



# **GREGG APPRAISAL DISTRICT**

**2018 Annual Report**

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This annual report provides property owners, taxing units, and other interested parties information about total market and taxable values, value breakdowns by classification and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform.
- Generally, property must be taxed at market value defined as “the price at which a property would transfer for cash or its equivalent under prevailing market conditions”. There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation.
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Gregg Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Gregg County contains 274 sq miles with a total parcel count of approximately 238,697 which consist of real property, mobile homes, personal property and mineral accounts. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser. The Gregg Appraisal District currently has eleven employees with the designation of Registered Professional Appraiser and four employees working toward the designation.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. Appraisal districts are also required to follow the Uniform Standards of Professional Appraisal Practices. The Property Tax Assistance Division of the Comptroller’s office conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller’s website.

If you have questions about information contained in this report, contact Libby Neely, Chief Appraiser.  
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**GREGG APPRAISAL DISTRICT**  
**2018 CERTIFIED MARKET VALUE**

ENTITY	2015	2016	2017	2018
CITY OF CLARKSVILLE CITY	64,215,245	54,060,653	60,791,306	65,717,738
CITY OF EAST MOUNTAIN	911,040	879,070	891,040	979,970
CITY OF EASTON	22,060,900	24,948,199	25,825,195	39,746,357
CITY OF GLADEWATER	195,858,402	193,698,793	198,236,310	241,487,454
CITY OF KILGORE	1,254,020,396	1,241,627,395	1,179,863,185	1,342,978,214
CITY OF LAKEPORT	53,736,870	55,470,089	56,665,410	63,637,925
CITY OF LONGVIEW	5,552,246,233	5,533,462,378	5,583,326,039	6,543,282,461
CITY OF WARREN CITY	20,257,870	19,220,570	21,177,657	21,037,378
CITY OF WHITE OAK	426,068,162	395,007,888	398,670,294	441,991,869
GREGG COUNTY	9,868,580,029	9,744,416,120	9,864,105,896	11,215,950,534
COUNTY ROAD AND BRIDGE	9,868,580,029	9,744,416,120	9,864,105,896	11,215,925,384
GLADEWATER ISD	340,085,438	319,500,159	339,515,704	392,200,069
KILGORE ISD	1,380,150,788	1,317,116,950	1,300,704,347	1,459,471,646
LONGVIEW ISD	4,658,499,811	4,643,344,524	4,749,671,199	5,544,510,106
PINE TREE ISD	1,924,288,401	1,893,228,050	1,873,708,133	2,059,343,237
SABINE ISD	524,073,814	550,651,319	537,268,726	585,701,758
SPRING HILL ISD	602,364,336	605,078,549	625,161,471	705,439,383
WHITE OAK ISD	440,404,172	415,077,230	433,050,006	469,354,658
KILGORE COLLEGE	2,684,375,211	2,602,699,008	2,611,409,629	2,906,536,031
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	571,954,823	554,178,585	624,705,709	645,018,279
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	413,939,081	413,074,592	434,811,785	477,829,329

# GREGG APPRAISAL DISTRICT

## 2018 CERTIFIED NET TAXABLE VALUE

ENTITY	2015	2016	2017	2018
CITY OF CLARKSVILLE CITY	55,348,566	45,076,874	52,093,984	55,199,195
CITY OF EAST MOUNTAIN	879,020	846,590	858,410	870,690
CITY OF EASTON	21,068,213	23,677,675	24,560,771	37,820,977
CITY OF GLADEWATER	190,798,519	188,143,495	192,794,654	197,567,860
CITY OF KILGORE	1,097,781,213	1,084,896,421	1,021,191,973	1,062,500,777
CITY OF LAKEPORT	49,645,342	51,023,993	51,809,140	53,320,545
CITY OF LONGVIEW	5,441,156,208	5,416,653,005	5,461,271,227	5,573,526,150
CITY OF WARREN CITY	17,341,697	16,269,676	18,196,179	17,759,809
CITY OF WHITE OAK	367,743,095	335,405,226	337,833,598	354,114,810
GREGG COUNTY	8,651,079,813	8,508,354,050	8,613,348,448	8,817,711,508
COUNTY ROAD AND BRIDGE	8,651,079,813	8,508,354,050	8,613,348,448	8,778,390,823
GLADEWATER ISD	274,577,199	253,203,138	273,864,146	285,044,995
KILGORE ISD	1,225,959,401	1,164,699,162	1,145,457,098	1,157,464,997
LONGVIEW ISD	4,199,392,194	4,183,224,841	4,288,484,676	4,382,433,152
PINE TREE ISD	1,578,317,059	1,547,827,974	1,531,060,782	1,581,723,434
SABINE ISD	405,917,183	430,230,841	414,351,655	418,864,369
SPRING HILL ISD	476,685,156	477,103,185	494,671,372	501,403,903
WHITE OAK ISD	338,929,076	311,877,319	329,023,527	335,974,553
KILGORE COLLEGE	2,438,408,682	2,357,306,539	2,361,089,012	2,419,515,045
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	537,682,217	519,812,471	592,821,208	574,461,555
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	373,207,060	374,639,898	394,741,632	403,031,621

