,517</b>	<b>456,124,578</b>	<b>405,917,183</b>	<b>430,230,841</b>	<b>414,351,655</b>

# **SPRING HILL ISD**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

SSH - SPRING HILL ISD

Property Count: 4,036

Grand Totals

4/16/2018

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Land	Value			
Homesite:	43,318,400			
Non Homesite:	31,752,505			
Ag Market:	2,497,140			
Timber Market:	3,386,526	Total Land	(+)	80,954,571

Improvement	Value			
Homesite:	381,260,099			
Non Homesite:	204,173,447	Total Improvements	(+)	585,433,546

Non Real	Count	Value		
Personal Property:	250	16,683,480		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				16,683,480
				683,071,597

Ag Use	Non Exempt	Exempt		
Total Productivity Market:	5,883,666	0		
Ag Use:	115,240	0	Productivity Loss	(-)
Timber Use:	113,631	0	Appraised Value	=
Productivity Loss:	5,654,795	0		677,416,802
			Homestead Cap	(-)
				159,874
			Assessed Value	=
				677,256,928
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	193,487,302
			Net Taxable	=
				483,769,626

Freeze	Assessed	Taxable	Actual Tax	Callings	Count		
DP	6,135,826	3,605,487	51,232.67	51,898.84	39		
OV65	94,641,417	59,553,135	701,047.37	711,655.08	501		
Total	100,777,243	63,158,622	752,280.04	763,553.87	540	Freeze Taxable	(-)
Tax Rate	1.670000						63,158,622

Transfer	Assessed	Taxable	Post Taxable	Adjustment	Count		
DP	376,490	281,016	257,724	23,292	1		
OV65	1,829,480	1,339,536	701,789	637,747	7		
Total	2,205,970	1,620,552	959,513	661,039	8	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							419,949,965

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 7,765,444.46 = 419,949,965 \* (1.670000 / 100) + 752,280.04

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

SSH - SPRING HILL ISD  
Grand Totals

4/16/2018

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Property Count: 4,036

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	41	152,000	409,850	561,850
DV1	6	0	25,000	25,000
DV1S	1	0	5,000	5,000
DV2	6	0	45,000	45,000
DV3	3	0	30,000	30,000
DV3S	1	0	10,000	10,000
DV4	32	0	264,000	264,000
DV4S	5	0	48,000	48,000
DVHS	17	0	3,178,940	3,178,940
DVHSS	3	0	223,206	223,206
EX-XV	49	0	71,143,220	71,143,220
EX366	31	0	8,330	8,330
HS	1,955	62,163,659	48,384,070	110,547,729
OV65	478	1,808,650	4,652,110	6,460,760
OV65S	53	208,000	530,000	738,000
PPV	9	198,267	0	198,267
Totals		64,530,576	128,956,726	193,487,302

2018 PRELIMINARY TOTALS

SSH - SPRING HILL ISD

Property Count: 4,036

Grand Totals

4/16/2018

5:30:26PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,513		\$2,583,860	\$497,286,289
B	MULTIFAMILY RESIDENCE	250		\$600	\$27,639,190
C1	VACANT LOTS AND LAND TRACTS	333		\$0	\$3,406,703
D1	QUALIFIED OPEN-SPACE LAND	76	1,256.9072	\$0	\$5,883,666
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	12		\$0	\$166,890
E	RURAL LAND, NON QUALIFIED OPEN SP	236	1,851.9606	\$524,330	\$26,282,626
F1	COMMERCIAL REAL PROPERTY	77		\$713,970	\$23,323,927
F2	INDUSTRIAL AND MANUFACTURING REA	2		\$0	\$503,660
J6	PIPELAND COMPANY	1		\$0	\$260
L1	COMMERCIAL PERSONAL PROPERTY	219		\$122,000	\$16,462,403
M1	TANGIBLE OTHER PERSONAL, MOBILE H	166		\$21,130	\$1,282,210
O	RESIDENTIAL INVENTORY	169		\$2,352,050	\$9,483,956
X	TOTALLY EXEMPT PROPERTY	88		\$796,510	\$71,349,817
	Totals		3,108.8678	\$7,114,450	\$683,071,597

2018 PRELIMINARY TOTALS

SSH - SPRING HILL ISD  
Grand Totals

Property Count: 4,036

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	2,422		\$2,545,080	\$492,773,959
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	42		\$2,500	\$920,860
A3	REAL - RESIDENTIAL - HOUSE ONLY	1		\$0	\$19,910
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	34		\$0	\$2,660,300
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	13		\$36,280	\$266,170
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	8		\$0	\$645,090
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	5		\$0	\$3,476,700
B2	REAL - RESIDENTIAL - DUPLEX	214		\$600	\$20,709,850
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$193,990
B4	REAL - RESIDENTIAL - FOURPLEX	30		\$0	\$3,258,650
C1	REAL - VACANT LOTS AND TRACTS - RES	302		\$0	\$3,016,463
C2	REAL - VACANT LOTS AND TRACTS - COM	18		\$0	\$218,640
C3	REAL - VAC LTS & TRACTS - RURAL, REC	13		\$0	\$172,600
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	79	1,302.5423	\$0	\$6,087,250
D2	REAL - IMPROVEMENTS ON QUALIFIED A	12		\$0	\$166,890
E1	REAL - FARM & RANCH IMPROVMENTS, R	96		\$524,330	\$19,724,205
E2	REAL - FARM & RANCH IMPROVEMENTS-	3		\$0	\$38,970
E3	REAL - FARM & RANCH IMPROVEMENT - C	6		\$0	\$48,130
EL	RURAL LAND NOT QUALIFIED FOR OPEN	177		\$0	\$6,267,737
F1	REAL - COMMERCIAL REAL ESTATE	77		\$713,970	\$23,323,927
F2	REAL - INDUSTRIAL REAL ESTATE	2		\$0	\$503,660
J6	REAL & TANGIBLE PERSONAL - PIPELINE	1		\$0	\$260
L1	PERSONAL - COMMERCIAL	219		\$122,000	\$16,462,403
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	8		\$0	\$146,990
M3	OTHER TANGIBLE PERSONAL - MOBILE H	158		\$21,130	\$1,135,220
O1	REAL - RESIDENTIAL INVENTORY - LOTS	169		\$2,352,050	\$9,483,956
X		88		\$796,510	\$71,349,817
	Totals		1,302.5423	\$7,114,450	\$683,071,597



**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

SPRING HILL ISD (SH)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	11,665,101	100			11,665,101	100
Mineral	14,226,944	24,948			14,226,944	24,948
<b>Total Market</b>	<b>25,892,045</b>	<b>25,048</b>			<b>25,892,045</b>	<b>25,048</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute	59,862	48			59,862	48
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	264,203	13,993			264,203	13,993
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
<b>Total Exemptions</b>	<b>324,065</b>	<b>14,041</b>			<b>324,065</b>	<b>14,041</b>

