

Gregg County Appraisal District



2021
Mass Appraisal Report



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Gregg County Appraisal District

2021 Mass Appraisal Report

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 6-7 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 2021 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 22 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 1st 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 performed 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, 2020, all appraisals are as of January 1, 2021. The date of this report is May 21, 2021.

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 1st. 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.

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 303,000 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 6-7 (k) through (p).

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 Body 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)
Deputy Chief Appraiser	Mark Cormier, RPA, CCA (70498)
Business/Finance Manager	Cathy Hadley
Taxpayer Liaison Officer	Resa Norris
Director of Techs/Public Info.	Berta Fuentes, RPA (68926)
Director of IT/GIS	Stephanie Bennett, RPA (72324)

Appraisal Staff

Sheena Butler, Sr. RPA (62130)
Belva Pittman, Sr. RPA (71371)
Doug May, Sr. RPA (71539)
Marcus Campbell, Class 1 (76711)
Patti Coppedge, RPA (70332)
Kelli Dial, RPA (75898)
Lena Haley, RPA, RTA, CTA (74775)
Joseph Irvin, RPA (75208)
Garry Lilly, Class I (76622)
Shannon Mayhan, RPA (75894)
Joshua Payne, RPA (74496)

Records/Customer Service Technicians

Treva Key-Exemptions Manager
Elisha Pena
Denise Obregon
Amy Sanchez

Appraisal Technicians

Lamonica Oziegbe-Records Management Officer
Candice Hilton

Business Personal Property Technicians

Debi Holderby
Rebecca Gay

GIS & Data Processing Analysis

Marcia Johnson – GISP, Senior Analyst
Cory Bundick, RPA (73758) – IT Analyst
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 303,000 real and personal property accounts covering approximately 276 square miles within Gregg County, (population 123,945). 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 2014R2 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.

While there is no specific statute defining highest and best use as it applies in appraisals conducted under the Property Tax Code, 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 2019 appraisal roll, were reported to the district from PTAD on January 31, 2020. The overall median appraisal ratio for Gregg

CAD was 99%. GCAD's next PVS study will be conducted using the 2021 appraisal roll. To review the Texas Comptroller's 2019 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 2020 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 2020 MAPS report for GCAD, use the following link:

<https://comptroller.texas.gov/taxes/property-tax/map/2018/gregg-2018.pdf>

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."

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

APPRAISAL DEPARTMENTS

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 and commercial properties in Gregg Appraisal District every three years, and personal properties annually. Meeting this goal is dependent on budgetary constraints.

Appraisal Resources

- **Personnel** - The appraisal activities staff consists of 10 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 field-work, 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 computer files. 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

Introduction

Scope of Work

The Residential Appraisers are responsible for developing equal uniform market values for residential improved and vacant property. There are approximately 49,699 residential improved parcels and 8,763 vacant residential properties in the Gregg Appraisal District.

Appraisal Resources

- **Personnel** – The Residential Valuation appraisal staff consists of 7 + appraisers. The following appraisers are responsible for determining residential values:

Doug May, RPA (71539)	Senior Residential Appraiser
Marcus Campbell, Class I (76711)	Residential Appraiser
Patti Coppedge, RPA (70332)	Commercial/Res. Appraiser
Kelli Dial, RPA, (75898)	Residential Appraiser
Lena Haley, RPA, RTA, CTA (74775)	Residential Appraiser
Joseph Irvin, RPA (75208)	Residential Appraiser
Garry Lilly, Class I (76622)	Residential Appraiser
Sheena Butler, RPA (62130)	Senior BPP Appraiser
Shannon Mayhan, RPA (75894)	BPP/Res. Appraiser
Belva Sanders, RPA (71371)	Senior Commercial Appraiser
Joshua Payne, RPA, RES (74496)	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, 81st 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 2021 tax 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 2021 consisted of 1,153 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 needs to be updated in an 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 1st 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 are prepared for the 25.19 Notice delivery.

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

Introduction

Scope of Work

This mass appraisal assignment includes all commercially classed real property including vacant commercial land. There are approximately 6,445 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 programatically 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)	Senior Commercial Appraiser
Joshua Payne, RPA RES (74496)	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 ensures 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 of 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 statues (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

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)
Joshua Payne, RPA RES (74496)
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

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 9600 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)
Shannon Mayhan, RPA (75894)
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 and Leased 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, usually on diskette, 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.



Appraisal Staff
Providing Significant Mass Appraisal Assistance

Mark Cormier, RPA, CCA (70498) Mark C. Cormier
Deputy Chief Appraiser

Berta Fuentes, RPA (68926) Berta Fuentes
Director of Technicians, Public Information Officer

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
IT Analysis, Appraiser, BPP/Residential Property

Marcus Cambell, Class I (76711) Marcus Cambell
Appraiser, Residential Property

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

Kelli Dial, RPA (75898) Kelli Dial
Appraiser, Residential Property

Lena McGill, RPA, RTA, CTA (75940) 
Appraiser, Residential Property

Joseph Irvin, RPA (75208) 
Appraiser, Residential Property

Garry Lilly, Class I (76662) 
Appraiser, Residential Property

Shannon Mayhan, RPA (75894) 
Appraiser, Business Personal Property

Joshua Payne, RPA (74496) 
Appraiser, Commercial/Res, Property

Also providing assistance were staff appraisers of Capitol Appraisal Group, LLC

GREGG COUNTY

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA,CCA,CTA
Chief Appraiser

April 27, 2021

GREGG COUNTY
Honorable Bill Stoudt, County Judge
101 E. Methvin Suite 300
Longview, Texas 75601

Dear Judge Stoudt,

As required by Section 26.01 (e) of the Texas Property Tax Code, your 2021 Certified Estimated Taxable Value is:

Gregg County-General	9,263,074,787
Gregg County-Road and Bridge	9,235,770,336

PLEASE NOTE:

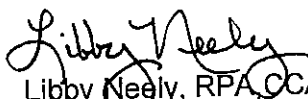
Gregg County – General
Included in this estimate is \$ 1,038,385,643 of frozen value that produces
approximately \$ 2,277,555 frozen taxes.

Gregg County – Road and Bridge
Included in this estimate is \$ 1,038,417,637 of frozen value that
produces approximately \$ 46,844 frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA,CCA,CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
GREGG COUNTY - GENERAL**

2020	
Certified Value	9,326,166,678
Frozen Value	978,489,472
Frozen Levy	2,179,956
2021	
CAPITOL Value	
Minerals	124,750,000
Utilities	295,260,000
Personal	890,420,000
TOTAL CAPITOL VALUE	1,310,430,000
Local Value	
Real	7,008,105,369
Local Personal	1,330,500,867
TOTAL LOCAL VALUE	8,338,606,236
TOTAL VALUE	9,649,036,236
98%	9,456,055,511
97%	9,359,565,149
96%	9,263,074,787
ESTIMATED VALUE	9,263,074,787
Frozen Value	1,038,385,643
Frozen Levy	2,277,555

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
GREGG COUNTY - ROAD AND BRIDGE**

2020	
Certified Value	9,292,529,775
Frozen Value	978,323,412
Frozen Levy	44,918
2021	
CAPITOL Value	
Minerals	124,750,000
Utilities	295,260,000
Personal	898,680,000
TOTAL CAPITOL VALUE	1,318,690,000
Local Value	
Real	6,971,403,233
Local Personal	1,330,500,867
TOTAL LOCAL VALUE	8,301,904,100
TOTAL VALUE	9,620,594,100
98%	9,428,182,218
97%	9,331,976,277
96%	9,235,770,336
ESTIMATED VALUE	9,235,770,336
Frozen Value	1,038,417,637
Frozen Levy	46,844

combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

GGG - GREGG COUNTY
Grand Totals ✓

Property Count: 69,956

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Land		Value			
Homesite:		372,962,630			
Non Homesite:		945,319,438			
Ag Market:		60,591,447			
Timber Market:		95,915,132	Total Land	(+) 1,474,788,647	
Improvement		Value			
Homesite:		3,607,345,912			
Non Homesite:		4,436,027,388	Total Improvements	(+) 8,043,373,300	
Non Real		Count	Value		
Personal Property:	7,606		1,414,915,620		
Mineral Property:	0		0		
Autos:	0		0		
			Total Non Real	(+) 1,414,915,620	
			Market Value	= 10,933,077,567	
Ag		Non Exempt	Exempt		
Total Productivity Market:	156,506,579		0		
Ag Use:	3,828,668		0	Productivity Loss	(-) 143,886,145
Timber Use:	8,791,766		0	Appraised Value	= 10,789,191,422
Productivity Loss:	143,886,145		0		
			Homestead Cap	(-) 15,996,118	
			Assessed Value	= 10,773,195,304	
			Total Exemptions Amount (Breakdown on Next Page)	(-) 2,434,589,068	
			Net Taxable	= 8,338,606,236 ✓	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	76,201,579	43,342,382	94,668.46	96,632.85	702		
DPS	2,539,841	1,620,783	3,287.44	3,322.85	18		
OV65	1,575,501,003	994,192,210	2,139,512.48	2,177,599.17	9,870		
Total	1,654,242,423	1,039,155,375	2,237,468.38	2,277,554.87	10,590	Freeze Taxable	(-) 1,039,155,375
Tax Rate	0.257200						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	12,136,375	8,459,100	7,689,368	769,732	50		
Total	12,136,375	8,459,100	7,689,368	769,732	50	Transfer Adjustment	(-) 769,732
						Freeze Adjusted Taxable	= 7,298,681,129

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 21,009,676.24 = 7,298,681,129 * (0.257200 / 100) + 2,237,468.38

Calculated Estimate of Market Value: 10,930,058,684
 Calculated Estimate of Taxable Value: 8,336,136,501

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

2021 PRELIMINARY TOTALS

GGG - GREGG COUNTY

Property Count: 69,956

Grand Totals

4/22/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	9	136,795,795	0	136,795,795
CHODO	1	2,289,040	0	2,289,040
DP	716	16,315,498	0	16,315,498
DPS	18	408,560	0	408,560
DV1	57	0	308,000	308,000
DV1S	7	0	35,000	35,000
DV2	46	0	343,500	343,500
DV2S	6	0	37,500	37,500
DV3	60	0	592,180	592,180
DV3S	5	0	50,000	50,000
DV4	501	0	3,848,571	3,848,571
DV4S	107	0	948,000	948,000
DVHS	309	0	55,480,290	55,480,290
DVHSS	52	0	6,952,260	6,952,260
EX-XD	7	0	888,040	888,040
EX-XG	12	0	934,430	934,430
EX-XI	8	0	294,560	294,560
EX-XJ	29	0	60,396,650	60,396,650
EX-XL	89	0	30,243,790	30,243,790
EX-XO	3	0	70,660	70,660
EX-XR	54	0	1,751,000	1,751,000
EX-XU	17	0	1,636,870	1,636,870
EX-XV	2,247	0	1,088,795,631	1,088,795,631
EX-XV (Prorated)	6	0	21,609	21,609
EX366	416	0	136,960	136,960
FRSS	1	0	344,940	344,940
HS	23,764	774,629,022	0	774,629,022
HT	1	0	0	0
LIH	3	0	1,742,970	1,742,970
LVE	1	90,730	0	90,730
OV65	9,336	221,305,169	0	221,305,169
OV65S	965	22,909,200	0	22,909,200
PC	6	858,880	0	858,880
PPV	171	3,133,763	0	3,133,763
Totals		1,178,735,657	1,255,853,411	2,434,589,068

2021 PRELIMINARY TOTALS

GGG - GREGG COUNTY

Property Count: 69,956

Grand Totals

4/22/2021

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	36,225	11,979.6765	\$60,126,020	\$4,908,928,608	\$3,881,217,606
B	MULTIFAMILY RESIDENCE	1,729	603.5400	\$1,698,230	\$464,281,660	\$463,659,938
C1	VACANT LOTS AND LAND TRACTS	8,615	5,506.4882	\$21,800	\$116,316,795	\$116,274,425
D1	QUALIFIED OPEN-SPACE LAND	1,636	61,047.3035	\$0	\$156,506,579	\$12,604,073
D2	IMPROVEMENTS ON QUALIFIED OP	200		\$0	\$4,775,402	\$4,775,402
E	RURAL LAND, NON QUALIFIED OPE	5,910	53,625.1467	\$8,930,510	\$592,499,431	\$504,924,336
F1	COMMERCIAL REAL PROPERTY	4,483	8,480.1008	\$47,702,520	\$1,702,597,201	\$1,631,349,631
F2	INDUSTRIAL AND MANUFACTURIN	250	2,927.7860	\$20,733,850	\$370,207,640	\$348,811,489
J1	WATER SYSTEMS	2	1.5000	\$0	\$19,710	\$19,710
J2	GAS DISTRIBUTION SYSTEM	5	8.8004	\$0	\$195,160	\$195,160
J3	ELECTRIC COMPANY (INCLUDING C	24	136.4826	\$68,670	\$2,035,390	\$2,035,390
J4	TELEPHONE COMPANY (INCLUDI	21	15.8204	\$39,290	\$5,045,940	\$5,045,940
J5	RAILROAD	3	18.6200	\$0	\$486,780	\$486,780
J6	PIPELAND COMPANY	29	45.1603	\$0	\$606,280	\$606,280
J7	CABLE TELEVISION COMPANY	3	1.1553	\$0	\$490,370	\$490,370
L1	COMMERCIAL PERSONAL PROPE	6,935		\$1,537,080	\$1,284,111,297	\$1,238,952,157
L2	INDUSTRIAL AND MANUFACTURIN	18		\$0	\$13,534,840	\$13,534,840
M1	TANGIBLE OTHER PERSONAL, MOB	2,137		\$1,332,220	\$24,418,431	\$20,029,359
O	RESIDENTIAL INVENTORY	509	300.0736	\$5,162,200	\$15,580,110	\$15,580,110
S	SPECIAL INVENTORY TAX	136		\$0	\$78,013,240	\$78,013,240
X	TOTALLY EXEMPT PROPERTY	3,046	10,073.9086	\$9,621,720	\$1,192,426,703	\$0
	Totals		154,771.5629	\$156,974,110	\$10,933,077,567	\$8,338,606,236