# GREGG APPRAISAL DISTRICT

## PROPERTY CLASSIFICATIONS

<b>Code</b>	<b>Category Name</b>	<b>Description</b>
A	Real Property: Single Family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels
C1	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
C2	Real Property: Colonia Lots and Land Tracts	
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas constitution, Article VIII, 1-d or 1-d-1
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	Improvements, other than residences, associated with land reported as Category D1 property. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements	Rural land that is not qualified for productivity valuation and the improvements, including residential, on that land
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in Category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G1	Real Property: Oil and Gas	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.
H	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.

M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N	Intangible Personal Property	
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State laws require the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.



# GREGG APPRAISAL DISTRICT

## 2018 MARKET VALUE BREAKDOWN BY CLASSIFICATION

### City of Clarksville

A – Single Family	20,374,750
M – Mobile Homes	594,730
L – Comm/Ind Pers	7,426,220
J – Utilities	3,438,390
G – Oil & Gas	17,177,829
C – Vacant Lots	343,220
F – Comm/Ind Real	3,579,980
D & E – Rural Land/Impr	9,492,478
B – Multi-Family	1,108,090
S – Special Inventory	438,650

### City of Easton

A – Single Family	6,475,767
M – Mobile Homes	875,060
L – Comm/Ind Pers	18,722,650
J – Utilities	1,753,400
G – Oil & Gas	3,875,382
C – Vacant Lots	895,539
F – Comm/Ind Real	2,284,540
D & E – Rural Land/Impr	4,092,588

### City of East Mountain

A – Single Family	107,680
– Mobile Homes	
L – Comm/Ind Pers	324,180
J – Utilities	5,960
G – Oil & Gas	
C – Vacant Lots	17,820
F – Comm/Ind Real	415,150
D & E – Rural Land/Impr	108,690
B – Multi-Family	
S – Special Inventory	

### City of Gladewater

A – Single Family	85,981,720
M – Mobile Homes	124,520
L – Comm/Ind Pers	35,035,013
J – Utilities	12,805,117
G – Oil & Gas	10,329,434
C – Vacant Lots	2,014,375
O- Inventory Lots	215,350
F – Comm/Ind Real	41,115,219
D & E – Rural Land/Impr	7,245,486
B – Multi-Family	5,547,900
S – Special Inventory	2,742,790

**City of Kilgore**

A – Single Family	276,578,744
M – Mobile Homes	1,194,380
L – Comm/Ind Pers	600,443,905
J – Utilities	18,012,970
G – Oil & Gas	7,486,421
C – Vacant Lots	6,526,362
O- Inventory Lots	493,940
F – Comm/Ind Real	241,051,401
D & E – Rural Land/Impr	21,129,410
B – Multi-Family	21,932,342
S – Special Inventory	5,879,180

**City of Lakeport**

A – Single Family	38,640,010
M – Mobile Homes	107,380
L – Comm/Ind Pers	9,347,990
J – Utilities	613,700
C – Vacant Lots	829,750
O- Inventory Lots	
F – Comm/Ind Real	6,250,552
D & E – Rural Land/Impr	2,450,313
B – Multi-Family	172,190
S – Special Inventory	32,790

**City of Longview**

A – Single Family	2,849,972,090
M – Mobile Homes	6,912,650
L – Comm/Ind Pers	1,032,750,967
J – Utilities	116,738,350
G – Oil & Gas	40,321,769
C – Vacant Lots	62,881,883
O- Inventory Lots	21,630,570
F – Comm/Ind Real	1,162,508,421
D & E – Rural Land/Impr	73,334,106
B – Multi-Family	285,143,132
S – Special Inventory	33,834,650

**City of Warren City**

A – Single Family	12,178,400
M – Mobile Homes	52,780
L – Comm/Ind Pers	909,070
J – Utilities	584,660
G – Oil & Gas	3,535,686
C – Vacant Lots	163,730
O- Inventory Lots	
F – Comm/Ind Real	430,820
D & E – Rural Land/Impr	3,004,270