M&O Taxable	25,567,980	11,007			25,567,980	11,007
I&S Taxable	25,567,980	11,007			25,567,980	11,007

New Improvements						
New Absolute	42,467	2,667			42,467	2,667

25,048 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	14,226,944	13,902,879	24,948	14,226,944	13,902,879	24,948
F2 Industrial Real Property						
L2 Industrial Personal Property	2,420,083	2,420,083	21	2,420,083	2,420,083	21
J1 Water Systems						
J2 Gas Distribution Systems	640,795	640,795	3	640,795	640,795	3
J3 Electric Companies/Co-ops	4,412,485	4,412,485	4	4,412,485	4,412,485	4
J4 Telephone Companies/Co-ops	335,251	335,251	2	335,251	335,251	2
J5 Railroads						
J6 Pipelines	2,983,646	2,983,646	69	2,983,646	2,983,646	69
J7 Cable Companies	872,841	872,841	1	872,841	872,841	1
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>25,892,045</b>	<b>25,567,980</b>	<b>25,048</b>	<b>25,892,045</b>	<b>25,567,980</b>	<b>25,048</b>

SPRING HILL SCHOOL  
CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	435,485,499	456,321,788	469,645,751	476,316,135	486,245,737	495,729,758
Real, Residential, Multi-Family	25,815,510	25,890,695	26,175,800	26,222,850	27,207,620	26,943,160
Real, Vacant Lots/Tracts	3,550,487	3,064,087	3,373,005	3,158,978	3,238,544	3,183,763
Real, Acreage (Land Only)	12,705,703	8,172,468	7,602,741	6,876,995	6,374,748	6,662,747
Real, Farm and Ranch Improvements	17,134,520	23,211,824	23,872,443	24,059,469	25,121,884	25,530,976
Real, Commercial	16,053,680	16,725,920	16,770,212	21,343,496	21,068,587	21,532,467
Real, Industrial	720,100	718,840	503,990	501,970	514,450	504,070
Real, Minerals, Oil and Gas	24,443,820	19,816,560	17,689,380	12,535,120	5,238,730	10,180,891
Real and Tangible, Personal Utilities	8,277,290	8,313,150	8,435,850	8,533,160	8,203,360	8,724,890
Tangible Personal, Commercial	8,434,830	8,103,710	9,351,320	12,300,167	13,515,733	12,913,223
Tangible Personal, Industrial	2,771,050	1,369,550	1,759,250	2,473,010	1,662,510	2,366,160
Tangible Personal, Mobile Homes	918,410	971,060	1,351,300	1,324,130	1,457,890	1,386,250
Real Property, Inventory	3,616,660	2,774,000	5,077,776	6,690,786	5,200,406	9,485,626
Special Inventory - Personal Property	51,890	32,060	45,230	28,070	28,350	17,490
<b>TOTAL APPRAISED VALUE</b>	<b>559,979,449</b>	<b>575,485,712</b>	<b>591,654,048</b>	<b>602,364,336</b>	<b>605,078,549</b>	<b>625,161,471</b>
Less Exemptions	93,577,501	96,004,194	98,223,477	118,750,648	121,397,841	123,649,318
Less Agricultural and Timber	7,459,318	7,835,906	7,278,701	6,562,383	6,064,295	6,268,220
Less Abatements	-	-	-	-	-	-
Less Pollution Control	480	-	-	-	-	-
Less HS Cap Loss	161,855	70,632	255,486	366,149	513,228	572,561
<b>Total Reductions</b>	<b>101,199,154</b>	<b>103,910,732</b>	<b>105,757,664</b>	<b>125,679,180</b>	<b>127,975,364</b>	<b>130,490,099</b>
<b>NET ASSESSED VALUATION</b>	<b>458,780,295</b>	<b>471,574,980</b>	<b>485,896,384</b>	<b>476,685,156</b>	<b>477,103,185</b>	<b>494,671,372</b>

# **WHITE OAK ISD**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

# 2018 PRELIMINARY TOTALS

SWO - WHITE OAK ISD  
Grand Totals

Property Count: 3,519

4/16/2018

5:30:26PM

Land		Value			
Homesite:		17,420,640			
Non Homesite:		18,632,983			
Ag Market:		1,140,480			
Timber Market:		4,359,044	Total Land	(+) 41,553,147	
Improvements		Value			
Homesite:		217,152,591			
Non Homesite:		107,250,773	Total Improvements	(+) 324,403,364	
Non-Real		Count	Value		
Personal Property:	272		17,812,970		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 17,812,970
			Market Value	=	383,769,481
Age		Not Exempt	Exempt		
Total Productivity Market:	5,499,524		0		
Ag Use:	87,995		0	Productivity Loss	(-) 5,017,180
Timber Use:	394,349		0	Appraised Value	= 378,752,301
Productivity Loss:	5,017,180		0	Homestead Cap	(-) 364,002
				Assessed Value	= 378,388,299
				Total Exemptions Amount (Breakdown on Next Page)	(-) 126,248,916
				Net Taxable	= 252,139,383

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,538,647	1,355,080	14,660.15	14,721.19	41		
OV65	68,690,069	29,755,139	246,400.91	248,286.24	509		
Total	72,228,716	31,110,219	261,061.06	263,007.43	550	Freeze Taxable	(-) 31,110,219
Tax Rate	1.503000						
Transfer	Assessed	Taxable	Post-Taxable	Adjustment	Count		
OV65	194,430	105,544	0	105,544	1		
Total	194,430	105,544	0	105,544	1	Transfer Adjustment	(-) 105,544
						Freeze Adjusted Taxable	= 220,923,620

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,581,543.07 = 220,923,620 \* (1.503000 / 100) + 261,061.06

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

SWO - WHITE OAK ISD  
Grand Totals

Property Count: 3,519

4/16/2018

5:30:26PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	42	398,517	314,950	713,467
DV1	7	0	42,000	42,000
DV1S	1	0	5,000	5,000
DV2	4	0	30,000	30,000
DV3	5	0	54,000	54,000
DV4	29	0	216,600	216,600
DV4S	13	0	120,000	120,000
DVHS	14	0	2,017,280	2,017,280
DVHSS	3	0	291,040	291,040
EX-XV	59	0	28,020,770	28,020,770
EX366	31	0	7,330	7,330
HS	1,495	45,406,594	36,526,915	81,933,509
LVE	1	54,730	0	54,730
OV65	476	6,493,675	4,519,960	11,013,635
OV65S	59	794,360	587,930	1,382,290
PPV	15	347,265	0	347,265
Totals		53,495,141	72,753,775	126,248,916