2021 PRELIMINARY TOTALS

GGG - GREGG COUNTY

Property Count: 69,956

Grand Totals

4/22/2021

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	4	0.6911	\$0	\$72,290	\$61,740
A1	REAL - RESIDENTIAL, SINGLE FAMIL	32,332	10,309.4684	\$56,789,470	\$4,677,847,785	\$3,694,863,547
A2	REAL - RESIDENTIAL, MOBILE HOME	2,454	1,407.9851	\$678,840	\$45,016,223	\$34,678,617
A3	REAL - RESIDENTIAL - HOUSE ONLY	561	10.0440	\$1,406,640	\$84,423,960	\$69,298,747
A4	REAL - RESIDENTIAL - TOWNHOUSE	643	36.0174	\$937,350	\$86,101,070	\$68,765,038
A5	REAL - RESIDENTIAL - MISCELLANEO	420	209.2315	\$260,940	\$7,490,020	\$7,025,370
A6	REAL - RESIDENTIAL TOTAL EXEMP	3		\$30,790	\$171,030	\$171,030
A72	REAL PROPERTY - RESIDENTIAL DU	80	5.9988	\$21,990	\$7,581,740	\$6,189,154
A73	REAL PROPERTY - RESIDENTIAL TR	4		\$0	\$73,320	\$60,276
A74	REAL PROPERTY - RESIDENTIAL FO	3	0.2402	\$0	\$151,170	\$104,087
B		3	14.0100	\$0	\$1,742,970	\$1,742,970
B1	REAL - RESIDENTIAL - MULTI-FAMIL	191	443.7157	\$0	\$295,120,315	\$295,120,315
B2	REAL - RESIDENTIAL - DUPLEX	1,405	123.5080	\$1,151,230	\$145,508,085	\$144,933,077
B3	REAL - RESIDENTIAL - TRIPLEX	38	2.7096	\$6,820	\$5,170,940	\$5,124,226
B4	REAL - RESIDENTIAL - FOURPLEX	106	19.5967	\$540,180	\$16,739,350	\$16,739,350
C1	REAL - VACANT LOTS AND TRACTS -	6,230	2,090.4652	\$0	\$38,206,419	\$38,164,049
C2	REAL - VACANT LOTS AND TRACTS -	1,516	2,290.9543	\$21,800	\$69,449,336	\$69,449,336
C3	REAL - VAC LOTS & TRACTS - RURAL, I	842	1,098.6226	\$0	\$8,196,090	\$8,196,090
C7	REAL RESIDENTIAL VACT LOTS - TO	31	17.5167	\$0	\$153,690	\$153,690
C8	REAL - COMMERCIAL VACANT LOTS - E	7	8.9294	\$0	\$311,260	\$311,260
D1	REAL - ACREAGE, QUALIFIED AG & T	1,772	61,966.1200	\$0	\$158,302,637	\$14,400,131
D2	REAL - IMPROVEMENTS ON QUALIFIE	200		\$0	\$4,775,402	\$4,775,402
E1	REAL - FARM & RANCH IMPROVMENT	2,037	4,902.4307	\$7,679,890	\$397,972,455	\$316,556,423
E2	REAL - FARM & RANCH IMPROVEMEN	867	1,098.3082	\$1,119,030	\$18,313,674	\$15,258,874
E3	REAL - FARM & RANCH IMPROVEMEN	205	496.7017	\$131,590	\$6,022,116	\$5,795,860
EL	RURAL LAND NOT QUALIFIED FOR O	4,094	46,184.8676	\$0	\$168,295,007	\$165,435,204
EL1	REAL PROP-TOTAL EX-RURAL LND O	8	24.0220	\$0	\$100,121	\$81,918
F1	REAL - COMMERCIAL REAL ESTATE	4,474	8,453.3810	\$47,702,520	\$1,701,240,341	\$1,629,992,771
F2	REAL - INDUSTRIAL REAL ESTATE	250	2,927.7860	\$20,733,850	\$370,207,640	\$348,811,489
F3	REAL COMMERCIAL TOTAL EXEMPT	11	26.7198	\$0	\$1,356,860	\$1,356,860
J1	REAL & TANGIBLE PERSONAL - WAT	2	1.5000	\$0	\$19,710	\$19,710
J2	REAL & TANGIBLE PERSONAL - GAS	5	8.8004	\$0	\$195,160	\$195,160
J3	REAL & TANGIBLE PERSONAL - ELE	24	136.4826	\$68,670	\$2,035,390	\$2,035,390
J4	REAL & TANGIBLE PERSONAL - TEL	20	15.8204	\$39,290	\$5,045,310	\$5,045,310
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$630	\$630
J5	REAL & TANGIBLE PERSONAL - RAI	3	18.6200	\$0	\$486,780	\$486,780
J6	REAL & TANGIBLE PERSONAL - PIP	29	45.1603	\$0	\$606,280	\$606,280
J7	REAL & TANGIBLE PERSONAL - CAB	3	1.1553	\$0	\$490,370	\$490,370
L1	PERSONAL - COMMERCIAL	6,935		\$1,537,080	\$1,284,111,297	\$1,238,952,157
L2	PERSONAL - INDUSTRIAL	18		\$0	\$13,534,840	\$13,534,840
M1	TANGIBLE PERSONAL, TRAVEL TRA	635		\$505,230	\$11,227,081	\$8,912,992
M3	OTHER TANGIBLE PERSONAL - MOB	1,502		\$826,990	\$13,191,350	\$11,116,367
O1	REAL - RESIDENTIAL INVENTORY - L	509	300.0736	\$5,162,200	\$15,580,110	\$15,580,110
S	PERSONAL - SPECIAL INVENTORY	135		\$0	\$78,008,240	\$78,008,240
S1	SPECIAL INVENTORY TAX	1		\$0	\$5,000	\$5,000
X		3,046	10,073.9086	\$9,621,720	\$1,192,426,703	\$0
	Totals		154,771.5629	\$156,974,110	\$10,933,077,567	\$8,338,606,237

2021 PRELIMINARY TOTALS

GGG - GREGG COUNTY
Effective Rate Assumption

Property Count: 69,956

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New Value

TOTAL NEW VALUE MARKET: \$156,974,110
TOTAL NEW VALUE TAXABLE: \$131,864,631

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	11	2020 Market Value	\$304,041
EX366	HB366 Exempt	140	2020 Market Value	\$590,200
ABSOLUTE EXEMPTIONS VALUE LOSS				\$894,241

Exemption	Description	Count	Exemption Amount
DP	Disability	14	\$333,920
DV1	Disabled Veterans 10% - 29%	4	\$20,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	11	\$112,000
DV4	Disabled Veterans 70% - 100%	30	\$276,000
DVHS	Disabled Veteran Homestead	9	\$2,029,060
HS	Homestead	443	\$18,521,197
OV65	Over 65	404	\$9,863,595
OV65S	OV65 Surviving Spouse	1	\$25,000
PARTIAL EXEMPTIONS VALUE LOSS		917	\$31,188,272
NEW EXEMPTIONS VALUE LOSS			\$32,082,513

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$32,082,513

New Ag / Timber Exemptions

2020 Market Value \$683,841 Count: 6
2021 Ag/Timber Use \$53,870
NEW AG / TIMBER VALUE LOSS \$629,971

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
23,352	\$168,223	\$33,767	\$134,456
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
21,992	\$164,378	\$32,936	\$131,442

2021 PRELIMINARY TOTALS

GGG - GREGG COUNTY
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
42	\$10,338,613.00	\$6,673,653

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: GREGG COUNTY(CG)

2020 Taxable Value of Category G Properties:	194,965,430
Estimated 2021 Taxable Value:	124,750,000

2020 Taxable Value of Category F Properties:	
Estimated 2021 Taxable Value:	

2020 Taxable Value of Category L Properties:	991,309,431
Estimated 2021 Taxable Value:	890,420,000

2020 Taxable Value of Category J Properties:	289,470,564
Estimated 2021 Taxable Value:	295,260,000

2020 Total Taxable Value:	1,475,745,425
Estimated Value Change	-165,310,000
Estimated Percent Change	-11.2%

Estimated 2021 Total Taxable Value:	1,310,430,000
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For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,956

Grand Totals ✓

4/22/2021

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Land		Value			
Homesite:		372,962,630			
Non Homesite:		945,319,438			
Ag Market:		60,591,447			
Timber Market:		95,915,132			
				Total Land	(+) 1,474,788,647
Improvement		Value			
Homesite:		3,607,345,912			
Non Homesite:		4,436,027,388			
				Total Improvements	(+) 8,043,373,300
Non Real		Count	Value		
Personal Property:		7,606	1,414,915,620		
Mineral Property:		0	0		
Autos:		0	0		
				Total Non Real	(+) 1,414,915,620
				Market Value	= 10,933,077,567
Ag	Non Exempt	Exempt			
Total Productivity Market:	156,506,579	0			
Ag Use:	3,828,668	0		Productivity Loss	(-) 143,886,145
Timber Use:	8,791,766	0		Appraised Value	= 10,789,191,422
Productivity Loss:	143,886,145	0		Homestead Cap	(-) 15,996,118
				Assessed Value	= 10,773,195,304
				Total Exemptions Amount	(-) 2,471,291,204
				(Breakdown on Next Page)	
				Net Taxable	= 8,301,904,100

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	76,201,579	43,342,382	1,934.03	1,973.93	702		
DPS	2,539,841	1,620,783	66.56	67.12	18		
OV65	1,575,501,003	994,183,810	43,326.42	44,802.90	9,870		
Total	1,654,242,423	1,039,146,975	45,327.01	46,843.95	10,590	Freeze Taxable	(-) 1,039,146,975
Tax Rate	0.005300						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	11,714,175	8,171,340	7,442,002	729,338	48		
Total	11,714,175	8,171,340	7,442,002	729,338	48	Transfer Adjustment	(-) 729,338
						Freeze Adjusted Taxable	= 7,262,027,787

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 430,214.48 = 7,262,027,787 * (0.005300 / 100) + 45,327.01

Calculated Estimate of Market Value: 10,930,058,684
 Calculated Estimate of Taxable Value: 8,299,449,365

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

2021 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,956

Grand Totals

4/22/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	8	136,319,265	0	136,319,265
CHODO	1	2,289,040	0	2,289,040
DP	714	16,601,758	0	16,601,758
DPS	18	408,560	0	408,560
DV1	57	0	305,570	305,570
DV1S	7	0	35,000	35,000
DV2	46	0	324,000	324,000
DV2S	6	0	37,500	37,500
DV3	60	0	570,180	570,180
DV3S	5	0	50,000	50,000
DV4	501	0	3,779,992	3,779,992
DV4S	107	0	922,388	922,388
DVHS	309	0	39,763,268	39,763,268
DVHSS	52	0	4,494,676	4,494,676
EX-XD	7	0	888,040	888,040
EX-XG	12	0	934,430	934,430
EX-XI	8	0	294,560	294,560
EX-XJ	29	0	60,396,650	60,396,650
EX-XL	89	0	30,243,790	30,243,790
EX-XO	3	0	70,660	70,660
EX-XR	54	0	1,751,000	1,751,000
EX-XU	17	0	1,636,870	1,636,870
EX-XV	2,247	0	1,088,795,631	1,088,795,631
EX-XV (Prorated)	6	0	21,609	21,609
EX366	416	0	136,960	136,960
FRSS	1	0	272,952	272,952
HS	23,764	786,455,812	37,705,131	824,160,943
HT	1	0	0	0
LIH	3	0	1,742,970	1,742,970
LVE	1	90,730	0	90,730
OV65	9,336	226,204,809	0	226,204,809
OV65S	965	23,754,760	0	23,754,760
PC	6	858,880	0	858,880
PPV	171	3,133,763	0	3,133,763
Totals		1,196,117,377	1,275,173,827	2,471,291,204