**City of White Oak**

A – Single Family	255,663,201
M – Mobile Homes	1,395,800
L – Comm/Ind Pers	49,334,968
J – Utilities	12,470,732
G – Oil & Gas	21,141,632
C – Vacant Lots	2,585,500
O- Inventory Lots	432,680
F – Comm/Ind Real	39,646,592
D & E – Rural Land/Impr	19,174,654
B – Multi-Family	13,362,750
S – Special Inventory	41,860

**Gregg County**

A – Single Family	4,453,480,892
M – Mobile Homes	23,459,051
L – Comm/Ind Pers	2,138,543,802
J – Utilities	292,272,950
G – Oil & Gas	197,521,501
C – Vacant Lots	96,590,496
O- Inventory Lots	27,431,730
F – Comm/Ind Real	1,715,120,893
D & E – Rural Land/Impr	654,736,460
B – Multi-Family	362,676,094
S – Special Inventory	67,690,870

**Kilgore College**

A – Single Family	952,435,199
M – Mobile Homes	10,797,101
L – Comm/Ind Pers	795,125,107
J – Utilities	90,971,010
G – Oil & Gas	102,910,420
C – Vacant Lots	17,837,335
O- Inventory Lots	4,033,080
F – Comm/Ind Real	357,438,093
D & E – Rural Land/Impr	255,664,589
B – Multi-Family	48,317,522
S – Special Inventory	13,030,820

**Gregg Co Emergency District #1**

A – Single Family	231,435,264
M – Mobile Homes	2,083,930
L – Comm/Ind Pers	129,877,890
J – Utilities	58,326,090
G – Oil & Gas	14,043,586
C – Vacant Lots	3,851,080
O- Inventory Lots	12,200
F – Comm/Ind Real	69,428,312
D & E – Rural Land/Impr	94,276,089
B – Multi-Family	1,382,620
S – Special Inventory	32,790

**Gladewater ISD**

A – Single Family	132,280,260
M – Mobile Homes	1,314,500
L – Comm/Ind Pers	42,664,172
J – Utilities	25,422,188
G – Oil & Gas	45,272,235
C – Vacant Lots	2,630,104
O- Inventory Lots	215,350
F – Comm/Ind Real	45,274,139
D & E – Rural Land/Impr	47,108,297
B – Multi-Family	6,583,530
S – Special Inventory	3,181,440

**Kilgore ISD**

A – Single Family	338,700,812
M – Mobile Homes	4,508,631
L – Comm/Ind Pers	569,240,072
J – Utilities	35,103,830
G – Oil & Gas	22,618,681
C – Vacant Lots	8,173,512
O- Inventory Lots	493,940
F – Comm/Ind Real	231,333,207
D & E – Rural Land/Impr	71,379,126
B – Multi-Family	23,234,330
S – Special Inventory	8,518,230

**Longview ISD**

A – Single Family	2,008,191,343
M – Mobile Homes	7,573,470
L – Comm/Ind Pers	910,936,118
J – Utilities	138,234,950
G – Oil & Gas	52,078,542
C – Vacant Lots	64,290,377
O- Inventory Lots	10,638,854
F – Comm/Ind Real	1,067,312,691
D & E – Rural Land/Impr	333,436,888
B – Multi-Family	196,491,222
S – Special Inventory	45,628,220

**Pine Tree ISD**

A – Single Family	996,016,691
M – Mobile Homes	3,845,360
L – Comm/Ind Pers	416,938,027
J – Utilities	54,313,270
G – Oil & Gas	29,071,937
C – Vacant Lots	11,120,941
O- Inventory Lots	3,708,600
F – Comm/Ind Real	266,881,578
D & E – Rural Land/Impr	33,331,462
B – Multi-Family	90,422,410
S – Special Inventory	9,031,830

**Sabine ISD**

A – Single Family	219,309,874
M – Mobile Homes	3,654,170
L – Comm/Ind Pers	124,484,045
J – Utilities	13,287,180
G – Oil & Gas	8,312,423
C – Vacant Lots	4,223,310
O- Inventory Lots	2,891,110
F – Comm/Ind Real	53,660,991
D & E – Rural Land/Impr	107,277,783
B – Multi-Family	5,064,452
S – Special Inventory	1,307,720

