



# **GREGG APPRAISAL DISTRICT**

**2020 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 303,306 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 twelve employees with the designation of Registered Professional Appraiser and three 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. E-mail [lnelly@gcad.org](mailto:lnelly@gcad.org) Phone (903)238-8823.

**GREGG APPRAISAL DISTRICT**  
**2020 CERTIFIED MARKET VALUE**

ENTITY	2017	2018	2019	2020
CITY OF CLARKSVILLE CITY	60,791,306	65,717,738	74,024,511	68,254,657
CITY OF EAST MOUNTAIN	891,040	979,970	950,020	936,400
CITY OF EASTON	25,825,195	39,746,357	64,945,519	40,741,544
CITY OF GLADEWATER	198,236,310	241,487,454	241,110,826	246,804,918
CITY OF KILGORE	1,179,863,185	1,342,978,214	1,410,910,841	1,403,137,140
CITY OF LAKEPORT	56,665,410	63,637,925	71,521,855	71,963,201
CITY OF LONGVIEW	5,583,326,039	6,543,282,461	6,760,447,602	7,001,796,900
CITY OF WARREN CITY	21,177,657	21,037,378	21,961,294	21,091,582
CITY OF WHITE OAK	398,670,294	441,991,869	462,881,001	475,262,031
GREGG COUNTY	9,864,105,896	11,215,950,534	11,770,389,680	11,982,080,002
COUNTY ROAD AND BRIDGE	9,864,105,896	11,215,925,384	11,770,389,680	11,982,080,002
GLADEWATER ISD	339,515,704	392,200,069	404,235,155	402,614,177
KILGORE ISD	1,300,704,347	1,459,471,646	1,644,129,653	1,575,411,295
LONGVIEW ISD	4,749,671,199	5,544,510,106	5,821,223,904	6,062,194,329
PINE TREE ISD	1,873,708,133	2,059,343,237	2,082,393,740	2,079,474,918
SABINE ISD	537,268,726	585,701,758	599,391,864	611,973,882
SPRING HILL ISD	625,161,471	705,439,383	723,360,843	784,466,228
WHITE OAK ISD	433,050,006	469,354,658	491,000,828	501,984,067
KILGORE COLLEGE	2,611,409,629	2,906,536,031	3,138,893,530	3,092,168,430
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	624,705,709	645,018,279	708,385,061	682,368,676
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	434,811,785	477,829,329	506,013,004	515,761,016
GREGG CNTY EMERGENCY SERVICE DISTRICT #3			907,909,993	939,560,917

# GREGG APPRAISAL DISTRICT

## 2020 CERTIFIED NET TAXABLE VALUE

ENTITY	2017	2018	2019	2020
CITY OF CLARKSVILLE CITY	52,093,984	55,199,195	62,791,971	56,514,055
CITY OF EAST MOUNTAIN	858,410	870,690	842,230	828,270
CITY OF EASTON	24,560,771	37,820,977	62,960,972	38,791,915
CITY OF GLADEWATER	192,794,654	197,567,860	196,462,432	202,261,275
CITY OF KILGORE	1,021,191,973	1,062,500,777	1,121,212,744	1,100,912,805
CITY OF LAKEPORT	51,809,140	53,320,545	61,238,562	61,800,321
CITY OF LONGVIEW	5,461,271,227	5,573,526,150	5,724,983,688	5,862,249,517
CITY OF WARREN CITY	18,196,179	17,759,809	18,535,574	17,559,680
CITY OF WHITE OAK	337,833,598	354,114,810	374,807,305	385,416,604
GREGG COUNTY	8,613,348,448	8,817,711,508	9,274,437,792	9,344,958,750
COUNTY ROAD AND BRIDGE	8,613,348,448	8,778,390,823	9,235,376,532	9,311,318,847
GLADEWATER ISD	273,864,146	285,044,995	295,323,284	293,176,791
KILGORE ISD	1,145,457,098	1,157,464,997	1,333,404,160	1,283,646,219
LONGVIEW ISD	4,288,484,676	4,382,433,152	4,689,235,804	4,836,230,761
PINE TREE ISD	1,531,060,782	1,581,723,434	1,601,189,542	1,601,123,862
SABINE ISD	414,351,655	418,864,369	426,740,442	437,302,365
SPRING HILL ISD	494,671,372	501,403,903	514,412,799	535,595,782
WHITE OAK ISD	329,023,527	335,974,553	357,001,623	367,042,278
KILGORE COLLEGE	2,361,089,012	2,419,515,045	2,638,095,649	2,583,577,519
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	592,821,208	574,461,555	637,325,372	614,155,512
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	394,741,632	403,031,621	431,036,775	442,485,160
GREGG CNTY EMERGENCY SERVICE DISTRICT #3			817,629,846	857,004,683