2021 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,956

Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	36,225	11,979.6765	\$60,126,020	\$4,908,928,608	\$3,846,462,284
B	MULTIFAMILY RESIDENCE	1,729	603.5400	\$1,698,230	\$464,281,660	\$463,637,813
C1	VACANT LOTS AND LAND TRACTS	8,615	5,506.4882	\$21,800	\$116,316,795	\$116,274,425
D1	QUALIFIED OPEN-SPACE LAND	1,636	61,047.3035	\$0	\$156,506,579	\$12,604,073
D2	IMPROVEMENTS ON QUALIFIED OP	200		\$0	\$4,775,402	\$4,775,402
E	RURAL LAND, NON QUALIFIED OPE	5,910	53,625.1467	\$8,930,510	\$592,499,431	\$502,946,560
F1	COMMERCIAL REAL PROPERTY	4,483	8,480.1008	\$47,702,520	\$1,702,597,201	\$1,631,349,631
F2	INDUSTRIAL AND MANUFACTURIN	250	2,927.7860	\$20,733,850	\$370,207,640	\$349,288,019
J1	WATER SYSTEMS	2	1.5000	\$0	\$19,710	\$19,710
J2	GAS DISTRIBUTION SYSTEM	5	8.8004	\$0	\$195,160	\$195,160
J3	ELECTRIC COMPANY (INCLUDING C	24	136.4826	\$68,670	\$2,035,390	\$2,035,390
J4	TELEPHONE COMPANY (INCLUDI	21	15.8204	\$39,290	\$5,045,940	\$5,045,940
J5	RAILROAD	3	18.6200	\$0	\$486,780	\$486,780
J6	PIPELAND COMPANY	29	45.1603	\$0	\$606,280	\$606,280
J7	CABLE TELEVISION COMPANY	3	1.1553	\$0	\$490,370	\$490,370
L1	COMMERCIAL PERSONAL PROPE	6,933		\$1,537,080	\$1,284,111,297	\$1,238,952,157
L2	INDUSTRIAL AND MANUFACTURIN	18		\$0	\$13,534,840	\$13,534,840
M1	TANGIBLE OTHER PERSONAL, MOB	2,137		\$1,332,220	\$24,418,431	\$19,605,916
O	RESIDENTIAL INVENTORY	509	300.0736	\$5,162,200	\$15,580,110	\$15,580,110
S	SPECIAL INVENTORY TAX	136		\$0	\$78,013,240	\$78,013,240
X	TOTALLY EXEMPT PROPERTY	3,046	10,073.9086	\$9,621,720	\$1,192,426,703	\$0
	Totals		154,771.5629	\$156,974,110	\$10,933,077,567	\$8,301,904,100

2021 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,956

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

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A2	REAL - RESIDENTIAL, MOBILE HOME	2,454	1,407.9851	\$678,840	\$45,016,223	\$33,717,913
A3	REAL - RESIDENTIAL - HOUSE ONLY	561	10.0440	\$1,406,640	\$84,423,960	\$68,988,344
A4	REAL - RESIDENTIAL - TOWNHOUSE	643	36.0174	\$937,350	\$86,101,070	\$68,491,978
A5	REAL - RESIDENTIAL - MISCELLANEO	420	209.2315	\$260,940	\$7,490,020	\$7,011,758
A6	REAL - RESIDENTIAL TOTAL EXEMP	3		\$30,790	\$171,030	\$171,030
A72	REAL PROPERTY - RESIDENTIAL DU	80	5.9988	\$21,990	\$7,581,740	\$6,140,878
A73	REAL PROPERTY - RESIDENTIAL TR	4		\$0	\$73,320	\$57,276
A74	REAL PROPERTY - RESIDENTIAL FO	3	0.2402	\$0	\$151,170	\$104,087
B	B	3	14.0100	\$0	\$1,742,970	\$1,742,970
B1	REAL - RESIDENTIAL - MULTI-FAMIL	191	443.7157	\$0	\$295,120,315	\$295,120,315
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C3	REAL - VAC LOTS & TRACTS - RURAL, I	842	1,098.6226	\$0	\$8,196,090	\$8,196,090
C7	REAL RESIDENTIAL VACT LOTS - TO	31	17.5167	\$0	\$153,690	\$153,690
C8	REAL - COMMERCIAL VACANT LOTS - E	7	8.9294	\$0	\$311,260	\$311,260
D1	REAL - ACREAGE, QUALIFIED AG & T	1,772	61,966.1200	\$0	\$158,302,637	\$14,400,131
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E2	REAL - FARM & RANCH IMPROVEMEN	867	1,098.3082	\$1,119,030	\$18,313,674	\$15,048,181
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J1	REAL & TANGIBLE PERSONAL - WAT	2	1.5000	\$0	\$19,710	\$19,710
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J5	REAL & TANGIBLE PERSONAL - RAI	3	18.6200	\$0	\$486,780	\$486,780
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L1	PERSONAL - COMMERCIAL	6,933		\$1,537,080	\$1,284,111,297	\$1,238,952,157
L2	PERSONAL - INDUSTRIAL	18		\$0	\$13,534,840	\$13,534,840
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S1	SPECIAL INVENTORY TAX	1		\$0	\$5,000	\$5,000
X	X	3,046	10,073.9086	\$9,621,720	\$1,192,426,703	\$0
	Totals		154,771.5629	\$156,974,110	\$10,933,077,567	\$8,301,904,102

2021 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,956

Effective Rate Assumption

4/22/2021

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New Value

TOTAL NEW VALUE MARKET: \$156,974,110
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New Exemptions

Exemption	Description	Count		
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ABSOLUTE EXEMPTIONS VALUE LOSS				\$894,241

Exemption	Description	Count	Exemption Amount
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DV3	Disabled Veterans 50% - 69%	11	\$112,000
DV4	Disabled Veterans 70% - 100%	30	\$276,000
DVHS	Disabled Veteran Homestead	9	\$1,695,695
HS	Homestead	443	\$19,970,286
OV65	Over 65	404	\$9,931,625
OV65S	OV65 Surviving Spouse	1	\$25,000
PARTIAL EXEMPTIONS VALUE LOSS		917	\$32,372,026
NEW EXEMPTIONS VALUE LOSS			\$33,266,267

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$33,266,267

New Ag / Timber Exemptions

2020 Market Value	\$683,841	Count: 6
2021 Ag/Timber Use	\$53,870	
NEW AG / TIMBER VALUE LOSS	\$629,971	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
23,352	\$168,223	\$35,869	\$132,354
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
21,992	\$164,378	\$35,033	\$129,345

2021 PRELIMINARY TOTALS
RDB - COUNTY ROAD AND BRIDGE
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
42	\$10,338,613.00	\$6,625,653

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: GREGG COUNTY ROAD & BRIDGE(X1)

2020 Taxable Value of Category G Properties:	194,965,430
Estimated 2021 Taxable Value:	124,750,000

2020 Taxable Value of Category F Properties:	
Estimated 2021 Taxable Value:	

2020 Taxable Value of Category L Properties:	995,479,829
Estimated 2021 Taxable Value:	898,680,000

2020 Taxable Value of Category J Properties:	289,470,564
Estimated 2021 Taxable Value:	295,260,000

2020 Total Taxable Value:	1,479,915,823
Estimated Value Change	-161,220,000
Estimated Percent Change	-10.9%

Estimated 2021 Total Taxable Value:	1,318,690,000
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For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

GREGG COUNTY

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	4,227,870,093	4,326,678,736	4,416,025,552	4,453,480,892	4,572,112,098	4,704,838,368
Real, Residential, Multi-Family	329,475,939	376,659,232	367,972,609	362,676,094	365,379,511	427,815,665
Real, Vacant Lots/Tracts	92,573,759	84,369,669	89,920,500	96,590,496	95,759,067	106,721,574
Real, Acreage (Land Only)	206,075,964	195,047,311	194,277,673	190,638,363	183,647,457	177,396,626
Real, Farm and Ranch Improvements	394,746,435	429,082,248	451,320,547	464,098,097	486,199,288	524,479,579
Real, Commercial	1,385,227,517	1,425,516,237	1,420,728,156	1,456,006,202	1,604,623,506	1,599,328,935
Real, Industrial	260,835,661	255,370,790	262,768,911	259,114,691	265,348,090	295,411,860
Real, Minerals, Oil and Gas	245,469,440	109,807,230	174,161,284	197,521,501	298,804,773	194,882,596
Real and Tangible, Personal Utilities	300,058,760	296,299,410	285,385,990	292,272,950	287,538,890	300,908,920
Tangible Personal, Commercial	1,114,495,136	1,061,514,926	1,047,129,043	1,053,760,692	1,195,999,507	1,253,480,142
Tangible Personal, Industrial	1,188,620,450	1,056,739,880	1,029,752,690	1,084,783,110	1,134,409,880	1,010,405,750
Tangible Personal, Mobile Homes	22,987,960	24,093,601	24,200,871	23,459,051	25,256,631	25,666,361
Real Property, Inventory	33,294,405	32,542,220	31,384,090	27,431,730	22,108,790	17,468,370
Tangible Personal, Special Inventory	66,848,510	70,694,630	69,077,980	67,690,870	73,195,820	76,503,360
TOTAL APPRAISED VALUE	9,868,580,029	9,744,416,120	9,864,105,896	10,029,524,739	10,610,363,308	10,715,308,106
Less Exemptions	977,750,144	1,000,734,253	1,017,957,689	1,023,447,112	1,052,629,591	1,080,048,364
Less Agricultural and Timber	191,917,411	181,169,373	177,886,952	173,942,799	166,293,204	158,951,606
Less Abatements	27,247,590	24,861,510	26,925,883	3,283,910	96,700,380	131,077,880
Less Pollution Control	9,618,032	10,754,982	10,458,718	10,610,272	9,471,670	5,509,225
Less HS Cap Loss	10,967,039	18,541,952	17,528,206	10,905,452	13,470,575	13,554,353
TOTAL ADJUSTMENTS	1,217,500,216	1,236,062,070	1,250,757,443	1,222,169,545	1,338,565,720	1,389,141,728
NET ASSESSED VALUATION	8,651,079,813	8,508,354,050	8,613,348,448	8,807,335,194	9,271,817,888	9,326,166,678

CITY OF CLARKSVILLE

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 26, 2021

CLARKSVILLE CITY
Matt Main, City Manager
PO Box 1111
White Oak, Texas 75693

Dear Mr. Main,


As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 49,435,207 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
CLARKSVILLE CITY**

2020	
Certified Value	56,473,229
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	9,180,000
Utilities	3,810,000
Personal	3,260,000
Industrial	NA
TOTAL CAPITOL VALUE	16,250,000
Local Value	
Real	31,842,427
Local Personal	3,402,580
TOTAL LOCAL VALUE	35,245,007
TOTAL VALUE	51,495,007
98%	50,465,107
97%	49,950,157
96%	49,435,207
ESTIMATED VALUE	49,435,207
Frozen Value	N/A
Frozen Levy	N/A

2021 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Grand Totals

Property Count: 582

4/22/2021

4:49:47PM

Land		Value	
HomeSite:	1,380,710		
Non HomeSite:	6,307,290		
Ag Market:	891,621		
Timber Market:	1,319,409		
Total Land	9,899,030		
Improvement		Value	
HomeSite:	18,617,520		
Non HomeSite:	14,026,490		
Total Improvements	32,644,010		
Non Real		Count	
Personal Property:	62		
Mineral Property:	0		
Autos:	0		
Total Non Real	3,439,520		
Market Value		Value	
Ag	2,211,030		
Total Productivity Market:	120,752		
Ag Use:	191,727		
Timber Use:	1,898,551		
Productivity Loss:	0		
Appraised Value	1,898,551		
Productivity Loss	44,084,009		
Homestead Cap	269,132		
Assessed Value	43,814,877		
Total Exemptions Amount	8,569,870		
(Breakdown on Next Page)			
Net Taxable	35,245,007		

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 228,218.47 = 35,245,007 * (0.647520 / 100)

Calculated Estimate of Market Value:

45,978,290

Calculated Estimate of Taxable Value:

35,240,737

Tax Increment Finance Value:

0

Tax Increment Finance Levy:

0.00

approved

Exemption	Count	Local	State	Total
DP	10	221,960	0	221,960
DV3	1	0	10,000	10,000
DV4	7	0	72,000	72,000
DVHS	1	0	56,860	56,860
EX-XV	23	0	2,144,214	2,144,214
EX366	11	0	2,590	2,590
HS	189	3,949,106	0	3,949,106
OV65	87	1,903,790	0	1,903,790
OV65S	7	175,000	0	175,000
PPV	2	34,350	0	34,350
Totals		6,284,206	2,285,664	8,569,870

Exemption Breakdown

2021 PRELIMINARY TOTALS

2021 PRELIMINARY TOTALS
 CCV - CITY OF CLARKSVILLE CITY

Grand Totals

Property Count: 582

4/22/2021 4:49:47PM

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	258	220,8487	\$257,430	\$23,088,830	\$17,882,911
B MULTIFAMILY RESIDENCE	8	1,6235	\$0	\$1,082,500	\$1,082,500
C1 VACANT LOTS AND LAND TRACTS	47	41,3843	\$0	\$322,310	\$322,310
D1 QUALIFIED OPEN-SPACE LAND	41	1,454,9769	\$0	\$2,211,030	\$321,831
D2 IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$58,250	\$58,250
E RURAL LAND, NON QUALIFIED OPE	114	2,201,0545	\$0	\$9,267,486	\$7,999,890
F1 COMMERCIAL REAL PROPERTY	29	35,4713	\$114,850	\$3,131,720	\$3,131,720
F2 INDUSTRIAL AND MANUFACTURIN	3	51,9500	\$0	\$689,360	\$689,360
J3 ELECTRIC COMPANY (INCLUDING C	1	1,1500	\$0	\$5,750	\$5,750
J4 TELEPHONE COMPANY (INCLUDI	1		\$0	\$25	\$25
L1 COMMERCIAL PERSONAL PROPE	48		\$0	\$2,937,075	\$2,937,075
M1 TANGIBLE OTHER PERSONAL, MOB	42		\$0	\$541,590	\$347,905
S SPECIAL INVENTORY TAX	3		\$0	\$465,480	\$465,480
X TOTALLY EXEMPT PROPERTY	36	224,2143	\$0	\$2,181,154	\$0
Totals		4,232,6735	\$372,280	\$45,982,560	\$35,245,007