**Spring Hill ISD**

A – Single Family	496,996,759
M – Mobile Homes	1,282,210
L – Comm/Ind Pers	15,190,670
J – Utilities	8,753,060
G – Oil & Gas	12,664,111
C – Vacant Lots	3,341,843
O- Inventory Lots	9,051,196
F – Comm/Ind Real	23,488,531
D & E – Rural Land/Impr	32,318,042
B – Multi-Family	27,444,940
S – Special Inventory	

**White Oak ISD**

A – Single Family	261,985,153
M – Mobile Homes	1,280,710
L – Comm/Ind Pers	59,133,408
J – Utilities	17,158,472
G – Oil & Gas	26,319,035
C – Vacant Lots	2,810,409
O- Inventory Lots	432,680
F – Comm/Ind Real	27,169,756
D & E – Rural Land/Impr	29,881,2336
B – Multi-Family	13,435,210
S – Special Inventory	23,430

**Gregg Co Emergency District #2**

A – Single Family	230,188,002
M – Mobile Homes	4,524,901
L – Comm/Ind Pers	20,027,735
J – Utilities	6,211,450
G – Oil & Gas	15,337,507
C – Vacant Lots	4,773,110
O- Inventory Lots	2,891,110
F – Comm/Ind Real	16,489,002
D & E – Rural Land/Impr	135,537,406
B – Multi-Family	5,031,620
S – Special Inventory	932,410

## RATIO REPORT TERMINOLOGY

**Median** - The median level of appraisal measures appraisal level, or the accuracy of an appraisal district's appraisals in relation to the standard of 100 percent of market value. The International Association of Assessing Officers (IAAO) 1999 Standard on Ratio Studies sets the standard for appraisal level at 95 – 105 percent of market value when the study results are used for funding equalization programs and at 90 – 110 percent of market value when the results are used for other purposes.

Section 1.12(c) of the Texas Property Tax Code defines the median appraisal ratio as:

The median appraisal ratio for a sample of properties is, in a numerically ordered list of the appraisal ratios for the properties: (1) if the sample contains an odd number of properties, the appraisal ratio above and below which there is an equal number of appraisal ratios in the list; or (2) if the sample contains an even number of properties, the average of the two consecutive appraisal ratios above and below which there is an equal number of appraisal ratios in the list.

The value of individual properties does not influence the median ratio; only the ranking of individual ratios within the sample matters. The median ratio falls at the middle of a group of ratios ranked from highest to lowest or lowest to highest.

**Coefficient of dispersion** – The coefficient of dispersion (COD) measures how tightly or loosely the individual sample ratios are clustered around the median. The Texas Property Tax Code requires the agency to calculate a coefficient of dispersion around the median for each major property category. The COD is one measure of appraisal uniformity.

Technically, the COD expresses as a percentage of the median the average absolute deviation of the appraisal ratios in a sample from the sample's median. A high COD indicates high variation—few ratios close to the median and low appraisal uniformity. A low COD indicates low variation—ratios clustered tightly around the median and high appraisal uniformity.

The IAAO's 1999 Standard on Ratio Studies contains standards for CODs. These are:

1. single-family residential and condominiums—15 or less; in areas of newer or fairly similar residences—10 or less; heterogeneous rural residences and seasonal homes—20 or less;
2. vacant land: 20 or less;
3. income properties in large, urban jurisdictions: 15 or less; and
4. income properties in other jurisdictions: 20 or less.

The IAAO does not publish standards for other real and personal property, but notes that they vary with local conditions.

The COD measures appraisal uniformity independently of the median level of appraisal. As a result, CODs allow comparison of appraisal uniformity among districts or property categories where median levels of appraisal differ significantly.

Calculating a COD requires six steps:

1. subtract the median ratio for the sample from each individual ratio making up the sample. The result is the deviation for each ratio;
2. convert each deviation to its absolute value;
3. total the absolute values of each deviation;
4. divide the total deviation by the number of properties in the sample to get the average absolute deviation;
5. divide the average absolute deviation by the median ratio; and
6. multiply the result by 100.

**Price-related differential** – The price-related differential (PRD) measures another form of inequity that may arise from systematic differences in the appraisal of low-value and high-value properties. According to the IAAO 1999 Standard on Ratio Studies, “When low-value properties are appraised at greater percentages of market value than high-value properties, assessment regressivity is indicated. When low-value properties are appraised at smaller percentages of market value than high-value properties, assessment progressivity results. Appraisals made for tax purposes, of course, should be neither progressive nor regressive.” Progressive and regressive appraisal are forms of inequity called “vertical” inequity.

The Property Tax Assistance Division of the Comptroller’s Office conducts bi-annual Property Value Studies on each appraisal district in the state.