# 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

## 2020 MARKET VALUE BREAKDOWN BY CLASSIFICATION

### City of Clarksville

A – Single Family	22,525,600
M – Mobile Homes	603,340
L – Comm/Ind Pers	6,415,135
J – Utilities	3,742,565
G – Oil & Gas	15,403,357
C – Vacant Lots	331,440
F – Comm/Ind Real	3,832,290
D & E – Rural Land/Impr	11,425,083
B – Multi-Family	1,092,280
S – Special Inventory	400,100

### City of Easton

A – Single Family	6,600,967
M – Mobile Homes	887,270
L – Comm/Ind Pers	8,039,340
J – Utilities	1,948,120
G – Oil & Gas	15,045,827
C – Vacant Lots	879,429
F – Comm/Ind Real	2,470,830
D & E – Rural Land/Impr	4,047,608

### City of East Mountain

A – Single Family	109,770
M – Mobile Homes	
L – Comm/Ind Pers	302,750
J – Utilities	5,410
G – Oil & Gas	
C – Vacant Lots	17,640
F – Comm/Ind Real	392,740
D & E – Rural Land/Impr	107,640
B – Multi-Family	
S – Special Inventory	

### City of Gladewater

A – Single Family	93,848,100
M – Mobile Homes	151,810
L – Comm/Ind Pers	27,963,606
J – Utilities	14,979,504
G – Oil & Gas	8,688,833
C – Vacant Lots	2,194,822
O- Inventory Lots	
F – Comm/Ind Real	43,009,623
D & E – Rural Land/Impr	7,714,098
B – Multi-Family	6,830,400
S – Special Inventory	3,459,850

**City of Kilgore**

A – Single Family	299,117,796
M – Mobile Homes	1,074,150
L – Comm/Ind Pers	605,585,270
J – Utilities	25,009,936
G – Oil & Gas	7,308,526
C – Vacant Lots	8,233,186
O- Inventory Lots	476,360
F – Comm/Ind Real	270,458,205
D & E – Rural Land/Impr	21,277,108
B – Multi-Family	25,642,140
S – Special Inventory	5,441,750

**City of Lakeport**

A – Single Family	40,792,820
M – Mobile Homes	105,030
L – Comm/Ind Pers	15,305,500
J – Utilities	541,520
C – Vacant Lots	672,110
O- Inventory Lots	
F – Comm/Ind Real	6,784,760
D & E – Rural Land/Impr	2,376,841
B – Multi-Family	169,480
S – Special Inventory	32,530

**City of Longview**

A – Single Family	2,987,510,266
M – Mobile Homes	7,944,740
L – Comm/Ind Pers	1,106,915,186
J – Utilities	125,341,410
G – Oil & Gas	31,443,065
C – Vacant Lots	68,749,244
O- Inventory Lots	13,361,410
F – Comm/Ind Real	1,296,337,745
D & E – Rural Land/Impr	78,476,774
B – Multi-Family	330,694,249
S – Special Inventory	38,571,980

**City of Warren City**

A – Single Family	13,188,600
M – Mobile Homes	33,370
L – Comm/Ind Pers	1,313,420
J – Utilities	627,410
G – Oil & Gas	2,009,971
C – Vacant Lots	167,420
O- Inventory Lots	
F – Comm/Ind Real	496,750
D & E – Rural Land/Impr	3,009,830
B – Multi Family	125,090