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Grand Totals

Property Count: 582

4/22/2021 4:49:47PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
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A1 REAL - RESIDENTIAL, SINGLE FAMIL	144	154.1230	\$55,910	\$16,156,101	\$12,488,049
A2 REAL - RESIDENTIAL, MOBILE HOME	66	55.4667	\$800	\$1,229,950	\$888,062
A3 REAL - RESIDENTIAL - HOUSE ONLY	48	11.2590	\$200,720	\$5,657,310	\$4,465,236
A5 REAL - RESIDENTIAL - MISCELLANEO	7		\$0	\$45,469	\$41,564
B2 REAL - RESIDENTIAL - DUPLEX	8	1.6235	\$0	\$922,550	\$922,550
B3 REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$159,950	\$159,950
C1 REAL - VACANT LOTS AND TRACTS -	33	28.2633	\$0	\$208,250	\$208,250
C2 REAL - VACANT LOTS AND TRACTS -	14	13.1210	\$0	\$114,060	\$114,060
D1 REAL - ACREAGE, QUALIFIED AG & T	44	1,458.8661	\$0	\$2,216,827	\$327,628
D2 REAL - IMPROVEMENTS ON QUALIFIE	2		\$0	\$58,250	\$58,250
E1 REAL - FARM & RANCH IMPROVEMENT	33	62.1252	\$0	\$5,194,786	\$4,049,502
E2 REAL - FARM & RANCH IMPROVEMENT	12	13.3570	\$0	\$338,180	\$237,022
E3 REAL - FARM & RANCH IMPROVEMEN	4		\$0	\$24,770	\$24,770
EL RURAL LAND NOT QUALIFIED FOR O	91	2,121.6831	\$0	\$3,703,953	\$3,682,799
F1 REAL - COMMERCIAL REAL ESTATE	29	35.4713	\$114,850	\$3,131,720	\$3,131,720
F2 REAL - INDUSTRIAL REAL ESTATE	3	51.9500	\$0	\$689,360	\$689,360
J3 REAL & TANGIBLE PERSONAL - ELE	1	1.1500	\$0	\$5,750	\$5,750
J4A REAL TELEPHONE COMPANIES	1		\$0	\$25	\$25
L1 PERSONAL - COMMERCIAL	48		\$0	\$2,937,075	\$2,937,075
M1 TANGIBLE PERSONAL, TRAVEL TRA	8		\$0	\$190,550	\$117,155
M3 OTHER TANGIBLE PERSONAL - MOB	34		\$0	\$351,040	\$230,750
S PERSONAL - SPECIAL INVENTORY	3		\$0	\$465,480	\$465,480
X	36	224.2143	\$0	\$2,181,154	\$0
Totals	4,232,6735	\$372,280	\$45,982,560	\$35,245,007	

2021 PRELIMINARY TOTALS			
GREGG COUNTY County			
Property Count: 582		Effective Rate Assumption	
4/22/2021		4:49:47PM	
New Value			
TOTAL NEW VALUE MARKET:		\$372,280	
TOTAL NEW VALUE TAXABLE:		\$323,778	
New Exemptions			
Description			
Exemption	Description	Count	Exemption Amount
EX-XV	Other Exemptions (including public property, r	1	\$28,710
EX366	HB366 Exempt	3	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS			
Description			
Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	1	\$10,000
HS	Homestead	4	\$105,272
OV65	Over 65	3	\$75,000
PARTIAL EXEMPTIONS VALUE LOSS			
Description			
Exemption	Description	Count	Exemption Amount
		8	\$190,272
NEW EXEMPTIONS VALUE LOSS			
Description			
Exemption	Description	Count	Exemption Amount
		1	\$218,982
Increased Exemptions			
Description			
Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
Description			
Exemption	Description	Count	Increased Exemption Amount
TOTAL EXEMPTIONS VALUE LOSS			
Description			
Exemption	Description	Count	Increased Exemption Amount
New Annexations			
Description			
Exemption	Description	Count	Increased Exemption Amount
New Deannexations			
Description			
Exemption	Description	Count	Increased Exemption Amount
New Ag / Timber Exemptions			
Description			
Exemption	Description	Count	Increased Exemption Amount
Average Homestead Value			
Category A and E			
Description			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
176	\$112,137	\$23,728	\$88,409
Category A Only			
Description			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
150	\$105,589	\$22,062	\$83,527

2021 PRELIMINARY TOTALS
CCV - CITY OF CLARKSVILLE CITY

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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1	\$23,980.00	\$19,710
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Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF CLARKSVILLE(TC)

2020 Taxable Value of Category G Properties:	15,393,940
Estimated 2021 Taxable Value:	9,180,000

2020 Taxable Value of Category L Properties:	3,340,654
Estimated 2021 Taxable Value:	3,260,000

2020 Taxable Value of Category J Properties:	3,732,370
Estimated 2021 Taxable Value:	3,810,000

2020 Total Taxable Value:	22,466,964
Estimated Value Change	-6,210,000
Estimated Percent Change	-27.7%

Estimated 2021 Total Taxable Value: 16,250,000

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>
 For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

CITY OF CLARKSVILLE

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	18,606,240	19,726,660	20,316,720	20,374,750	20,873,080	22,525,600
Real, Residential, Multi-Family	321,340	718,360	1,124,200	1,108,090	1,098,330	1,092,280
Real, Vacant Lots/Tracts	425,140	333,020	305,240	343,220	348,050	331,440
Real, Acreage (Land Only)	3,204,042	3,067,532	3,028,932	2,816,592	2,885,001	2,851,660
Real, Farm and Ranch Improvements	6,134,313	5,877,501	5,983,225	6,675,886	7,854,997	8,573,423
Real, Commercial	2,875,740	2,918,430	2,977,030	3,092,420	3,059,940	3,155,730
Real, Industrial	496,230	491,490	490,030	487,560	691,500	676,560
Real, Minerals, Oil and Gas	20,253,330	8,900,480	14,538,569	17,177,829	23,547,070	15,362,531
Real and Tangible, Personal Utilities	3,113,870	3,161,970	3,343,920	3,438,390	3,363,182	3,742,565
Tangible Personal, Commercial	3,122,130	2,922,660	2,985,830	2,921,480	2,829,718	2,765,525
Tangible Personal, Industrial	4,520,340	4,850,890	4,699,610	4,504,740	4,361,870	3,649,610
Tangible Personal, Mobile Homes	648,280	664,440	629,720	594,730	576,830	603,340
Real Property, Inventory	-	-	-	-	-	-
Tangible Personal, Special Inventory	494,250	427,220	368,280	438,650	320,150	400,100
TOTAL UNPAID VALUE	64,215,245	54,060,652	60,790,506	63,974,237	71,809,718	65,760,264
Less Exemptions	5,861,275	6,066,371	5,943,319	6,191,959	6,389,175	6,366,297
Less Agricultural and Timber	2,878,385	2,730,874	2,668,835	2,484,057	2,533,023	2,413,277
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	127,019	186,561	85,168	99,126	206,461	477,561
Total Reductions	8,866,679	8,983,806	8,697,522	8,775,142	9,128,659	9,257,135
NET ASSESSED VALUATION	55,348,566	45,076,847	52,093,984	55,199,195	62,681,059	56,473,229

CITY OF EAST MOUNTAIN

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA,CCA,CTA
Chief Appraiser

April 26, 2021

CITY OF EAST MOUNTAIN
Marc Covington, Mayor
103 Municipal Drive
Gilmer, Texas 75645

Dear Mr. Covington,

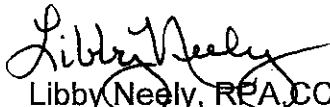
As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 818,112 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA,CCA,CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
EAST MOUNTAIN**

2020	
Certified Value	828,270
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	NA
Utilities	10000
Personal	NA
Industrial	NA
TOTAL CAPITOL VALUE	10000
Local Value	
Real	519,530
Local Personal	322,750
TOTAL LOCAL VALUE	842,280
TOTAL VALUE	852,200
98%	835,156
97%	826,634
96%	818,112
95%	809,590
ESTIMATED VALUE	818,112
Frozen Value	N/A
Frozen Levy	N/A

818,189
282,280
Total Value
818,112

combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN

Property Count: 15

Grand Totals

4/22/2021

4:49:47PM

Land		Value		
Homesite:		13,250		
Non Homesite:		57,660		
Ag Market:		115,980		
Timber Market:		0	Total Land	(+) 186,890
Improvement		Value		
Homesite:		101,080		
Non Homesite:		347,690	Total Improvements	(+) 448,770
Non Real		Count	Value	
Personal Property:	8		323,950	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 323,950
			Market Value	= 959,610
Ag		Non Exempt	Exempt	
Total Productivity Market:	115,980		0	
Ag Use:	2,850		0	Productivity Loss (-) 113,130
Timber Use:	0		0	Appraised Value = 846,480
Productivity Loss:	113,130		0	
			Homestead Cap	(-) 0
			Assessed Value	= 846,480
			Total Exemptions Amount (Breakdown on Next Page)	(-) 4,200
			Net Taxable	= 842,280

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,179.93 = 842,280 * (0.140088 / 100)

Calculated Estimate of Market Value: 959,610
 Calculated Estimate of Taxable Value: 842,280

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

2021 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN
Grand Totals

Property Count: 15

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
EX366	4	0	1,200	1,200
HS	1	0	0	0
OV65	1	3,000	0	3,000
	Totals	3,000	1,200	4,200

2021 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN

Property Count: 15

Grand Totals

4/22/2021 4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	1.0000	\$0	\$114,330	\$111,330
C1	VACANT LOTS AND LAND TRACTS	3	1.3300	\$0	\$22,410	\$22,410
D1	QUALIFIED OPEN-SPACE LAND	1	11.1670	\$0	\$115,980	\$2,850
F1	COMMERCIAL REAL PROPERTY	2	2.3820	\$0	\$382,940	\$382,940
L1	COMMERCIAL PERSONAL PROPE	4		\$0	\$322,750	\$322,750
X	TOTALLY EXEMPT PROPERTY	4		\$0	\$1,200	\$0
	Totals		15.8790	\$0	\$959,610	\$842,280

2021 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN

Property Count: 15

Grand Totals

4/22/2021 4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1	1.0000	\$0	\$114,330	\$111,330
C3	REAL - VAC LTS & TRACTS - RURAL, I	3	1.3300	\$0	\$22,410	\$22,410
D1	REAL - ACREAGE, QUALIFIED AG & T	1	11.1670	\$0	\$115,980	\$2,850
F1	REAL - COMMERCIAL REAL ESTATE	2	2.3820	\$0	\$382,940	\$382,940
L1	PERSONAL - COMMERCIAL	4		\$0	\$322,750	\$322,750
X		4		\$0	\$1,200	\$0
Totals			15.8790	\$0	\$959,610	\$842,280

2021 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN

Property Count: 15

Effective Rate Assumption

4/22/2021

4:49:47PM

New Value

TOTAL NEW VALUE MARKET: \$0
 TOTAL NEW VALUE TAXABLE: \$0

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	2	2020 Market Value	\$410
ABSOLUTE EXEMPTIONS VALUE LOSS				\$410

Exemption	Description	Count	Exemption Amount
PARTIAL EXEMPTIONS VALUE LOSS			
NEW EXEMPTIONS VALUE LOSS			\$410

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$410

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1	\$114,330	\$0	\$114,330
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1	\$114,330	\$0	\$114,330

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF EAST MOUNTAIN(TE)

2020 Taxable Value of Category J Properties:	5,413
Estimated 2021 Taxable Value:	10,000

2020 Total Taxable Value:	5,413
Estimated Value Change	0
Estimated Percent Change	84.7%

Estimated 2021 Total Taxable Value:	10,000
--	---------------

✓

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

**CITY OF EAST MOUNTAIN
CLASSIFICATION OF VALUATION**

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	96,180	98,780	99,700	100,610	107,680	108,420	109,770
Real, Residential, Multi-Family	-	-	-	-	-	-	-
Real, Vacant Lots/Tracts	17,740	17,740	17,790	17,820	17,820	17,620	17,640
Real, Acreage (Land Only)	31,370	31,370	31,990	32,310	108,690	106,580	107,640
Real, Farm and Ranch Improvements	-	-	-	-	-	-	-
Real, Commercial	429,870	405,370	401,810	408,700	415,150	409,040	392,740
Real, Industrial	-	-	-	-	-	-	-
Real, Minerals, Oil and Gas	-	-	-	-	-	-	-
Real and Tangible, Personal Utilities	-	-	-	5,850	5,960	5,180	5,410
Tangible Personal, Commercial	329,110	357,780	327,780	325,750	324,180	301,900	302,750
Tangible Personal, Industrial	-	-	-	-	-	-	-
Tangible Personal, Mobile Homes	-	-	-	-	-	-	-
Real Property, Inventory	-	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-	-
TOTAL APPRAISED VALUE	907,220	911,040	879,070	891,020	979,480	948,740	965,950
Less Exemptions	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Less Agricultural and Timber	29,190	29,020	29,480	29,630	105,790	103,510	104,680
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-	-
Less HS Cap Loss	-	-	-	-	-	-	-
Total Reductions	32,190	32,020	32,480	32,630	108,790	106,510	107,680
NET ASSESSED VALUATION	872,080	879,020	846,590	858,410	870,690	842,230	828,270