## 2018 PRELIMINARY TOTALS

SWO - WHITE OAK ISD

Property Count: 3,519

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,918		\$4,319,600	\$262,404,563
B	MULTIFAMILY RESIDENCE	107		\$400	\$13,437,860
C1	VACANT LOTS AND LAND TRACTS	395		\$0	\$2,814,079
D1	QUALIFIED OPEN-SPACE LAND	119	3,405.3628	\$0	\$5,499,524
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	7		\$0	\$58,010
E	RURAL LAND, NON QUALIFIED OPEN SP	478	3,655.6099	\$875,870	\$24,926,064
F1	COMMERCIAL REAL PROPERTY	117		\$0	\$21,501,596
F2	INDUSTRIAL AND MANUFACTURING REA	15		\$0	\$5,692,780
J4	TELEPHONE COMPANY (INCLUDING CO-	2		\$0	\$1,132
J6	PIPELAND COMPANY	4		\$0	\$18,900
L1	COMMERCIAL PERSONAL PROPERTY	236		\$0	\$17,039,543
L2	INDUSTRIAL AND MANUFACTURING PERS	1		\$0	\$193,040
M1	TANGIBLE OTHER PERSONAL, MOBILE H	138		\$27,990	\$1,295,230
O	RESIDENTIAL INVENTORY	23		\$116,350	\$432,680
S	SPECIAL INVENTORY TAX	5		\$0	\$23,430
X	TOTALLY EXEMPT PROPERTY	105		\$1,745,830	\$28,431,050
	Totals		7,060.9727	\$7,086,040	\$383,769,481

2018 PRELIMINARY TOTALS

SWO - WHITE OAK ISD

Property Count: 3,519

Grand Totals

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	1,788		\$4,314,000	\$259,324,004
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	111		\$1,500	\$2,131,140
A3	REAL - RESIDENTIAL - HOUSE ONLY	8		\$0	\$187,950
A5	REAL - RESIDENTIAL - MISCELLANEOUS &	30		\$2,100	\$442,749
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	6		\$2,000	\$318,720
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	5		\$0	\$1,276,070
B2	REAL - RESIDENTIAL - DUPLEX	95		\$400	\$10,854,120
B4	REAL - RESIDENTIAL - FOURPLEX	8		\$0	\$1,307,670
C1	REAL - VACANT LOTS AND TRACTS - RES	300		\$0	\$1,764,570
C2	REAL - VACANT LOTS AND TRACTS - COM	38		\$0	\$554,660
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	57		\$0	\$494,849
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	152	3,715.5284	\$0	\$5,838,837
D2	REAL - IMPROVEMENTS ON QUALIFIED A	7		\$0	\$58,010
E1	REAL - FARM & RANCH IMPROVMENTS, R	142		\$762,100	\$16,845,875
E2	REAL - FARM & RANCH IMPROVEMENTS-	43		\$113,270	\$932,312
E3	REAL - FARM & RANCH IMPROVEMENT - C	18		\$0	\$275,890
EL	RURAL LAND NOT QUALIFIED FOR OPEN	380		\$500	\$6,532,674
F1	REAL - COMMERCIAL REAL ESTATE	117		\$0	\$21,501,596
F2	REAL - INDUSTRIAL REAL ESTATE	15		\$0	\$5,692,780
J4	REAL & TANGIBLE PERSONAL - TELEPHO	1		\$0	\$950
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$182
J6	REAL & TANGIBLE PERSONAL - PIPELINE	4		\$0	\$18,900
L1	PERSONAL - COMMERCIAL	236		\$0	\$17,039,543
L2	PERSONAL - INDUSTRIAL	1		\$0	\$193,040
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	30		\$25,690	\$374,700
M3	OTHER TANGIBLE PERSONAL - MOBILE H	108		\$2,300	\$920,530
O1	REAL - RESIDENTIAL INVENTORY - LOTS	23		\$116,350	\$432,680
S	PERSONAL - SPECIAL INVENTORY	5		\$0	\$23,430
X		105		\$1,745,830	\$28,431,050
	Totals		3,715.5284	\$7,086,040	\$383,769,481



**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

WHITE OAK ISD (SW)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	60,876,162	204			60,876,162	204
Mineral	29,583,350	38,704			29,583,350	38,704
<b>Total Market</b>	<b>90,459,512</b>	<b>38,908</b>			<b>90,459,512</b>	<b>38,908</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute	5,675	53			5,675	53
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	417,840	16,767			417,840	16,767
Miscellaneous						
Solar/Wind						
TCEQ	27,443	1			27,443	1
Water System						
<b>Total Exemptions</b>	<b>450,958</b>	<b>16,821</b>			<b>450,958</b>	<b>16,821</b>

M&O Taxable	90,008,554	22,088			90,008,554	22,088
I&S Taxable	90,008,554	22,088			90,008,554	22,088

New Improvements						
New Absolute	50,236	3,025			50,236	3,025

40,734 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	29,583,350	29,159,835	40,530	29,583,350	29,159,835	40,530
F2 Industrial Real Property						
L2 Industrial Personal Property	43,865,171	43,837,728	39	43,865,171	43,837,728	39
J1 Water Systems						
J2 Gas Distribution Systems	412,566	412,566	3	412,566	412,566	3
J3 Electric Companies/Co-ops	5,179,105	5,179,105	8	5,179,105	5,179,105	8
J4 Telephone Companies/Co-ops	4,168,751	4,168,751	5	4,168,751	4,168,751	5
J5 Railroads	1,183,942	1,183,942	1	1,183,942	1,183,942	1
J6 Pipelines	5,323,590	5,323,590	147	5,323,590	5,323,590	147
J7 Cable Companies	743,037	743,037	1	743,037	743,037	1
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>90,459,512</b>	<b>90,008,554</b>	<b>40,734</b>	<b>90,459,512</b>	<b>90,008,554</b>	<b>40,734</b>