**City of White Oak**

A – Single Family	270,221,568
M – Mobile Homes	1,700,320
L – Comm/Ind Pers	65,099,769
J – Utilities	11,696,751
G – Oil & Gas	18,803,153
C – Vacant Lots	2,781,430
O- Inventory Lots	516,650
F – Comm/Ind Real	39,361,770
D & E – Rural Land/Impr	22,837,414
B – Multi-Family	16,539,940
S – Special Inventory	37,500

**Gregg County**

A – Single Family	4,704,998,168
M – Mobile Homes	25,666,361
L – Comm/Ind Pers	2,285,417,932
J – Utilities	300,908,920
G – Oil & Gas	195,038,100
C – Vacant Lots	106,721,574
O- Inventory Lots	17,468,370
F – Comm/Ind Real	1,894,740,795
D & E – Rural Land/Impr	702,162,343
B – Multi-Family	427,815,665
S – Special Inventory	76,503,360

**Kilgore College**

A – Single Family	1,026,269,821
M – Mobile Homes	11,997,211
L – Comm/Ind Pers	846,820,561
J – Utilities	91,991,990
G – Oil & Gas	89,137,692
C – Vacant Lots	20,388,476
O- Inventory Lots	2,750,020
F – Comm/Ind Real	391,272,387
D & E – Rural Land/Impr	278,903,923
B – Multi-Family	58,690,840
S – Special Inventory	13,380,680

**Gregg Co Emergency District #1**

A – Single Family	245,671,793
M – Mobile Homes	2,040,300
L – Comm/Ind Pers	157,563,230
J – Utilities	52,665,210
G – Oil & Gas	8,299,371
C – Vacant Lots	3,480,170
O- Inventory Lots	275,500
F – Comm/Ind Real	69,923,330
D & E – Rural Land/Impr	98,677,871
B – Multi-Family	1,897,060
S – Special Inventory	1,946,840

**Gregg Co Emergency District #2**

A – Single Family	250,381,197
M – Mobile Homes	7,214,821
L – Comm/Ind Pers	24,052,961
J – Utilities	6,343,610
G – Oil & Gas	12,927,104
C – Vacant Lots	5,251,757
O- Inventory Lots	1,757,010
F – Comm/Ind Real	18,377,455
D & E – Rural Land/Impr	146,325,701
B – Multi-Family	6,604,840
S – Special Inventory	832,190

**Gregg Co Emergency District #3**

A – Single Family	430,289,342
M – Mobile Homes	1,338,240
L – Comm/Ind Pers	76,789,724
J – Utilities	2,001,793
G – Oil & Gas	30,886,645
C – Vacant Lots	12,074,638
O- Inventory Lots	1,077,440
F – Comm/Ind Real	71,753,686
D & E – Rural Land/Impr	228,578,787
B – Multi-Family	37,854,210
S – Special Inventory	27,407,570

**Gladewater ISD**

A – Single Family	144,282,510
M – Mobile Homes	1,369,820
L – Comm/Ind Pers	35,636,371
J – Utilities	28,667,949
G – Oil & Gas	37,156,205
C – Vacant Lots	2,788,851
O- Inventory Lots	
F – Comm/Ind Real	47,548,362
D & E – Rural Land/Impr	52,775,645
B – Multi-Family	7,967,670
S – Special Inventory	3,859,950

**Kilgore ISD**

A – Single Family	365,760,152
M – Mobile Homes	4,651,781
L – Comm/Ind Pers	622,213,210
J – Utilities	34,859,250
G – Oil & Gas	18,015,389
C – Vacant Lots	9,527,026
O- Inventory Lots	476,360
F – Comm/Ind Real	261,344,348
D & E – Rural Land/Impr	77,548,118
B – Multi-Family	27,466,340
S – Special Inventory	8,596,450

**Longview ISD**

A – Single Family	2,114,559,150
M – Mobile Homes	8,143,520
L – Comm/Ind Pers	1,026,624,899
J – Utilities	143,403,010
G – Oil & Gas	72,060,217
C – Vacant Lots	70,489,314
O- Inventory Lots	6,335,205
F – Comm/Ind Real	1,200,773,040
D & E – Rural Land/Impr	350,338,202
B – Multi-Family	240,570,213
S – Special Inventory	53,064,000