CITY OF EASTON

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 26, 2021

EASTON CITY
Walter D. Ward, Mayor
PO Box 8126
Longview, Texas 75607-8126

Dear Mr. Ward,

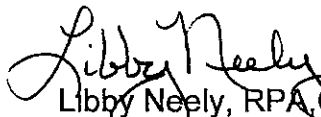
As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 32,761,104 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CEC - CITY OF EASTON

Grand Totals

Property Count: 631

4/22/2021

4:49:47PM

Land		Value		
Homesite:		565,570		
Non Homesite:		3,348,728		
Ag Market:		203,710		
Timber Market:		833,545	Total Land	(+) 4,951,553
Improvement		Value		
Homesite:		4,073,570		
Non Homesite:		6,436,051	Total Improvements	(+) 10,509,621
Non Real		Count	Value	
Personal Property:	21		973,840	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 973,840
			Market Value	= 16,435,014
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,037,255		0	
Ag Use:	10,190		0	Productivity Loss (-) 950,600
Timber Use:	76,465		0	Appraised Value = 15,484,414
Productivity Loss:	950,600		0	Homestead Cap (-) 49,770
				Assessed Value = 15,434,644
				Total Exemptions Amount (-) 480,310 (Breakdown on Next Page)
			Net Taxable	= 14,954,334

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 37,385.84 = 14,954,334 * (0.250000 / 100)

Calculated Estimate of Market Value: 16,435,014
 Calculated Estimate of Taxable Value: 14,954,334

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

2021 PRELIMINARY TOTALSCEC - CITY OF EASTON
Grand Totals

4/22/2021

4:49:47PM

Property Count: 631

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	7	0	0	0
DV4	2	0	12,000	12,000
DV4S	1	0	12,000	12,000
DVHS	1	0	51,960	51,960
DVHSS	1	0	29,380	29,380
EX-XV	19	0	373,670	373,670
EX366	6	0	1,300	1,300
HS	88	0	0	0
	Totals	0	480,310	480,310

2021 PRELIMINARY TOTALSCEC - CITY OF EASTON
Grand Totals

Property Count: 631

4/22/2021 4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	183	95.8793	\$29,690	\$6,647,717	\$6,492,607
C1	VACANT LOTS AND LAND TRACTS	229	121.0509	\$0	\$856,569	\$856,569
D1	QUALIFIED OPEN-SPACE LAND	24	389.8006	\$0	\$1,037,255	\$85,788
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$1,030	\$1,030
E	RURAL LAND, NON QUALIFIED OPE	133	529.5050	\$0	\$3,005,953	\$2,999,629
F1	COMMERCIAL REAL PROPERTY	14	28.6808	\$61,290	\$2,665,190	\$2,672,381
J1	WATER SYSTEMS	1	0.0900	\$0	\$100	\$100
L1	COMMERCIAL PERSONAL PROPE	15		\$0	\$972,540	\$972,540
M1	TANGIBLE OTHER PERSONAL, MOB	32		\$21,290	\$873,690	\$873,690
X	TOTALLY EXEMPT PROPERTY	25	31.8290	\$0	\$374,970	\$0
	Totals		1,196.8356	\$112,270	\$16,435,014	\$14,954,334

2021 PRELIMINARY TOTALS

CEC - CITY OF EASTON

Property Count: 631

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	78	63.7080	\$0	\$4,850,069	\$4,748,339
A2	REAL - RESIDENTIAL, MOBILE HOME	100	30.8413	\$29,690	\$1,550,428	\$1,509,048
A3	REAL - RESIDENTIAL - HOUSE ONLY	6	1.1100	\$0	\$189,740	\$177,740
A5	REAL - RESIDENTIAL - MISCELLANEO	3	0.2200	\$0	\$57,480	\$57,480
C1	REAL - VACANT LOTS AND TRACTS -	153	44.0559	\$0	\$370,500	\$370,500
C2	REAL - VACANT LOTS AND TRACTS -	3	4.0270	\$0	\$17,680	\$17,680
C3	REAL - VAC LTS & TRACTS - RURAL, I	73	72.9680	\$0	\$468,389	\$468,389
D1	REAL - ACREAGE, QUALIFIED AG & T	26	404.9710	\$0	\$1,071,070	\$119,603
D2	REAL - IMPROVEMENTS ON QUALIFIE	1		\$0	\$1,030	\$1,030
E1	REAL - FARM & RANCH IMPROVMENT	13	41.8407	\$0	\$1,359,439	\$1,356,698
E2	REAL - FARM & RANCH IMPROVEMEN	23	15.4084	\$0	\$366,741	\$366,869
EL	RURAL LAND NOT QUALIFIED FOR O	109	457.0856	\$0	\$1,245,958	\$1,242,247
F1	REAL - COMMERCIAL REAL ESTATE	14	28.6808	\$61,290	\$2,665,190	\$2,672,381
J1	REAL & TANGIBLE PERSONAL - WAT	1	0.0900	\$0	\$100	\$100
L1	PERSONAL - COMMERCIAL	15		\$0	\$972,540	\$972,540
M1	TANGIBLE PERSONAL, TRAVEL TRA	30		\$21,290	\$840,250	\$840,250
M3	OTHER TANGIBLE PERSONAL - MOB	2		\$0	\$33,440	\$33,440
X		25	31.8290	\$0	\$374,970	\$0
	Totals		1,196.8357	\$112,270	\$16,435,014	\$14,954,334

2021 PRELIMINARY TOTALS

CEC - CITY OF EASTON
Effective Rate Assumption

Property Count: 631

4/22/2021 4:49:47PM

New Value

TOTAL NEW VALUE MARKET: \$112,270
TOTAL NEW VALUE TAXABLE: \$112,270

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	2	2020 Market Value	\$840
ABSOLUTE EXEMPTIONS VALUE LOSS				\$840

Exemption	Description	Count	Exemption Amount
PARTIAL EXEMPTIONS VALUE LOSS			
NEW EXEMPTIONS VALUE LOSS			\$840

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$840

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
75	\$53,700	\$664	\$53,036
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
68	\$53,430	\$732	\$52,698

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF EASTON(TS)

2020 Taxable Value of Category G Properties:	15,045,582
Estimated 2021 Taxable Value:	9,940,000

2020 Taxable Value of Category L Properties:	7,065,918
Estimated 2021 Taxable Value:	6,890,000

2020 Taxable Value of Category J Properties:	1,948,113
Estimated 2021 Taxable Value:	1,990,000

2020 Total Taxable Value:	24,059,613
Estimated Value Change	-5,230,000
Estimated Percent Change	-21.8%

Estimated 2021 Total Taxable Value: 18,820,000 ✓

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
EASTON CITY**

2020	
Certified Value	38,791,915
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	9,940,000
Utilities	1,990,000
Personal	6,890,000
Industrial	NA
TOTAL CAPITOL VALUE	18,820,000
Local Value	
Real	13,981,794
Local Personal	972,540
TOTAL LOCAL VALUE	14,954,334
TOTAL VALUE	33,774,334
98%	33,098,847
97%	32,761,104
96%	32,423,361
ESTIMATED VALUE	32,761,104
Frozen Value	N/A
Frozen Levy	N/A

CITY OF EASTON

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	4,461,745	4,504,882	6,429,306	6,446,148	6,475,767	6,543,927	6,600,967
Real, Residential, Multi-Family	-	-	-	-	-	-	-
Real, Vacant Lots/Tracts	714,983	718,059	857,126	884,929	895,539	889,177	879,429
Real, Acreage (Land Only)	1,088,616	1,003,396	1,141,036	1,095,165	1,012,985	1,025,340	1,043,205
Real, Farm and Ranch Improvements	2,060,963	2,343,803	2,795,621	2,968,083	3,079,603	3,010,388	3,004,403
Real, Commercial	207,640	205,100	1,657,390	2,169,580	2,284,540	2,530,560	2,470,830
Real, Industrial	-	-	-	-	-	-	-
Real, Minerals, Oil and Gas	2,655,340	2,188,660	1,063,160	1,635,250	3,875,382	39,175,537	15,045,827
Real and Tangible, Personal Utilities	10,404,380	10,154,220	9,256,170	1,725,180	1,753,400	1,831,710	1,948,120
Tangible Personal, Commercial	61,240	183,270	830,530	1,051,700	990,670	998,600	973,420
Tangible Personal, Industrial	299,180	340,780	272,960	7,086,370	17,731,980	7,268,490	7,065,920
Tangible Personal, Mobile Homes	333,320	418,730	644,900	762,790	875,060	907,050	887,270
Real Property, Inventory	-	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-	-
TOTAL APPRAISED VALUE	22,287,407	22,060,900	24,948,199	25,825,195	28,974,926	64,180,779	29,919,391
Less Exemptions	40,670	56,400	81,563	100,589	104,138	96,232	100,616
Less Agricultural and Timber	1,002,071	917,472	1,061,644	1,015,134	938,301	944,690	953,104
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-	-
Less HS Cap Loss	46,368	18,815	127,317	148,701	111,510	86,820	73,756
NET ASSESSED VALUATION	21,198,298	21,068,213	23,677,675	24,560,771	37,820,977	63,053,037	38,791,915

CITY OF GLADEWATER

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 26, 2021

GLADEWATER CITY
Ricky Tow Jr, City Manager
PO Box 1725
Gladewater, Texas 75647

Dear Mr. Tow,

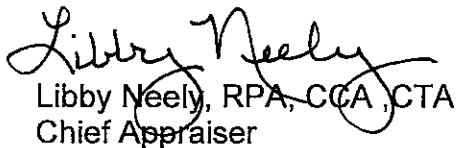
As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 193,430,454 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
GLADEWATER CITY**

2020	
Certified Value	200,206,115
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	6,440,000
Utilities	14,840,000
Personal	2,560,000
TOTAL CAPITOL VALUE	23,840,000
Local Value	
Real	152,478,009
Local Personal	23,094,830
TOTAL LOCAL VALUE	175,572,839
TOTAL VALUE	199,412,839
98%	195,424,582
97%	193,430,454
96%	191,436,325
ESTIMATED VALUE	193,430,454
Frozen Value	N/A
Frozen Levy	N/A

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,105

Grand Totals

4/22/2021

4:49:47PM

Land		Value			
Homesite:		3,626,470			
Non Homesite:		18,281,886			
Ag Market:		1,898,881			
Timber Market:		1,355,329	Total Land	(+) 25,162,566	
Improvement		Value			
Homesite:		53,741,250			
Non Homesite:		116,416,553	Total Improvements	(+) 170,157,803	
Non Real		Count	Value		
Personal Property:	526		23,340,870		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 23,340,870
				Market Value	= 218,661,239
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,254,210	0			
Ag Use:	98,051	0	Productivity Loss	(-) 2,970,680	
Timber Use:	185,479	0	Appraised Value	= 215,690,559	
Productivity Loss:	2,970,680	0			
				Homestead Cap	(-) 885,594
				Assessed Value	= 214,804,965
				Total Exemptions Amount	(-) 39,232,126
				(Breakdown on Next Page)	
				Net Taxable	= 175,572,839

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,319,538.74 = 175,572,839 * (0.751562 / 100)

Calculated Estimate of Market Value: 218,564,179
 Calculated Estimate of Taxable Value: 175,482,285

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

2021 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,105

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	24	0	0	0
DV1S	1	0	5,000	5,000
DV3	1	0	10,000	10,000
DV4	14	0	120,000	120,000
DV4S	4	0	24,000	24,000
DVHS	4	0	490,020	490,020
DVHSS	2	0	183,163	183,163
EX-XG	3	0	106,180	106,180
EX-XL	6	0	352,380	352,380
EX-XV	157	0	36,147,747	36,147,747
EX-XV (Prorated)	4	0	19,408	19,408
EX366	126	0	49,780	49,780
HS	538	0	0	0
HT	1	225,848	0	225,848
OV65	213	1,245,000	0	1,245,000
OV65S	24	138,000	0	138,000
PPV	6	115,600	0	115,600
Totals		1,724,448	37,507,678	39,232,126

2021 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,105

Grand Totals

4/22/2021

4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,240	258.4895	\$863,780	\$98,755,680	\$95,670,720
B	MULTIFAMILY RESIDENCE	65	6.9146	\$0	\$6,602,320	\$6,602,320
C1	VACANT LOTS AND LAND TRACTS	581	239.3682	\$0	\$2,231,880	\$2,231,880
D1	QUALIFIED OPEN-SPACE LAND	50	1,902.1499	\$0	\$3,254,210	\$291,734
D2	IMPROVEMENTS ON QUALIFIED OP	3		\$0	\$66,740	\$66,740
E	RURAL LAND, NON QUALIFIED OPE	164	1,116.8759	\$5,470	\$4,565,339	\$4,337,142
F1	COMMERCIAL REAL PROPERTY	349	285.9527	\$448,950	\$38,577,755	\$38,562,083
F2	INDUSTRIAL AND MANUFACTURIN	11	64.2690	\$0	\$4,287,930	\$4,287,930
J3	ELECTRIC COMPANY (INCLUDING C	2	4.0000	\$0	\$15,940	\$15,940
J4	TELEPHONE COMPANY (INCLUDI	4	0.9280	\$0	\$113,644	\$113,644
J7	CABLE TELEVISION COMPANY	2	0.4000	\$0	\$212,410	\$212,410
L1	COMMERCIAL PERSONAL PROPE	383		\$0	\$17,312,996	\$17,312,996
L2	INDUSTRIAL AND MANUFACTURIN	8		\$0	\$2,547,960	\$2,547,960
M1	TANGIBLE OTHER PERSONAL, MOB	19		\$2,100	\$91,690	\$85,690
S	SPECIAL INVENTORY TAX	6		\$0	\$3,233,650	\$3,233,650
X	TOTALLY EXEMPT PROPERTY	301	368.1424	\$0	\$36,791,095	\$0
	Totals		4,247.4902	\$1,320,300	\$218,661,239	\$175,572,839