WHITE OAK SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	233,367,880	237,756,035	246,056,470	250,665,646	254,706,107	258,969,881
Real, Residential, Multi-Family	11,330,160	11,922,860	11,824,000	11,900,790	13,161,630	13,410,810
Real, Vacant Lots/Tracts	2,268,010	2,357,300	2,198,785	2,218,649	2,252,239	2,709,249
Real, Acreage (Land Only)	12,961,138	7,233,519	7,010,540	6,197,709	5,996,848	5,589,563
Real, Farm and Ranch Improvements	12,853,593	18,770,936	19,814,380	20,913,808	22,678,327	23,687,532
Real, Commercial	19,176,260	18,710,900	18,925,990	18,997,790	20,379,880	21,071,214
Real, Industrial	5,103,680	5,142,540	5,160,940	5,450,060	5,412,680	5,587,400
Real, Minerals, Oil and Gas	95,768,510	80,690,810	78,187,520	45,857,330	18,701,450	25,635,812
Real and Tangible, Personal Utilities	15,203,340	16,435,770	17,486,910	16,316,470	16,595,277	16,268,332
Tangible Personal, Commercial	18,042,090	18,200,110	16,835,055	16,506,030	17,233,292	17,055,293
Tangible Personal, Industrial	34,729,150	45,653,440	40,029,380	43,036,430	35,920,510	41,102,010
Tangible Personal, Mobile Homes	1,372,052	1,356,602	1,345,220	1,272,400	1,323,460	1,381,570
Real Property, Inventory	577,510	295,390	225,480	844,740	506,150	359,710
Special Inventory - Personal Property	473,840	398,090	400,260	226,320	209,380	221,630
<b>TOTAL APPRAISED VALUE</b>	<b>463,227,213</b>	<b>464,924,302</b>	<b>465,500,930</b>	<b>440,404,172</b>	<b>415,077,230</b>	<b>439,050,006</b>
Less Exemptions	79,335,861	78,475,001	80,412,469	95,284,112	97,220,927	98,487,325
Less Agricultural and Timber	6,630,832	6,630,822	6,409,602	5,619,104	5,451,302	5,045,444
Less Abatements	-	-	-	-	-	-
Less Pollution Control	38,950	38,950	38,950	38,950	38,950	27,660
Less HS Cap Loss	208,438	177,301	672,328	532,930	488,732	466,050
<b>Total Reductions</b>	<b>86,214,081</b>	<b>85,322,074</b>	<b>87,533,349</b>	<b>101,475,096</b>	<b>103,199,911</b>	<b>104,026,479</b>
<b>NET ASSESSED VALUATION</b>	<b>377,013,132</b>	<b>379,602,228</b>	<b>377,967,581</b>	<b>338,929,076</b>	<b>311,877,319</b>	<b>329,023,527</b>

# **KILGORE COLLEGE**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

**2018 PRELIMINARY TOTALS**

KJC - KILGORE JUNIOR COLLEGE

Property Count: 20,955

Grand Totals

4/16/2018

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Land		Value			
Homesite:		72,762,081			
Non Homesite:		178,904,423			
Ag Market:		24,318,753			
Timber Market:		39,736,561			
				Total Land	(+) 315,721,818
Improvements		Value			
Homesite:		789,014,401			
Non Homesite:		797,419,084			
				Total Improvements	(+) 1,586,433,485
Non-Real		Count	Value		
Personal Property:		2,101	358,091,520		
Mineral Property:		0	0		
Autos:		0	0		
				Total Non Real	(+) 358,091,520
				Market Value	= 2,260,246,823
Ag	Non-Exempt	Exempt			
Total Productivity Market:	64,055,314	0			
Ag Use:	2,021,934	0		Productivity Loss	(-) 58,295,226
Timber Use:	3,738,154	0		Appraised Value	= 2,201,951,597
Productivity Loss:	58,295,226	0			
				Homestead Cap	(-) 4,011,909
				Assessed Value	= 2,197,939,688
				Total Exemptions Amount (Breakdown on Next Page)	(-) 338,027,471
				Net Taxable	= 1,859,912,217

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 3,254,846.38 = 1,859,912,217 \* (0.175000 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 20,955

Grand Totals

4/16/2018

5:30:26PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	2,919,680	0	2,919,680
DP	210	0	0	0
DPS	6	0	0	0
DV1	17	0	92,000	92,000
DV1S	4	0	20,000	20,000
DV2	9	0	81,000	81,000
DV2S	2	0	7,500	7,500
DV3	17	0	156,860	156,860
DV4	128	0	1,011,536	1,011,536
DV4S	38	0	360,000	360,000
DVHS	65	0	8,483,256	8,483,256
DVHSS	13	0	1,302,290	1,302,290
EX-XD	4	0	53,550	53,550
EX-XG	5	0	509,940	509,940
EX-XI	8	0	310,280	310,280
EX-XL	45	0	13,216,500	13,216,500
EX-XL (Prorated)	1	0	12,172	12,172
EX-XN	1	0	29,670	29,670
EX-XR	27	0	583,390	583,390
EX-XU	4	0	459,490	459,490
EX-XV	718	0	234,308,145	234,308,145
EX-XV (Prorated)	1	0	3,970	3,970
EX366	121	0	46,110	46,110
FR	1	262,494	0	262,494
HS	6,489	0	0	0
HT	1	129,360	0	129,360
LIH	2	0	976,350	976,350
LVE	2	98,480	0	98,480
OV65	2,334	64,379,125	0	64,379,125
OV65S	255	7,148,980	0	7,148,980
PPV	54	1,065,343	0	1,065,343
Totals		76,003,462	262,024,009	338,027,471

## 2018 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 20,955

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	SINGLE FAMILY RESIDENCE	9,504		\$10,914,250	\$954,119,246
B	MULTIFAMILY RESIDENCE	289		\$432,870	\$48,628,390
C1	VACANT LOTS AND LAND TRACTS	2,709		\$74,510	\$17,929,981
D1	QUALIFIED OPEN-SPACE LAND	999	36,629.1169	\$0	\$64,055,314
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	80		\$16,450	\$1,616,300
E	RURAL LAND, NON QUALIFIED OPEN SP	2,843	24,906.0178	\$3,970,740	\$191,006,551
F1	COMMERCIAL REAL PROPERTY	1,383		\$3,403,540	\$262,965,197
F2	INDUSTRIAL AND MANUFACTURING REA	136		\$0	\$97,591,001
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510
J3	ELECTRIC COMPANY (INCLUDING CO-OP	8		\$0	\$129,950
J4	TELEPHONE COMPANY (INCLUDING CO-	8		\$0	\$494,080
J6	PIPELAND COMPANY	4		\$0	\$18,900
J7	CABLE TELEVISION COMPANY	2		\$0	\$230,340
L1	COMMERCIAL PERSONAL PROPERTY	1,921		\$422,520	\$335,842,587
L2	INDUSTRIAL AND MANUFACTURING PERS	16		\$0	\$6,029,690
M1	TANGIBLE OTHER PERSONAL, MOBILE H	886		\$663,450	\$10,849,541
O	RESIDENTIAL INVENTORY	218		\$354,550	\$4,033,080
S	SPECIAL INVENTORY TAX	34		\$0	\$13,030,820
X	TOTALLY EXEMPT PROPERTY	991		\$2,334,940	\$251,674,345
	Totals		61,535.1347	\$22,587,920	\$2,260,246,823