The PTD calculates the PRD for each property category included in the study if the sample contains at least five properties. The PRD is calculated by dividing a sample’s mean ratio by its weighted mean ratio. The IAAO standard for this measure is 0.98 to 1.03, with PRDs below this range indicating progressivity, and measures above this range indicating regressivity. A PRD inside this range indicates that low-value and high-value properties are treated uniformly in regard to level of appraisal. Table Seven shows a sample PRD calculation. In this example the PRD is 1.01, which indicates uniformity.

# HISTORICAL RATIO ANALYSIS

<b>Appraisal Year</b>	<b>Median Appraisal %</b>	<b>COD</b>	<b>PRD</b>
2018	99.80	4.0533	1.0042
2017	99.46	4.0195	1.0011
2016	100.37	4.4377	99.72
2015	100.00	5.358	1.0034
2014	100.00	5.8250	1.0030
2013	100.00	7.8863	1.0095
2012	100.35	7.1621	1.0071
2011	100.31	6.8090	1.0048
2010	100.04	8.2157	1.0048
2009	99.76	9.9961	1.0031
2008	99.89	7.5200	1.0047



## NEW HOME CONSTRUCTION 2018

CLASS	SGW	SKG	SLV	SPT	SSB	SSH	SWO	TOTALS
F2	2	2			1			5
F3M			3					3
F3	1	4	7	3	1			16
F3P	1		5	3				9
F4M			5		1			6
F4	2		2	1	1			6
F4P			1	2	2	1		6
F5M								
F5						1		1
F5P								
F6M								
F6			1		1			2
F6P								
F7M								
F7								
F7P								
F8M								
F8								
F8P			1					1
M2								
M3M								
M3			1					1
M3P			7					7
M4M	1					1		2
M4		1	13	1	2	5	1	23
M4P		1	6	8	1	1	7	24
M5M			2					2
M5		2	6		6	2	3	19
M5P		1	18	1		6		26
M6M			1					1
M6			1	4		3	2	10
M6P			2					2
M7M								
M7			1					1
M7P			5					5
M8M								
M8								
M8P			4					4
B2,B3,B4								
METM					1			1
MET			1		2	1	2	6
METP								
Special & Flat Priced								
<b>TOTALS</b>	<b>7</b>	<b>11</b>	<b>93</b>	<b>23</b>	<b>19</b>	<b>21</b>	<b>15</b>	<b>189</b>

## NEW SUBDIVISIONS 2018

SCHOOL DISTRICT	SUBDIVISION	# OF LOTS
KILGORE		
	SCAIN ADDN	2
	SPRADLIN ADDN	1
	STRAIGHTLINE PROPERTIES LLC	1
	TORRES	2
LONGVIEW		
	ALPINE CLEANERS	1
	AUTO ZONE NO. 6259	1
	BIG PAP'S ADDN	1
	CARING AND SHARING MINISTRY	1
	CHAPPEL ADDN	2
	CROSSFIT	2
	DEL ROY	3
	KATTNER ADDN	4
	THE WOODS	2
SABINE		
	FOODLAND SUB	1
	JOSEPH GRAY SUB	2
SPRING HILL		
	BARKER ESTATE	2
	BESHEARS ACRES	2
	GABEL CREST SUB	26
	SANCHEZ	2
	SPRING HILL PLAZA UNIT 3	2
WHITE OAK		
	THOMPSON 4 SUB	6
<b>TOTALS</b>		<b>67</b>