2021 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,105

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,174	237.6896	\$860,780	\$98,007,750	\$94,944,618
A2	REAL - RESIDENTIAL, MOBILE HOME	35	8.4790	\$0	\$295,140	\$273,427
A3	REAL - RESIDENTIAL - HOUSE ONLY	4	0.7250	\$0	\$78,810	\$78,810
A5	REAL - RESIDENTIAL - MISCELLANEO	33	11.5959	\$3,000	\$373,980	\$373,865
B1	REAL - RESIDENTIAL - MULTI-FAMIL	8	1.3770	\$0	\$1,765,750	\$1,765,750
B2	REAL - RESIDENTIAL - DUPLEX	54	4.4536	\$0	\$4,587,760	\$4,587,760
B4	REAL - RESIDENTIAL - FOURPLEX	3	1.0840	\$0	\$248,810	\$248,810
C1	REAL - VACANT LOTS AND TRACTS -	480	80.5838	\$0	\$1,333,770	\$1,333,770
C2	REAL - VACANT LOTS AND TRACTS -	83	149.5250	\$0	\$837,650	\$837,650
C3	REAL - VAC LOTS & TRACTS - RURAL, I	10	8.9260	\$0	\$48,760	\$48,760
C7	REAL RESIDENTIAL VACT LOTS - TO	7	0.1612	\$0	\$9,900	\$9,900
C8	REAL - COMMERCIAL VACANT LTS - E	1	0.1722	\$0	\$1,800	\$1,800
D1	REAL - ACREAGE, QUALIFIED AG & T	50	1,902.1499	\$0	\$3,254,210	\$291,734
D2	REAL - IMPROVEMENTS ON QUALIFIE	3		\$0	\$66,740	\$66,740
E1	REAL - FARM & RANCH IMPROVMENT	27	52.5285	\$0	\$2,256,773	\$2,053,892
E2	REAL - FARM & RANCH IMPROVEMEN	8	7.0965	\$0	\$154,710	\$141,489
E3	REAL - FARM & RANCH IMPROVEMEN	4	11.5600	\$5,470	\$98,110	\$98,110
EL	RURAL LAND NOT QUALIFIED FOR O	145	1,045.6909	\$0	\$2,055,746	\$2,043,650
F1	REAL - COMMERCIAL REAL ESTATE	349	285.9527	\$448,950	\$38,577,755	\$38,562,084
F2	REAL - INDUSTRIAL REAL ESTATE	11	64.2690	\$0	\$4,287,930	\$4,287,930
J3	REAL & TANGIBLE PERSONAL - ELE	2	4.0000	\$0	\$15,940	\$15,940
J4	REAL & TANGIBLE PERSONAL - TEL	3	0.9280	\$0	\$113,420	\$113,420
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$224	\$224
J7	REAL & TANGIBLE PERSONAL - CAB	2	0.4000	\$0	\$212,410	\$212,410
L1	PERSONAL - COMMERCIAL	383		\$0	\$17,312,996	\$17,312,996
L2	PERSONAL - INDUSTRIAL	8		\$0	\$2,547,960	\$2,547,960
M3	OTHER TANGIBLE PERSONAL - MOB	19		\$2,100	\$91,690	\$85,690
S	PERSONAL - SPECIAL INVENTORY	6		\$0	\$3,233,650	\$3,233,650
X		301	368.1424	\$0	\$36,791,095	\$0
	Totals		4,247.4902	\$1,320,300	\$218,661,239	\$175,572,839

2021 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER
Effective Rate Assumption

Property Count: 3,105

4/22/2021 4:49:47PM

New Value

TOTAL NEW VALUE MARKET: \$1,320,300
TOTAL NEW VALUE TAXABLE: \$1,320,300

New Exemptions

Exemption	Description	Count	2020 Market Value	Exemption Amount
EX366	HB366 Exempt	65		\$610
ABSOLUTE EXEMPTIONS VALUE LOSS				\$610

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	2	\$24,000
HS	Homestead	10	\$0
OV65	Over 65	4	\$24,000
PARTIAL EXEMPTIONS VALUE LOSS			16
NEW EXEMPTIONS VALUE LOSS			\$48,610

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$48,610

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
536	\$104,061	\$1,652	\$102,409
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
525	\$103,515	\$1,615	\$101,900

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
2	\$205,060.00	\$108,000

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF GLADEWATER(TG)

2020 Taxable Value of Category G Properties:	8,689,298
Estimated 2021 Taxable Value:	6,440,000

2020 Taxable Value of Category L Properties:	6,929,145
Estimated 2021 Taxable Value:	2,560,000

2020 Taxable Value of Category J Properties:	14,553,354
Estimated 2021 Taxable Value:	14,840,000

2020 Total Taxable Value:	30,171,797
Estimated Value Change	-6,330,000
Estimated Percent Change	-21.0%

Estimated 2021 Total Taxable Value:	23,840,000
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For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>
For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

CITY OF GLADEWATER

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	82,678,389	83,847,300	85,099,870	85,981,720	88,078,420	93,848,100
Real, Residential, Multi-Family	5,396,580	5,637,870	5,536,860	5,547,900	5,563,310	6,830,400
Real, Vacant Lots/Tracts	1,897,395	1,880,323	1,907,449	2,014,375	2,116,231	2,194,822
Real, Acreage (Land Only)	3,143,973	3,285,983	3,117,707	3,441,497	3,378,461	3,390,461
Real, Farm and Ranch Improvements	3,632,572	3,677,692	3,915,677	3,803,989	3,507,753	4,323,637
Real, Commercial	36,022,583	35,985,035	36,056,247	36,729,769	37,670,956	38,667,433
Real, Industrial	4,499,500	4,496,510	4,493,160	4,385,450	4,395,680	4,342,190
Real, Minerals, Oil and Gas	17,515,460	8,114,640	10,779,202	10,329,434	11,301,209	8,688,833
Real and Tangible, Personal Utilities	10,289,350	10,752,606	10,963,867	12,805,117	13,757,829	14,979,504
Tangible Personal, Commercial	18,893,540	25,173,084	22,973,871	25,039,273	18,648,431	16,934,456
Tangible Personal, Industrial	8,494,030	7,752,660	10,534,280	9,995,740	10,467,060	8,973,990
Tangible Personal, Mobile Homes	109,700	94,050	87,660	124,520	149,710	151,810
Real Property, Inventory	-	-	222,680	215,350	217,420	-
Special Inventory - Personal Property	3,285,330	3,001,040	2,547,780	2,742,790	2,940,860	3,459,850
TOTAL APPRAISED VALUE	195,858,702	199,698,799	198,236,710	203,156,924	202,193,330	206,785,780
Less Exemptions	2,030,092	2,240,458	2,152,866	2,117,636	2,262,986	2,426,859
Less Agricultural and Timber	2,884,052	3,056,076	2,877,293	3,154,358	3,090,895	3,041,169
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	145,739	258,764	411,497	317,070	370,910	1,111,343
Total Reductions	5,059,883	5,555,298	5,441,656	5,589,064	5,724,791	6,579,971
NET ASSESSED VALUATION	190,798,819	188,143,495	192,794,654	197,567,860	196,468,539	200,206,115

CITY OF KILGORE

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 26, 2021

KILGORE CITY
Josh C. Selleck, City Manager
815 N. Kilgore St.
Kilgore, Texas 75662

Dear Mr. Selleck,

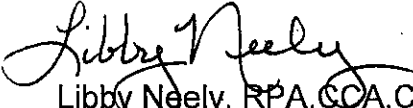
As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 979,785,090 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
KILGORE CITY**

2020	
Certified Value	1,087,327,424
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	7,970,000
Utilities	17,530,000
Personal	201,030,000
TOTAL CAPITOL VALUE	226,530,000
Local Value	
Real	561,944,047
Local Personal	232,135,422
TOTAL LOCAL VALUE	794,079,469
TOTAL VALUE	1,020,609,469
98%	1,000,197,280
97%	989,991,185
96%	979,785,090
95%	969,578,996
94%	959,372,901
ESTIMATED VALUE	979,785,090
Frozen Value	N/A
Frozen Levy	N/A

Continued

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Property Count: 6,944

Grand Totals

4/22/2021

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Land		Value		
Homesite:		17,251,925		
Non Homesite:		78,867,871		
Ag Market:		1,493,131		
Timber Market:		2,918,932		
			Total Land	(+) 100,531,859
Improvement		Value		
Homesite:		212,490,845		
Non Homesite:		473,063,051		
			Total Improvements	(+) 685,553,896
Non Real		Count	Value	
Personal Property:	1,096		282,627,650	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 282,627,650
			Market Value	= 1,068,713,405
Ag		Non Exempt	Exempt	
Total Productivity Market:	4,412,063		0	
Ag Use:	92,001		0	Productivity Loss (-) 4,043,247
Timber Use:	276,815		0	Appraised Value = 1,064,670,158
Productivity Loss:	4,043,247		0	
				Homestead Cap (-) 1,682,219
				Assessed Value = 1,062,987,939
				Total Exemptions Amount (-) 268,908,470 (Breakdown on Next Page)
				Net Taxable = 794,079,469

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 4,280,088.34 = 794,079,469 * (0.539000 / 100)

Calculated Estimate of Market Value: 1,068,677,118
 Calculated Estimate of Taxable Value: 794,069,582

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

2021 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Property Count: 6,944

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	5	42,078,185	0	42,078,185
DP	43	595,245	0	595,245
DPS	1	15,000	0	15,000
DV1	4	0	20,000	20,000
DV2	4	0	30,000	30,000
DV2S	1	0	7,500	7,500
DV3	4	0	42,000	42,000
DV4	26	0	216,000	216,000
DV4S	9	0	84,000	84,000
DVHS	16	0	2,587,720	2,587,720
DVHSS	2	0	202,960	202,960
EX-XD	4	0	56,380	56,380
EX-XG	2	0	373,580	373,580
EX-XI	2	0	77,010	77,010
EX-XL	35	0	10,185,710	10,185,710
EX-XR	3	0	22,610	22,610
EX-XU	4	0	395,820	395,820
EX-XV	436	0	125,223,776	125,223,776
EX366	61	0	18,390	18,390
FR	3	29,599,698	0	29,599,698
HS	1,745	44,692,809	0	44,692,809
LIH	2	0	1,039,980	1,039,980
LVE	1	0	0	0
OV65	684	9,843,097	0	9,843,097
OV65S	78	1,118,710	0	1,118,710
PPV	21	382,290	0	382,290
Totals		128,325,034	140,583,436	268,908,470

2021 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Property Count: 6,944

Grand Totals

4/22/2021 4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,090	837.4546	\$2,367,410	\$308,534,864	\$250,069,683
B	MULTIFAMILY RESIDENCE	89	64.7053	\$2,330	\$26,730,620	\$26,663,473
C1	VACANT LOTS AND LAND TRACTS	1,021	571.4077	\$0	\$9,048,545	\$9,048,545
D1	QUALIFIED OPEN-SPACE LAND	79	1,593.0066	\$0	\$4,412,063	\$356,553
D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$145,460	\$140,404
E	RURAL LAND, NON QUALIFIED OPE	325	1,904.7635	\$325,470	\$18,473,850	\$16,265,656
F1	COMMERCIAL REAL PROPERTY	675	981.6033	\$8,616,580	\$173,537,297	\$170,196,024
F2	INDUSTRIAL AND MANUFACTURIN	91	714.1313	\$363,000	\$107,796,870	\$87,708,045
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510	\$1,510
J3	ELECTRIC COMPANY (INCLUDING C	4	3.3920	\$0	\$101,010	\$101,010
J4	TELEPHONE COMPANY (INCLUDI	2	5.1880	\$0	\$366,420	\$366,420
L1	COMMERCIAL PERSONAL PROPE	1,013		\$47,500	\$273,733,140	\$225,321,902
L2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$1,252,460	\$1,252,460
M1	TANGIBLE OTHER PERSONAL, MOB	75		\$25,890	\$827,980	\$612,014
O	RESIDENTIAL INVENTORY	30	30.4441	\$127,450	\$414,710	\$414,710
S	SPECIAL INVENTORY TAX	9		\$0	\$5,561,060	\$5,561,060
X	TOTALLY EXEMPT PROPERTY	570	1,578.1500	\$2,214,980	\$137,775,546	\$0
	Totals		8,284.2464	\$14,090,610	\$1,068,713,405	\$794,079,469