2018 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 20,955

Grand Totals

4/16/2018

5:30:26PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A	A	2		\$0	\$4,010
A1	REAL - RESIDENTIAL, SINGLE FAMILY	7,956		\$10,240,200	\$914,727,354
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	1,372		\$561,960	\$25,625,032
A3	REAL - RESIDENTIAL - HOUSE ONLY	130		\$26,910	\$7,213,700
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	18		\$0	\$2,802,930
A5	REAL - RESIDENTIAL - MISCELLANEOUS &	170		\$83,180	\$2,491,970
A6	REAL - RESIDENTIAL TOTAL EXEMPT	3		\$0	\$310,760
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	18		\$2,000	\$943,490
B	B	2		\$0	\$976,350
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	32		\$0	\$16,834,540
B2	REAL - RESIDENTIAL - DUPLEX	232		\$432,870	\$26,508,310
B3	REAL - RESIDENTIAL - TRIPLEX	2		\$0	\$249,410
B4	REAL - RESIDENTIAL - FOURPLEX	25		\$0	\$4,059,780
C1	REAL - VACANT LOTS AND TRACTS - RES	1,857		\$64,510	\$8,764,415
C2	REAL - VACANT LOTS AND TRACTS - COM	383		\$10,000	\$5,113,047
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	464		\$0	\$3,955,619
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	6		\$0	\$46,780
C8	REAL - COMMERCIAL VACANT LOTS - EXE	4		\$0	\$50,120
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	1,139	37,972.0991	\$0	\$65,749,270
D2	REAL - IMPROVEMENTS ON QUALIFIED A	80		\$16,450	\$1,616,300
E1	REAL - FARM & RANCH IMPROVMENTS, R	967		\$3,195,870	\$128,853,086
E2	REAL - FARM & RANCH IMPROVEMENTS-	460		\$718,100	\$9,048,711
E3	REAL - FARM & RANCH IMPROVEMENT - C	74		\$56,270	\$1,567,300
EL	RURAL LAND NOT QUALIFIED FOR OPEN	1,973		\$500	\$49,843,498
F1	REAL - COMMERCIAL REAL ESTATE	1,383		\$3,403,540	\$262,965,197
F2	REAL - INDUSTRIAL REAL ESTATE	136		\$0	\$97,591,001
F3	REAL COMMERCIAL TOTAL EXEMPT	1		\$0	\$0
J2	REAL & TANGIBLE PERSONAL - GAS COM	1		\$0	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELECTRI	8		\$0	\$129,950
J4	REAL & TANGIBLE PERSONAL - TELEPHO	7		\$0	\$493,780
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$300
J6	REAL & TANGIBLE PERSONAL - PIPELINE	4		\$0	\$18,900
J7	REAL & TANGIBLE PERSONAL - CABLE C	2		\$0	\$230,340
L1	PERSONAL - COMMERCIAL	1,921		\$422,620	\$335,842,587
L2	PERSONAL - INDUSTRIAL	16		\$0	\$6,029,690
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	359		\$431,350	\$6,285,651
M3	OTHER TANGIBLE PERSONAL - MOBILE H	527		\$232,100	\$4,563,890
O1	REAL - RESIDENTIAL INVENTORY - LOTS	218		\$354,550	\$4,033,080
S	PERSONAL - SPECIAL INVENTORY	34		\$0	\$13,030,820
X	X	991		\$2,334,940	\$251,674,345
	Totals		37,972.0991	\$22,587,920	\$2,260,246,823



# KILGORE COLLEGE

## CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	836,016,832	849,998,040	876,398,003	899,486,665	920,393,210	942,280,313
Real, Residential, Multi-Family	41,900,613	43,150,768	44,300,570	44,632,660	48,401,390	48,868,580
Real, Vacant Lots/Tracts	18,369,332	18,595,233	18,150,881	18,399,101	16,910,190	17,941,498
Real, Acreage (Land Only)	117,414,091	83,103,500	80,961,920	77,158,322	71,569,322	70,741,804
Real, Farm and Ranch Improvements	100,419,866	138,277,144	147,712,275	160,194,859	173,640,587	181,196,055
Real, Commercial	232,471,591	239,654,569	248,756,442	250,001,761	255,157,585	258,577,300
Real, Industrial	103,302,402	99,440,448	95,016,721	94,056,961	94,047,960	97,600,061
Real, Minerals, Oil and Gas	280,871,810	235,900,400	245,331,200	149,001,230	64,754,590	95,456,058
Real and Tangible, Personal Utilities	89,045,240	84,504,280	93,139,750	90,647,850	88,975,890	85,356,140
Tangible Personal, Commercial	368,517,920	383,082,110	392,028,576	367,862,212	341,188,273	327,995,139
Tangible Personal, Industrial	632,436,070	629,381,710	543,241,810	503,639,780	499,789,960	456,879,600
Tangible Personal, Mobile Homes	7,051,709	8,173,173	10,368,700	10,504,040	10,818,691	11,160,721
Real Property, Inventory	5,357,520	4,244,740	4,508,070	4,755,710	3,841,990	5,701,240
Tangible Personal, Special Inventory	12,300,200	10,700,190	12,841,020	14,034,060	13,209,370	11,655,120
<b>TOTAL APPRAISED VALUE</b>	<b>2,845,475,196</b>	<b>2,828,206,305</b>	<b>2,812,755,938</b>	<b>2,684,375,211</b>	<b>2,602,699,008</b>	<b>2,611,409,629</b>
Less Exemptions	140,820,292	139,114,199	144,380,819	144,312,891	146,998,705	153,017,096
Less Agricultural and Timber	76,196,334	76,350,857	74,141,038	70,106,058	64,920,236	62,905,875
Less Abatements	40,020,957	32,345,177	30,768,355	27,250,180	24,862,810	26,925,883
Less Pollution Control	146,620	550,630	277,990	53,320	3,445,320	1,519,157
Less HS Cap Loss	1,304,003	952,907	3,654,613	4,244,080	5,165,398	5,952,606
<b>Total Reductions</b>	<b>258,488,206</b>	<b>249,313,770</b>	<b>253,222,815</b>	<b>245,966,529</b>	<b>245,392,469</b>	<b>250,320,617</b>
<b>NET ASSESSED VALUATION</b>	<b>2,586,986,990</b>	<b>2,578,892,535</b>	<b>2,559,533,123</b>	<b>2,438,408,682</b>	<b>2,357,306,539</b>	<b>2,361,089,012</b>



# **GREGG COUNTY**

## **ESD #1**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information

2018 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 3,981

Grand Totals

4/16/2018

5:30:26PM

Land		Value		
Homesite:		14,109,130		
Non Homesite:		50,982,970		
Ag Market:		9,951,729		
Timber Market:		15,206,471	Total Land	(+) 90,250,300
Improvements		Value		
Homesite:		186,127,101		
Non Homesite:		168,689,434	Total Improvements	(+) 354,816,535
Non Real		Count	Value	
Personal Property:	328		68,652,480	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 68,652,480
			Market Value	= 513,719,315
Ag		Non Exempt	Exempt	
Total Productivity Market:	25,158,200		0	
Ag Use:	742,160		0	Productivity Loss (-) 23,081,790
Timber Use:	1,334,250		0	Appraised Value = 490,637,525
Productivity Loss:	23,081,790		0	
			Homestead Cap	(-) 1,280,633
			Assessed Value	= 489,356,892
			Total Exemptions Amount	(-) 42,512,784
			(Breakdown on Next Page)	
			Net Taxable	= 446,844,108