**Pine Tree ISD**

A – Single Family	1,033,481,142
M – Mobile Homes	4,052,380
L – Comm/Ind Pers	397,409,612
J – Utilities	57,480,350
G – Oil & Gas	20,457,525
C – Vacant Lots	10,737,000
O- Inventory Lots	3,362,100
F – Comm/Ind Real	278,362,418
D & E – Rural Land/Impr	33,489,593
B – Multi-Family	98,122,060
S – Special Inventory	9,933,810

**Sabine ISD**

A – Single Family	237,544,062
M – Mobile Homes	4,260,040
L – Comm/Ind Pers	117,343,241
J – Utilities	12,340,900
G – Oil & Gas	9,426,946
C – Vacant Lots	5,066,970
O- Inventory Lots	1,757,010
F – Comm/Ind Real	56,312,697
D & E – Rural Land/Impr	113,860,682
B – Multi-Family	6,636,790
S – Special Inventory	909,510

**Spring Hill ISD**

A – Single Family	530,849,845
M – Mobile Homes	1,516,840
L – Comm/Ind Pers	14,548,730
J – Utilities	8,033,560
G – Oil & Gas	12,602,470
C – Vacant Lots	5,106,784
O- Inventory Lots	5,021,045
F – Comm/Ind Real	24,332,950
D & E – Rural Land/Impr	39,447,605
B – Multi-Family	30,437,760
S – Special Inventory	124,870

**White Oak ISD**

A – Single Family	278,521,307
M – Mobile Homes	1,706,650
L – Comm/Ind Pers	71,616,389
J – Utilities	16,123,891
G – Oil & Gas	24,163,186
C – Vacant Lots	3,005,629
O- Inventory Lots	516,650
F – Comm/Ind Real	26,066,980
D & E – Rural Land/Impr	34,706,079
B – Multi-Family	16,620,040
S – Special Inventory	14,770

## 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</b>	<b>Median</b>		
<b>Year</b>	<b>Appraisal %</b>	<b>COD</b>	<b>PRD</b>
2020	99.87	3.4526	1.0014
2019	99.88	3.3850	1.0014
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

## NEW HOME CONSTRUCTION 2020

CLASS	SGW	SKG	SLV	SPT	SSB	SSH	SWO	TOTALS
F2	1	1	1		2			5
F3M		2	1	4	1		1	9
F3	4	6	9	3		1		23
F3P		3	3	1			1	8
F4M		1	2					3
F4		1	3	7	4			15
F4P			3	3				6
F5M		2	1					3
F5						1		1
F5P			1			1		2
F6M								
F6								
F6P								
F7M								
F7			1		1			2
F7P								
F8M								
F8								
F8P								
M2								
M3M			2		1			3
M3			1					1
M3P			4					4
M4M			1	1				2
M4		2	3	6	3	11	8	33
M4P	3	1	4	5	5		5	23
M5M				1	2		1	4
M5		4	13		6	6	2	31
M5P			1	2	1	5	1	10
M6M			1			1		2
M6			6		1	16	1	24
M6P		1	7			5		13
M7M			3				1	4
M7			4					4
M7P			2					2
M8M								
M8								
M8P			1					1
B2,B3,B4								
B5M							1	1
METM	1		2				1	4
MET	1		2		2			5
METP								
Special & Flat Priced								
<b>TOTALS</b>	<b>10</b>	<b>24</b>	<b>82</b>	<b>33</b>	<b>29</b>	<b>47</b>	<b>23</b>	<b>248</b>