2021 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Property Count: 6,944

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	2,696	742.9849	\$2,366,660	\$299,902,455	\$242,876,612
A2	REAL - RESIDENTIAL, MOBILE HOME	327	68.6741	\$750	\$3,916,109	\$3,143,108
A3	REAL - RESIDENTIAL - HOUSE ONLY	18	0.5990	\$0	\$303,600	\$273,063
A4	REAL - RESIDENTIAL - TOWNHOUSE	23	4.7900	\$0	\$3,351,380	\$2,785,941
A5	REAL - RESIDENTIAL - MISCELLANEO	43	20.0468	\$0	\$502,610	\$483,863
A72	REAL PROPERTY - RESIDENTAIL DU	9	0.3598	\$0	\$558,710	\$507,096
B		2	8.3000	\$0	\$1,039,980	\$1,039,980
B1	REAL - RESIDENTIAL - MULTI-FAMIL	16	46.8940	\$0	\$15,977,250	\$15,977,250
B2	REAL - RESIDENTIAL - DUPLEX	60	8.6888	\$2,330	\$7,938,650	\$7,871,503
B3	REAL - RESIDENTIAL - TRIPLEX	3	0.3000	\$0	\$377,330	\$377,330
B4	REAL - RESIDENTIAL - FOURPLEX	11	0.5225	\$0	\$1,397,410	\$1,397,410
C1	REAL - VACANT LOTS AND TRACTS -	705	188.6719	\$0	\$2,924,488	\$2,924,488
C2	REAL - VACANT LOTS AND TRACTS -	245	300.0522	\$0	\$5,610,096	\$5,610,096
C3	REAL - VAC LOTS & TRACTS - RURAL, I	71	82.4986	\$0	\$512,571	\$512,571
C7	REAL RESIDENTIAL VACT LOTS - TO	1	0.1850	\$0	\$1,390	\$1,390
D1	REAL - ACREAGE, QUALIFIED AG & T	84	1,610.6055	\$0	\$4,461,595	\$406,085
D2	REAL - IMPROVEMENTS ON QUALIFIE	5		\$0	\$145,460	\$140,404
E1	REAL - FARM & RANCH IMPROVMENT	77	164.0805	\$325,470	\$11,086,182	\$8,963,087
E2	REAL - FARM & RANCH IMPROVEMEN	31	42.2639	\$0	\$574,726	\$512,669
E3	REAL - FARM & RANCH IMPROVEMEN	5	31.3640	\$0	\$143,710	\$143,710
EL	RURAL LAND NOT QUALIFIED FOR O	258	1,649.4559	\$0	\$6,619,700	\$6,596,658
F1	REAL - COMMERCIAL REAL ESTATE	671	957.6203	\$8,616,580	\$172,684,967	\$169,343,694
F2	REAL - INDUSTRIAL REAL ESTATE	91	714.1313	\$363,000	\$107,796,870	\$87,708,045
F3	REAL COMMERCIAL TOTAL EXEMPT	5	23.9830	\$0	\$852,330	\$852,330
J2	REAL & TANGIBLE PERSONAL - GAS I	1		\$0	\$1,510	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELE	4	3.3920	\$0	\$101,010	\$101,010
J4	REAL & TANGIBLE PERSONAL - TEL	2	5.1880	\$0	\$366,420	\$366,420
L1	PERSONAL - COMMERCIAL	1,013		\$47,500	\$273,733,140	\$225,321,902
L2	PERSONAL - INDUSTRIAL	3		\$0	\$1,252,460	\$1,252,460
M1	TANGIBLE PERSONAL, TRAVEL TRA	60		\$25,890	\$724,440	\$528,666
M3	OTHER TANGIBLE PERSONAL - MOB	15		\$0	\$103,540	\$83,348
O1	REAL - RESIDENTIAL INVENTORY - L	30	30.4441	\$127,450	\$414,710	\$414,710
S	PERSONAL - SPECIAL INVENTORY	9		\$0	\$5,561,060	\$5,561,060
X		570	1,578.1500	\$2,214,980	\$137,775,546	\$0
	Totals		8,284.2461	\$14,090,610	\$1,068,713,405	\$794,079,469

2021 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Property Count: 6,944

Effective Rate Assumption

4/22/2021

4:49:47PM

New Value

TOTAL NEW VALUE MARKET: \$14,090,610
 TOTAL NEW VALUE TAXABLE: \$8,663,710

New Exemptions

Exemption	Description	Count		Exemption Amount
EX366	HB366 Exempt	16	2020 Market Value	\$5,670
ABSOLUTE EXEMPTIONS VALUE LOSS				\$5,670

Exemption	Description	Count		Exemption Amount
DV2	Disabled Veterans 30% - 49%	1		\$7,500
DV3	Disabled Veterans 50% - 69%	1		\$12,000
DV4	Disabled Veterans 70% - 100%	1		\$12,000
HS	Homestead	23		\$663,799
OV65	Over 65	33		\$478,720
PARTIAL EXEMPTIONS VALUE LOSS				59
NEW EXEMPTIONS VALUE LOSS				\$1,174,019
NEW EXEMPTIONS VALUE LOSS				\$1,179,689

Increased Exemptions

Exemption	Description	Count		Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS				\$1,179,689

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,719	\$130,780	\$26,847	\$103,933
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,671	\$129,017	\$26,437	\$102,580

2021 PRELIMINARY TOTALS

CKG - CITY OF KILGORE
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
6	\$811,090.00	\$631,369

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF KILGORE(TK)

2020 Taxable Value of Category G Properties:	7,298,605
Estimated 2021 Taxable Value:	7,970,000

2020 Taxable Value of Category L Properties:	275,556,549
Estimated 2021 Taxable Value:	201,030,000

2020 Taxable Value of Category J Properties:	17,191,048
Estimated 2021 Taxable Value:	17,530,000

2020 Total Taxable Value:	300,046,202
Estimated Value Change	-73,510,000
Estimated Percent Change	-24.5%

Estimated 2021 Total Taxable Value: 226,530,000

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

**CITY OF KILGORE
CLASSIFICATION OF VALUATION**

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	263,704,477	269,516,011	274,871,950	276,578,744	293,189,164	299,117,796
Real, Residential, Multi-Family	21,862,560	22,421,740	23,110,550	21,932,342	22,333,212	25,642,140
Real, Vacant Lots/Tracts	7,224,868	6,460,347	6,897,961	6,526,362	7,586,232	8,233,186
Real, Acreage (Land Only)	5,523,457	5,586,692	5,306,903	4,753,469	4,651,562	4,315,072
Real, Farm and Ranch Improvements	14,459,968	15,349,793	15,857,774	16,375,941	15,724,059	16,962,036
Real, Commercial	155,335,505	157,028,257	154,359,843	158,853,010	161,899,537	163,107,275
Real, Industrial	81,346,381	81,136,460	82,533,731	82,198,391	82,790,770	107,350,930
Real, Minerals, Oil and Gas	9,171,200	4,168,390	5,141,657	7,486,421	10,406,657	7,308,526
Real and Tangible, Personal Utilities	15,659,660	15,844,480	18,073,220	18,012,970	16,839,130	17,701,410
Tangible Personal, Commercial	262,817,860	234,103,915	221,586,406	221,201,815	256,525,560	274,758,680
Tangible Personal, Industrial	408,586,300	421,180,820	365,141,240	379,242,090	388,658,070	313,976,360
Tangible Personal, Mobile Homes	1,247,780	1,290,480	1,234,830	1,194,380	1,186,270	1,074,150
Real Property, Inventory	1,163,030	618,570	604,740	493,940	585,480	476,360
Special Inventory - Personal Property	5,917,350	6,921,440	5,142,380	5,879,180	4,949,450	5,441,750
TOTAL APPRAISED VALUE	1,254,020,396	1,241,627,395	1,179,869,185	1,200,729,055	1,267,325,153	1,245,665,671
Less Exemptions	122,502,066	121,832,942	123,908,116	127,716,327	132,488,435	119,902,584
Less Agricultural and Timber	5,132,839	5,106,571	4,753,582	4,301,824	4,136,099	3,799,347
Less Abatements	27,247,590	24,861,510	26,925,883	3,283,910	3,291,850	32,146,940
Less Pollution Control	14,370	3,406,370	1,491,497	1,940,000	1,968,960	15,860
Less HS Cap Loss	1,342,318	1,523,581	1,592,134	1,121,487	3,998,110	2,273,516
Total Reductions	156,289,183	156,730,977	158,671,212	138,869,518	145,883,454	158,138,247
NET ASSESSED VALUATION	1,097,781,213	1,084,896,421	1,021,191,973	1,062,365,507	1,121,441,699	1,087,327,424

CITY OF LAKEPORT

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 26, 2021

LAKEPORT CITY
Johnny Sammons, Mayor
207 Milam Road
Longview, Texas 75603

Dear Mr. Sammons,

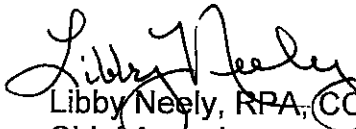
As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 60,435,046 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
LAKEPORT CITY**

2020	
Certified Value	61,800,321
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	NA
Utilities	550,000
Personal	9,020,000
TOTAL CAPITOL VALUE	9,570,000
Local Value	
Real	47,418,448
Local Personal	6,627,390
TOTAL LOCAL VALUE	54,045,838
TOTAL VALUE	63,615,838
98%	62,343,521
97%	61,707,363
96%	61,071,204
95%	60,435,046
94%	59,798,888
ESTIMATED VALUE	60,435,046
Frozen Value	N/A
Frozen Levy	N/A

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Property Count: 709

Grand Totals

4/22/2021

4:49:47PM

Land		Value		
Homesite:		2,388,950		
Non Homesite:		4,566,500		
Ag Market:		211,700		
Timber Market:		613,860	Total Land	(+) 7,781,010
Improvement		Value		
Homesite:		30,872,970		
Non Homesite:		18,888,600	Total Improvements	(+) 49,761,570
Non Real		Count	Value	
Personal Property:	101		6,659,140	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 6,659,140
			Market Value	= 64,201,720
Ag		Non Exempt	Exempt	
Total Productivity Market:	825,560		0	
Ag Use:	23,390		0	Productivity Loss (-) 721,180
Timber Use:	80,990		0	Appraised Value = 63,480,540
Productivity Loss:	721,180		0	
			Homestead Cap	(-) 37,182
			Assessed Value	= 63,443,358
			Total Exemptions Amount	(-) 9,397,520
			(Breakdown on Next Page)	
			Net Taxable	= 54,045,838

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
312,638.96 = 54,045,838 * (0.578470 / 100)

Calculated Estimate of Market Value: 64,186,810
Calculated Estimate of Taxable Value: 54,030,928

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

2021 PRELIMINARY TOTALSCLP - CITY OF LAKEPORT
Grand Totals

Property Count: 709

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	15	371,240	0	371,240
DPS	2	50,000	0	50,000
DV1	1	0	5,000	5,000
DV3	1	0	10,000	10,000
DV4	10	0	48,000	48,000
DV4S	2	0	12,000	12,000
DVHS	8	0	1,578,000	1,578,000
DVHSS	1	0	170,280	170,280
EX-XO	1	0	23,680	23,680
EX-XR	4	0	352,540	352,540
EX-XV	25	0	4,637,440	4,637,440
EX366	17	0	1,920	1,920
HS	262	0	0	0
OV65	86	1,926,480	0	1,926,480
OV65S	10	204,790	0	204,790
PPV	1	6,150	0	6,150
Totals		2,558,660	6,838,860	9,397,520

2021 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Property Count: 709

Grand Totals

4/22/2021

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	418	149.3011	\$311,110	\$42,041,530	\$37,768,228
B	MULTIFAMILY RESIDENCE	4		\$0	\$167,460	\$167,460
C1	VACANT LOTS AND LAND TRACTS	87	47.4739	\$0	\$670,390	\$670,390
D1	QUALIFIED OPEN-SPACE LAND	9	449.1008	\$0	\$825,560	\$106,337
E	RURAL LAND, NON QUALIFIED OPE	28	176.4959	\$0	\$1,551,981	\$1,429,340
F1	COMMERCIAL REAL PROPERTY	35	67.4236	\$362,590	\$6,803,619	\$6,798,363
F2	INDUSTRIAL AND MANUFACTURIN	2	11.2500	\$0	\$393,750	\$393,750
L1	COMMERCIAL PERSONAL PROPE	81		\$0	\$6,609,110	\$6,609,110
M1	TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$98,310	\$84,580
S	SPECIAL INVENTORY TAX	2		\$0	\$18,280	\$18,280
X	TOTALLY EXEMPT PROPERTY	48	142.7393	\$42,130	\$5,021,730	\$0
	Totals		1,043.7846	\$715,830	\$64,201,720	\$54,045,838

2021 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Property Count: 709

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	303	126.2573	\$275,690	\$40,193,780	\$36,268,318
A2	REAL - RESIDENTIAL, MOBILE HOME	110	18.8098	\$13,280	\$1,713,190	\$1,365,350
A3	REAL - RESIDENTIAL - HOUSE ONLY	2	4.0000	\$0	\$59,560	\$59,560
A5	REAL - RESIDENTIAL - MISCELLANEO	4	0.2340	\$22,140	\$75,000	\$75,000
B2	REAL - RESIDENTIAL - DUPLEX	4		\$0	\$167,460	\$167,460
C1	REAL - VACANT LOTS AND TRACTS -	45	22.5691	\$0	\$348,930	\$348,930
C2	REAL - VACANT LOTS AND TRACTS -	5	4.3198	\$0	\$46,350	\$46,350
C3	REAL - VAC LYS & TRACTS - RURAL, I	37	20.5850	\$0	\$275,110	\$275,110
D1	REAL - ACREAGE, QUALIFIED AG & T	9	449.1008	\$0	\$825,560	\$106,337
E1	REAL - FARM & RANCH IMPROVMENT	12	27.4418	\$0	\$1,036,370	\$911,310
EL	RURAL LAND NOT QUALIFIED FOR O	22	149.0541	\$0	\$515,611	\$518,030
F1	REAL - COMMERCIAL REAL ESTATE	35	67.4236	\$362,590	\$6,803,619	\$6,798,363
F2	REAL - INDUSTRIAL REAL ESTATE	2	11.2500	\$0	\$393,750	\$393,750
L1	PERSONAL - COMMERCIAL	81		\$0	\$6,609,110	\$6,609,110
M1	TANGIBLE PERSONAL, TRAVEL TRA	5		\$0	\$48,600	\$34,870
M3	OTHER TANGIBLE PERSONAL - MOB	3		\$0	\$49,710	\$49,710
S	PERSONAL - SPECIAL INVENTORY	2		\$0	\$18,280	\$18,280
X		48	142.7393	\$42,130	\$5,021,730	\$0
	Totals		1,043.7846	\$715,830	\$64,201,720	\$54,045,838