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 439,203.07 = 446,844,108 \* (0.098290 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

2018 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 3,981

Grand Totals

4/16/2018

5:30:26PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	47	0	0	0
DPS	2	0	0	0
DV1	3	0	15,000	15,000
DV2	2	0	19,500	19,500
DV3	3	0	30,000	30,000
DV4	38	0	324,280	324,280
DV4S	10	0	96,000	96,000
DVHS	18	0	3,187,364	3,187,364
DVHSS	2	0	225,520	225,520
EX-XJ	1	0	2,523,240	2,523,240
EX-XL	3	0	57,910	57,910
EX-XR	12	0	625,620	625,620
EX-XV	68	0	35,175,890	35,175,890
EX366	17	0	3,305	3,305
HS	1,317	0	0	0
OV65	567	0	0	0
OV65S	50	0	0	0
PC	1	66,400	0	66,400
PPV	8	162,755	0	162,755
Totals		229,155	42,283,629	42,512,784

2018 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 3,981

Grand Totals

4/16/2018

5:30:26PM

State Category Breakdown

State Code	Description	Count	Area Acres	NW Value	Market Value
A	SINGLE FAMILY RESIDENCE	1,849		\$2,855,620	\$231,764,044
B	MULTIFAMILY RESIDENCE	8		\$290,680	\$1,382,620
C1	VACANT LOTS AND LAND TRACTS	384		\$0	\$3,826,620
D1	QUALIFIED OPEN-SPACE LAND	344	11,755.7292	\$0	\$25,158,200
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	44		\$0	\$815,582
E	RURAL LAND, NON QUALIFIED OPEN SP	934	8,510.8654	\$1,404,010	\$68,486,347
F1	COMMERCIAL REAL PROPERTY	155		\$573,390	\$36,717,472
F2	INDUSTRIAL AND MANUFACTURING REA	17		\$0	\$36,024,700
J3	ELECTRIC COMPANY (INCLUDING CO-OP	3		\$0	\$261,290
J4	TELEPHONE COMPANY (INCLUDING CO-	2		\$0	\$148,730
J6	PIPELAND COMPANY	1		\$0	\$600
L1	COMMERCIAL PERSONAL PROPERTY	311		\$0	\$68,453,630
M1	TANGIBLE OTHER PERSONAL, MOBILE H	118		\$119,500	\$2,085,770
O	RESIDENTIAL INVENTORY	1		\$0	\$12,200
S	SPECIAL INVENTORY TAX	1		\$0	\$32,790
X	TOTALLY EXEMPT PROPERTY	108		\$0	\$38,548,720
		Totals	20,266.5946	\$5,243,200	\$513,719,315

## 2018 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 3,981

Grand Totals

4/16/2018

5:30:26PM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value
A1	REAL - RESIDENTIAL, SINGLE FAMILY	1,050		\$1,495,820	\$154,852,951
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	395		\$52,030	\$8,963,863
A3	REAL - RESIDENTIAL - HOUSE ONLY	402		\$1,307,770	\$66,411,200
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	35		\$0	\$1,536,030
B2	REAL - RESIDENTIAL - DUPLEX	8		\$290,680	\$1,382,620
C1	REAL - VACANT LOTS AND TRACTS - RES	161		\$0	\$1,559,410
C2	REAL - VACANT LOTS AND TRACTS - COM	12		\$0	\$156,650
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	211		\$0	\$2,110,560
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	367	11,797.4905	\$0	\$25,303,964
D2	REAL - IMPROVEMENTS ON QUALIFIED A	44		\$0	\$815,582
E1	REAL - FARM & RANCH IMPROVMENTS, R	300		\$1,319,350	\$36,492,556
E2	REAL - FARM & RANCH IMPROVEMENTS-	166		\$54,660	\$3,163,083
E3	REAL - FARM & RANCH IMPROVEMENT - C	31		\$30,000	\$575,390
EL	RURAL LAND NOT QUALIFIED FOR OPEN	642		\$0	\$28,038,033
EL1	REAL PROP-TOTAL EX-RURAL LND ONLY-	6		\$0	\$71,521
F1	REAL - COMMERCIAL REAL ESTATE	155		\$573,390	\$36,717,472
F2	REAL - INDUSTRIAL REAL ESTATE	17		\$0	\$36,024,700
J3	REAL & TANGIBLE PERSONAL - ELECTRI	3		\$0	\$261,290
J4	REAL & TANGIBLE PERSONAL - TELEPHO	2		\$0	\$148,730
J6	REAL & TANGIBLE PERSONAL - PIPELINE	1		\$0	\$600
L1	PERSONAL - COMMERCIAL	311		\$0	\$68,453,630
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	86		\$87,690	\$1,546,320
M3	OTHER TANGIBLE PERSONAL - MOBILE H	32		\$31,810	\$539,450
O1	REAL - RESIDENTIAL INVENTORY - LOTS	1		\$0	\$12,200
S	PERSONAL - SPECIAL INVENTORY	1		\$0	\$32,790
X		108		\$0	\$38,548,720
	Totals		11,797.4905	\$5,243,200	\$513,719,315

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

GREGG COUNTY ESD #1 (ESD1)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	122,071,280	139			122,071,280	139
Mineral	15,427,470	29,684			15,427,470	29,684
<b>Total Market</b>	<b>137,498,750</b>	<b>29,823</b>			<b>137,498,750</b>	<b>29,823</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute	524	1			524	1
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	259,143	15,031			259,143	15,031
Miscellaneous						
Solar/Wind						
TCEQ						
Water System	546,972	1			546,972	1
<b>Total Exemptions</b>	<b>806,639</b>	<b>15,033</b>			<b>806,639</b>	<b>15,033</b>

**Total Taxable** 136,692,111 14,790 136,692,111 14,790

New Improvements  
New Absolute 41,580 3,892 41,580 3,892

31,609 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	15,427,470	15,167,803	31,470	15,427,470	15,167,803	31,470
F2 Industrial Real Property						
L2 Industrial Personal Property	62,341,288	62,341,288	48	62,341,288	62,341,288	48
J1 Water Systems	546,972	0	1	546,972	0	1
J2 Gas Distribution Systems	233,438	233,438	1	233,438	233,438	1
J3 Electric Companies/Co-ops	52,004,021	52,004,021	9	52,004,021	52,004,021	9
J4 Telephone Companies/Co-ops	491,738	491,738	7	491,738	491,738	7
J5 Railroads	406,211	406,211	2	406,211	406,211	2
J6 Pipelines	5,970,735	5,970,735	69	5,970,735	5,970,735	69
J7 Cable Companies	76,877	76,877	2	76,877	76,877	2
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>137,498,750</b>	<b>136,692,111</b>	<b>31,609</b>	<b>137,498,750</b>	<b>136,692,111</b>	<b>31,609</b>