## NEW SUBDIVISIONS 2020

SCHOOL DISTRICT	SUBDIVISION	# OF LOTS
KILGORE	ATC	1
	B & W INVESTMENTS	1
	BRADLEY GEORGE INTERESTS	1
	GLASGOW'S ADDN	2
	JOHN ROBERT BENNETT ESTATES	10
	JOHNSON ESTATES	1
	PAK SHER	1
	TERRONES	1
	VEGA	3
	VESTAL SUB	2
	WINDSOR PARK SOUTH PHASE II	2
LONGVIEW	CROSSING AT MAIN & MAIN	6
	CROSSING AT WAL ST	2
	DJH PARK	1
	EDGEWOOD PLACE	1
	GARYBILL PLANTATION	20
	GREGG ESTATES PHASE 4	2
	JIMERSON	1
	JUDSON ROAD DOLLAR GENERAL	1
	LEOTA SQUARE	1
	MCDONALDS 323 ADDN	1
	PARKSIDE APARTMENT	2
	PREMIER PARKS PHASE VI	18
	SUPERIOR STORAGE	1
	TITAN AUTO AUCTION	2
	WEST VIEW VILLAS	2
PINE TREE	KEY BUNT SUB PHASE 4	5
	LAKE LOMOND	18
	REL ROAD ESTATES	3
SABINE	LEGACY WORKS LLC	10
	SOONER HAWK	2
	WAITS	2
SPRING HILL	SECLUDED OAKS #2	2
WHITE OAK	CATES ACRES	8
	MCDONALDS HIGHWAY 80	2
	TRUMP 2020	2
<b>TOTALS</b>		<b>140</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**  
**2020 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	342,838	412,170	5,206,266	1,129,701
DPS				
DV1	5,000	25,000	133,000	77,000
DV1S	5,000		20,000	15,000
DV2	7,500	34,500	142,500	94,500
DV2S	7,500	7,500	37,500	
DV3	10,000	40,000	210,880	90,000
DV3S			40,000	10,000
DV4	219,330	286,915	1,463,050	844,830
DV4S	41,140	120,000	485,760	180,000
DVHS	971,667	3,154,505	17,010,347	8,484,835
DVHSS	165,919	330,200	1,347,113	1,454,570
EX				
EX-XD		56,520	777,600	
EX-XD (Prorated)			11,910	
EX-XG	105,010	391,080	314,380	115,560
EX-XI		81,770		
EX-XJ			60,491,120	
EX-XJ (Prorated)				
EX-XL	327,510	12,207,960	3,657,510	
EX-XL (Prorated)				
EX-XN	247,270	293,560	6,748,520	3,615,180
EX-XO			49,380	
EX-XR	64,870	89,690	2,013,990	
EX-XU		422,530	684,910	630,350
EX-XV	39,076,972	128,475,751	691,003,625	
EX-XV (Prorated)		35,683	191,709	126,409,576
EX366	577,502	366,757	878,994	
FR (FRSS)		60,512,696	299,400	439,224
HS	45,552,326	55,882,892	254,581,834	282,274,511
LIH		1,039,980	702,990	
LVE		1,098,250	4,678,730	891,130
MASS				
OV65	5,433,007	8,068,190	63,671,487	37,520,026
OV65S	567,000	978,691	6,409,959	4,385,650
PC		15,860	3,563,948	1,902,729
PPV	161,710	393,340	1,339,151	485,908
<b>TOTAL EXEMPTIONS</b>	<b>93,889,071</b>	<b>274,821,990</b>	<b>1,130,456,603</b>	<b>471,050,280</b>

**Other Deductions from Market Value**

Loss due to Ag Value	13,415,614	14,040,167	92,045,034	5,783,761
Loss due to HS Cap	2,132,701	2,902,919	3,461,931	1,517,015

**SCHOOL DISTRICTS**

<b>EXEMPTION</b>	<b>SABINE ISD</b>	<b>SPRING HILL ISD</b>	<b>WHITE OAK ISD</b>
CHODO			
DP	1,009,600	504,870	670,668
DPS			
DV1	10,000	30,000	30,000
DV1S		5,000	5,000
DV2	7,500	37,500	37,500
DV2S			
DV3	40,000	40,000	74,000
DV3S		10,000	
DV4	312,357	288,000	240,600
DV4S	36,000	36,000	84,000
DVHS	2,693,593	4,156,171	2,207,278
DVHSS	425,710	206,450	464,140
EX			
EX-XD			
EX-XG			
EX-XI	216,960		
EX-XJ			
EX-XL	430,150		
EX-XL (Prorated)			
EX-XN	880,490	2,316,920	
EX-XO	21,280		
EX-XR	1,218,140		
EX-XU			
EX-XU (Prorated)			
EX-XV	43,476,545	73,554,426	26,967,740
EX-XV (Prorated)			
EX366	147,660	291,073	430,616
FR			
HS	85,740,791	117,133,437	84,778,533
LIH			
LVE		50,960	1,188,380
MASS			
OV65	7,596,582	7,549,753	10,935,870
OV65S	638,690	682,000	1,373,197
PC	3,264,849		27,088
PPV	123,809	230,390	335,760
<b>TOTAL EXEMPTIONS</b>	<b>148,290,706</b>	<b>207,122,950</b>	<b>129,850,370</b>