# GREGG APPRAISAL DISTRICT

## EXEMPTION GUIDE

Homestead Exemptions	Amount	Taxing Entity
Homestead Local	20%	Clarksville City, Kilgore City, Warren City, White Oak City, Gregg County, Gregg Co Road & Bridge, Gladewater ISD, Pine Tree ISD, Sabine ISD, White Oak ISD
Homestead Local	15%	Spring Hill ISD
Homestead State	\$25,000	All Schools
Homestead State	\$3,000	Gregg Co Road & Bridge
Over 65 Local	\$3,000	East Mountain City
Over 65 Local	\$4,000	Spring Hill ISD
Over 65 Local	\$5,000	Sabine ISD
Over 65 Local	\$5,700	Longview ISD
Over 65 Local	\$25,000	Clarksville City, Lakeport City, Gregg County
Over 65 Local	\$6,000	Gladewater City, Warren City, Gladewater ISD
Over 65 Local	\$15,000	Kilgore City, White Oak ISD
Over 65 Local	\$10,000	Longview City; Pine Tree ISD
Over 65 Local	\$20,000	White Oak City
Over 65 Local	\$22,000	Gregg Co Road & Bridge
Over 65 Local	\$30,000	Kilgore College
Over 65 State	\$10,000	All Schools
Over 65 Tax Ceiling		Longview City, Gregg County, Gregg Co Road & Bridge, All Schools
Disabled Persons Local	\$3,000	East Mountain City
Disabled Persons Local	\$4,000	Spring Hill ISD
Disabled Persons Local	\$5,700	Longview ISD
Disabled Persons Local	\$10,000	Longview City
Disabled Persons Local	\$15,000	Kilgore City, Sabine ISD
Disabled Persons Local	\$20,000	White Oak City
Disabled Persons Local	\$22,000	Gregg Co Road & Bridge
Disabled Persons Local	\$25,000	Clarksville City, Lakeport City, Gregg County
Disabled Persons Tax Ceiling		Longview City, Gregg County, Gregg Co Road & Bridge, All Schools
Disabled Veterans-100%	Total Residence	All Taxing Entities
<b>OTHER EXEMPTIONS</b>		
Disabled Veterans	Varies	All Taxing Entities
House Bill 366	Varies	All Taxing Entities – Business Personal & Mineral Value less than \$500 per taxing entity

Pollution Control	Varies	All Taxing Entities
Abatements	Varies	Determined by each taxing entity on a case by case basis
Freeport	Varies	Kilgore City, Kilgore ISD, Kilgore College
Lease Vehicles Ex	Varies	All Taxing Entities except City of Kilgore and City of White Oak
Mixed Use Vehicle	Varies	All Taxing Entities
Charitable Low Income Housing	Varies	All Taxing Entities
Prorated Exempt Property	Varies	All Taxing Entities

**GREGG APPRAISAL DISTRICT**  
**2018 EXEMPTION DEDUCTION AMOUNTS**  
**SCHOOL DISTRICTS**

<b>EXEMPTION</b>	<b>GLADEWATER ISD</b>	<b>Kilgore ISD</b>	<b>Longview ISD</b>	<b>Pine Tree ISD</b>
CHODO			2,289,040	
DP	342,860	471,010	5,252,787	1,220,506
DPS		10,000		
DV1	5,000	30,000	131,000	111,000
DV1S	10,000	5,000	30,000	5,000
DV2		31,500	124,500	87,000
DV2S		7,500	45,000	
DV3	10,000	45,000	236,000	70,000
DV3S			25,000	20,000
DV4	175,800	277,841	1,539,520	699,480
DV4S	48,000	132,000	551,670	180,000
DVHS	652,992	1,560,750	11,028,936	6,317,614
DVHSS	62,620	269,650	1,107,575	1,322,020
EX				
EX-XD		53,550	784,490	
EX-XD (Prorated)				
EX-XG	104,240	405,700	309,730	118,620
EX-XI		82,150		
EX-XJ			60,530,490	
EX-XJ (Prorated)				
EX-XL	324,580	12,461,770	3,499,880	
EX-XL (Prorated)	12,405			
EX-XN	390,850	254,740	5,036,710	3,635,380
EX-XO			49,380	
EX-XR	65,270	42,710	1,948,620	
EX-XU		459,490	682,590	628,660
EX-XV	38,583,057	129,304,027	622,780,794	128,634,319
EX-XV (Prorated)	8,452	3,970	388,582	167,852
EX366	568,390	342,240	877,948	477,787
FR		71,719,916		
HS	44,645,171	55,807,655	255,771,262	278,181,769
LIH		976,350	702,990	
LVE		1,053,240	7,147,360	1,758,030
MASS				149,050
OV65	5,261,336	7,780,142	61,709,813	36,743,741
OV65S	599,150	938,314	6,444,510	4,193,510
PC		20,490	5,524,092	3,118,740
PPV	196,610	412,228	1,354,737	471,143
<b>TOTAL EXEMPTIONS</b>	<b>92,066,783</b>	<b>284,958,933</b>	<b>1,057,905,006</b>	<b>468,311,221</b>

**Other Deductions from Market Value**

Loss due to Ag Value	14,408,710	15,420,203	99,228,786	7,426,613
Loss due to HS Cap	679,581	1,627,513	4,943,162	1,881,969