# GREGG COUNTY EMERGENCY SERVICES DISTRICT #1

## CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2012	2013	2014	2015	2016	2017
Real, Residential, Single Family	196,924,372	200,093,547	209,065,828	215,712,060	223,943,671	229,923,943
Real, Residential, Multi-Family	632,470	787,140	783,410	922,350	965,760	1,059,440
Real, Vacant Lots/Tracts	4,245,477	4,221,732	4,081,417	3,975,420	3,944,710	3,837,900
Real, Acreage (Land Only)	46,935,466	32,762,998	32,947,371	32,363,787	30,595,879	29,323,469
Real, Farm and Ranch Improvements	27,981,731	46,870,572	49,773,041	53,392,146	57,484,345	63,024,954
Real, Commercial	31,841,460	33,190,050	34,285,610	34,527,980	35,171,890	40,419,552
Real, Industrial	27,380,210	24,997,100	31,303,570	32,596,770	32,961,090	36,009,540
Real, Minerals, Oil and Gas	48,625,430	29,227,130	29,062,380	22,592,090	11,121,500	16,569,293
Real and Tangible, Personal Utilities	16,703,890	14,812,120	15,664,880	15,467,600	14,378,450	57,985,260
Tangible Personal, Commercial	94,447,140	101,609,620	92,844,280	77,739,750	65,874,190	73,010,028
Tangible Personal, Industrial	117,968,660	121,206,120	93,292,730	80,158,920	75,244,460	71,409,800
Tangible Personal, Mobile Homes	1,227,520	1,564,620	2,187,550	2,169,380	2,193,900	2,090,380
Real Property, Inventory	224,680	150,120	130,120	299,110	271,990	13,400
Tangible Personal, Special Inventory	79,280	68,730	38,020	37,460	26,750	28,750
<b>TOTAL APPRAISED VALUE</b>	<b>615,217,786</b>	<b>611,561,599</b>	<b>595,460,207</b>	<b>571,954,823</b>	<b>554,178,585</b>	<b>624,705,709</b>
Less Exemptions	1,856,724	2,538,040	2,919,116	2,869,852	3,069,966	3,252,340
Less Agricultural and Timber	27,881,316	30,541,919	30,625,553	29,963,409	28,124,179	26,261,550
Less Abatements	-	-	-	-	-	-
Less Pollution Control	817,110	478,390	871,380	469,860	464,060	66,400
Less HS Cap Loss	385,114	230,135	922,113	969,485	2,707,909	2,304,211
<b>Total Reductions</b>	<b>30,940,264</b>	<b>33,788,484</b>	<b>35,338,162</b>	<b>34,272,606</b>	<b>34,366,114</b>	<b>31,884,501</b>
<b>NET ASSESSED VALUATION</b>	<b>584,277,522</b>	<b>577,773,115</b>	<b>560,122,045</b>	<b>537,682,217</b>	<b>519,812,471</b>	<b>592,821,208</b>

12,230  
11,850  
72,840  
25,050

# **GREGG COUNTY**

## **ESD #2**

2018 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



**2018 PRELIMINARY TOTALS**  
 ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2  
 Grand Totals

Property Count: 5,171

4/16/2018 5:30:26PM

Land		Value		
Homesite:		24,777,361		
Non Homesite:		44,654,715		
Ag Market:		12,421,848		
Timber Market:		22,009,266	Total Land	(+) 103,863,190
Improvements		Value		
Homesite:		221,400,180		
Non Homesite:		109,170,019	Total Improvements	(+) 330,570,199
Non Real		Count	Value	
Personal Property:	246	17,730,340		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 17,730,340
			Market Value	= 452,163,729
AG		Non Exempt	Exempt	
Total Productivity Market:	34,431,114	0		
Ag Use:	962,976	0	Productivity Loss	(-) 31,667,100
Timber Use:	1,801,038	0	Appraised Value	= 420,496,629
Productivity Loss:	31,667,100	0		
			Homestead Cap	(-) 1,520,436
			Assessed Value	= 418,976,193
			Total Exemptions Amount (Breakdown on Next Page)	(-) 38,188,842
			Net Taxable	= 380,787,351 ✓

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 380,787.35 = 380,787,351 \* (0.100000 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2018 PRELIMINARY TOTALS**  
**ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2**  
 Grand Totals

Exemption Breakdown

Exemption	Count	Total	State	Total
DP	62	0	0	0
DPS	4	0	0	0
DV1	2	0	10,000	10,000
DV2	2	0	19,500	19,500
DV3	7	0	57,860	57,860
DV4	48	0	367,466	367,466
DV4S	6	0	48,000	48,000
DVHS	28	0	3,020,876	3,020,876
DVHSS	3	0	347,540	347,540
EX-XI	6	0	228,130	228,130
EX-XL	1	0	1,010	1,010
EX-XN	1	0	29,670	29,670
EX-XR	20	0	518,610	518,610
EX-XV	56	0	33,388,360	33,388,360
EX366	18	0	5,200	5,200
HS	1,845	0	0	0
OV65	679	0	0	0
OV65S	58	0	0	0
PPV	8	146,620	0	146,620
<b>Totals</b>		<b>146,620</b>	<b>38,042,222</b>	<b>38,188,842</b>

## 2018 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,171

Grand Totals

4/16/2018

5:30:26PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value/Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,268		\$4,254,250	\$230,683,382
B	MULTIFAMILY RESIDENCE	16		\$142,990	\$5,031,620
C1	VACANT LOTS AND LAND TRACTS	533		\$64,510	\$4,802,080
D1	QUALIFIED OPEN-SPACE LAND	548	16,667.7868	\$0	\$34,431,114
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	46		\$9,100	\$932,510
E	RURAL LAND, NON QUALIFIED OPEN SP	1,291	10,636.0281	\$2,468,780	\$100,125,070
F1	COMMERCIAL REAL PROPERTY	131		\$393,050	\$15,859,932
F2	INDUSTRIAL AND MANUFACTURING REA	4		\$0	\$967,230
J3	ELECTRIC COMPANY (INCLUDING CO-OP	1		\$0	\$8,000
J4	TELEPHONE COMPANY (INCLUDING CO-	1		\$0	\$8,280
L1	COMMERCIAL PERSONAL PROPERTY	224		\$0	\$16,616,440
M1	TANGIBLE OTHER PERSONAL, MOBILE H	301		\$341,230	\$4,556,951
O	RESIDENTIAL INVENTORY	151		\$27,700	\$2,891,110
S	SPECIAL INVENTORY TAX	3		\$0	\$932,410
X	TOTALLY EXEMPT PROPERTY	110		\$589,110	\$34,317,600
	Totals		27,303.8149	\$8,290,720	\$452,163,729