**Other Deductions from Market Value**

Loss due to Ag Value	25,605,280	4,592,559	3,482,100
Loss due to HS Cap	775,531	1,154,937	1,609,319

**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	199,640			
DPS				
DV1	5,000			
DV1S				5,000
DV2				
DV2S				7,500
DV3				10,000
DV3S				
DV4	60,000		12,000	84,000
DV4S			12,000	24,000
DVHS	57,430		47,236	497,360
DVHSS			29,380	171,479
EX				
EX-XD				
EX-XG				105,010
EX-XI				
EX-XJ				
EX-XL				327,510
EX-XL (Prorated)				
EX-XN	17,850		15,780	141,220
EX-XR				
EX-XU				
EX-XU (Prorated)				
EX-XV	2,232,574		670,817	36,927,410
EX-XV (Prorated)				
EX366	218,643	450	135,556	322,532
HT				220,520
HS	3,928,997			
LIH				
LVE				
OV65	1,915,230	3,000		1,263,000
OV65S	200,000			144,000
PPV	14,400			140,590
<b>TOTAL EXEMPTIONS</b>	<b>8,849,764</b>	<b>3,450</b>	<b>922,769</b>	<b>40,391,131</b>

**Other Deductions from Market Value**

Loss due to Ag Value	2,413,277	104,680	953,104	3,041,169
Loss due to HS Cap	477,561	0	73,756	1,111,343



**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	32,146,940		98,930,948	
CHODO			2,289,040	
DP	647,655	321,240	4,159,949	
DPS	30,000	50,000	80,000	
DV1	25,000	5,000	213,000	
DV1S			35,000	
DV2	22,500		214,500	7,500
DV2S	7,500		30,000	
DV3	30,000	10,000	244,356	
DV3S			50,000	
DV4	228,000	48,000	2,099,880	36,000
DV4S	84,000	24,000	588,000	12,000
DVHS	2,609,914	1,541,920	26,915,211	
DVHSS	89,060		3,561,240	89,440
EX				
EX-XD	56,520		777,600	
Ex-XD (Prorated)			11,910	
EX-XG	391,080		429,940	
EX-XI	81,770			
EX-XJ			55,314,300	
EX-XJ (Prorated)				
EX-XL	12,141,050		3,616,980	
EX-XN		61,290	10,639,140	19,450
EX-XO		23,680	25,700	
EX-XR	22,610	333,670		
EX-XU	422,530		1,315,260	
EX-XV	126,134,266	4,755,940	834,163,646	93,024
EX-XV (Prorated)	35,683		204,445	
EX366	183,490	1,880	648,362	107,247
FR (FRSS)	60,676,851			
HS	44,705,296			2,171,184
LIH	1,039,980		702,990	
LVE			4,701,730	
MASS				
OV65	9,628,098	1,969,990	52,885,141	186,000
OV65S	1,118,710	232,930	5,665,860	6,000
PC	3,280,709		5,251,552	
PPV	312,260	6,150	1,609,788	
<b>TOTAL EXEMPTIONS</b>	<b>296,151,472</b>	<b>9,385,690</b>	<b>1,117,375,460</b>	<b>2,727,845</b>

**Other Deductions from Market Value**

Loss due to Ag Value	3,799,347	726,580	17,585,976	678,315
Loss due to HS Cap	2,273,516	50,610	4,585,947	125,742