**SCHOOL DISTRICTS**

<b>EXEMPTION</b>	<b>SABINE ISD</b>	<b>SPRING HILL ISD</b>	<b>WHITE OAK ISD</b>
CHODO			
DP	795,769	547,850	713,467
DPS			
DV1	10,000	25,000	42,000
DV1S		5,000	5,000
DV2	7,500	45,000	30,000
DV2S			
DV3	59,860	30,000	54,000
DV3S		10,000	
DV4	288,272	276,000	204,600
DV4S	48,000	36,000	120,000
DVHS	2,365,890	3,109,116	2,296,790
DVHSS	262,540	223,206	291,040
EX			
EX-XD			
EX-XG			
EX-XI	228,130		
EX-XJ			
EX-XL	430,150		
EX-XL (Prorated)			
EX-XN	818,820	2,991,700	29,390
EX-XR	1,234,040		
EX-XU			
EX-XU (Prorated)			
EX-XV	39,123,918	71,203,046	28,015,367
EX-XV (Prorated)			
EX366	145,267	272,005	424,755
FR			
HS	82,543,442	111,710,470	82,456,145
LIH			
LVE	99,700	141,610	911,590
MASS			
OV65	7,396,138	6,511,490	10,946,135
OV65S	644,331	710,000	1,382,290
PC	1,919,510		27,440
PPV	148,675	299,660	344,060
<b>TOTAL EXEMPTIONS</b>	<b>138,569,952</b>	<b>198,147,153</b>	<b>128,294,069</b>

**Other Deductions from Market Value**

Loss due to Ag Value	26,991,353	5,740,865	4,726,269
Loss due to HS Cap	1,276,084	147,462	359,767

**CITIES AND GREGG COUNTY**

<b>EXEMPTION</b>	<b>CITY OF CLARKSVILLE CITY</b>	<b>CITY OF EAST MOUNTAIN</b>	<b>CITY OF EASTON</b>	<b>CITY OF GLADEWATER</b>
ABATEMENT				
CHODO				
DP	219,110			
DPS				
DV1				10,000
DV1S				
DV2				
DV2S				
DV3				10,000
DV3S				
DV4	60,000		24,000	72,000
DV4S	12,000		12,000	36,000
DVHS	55,360		39,038	366,930
DVHSS	45,840		29,100	35,730
EX				
EX-XD				
EX-XG				104,240
EX-XI				
EX-XJ				
EX-XL				324,480
EX-XL (Prorated)				12,405
EX-XN	114,660			225,560
EX-XR				
EX-XU				
EX-XU (Prorated)				
EX-XV	1,406,173		670,933	37,174,189
EX-XV (Prorated)				8,452
EX366	208,168	490	100,498	327,814
HT				206,976
HS	3,661,009			
LIH				
LVE				
OV65	1,913,640	3,000		1,224,000
OV65S	225,000			156,000
PPV	14,400			153,290
<b>TOTAL EXEMPTIONS</b>	<b>7,935,360</b>	<b>3,490</b>	<b>875,569</b>	<b>40,448,166</b>

**Other Deductions from Market Value**

Loss due to Ag Value	2,484,057	105,790	98,301	3,154,358
Loss due to HS Cap	99,126	0	111,510	317,070

**CITIES AND GREGG COUNTY**

<b>EXEMPTION</b>	<b>CITY OF KILGORE</b>	<b>CITY OF LAKEPORT</b>	<b>CITY OF LONGVIEW</b>	<b>CITY OF WARREN CITY</b>
ABATEMENT	3,283,910			
CHODO			2,289,040	
DP	747,875	347,410	4,174,977	
DPS		25,000	20,000	
DV1	35,000	5,000	223,000	5,000
DV1S	5,000		35,000	
DV2	7,500		204,000	
DV2S	7,500		30,000	
DV3	25,000	10,000	255,750	
DV3S			55,000	
DV4	204,000	80,000	1,966,490	12,000
DV4S	108,000	24,000	612,000	12,000
DVHS	1,558,980	1,441,830	19,020,120	
DVHSS			3,203,021	86,050
EX				
EX-XD	53,550		784,490	
Ex-XD (Prorated)				
EX-XG	405,700		428,350	
EX-XI	82,150			
EX-XJ			55,176,820	
EX-XJ (Prorated)				
EX-XL	12,394,860		3,435,520	
EX-XN		93,880	10,181,120	
EX-XO		23,680	25,700	
EX-XR	22,610	345,330		
EX-XU	459,490		1,311,250	
EX-XV	127,250,368	4,727,310	763,102,544	61,917
EX-XV (Prorated)	3,970		448,070	
EX366	162,956	3,050	665,905	116,045
FR	72,747,088			
HS	41,779,071			1,942,724
LIH	976,350		702,990	
LVE	36,880		7,716,850	
MASS			174,050	
OV65	9,316,393	1,979,960	51,674,733	183,000
OV65S	1,174,920	207,820	5,648,379	6,000
PC	1,940,000		8,408,282	
PPV	265,005		1,688,134	
<b>TOTAL EXEMPTIONS</b>	<b>275,054,126</b>	<b>9,314,270</b>	<b>943,661,585</b>	<b>2,424,736</b>