## 2018 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,171

Grand Totals

4/16/2018

5:30:26PM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market
A	A	1		\$0	\$3,000
A1	REAL - RESIDENTIAL, SINGLE FAMILY	1,585		\$3,848,190	\$213,615,099
A2	REAL - RESIDENTIAL, MOBILE HOME WIT	683		\$308,760	\$15,126,803
A3	REAL - RESIDENTIAL - HOUSE ONLY	16		\$26,910	\$419,370
A4	REAL - RESIDENTIAL - TOWNHOUSES AN	2		\$0	\$400,020
A5	REAL - RESIDENTIAL - MISCELLANEOUS S	56		\$70,390	\$1,072,860
A72	REAL PROPERTY - RESIDENTIAL DUPLEX	1		\$0	\$46,230
B1	REAL - RESIDENTIAL - MULTI-FAMILY - A	2		\$0	\$2,597,900
B2	REAL - RESIDENTIAL - DUPLEX	10		\$142,990	\$1,264,120
B4	REAL - RESIDENTIAL - FOURPLEX	4		\$0	\$1,169,600
C1	REAL - VACANT LOTS AND TRACTS - RES	256		\$64,510	\$2,146,400
C2	REAL - VACANT LOTS AND TRACTS - COM	21		\$0	\$233,150
C3	REAL - VAC LOTS & TRACTS - RURAL, REC	256		\$0	\$2,384,710
C7	REAL RESIDENTIAL VACT LOTS - TOTAL E	1		\$0	\$32,190
C8	REAL - COMMERCIAL VACANT LTS - EXE	1		\$0	\$5,630
D1	REAL - ACREAGE, QUALIFIED AG & TIMBE	599	17,163.4429	\$0	\$35,121,225
D2	REAL - IMPROVEMENTS ON QUALIFIED A	46		\$9,100	\$932,510
E1	REAL - FARM & RANCH IMPROVMENTS, R	499		\$1,896,920	\$70,158,740
E2	REAL - FARM & RANCH IMPROVEMENTS-	287		\$516,490	\$5,541,358
E3	REAL - FARM & RANCH IMPROVEMENT - C	32		\$55,370	\$950,420
EL	RURAL LAND NOT QUALIFIED FOR OPEN	790		\$0	\$22,784,441
F1	REAL - COMMERCIAL REAL ESTATE	131		\$393,050	\$15,859,932
F2	REAL - INDUSTRIAL REAL ESTATE	4		\$0	\$967,230
J3	REAL & TANGIBLE PERSONAL - ELECTRI	1		\$0	\$8,000
J4	REAL & TANGIBLE PERSONAL - TELEPHO	1		\$0	\$8,280
L1	PERSONAL - COMMERCIAL	224		\$0	\$16,616,440
M1	TANGIBLE PERSONAL, TRAVEL TRAILER	207		\$326,170	\$3,891,441
M3	OTHER TANGIBLE PERSONAL - MOBILE H	94		\$15,060	\$665,510
O1	REAL - RESIDENTIAL INVENTORY - LOTS	151		\$27,700	\$2,891,110
S	PERSONAL - SPECIAL INVENTORY	3		\$0	\$932,410
X		110		\$589,110	\$34,317,600
		Totals	17,163.4429	\$8,290,720	\$452,163,729

**2018 Jurisdiction Summary  
A092 - Gregg Appraisal District**

GREGG COUNTY ESD #2 (ESD2)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	10,504,603	82			10,504,603	82
Mineral	16,968,328	7,258			16,968,328	7,258
<b>Total Market</b>	<b>27,472,931</b>	<b>7,340</b>			<b>27,472,931</b>	<b>7,340</b>

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement						
Absolute	52,616	11			52,616	11
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum \$500	265,760	3,683			265,760	3,683
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
<b>Total Exemptions</b>	<b>318,376</b>	<b>3,694</b>			<b>318,376</b>	<b>3,694</b>
<b>Total Taxable</b>	<b>27,154,555</b>	<b>3,646</b>			<b>27,154,555</b>	<b>3,646</b>
<b>New Improvements</b>						
New Absolute	50,382	567			50,382	567

7,356 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	16,968,328	16,649,952	7,274	16,968,328	16,649,952	7,274
F2 Industrial Real Property						
L2 Industrial Personal Property	3,993,158	3,993,158	30	3,993,158	3,993,158	30
J1 Water Systems						
J2 Gas Distribution Systems	83,393	83,393	2	83,393	83,393	2
J3 Electric Companies/Co-ops	1,288,063	1,288,063	4	1,288,063	1,288,063	4
J4 Telephone Companies/Co-ops	675,225	675,225	1	675,225	675,225	1
J5 Railroads						
J6 Pipelines	3,767,324	3,767,324	43	3,767,324	3,767,324	43
J7 Cable Companies	697,440	697,440	2	697,440	697,440	2
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>27,472,931</b>	<b>27,154,555</b>	<b>7,356</b>	<b>27,472,931</b>	<b>27,154,555</b>	<b>7,356</b>

## CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2015	2016	2017
Real, Residential, Single Family	209,280,673	215,846,512	225,839,092
Real, Residential, Multi-Family	4,412,430	5,724,080	4,954,540
Real, Vacant Lots/Tracts	5,100,550	4,717,112	4,729,840
Real, Acreage (Land Only)	41,928,038	37,303,481	37,583,454
Real, Farm and Ranch Improvements	80,452,916	89,213,472	95,517,877
Real, Commercial	15,993,010	15,839,090	15,157,976
Real, Industrial	492,470	754,010	755,570
Real, Minerals, Oil and Gas	21,341,390	10,327,310	15,384,105
Real and Tangible, Personal Utilities	9,944,820	10,076,630	6,131,990
Tangible Personal, Commercial	15,510,334	13,582,504	14,507,600
Tangible Personal, Industrial	2,015,160	2,069,450	4,577,110
Tangible Personal, Mobile Homes	4,139,800	4,332,871	4,500,871
Real Property, Inventory	2,747,940	2,717,270	4,514,110
Tangible Personal, Special Inventory	579,550	570,800	657,650
<b>TOTAL APPRAISED VALUE</b>	<b>413,969,081</b>	<b>413,074,592</b>	<b>434,811,785</b>
Less Exemptions	653,640	2,466,999	3,716,636
Less Agricultural and Timber	38,487,131	34,177,910	33,684,137
Less Abatements	-	-	-
Less Pollution Control	-	-	-
Less HS Cap Loss	1,591,250	1,789,785	2,669,380
<b>Total Reductions</b>	<b>40,732,021</b>	<b>38,434,694</b>	<b>40,070,153</b>
<b>NET ASSESSED VALUATION</b>	<b>373,207,060</b>	<b>374,639,898</b>	<b>394,741,632</b>