**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		32,146,940	131,077,880	126,388,020
CHODO			2,289,040	2,289,040
DP	591,575		17,127,538	17,388,798
DPS	40,000		433,560	433,560
DV1	30,000	70,000	320,000	317,318
DV1S	5,000	10,000	50,000	50,000
DV2	37,500	99,000	381,000	361,500
DV2S		15,000	52,500	52,500
DV3	86,000	164,000	531,236	504,880
DV3S			60,000	60,000
DV4	216,600	1,116,797	3,766,157	3,672,608
DV4S	72,000	288,000	1,008,000	976,436
DVHS	2,521,506	11,349,314	47,023,326	33,174,034
DVHSS	569,140	1,880,449	5,827,699	3,740,025
EX				
EX-XD		56,520	834,120	834,120
EX-XD (Prorated)			11,910	11,910
EX-XG		496,090	926,030	926,030
EX-XI		298,730	298,730	298,730
EX-XJ			60,491,120	60,491,120
EX-XJ (Prorated)				
EX-XL		12,965,620	16,623,130	16,623,130
EX-XL (Prorated)				
EX-XN		1,421,320	14,101,940	14,101,940
EX-XO		21,280	70,660	70,660
EX-XR		1,372,700	3,386,690	3,386,690
EX-XU		422,530	1,737,790	1,737,790
EX-XV	24,981,802	237,997,008	1,128,964,635	1,128,964,635
EX-XV (Prorated)		35,683	232,600	230,928
EX366	320,664	1,136,119	1,949,531	1,949,531
FR (FRSS)		60,676,851	324,400	256,520
HS	46,938,465		759,542,142	808,321,489
HT		137,825		
LIH		1,039,980	1,742,970	1,742,970
LVE		2,286,630	7,907,450	7,907,450
MASS				
OV65	8,518,559	65,738,610	220,739,590	225,482,937
OV65S	1,020,000	7,061,868	22,924,868	23,650,446
PC	27,088	3,307,797	8,774,074	8,774,474
PPV	363,300	1,014,619	3,070,068	3,070,068
<b>TOTAL EXEMPTIONS</b>	<b>86,339,199</b>	<b>444,627,280</b>	<b>2,464,602,384</b>	<b>2,498,242,287</b>

**Other Deductions from Market Value**

Loss due to Ag Value	2,005,312	56,543,161	158,964,515	158,964,515
Loss due to HS Cap	1,500,916	7,420,470	13,554,353	13,554,353

EXEMPTION	GREGG CNTY EMERGENCY SERVICE DIST #1	GREGG CNTY EMERGENCY SERVICE DIST #2	GREGG CNTY EMERGENCY SERVICE DIST #3
ABATEMENT			
CHODO			
DP			
DPS			
DV1	10,000	10,000	22,000
DV1S			
DV2	7,500	19,500	52,500
DV2S			7,500
DV3	44,880	40,000	64,000
DV3S			10,000
DV4	299,700	409,297	249,780
DV4S	108,000	60,000	24,000
DVHS	4,966,330	3,720,945	4,726,740
DVHSS	281,360	555,710	34,460
EX			
EX-XD			
EX-XG			
EX-XI		216,960	
EX-XJ	2,438,390		2,738,430
EX-XL	34,080	1,010	
EX-XL (Prorated)			
EX-XN	389,100	1,076,970	1,406,990
EX-XO	23,680	21,280	
EX-XR	1,142,820	522,200	487,130
EX-XU			
EX-XU (Prorated)			
EX-XV	35,093,053	33,448,103	14,373,243
EX-XV (Prorated)			1,198
EX366	259,953	291,858	327,380
FR (FRSS)			324,400
HS			
LIH			
LVE	387,660		
OV65			
OV65S			
PC	50,700		
PPV	159,265	113,989	174,471
<b>TOTAL EXEMPTIONS</b>	<b>45,696,471</b>	<b>40,507,822</b>	<b>25,024,222</b>

**Other Deductions from Market Value**

Loss due to Ag Value	21,835,435	31,347,014	57,000,121
Loss due to HS Cap	681,258	1,421,020	531,891