**Other Deductions from Market Value**

Loss due to Ag Value	4,301,824	736,240	21,729,272	827,070
Loss due to HS Cap	1,121,487	266,870	4,365,454	25,763



**CITIES AND GREGG COUNTY**

<b>EXEMPTION</b>	<b>CITY OF WHITE OAK</b>	<b>KILGORE COLLEGE</b>	<b>GREGG COUNTY</b>	<b>GREGG CNTY ROAD &amp; BRIDGE</b>
ABATEMENT		3,283,910	3,283,910	3,283,910
CHODO			2,289,040	2,289,040
DP	651,980		17,587,371	17,939,961
DPS			148,670	148,670
DV1	42,000	92,000	369,000	365,090
DV1S	5,000	20,000	60,000	60,000
DV2	30,000	81,000	337,500	325,692
DV2S		7,500	52,500	52,500
DV3	66,000	168,860	530,610	499,102
DV3S			55,000	55,000
DV4	180,600	1,002,617	3,579,537	3,471,997
DV4S	108,000	360,000	1,146,000	1,118,008
DVHS	2,650,310	8,921,056	34,277,388	23,509,555
DVHSS	386,040	1,302,290	4,779,940	3,050,066
EX				
EX-XD		53,550	838,040	838,040
EX-XD (Prorated)				
EX-XG		509,940	938,290	938,290
EX-XI		310,280	310,280	310,280
EX-XJ			60,530,490	60,530,490
EX-XJ (Prorated)				
EX-XL		13,216,500	16,716,380	16,716,380
EX-XL (Prorated)		12,405	12,405	12,405
EX-XN		1,493,800	13,157,590	13,157,590
EX-XO			49,380	49,380
EX-XR		1,342,020	3,290,640	3,290,640
EX-XU		459,490	1,770,740	1,770,740
EX-XV	26,063,741	235,026,369	1,057,644,528	1,057,644,528
EX-XV (Prorated)		12.422	561,527	559,357
EX366	297,979	1,081,416	1,899,942	1,899,942
FR		74,947,659		
HS	44,564,613		722,698,056	769,712,035
HT		129,360		
LIH		976,350	1,679,340	1,679,340
LVE		2,064,530	11,111,530	11,111,530
MASS			174,050	136,240
OV65	8,578,795	64,438,189	214,736,581	218,793,831
OV65S	1,060,000	7,148,980	22,927,049	23,519,209
PC	27,440	1,967,440	10,610,272	10,610,272
PPV	379,780	1,101,573	3,227,113	3,227,114
<b>TOTAL EXEMPTIONS</b>	<b>85,092,278</b>	<b>421,531,506</b>	<b>2,213,380,689</b>	<b>2,252,676,244</b>

**Other Deductions from Market Value**

Loss due to Ag Value	2,395,847	61,546,535	173,942,799	173,942,799
Loss due to HS Cap	388,934	3,942,945	10,915,538	10,915,538

EXEMPTION	GREGG CNTY EMERGENCY SERVICE DIST #1	GREGG CNTY EMERGENCY SERVICE DIST #2
ABATEMENT		
CHODO		
DP		
DPS		
DV1	15,000	10,000
DV1S		
DV2	19,500	19,500
DV2S		
DV3	30,000	69,860
DV3S		
DV4	324,280	370,547
DV4S	96,000	48,000
DVHS	3,308,794	3,109,166
DVHSS	225,520	347,540
EX		
EX-XD		
EX-XG		
EX-XI		228,130
EX-XJ	2,523,240	
EX-XL	57,910	1,010
EX-XL (Prorated)		
EX-XN	568,400	920,190
EX-XO	23,680	
EX-XR	1,172,590	518,610
EX-XU		
EX-XU (Prorated)		
EX-XV	35,314,014	33,680,300
EX-XV (Prorated)		
EX366	265,459	275,061
FR		
HS		
LIH		
LVE	127,480	57,590
OV65		
OV65S		
PC	58,900	
PPV	154,955	204,185
<b>TOTAL EXEMPTIONS</b>	<b>44,285,722</b>	<b>39,859,689</b>

**Other Deductions from Market Value**

Loss due to Ag Value	24,997,585	33,507,300
Loss due to HS Cap	1,273,417	1,430,719