2021 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT
Effective Rate Assumption

Property Count: 709

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New Value

TOTAL NEW VALUE MARKET:	\$715,830
TOTAL NEW VALUE TAXABLE:	\$673,700

New Exemptions

Exemption	Description	Count		Exemption Amount
EX366	HB366 Exempt	4	2020 Market Value	\$4,660
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,660

Exemption	Description	Count		Exemption Amount
HS	Homestead	4		\$0
OV65	Over 65	2		\$38,230
PARTIAL EXEMPTIONS VALUE LOSS				\$38,230
NEW EXEMPTIONS VALUE LOSS				\$42,890

Increased Exemptions

Exemption	Description	Count		Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS				\$42,890

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
261	\$125,359	\$142	\$125,217
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
254	\$125,993	\$146	\$125,847

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$197,610.00	\$182,700

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF LAKEPORT(TA)

2020 Taxable Value of Category L Properties:	9,253,827
Estimated 2021 Taxable Value:	9,020,000

2020 Taxable Value of Category J Properties:	541,511
Estimated 2021 Taxable Value:	550,000

2020 Total Taxable Value:	9,795,338
Estimated Value Change	-220,000
Estimated Percent Change	-2.3%

Estimated 2021 Total Taxable Value: 9,570,000 ✓

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

**CITY OF LAKEPORT
CLASSIFICATION OF VALUATION**

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	35,649,220	36,761,849	38,228,760	38,640,010	39,746,680	40,792,820
Real, Residential, Multi-Family	175,610	174,920	172,890	172,190	170,170	169,480
Real, Vacant Lots/Tracts	746,970	788,750	817,490	829,750	713,480	672,110
Real, Acreage (Land Only)	519,960	598,060	722,510	823,760	825,560	825,560
Real, Farm and Ranch Improvements	1,372,511	1,388,261	1,458,631	1,626,553	1,543,901	1,551,281
Real, Commercial	5,143,609	5,594,169	5,617,949	5,844,672	6,448,054	6,398,800
Real, Industrial	265,820	404,120	399,680	405,880	400,020	385,960
Real, Minerals, Oil and Gas	-	-	-	-	-	-
Real and Tangible, Personal Utilities	539,540	544,210	644,210	613,700	554,830	541,520
Tangible Personal, Commercial	5,804,980	5,761,440	5,209,260	5,333,950	6,385,860	6,051,670
Tangible Personal, Industrial	3,277,580	3,249,820	3,254,660	4,014,040	9,386,140	9,253,830
Tangible Personal, Mobile Homes	153,830	143,450	112,100	107,380	104,040	105,030
Real Property, Inventory	55,460	39,780	-	-	-	-
Special Inventory - Personal Property	31,780	21,260	27,270	32,790	16,040	32,530
TOTAL APPRAISED VALUE	58,796,870	55,470,089	56,665,410	58,446,675	66,294,775	66,780,591
Less Exemptions	3,442,241	3,592,700	3,735,404	4,121,020	4,122,320	4,203,080
Less Agricultural and Timber	474,450	551,610	637,860	736,240	735,850	726,580
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	174,837	301,786	483,006	266,870	191,543	50,610
Total Reductions	4,091,528	4,446,096	4,856,270	5,121,130	5,079,713	4,980,270
NET ASSESSED VALUATION	49,645,342	51,023,993	51,809,140	53,320,545	61,245,062	61,800,321

CITY OF LONGVIEW

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA,CCA,CTA
Chief Appraiser

April 26, 2021

LONGVIEW CITY
Keith Bonds, City Manager
PO Box 1952
Longview, Texas 75606

Dear Mr. Bond,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 6,021,154,368 ESTIMATED TAXABLE VALUE


Included in this estimate is \$ 888,875,164 of frozen value that produces approximately

\$ 3,910,564 in frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA,COA,CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
LONGVIEW CITY**

2020	
Certified Value	5,860,434,154
Frozen Value	849,762,754
Frozen Levy	3,756,640
2021	
CAPITOL Value	
Minerals	18,480,000
Utilities	120,030,000
Personal	417,800,000
TOTAL CAPITOL VALUE	556,310,000
Local Value	
Real	4,915,482,875
Local Personal	735,582,762
TOTAL LOCAL VALUE	5,651,065,637
TOTAL VALUE	6,207,375,637
98%	6,083,228,124
97%	6,021,154,368
96%	5,959,080,612
95%	5,897,006,855
ESTIMATED VALUE	6,021,154,368
Frozen Value	888,875,164
Frozen Levy	3,910,564

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Property Count: 39,072

Grand Totals ✓

4/22/2021

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Land		Value			
Homesite:		224,013,214			
Non Homesite:		569,609,100			
Ag Market:		4,456,110			
Timber Market:		10,471,405			
				Total Land	(+) 808,549,829
Improvement		Value			
Homesite:		2,101,764,064			
Non Homesite:		3,043,719,374			
				Total Improvements	(+) 5,145,483,438
Non Real		Count	Value		
Personal Property:		4,703	796,690,464		
Mineral Property:		0	0		
Autos:		0	0		
				Total Non Real	(+) 796,690,464
				Market Value	= 6,750,723,731
Ag	Non Exempt	Exempt			
Total Productivity Market:	14,927,515	0			
Ag Use:	204,549	0		Productivity Loss	(-) 14,462,286
Timber Use:	260,680	0		Appraised Value	= 6,736,261,445
Productivity Loss:	14,462,286	0			
				Homestead Cap	(-) 8,437,262
				Assessed Value	= 6,727,824,183
				Total Exemptions Amount	(-) 1,076,758,546
				Net Taxable	= 5,651,065,637

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	46,132,051	40,642,868	177,966.29	180,999.23	408		
DPS	1,278,438	1,188,438	5,450.47	5,457.18	10		
OV65	925,618,362	847,877,387	3,679,611.33	3,724,107.39	5,763		
Total	973,028,851	889,708,693	3,863,028.09	3,910,563.80	6,181	Freeze Taxable	(-) 889,708,693
Tax Rate	0.558900						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	7,690,440	7,410,440	6,576,911	833,529	28		
Total	7,690,440	7,410,440	6,576,911	833,529	28	Transfer Adjustment	(-) 833,529
						Freeze Adjusted Taxable	= 4,760,523,415

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 30,469,593.46 = 4,760,523,415 * (0.558900 / 100) + 3,863,028.09

Calculated Estimate of Market Value: 6,749,926,659
 Calculated Estimate of Taxable Value: 5,650,271,806

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

2021 PRELIMINARY TOTALS

Property Count: 39,072

CLV - CITY OF LONGVIEW
Grand Totals

4/22/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	94,717,610	0	94,717,610
CHODO	1	2,289,040	0	2,289,040
DP	420	4,001,311	0	4,001,311
DPS	10	90,000	0	90,000
DV1	37	0	201,000	201,000
DV1S	4	0	20,000	20,000
DV2	25	0	184,500	184,500
DV2S	3	0	22,500	22,500
DV3	28	0	273,300	273,300
DV3S	5	0	50,000	50,000
DV4	286	0	2,183,740	2,183,740
DV4S	60	0	552,000	552,000
DVHS	180	0	31,577,385	31,577,385
DVHSS	29	0	3,962,867	3,962,867
EX-XD	3	0	831,660	831,660
EX-XG	7	0	454,670	454,670
EX-XJ	25	0	55,322,990	55,322,990
EX-XL	43	0	19,168,110	19,168,110
EX-XO	1	0	25,700	25,700
EX-XU	13	0	1,241,050	1,241,050
EX-XV	1,336	0	798,059,606	798,059,606
EX-XV (Prorated)	1	0	319	319
EX366	221	0	62,550	62,550
HS	13,920	0	0	0
LIH	1	0	702,990	702,990
OV65	5,431	52,618,966	0	52,618,966
OV65S	594	5,751,130	0	5,751,130
PC	4	751,080	0	751,080
PPV	92	1,642,472	0	1,642,472
Totals		161,861,609	914,896,937	1,076,758,546

2021 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Property Count: 39,072

Grand Totals

4/22/2021

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	2	0.6911	\$0	\$66,040	\$66,040
A1	REAL - RESIDENTIAL, SINGLE FAMIL	21,237	2,749.7028	\$38,025,240	\$3,035,445,578	\$2,932,115,523
A2	REAL - RESIDENTIAL, MOBILE HOME	402	68.1741	\$23,760	\$4,730,490	\$4,354,661
A3	REAL - RESIDENTIAL - HOUSE ONLY	9	0.8500	\$0	\$273,640	\$273,640
A4	REAL - RESIDENTIAL - TOWNHOUSE	613	30.5736	\$937,350	\$80,371,130	\$76,487,969
A5	REAL - RESIDENTIAL - MISCELLANEO	119	42.4018	\$98,690	\$1,471,940	\$1,456,593
A6	REAL - RESIDENTIAL TOTAL EXEMP	3		\$30,790	\$171,030	\$171,030
A72	REAL PROPERTY - RESIDENTIAL DU	63	4.7575	\$15,910	\$6,482,870	\$6,149,568
A73	REAL PROPERTY - RESIDENTIAL TR	4		\$0	\$73,320	\$73,320
A74	REAL PROPERTY - RESIDENTIAL FO	3	0.2402	\$0	\$151,170	\$140,153
B		1	5.7100	\$0	\$702,990	\$702,990
B1	REAL - RESIDENTIAL - MULTI-FAMIL	140	362.0084	\$0	\$232,374,590	\$232,374,590
B2	REAL - RESIDENTIAL - DUPLEX	1,153	67.6796	\$761,640	\$112,567,500	\$112,494,008
B3	REAL - RESIDENTIAL - TRIPLEX	34	2.4096	\$6,820	\$4,633,660	\$4,623,660
B4	REAL - RESIDENTIAL - FOURPLEX	78	8.8320	\$3,260	\$11,727,970	\$11,727,970
C1	REAL - VACANT LOTS AND TRACTS -	3,847	943.4585	\$0	\$23,570,053	\$23,549,053
C2	REAL - VACANT LOTS AND TRACTS -	1,008	1,236.6670	\$21,800	\$50,466,010	\$50,466,010
C3	REAL - VAC LOTS & TRACTS - RURAL, I	58	78.2052	\$0	\$520,480	\$520,480
C7	REAL RESIDENTIAL VACT LOTS - TO	21	12.1705	\$0	\$98,890	\$98,890
C8	REAL - COMMERCIAL VACANT LOTS - E	4	5.8552	\$0	\$288,990	\$288,990
D1	REAL - ACREAGE, QUALIFIED AG & T	119	2,364.4240	\$0	\$15,157,691	\$700,237
D2	REAL - IMPROVEMENTS ON QUALIFIE	23		\$0	\$244,160	\$239,730
E1	REAL - FARM & RANCH IMPROVMENT	182	538.2368	\$475,310	\$41,826,588	\$40,643,256
E2	REAL - FARM & RANCH IMPROVEMEN	5	12.3490	\$0	\$165,930	\$163,427
E3	REAL - FARM & RANCH IMPROVEMEN	15	38.1459	\$500	\$391,980	\$391,980
EL	RURAL LAND NOT QUALIFIED FOR O	435	3,785.2108	\$0	\$22,469,164	\$22,493,002
F1	REAL - COMMERCIAL REAL ESTATE	2,605	3,910.9575	\$30,154,670	\$1,262,244,456	\$1,194,220,162
F2	REAL - INDUSTRIAL REAL ESTATE	80	1,259.7951	\$20,045,100	\$173,269,652	\$172,061,908
F3	REAL COMMERCIAL TOTAL EXEMPT	6	2.7368	\$0	\$504,530	\$504,530
J2	REAL & TANGIBLE PERSONAL - GAS I	3	8.7404	\$0	\$193,050	\$193,050
J3	REAL & TANGIBLE PERSONAL - ELE	11	43.1816	\$68,670	\$1,586,940	\$1,586,940
J4	REAL & TANGIBLE PERSONAL - TEL	10	7.6044	\$39,290	\$4,312,560	\$4,312,560
J5	REAL & TANGIBLE PERSONAL - RAI	3	18.6200	\$0	\$486,780	\$486,780
J6	REAL & TANGIBLE PERSONAL - PIP	21	23.6103	\$0	\$550,740	\$550,740
J7	REAL & TANGIBLE PERSONAL - CAB	1	0.7553	\$0	\$277,960	\$277,960
L1	PERSONAL - COMMERCIAL	4,315		\$1,248,500	\$718,043,102	\$691,695,502
L2	PERSONAL - INDUSTRIAL	4		\$0	\$7,435,740	\$7,435,740
M1	TANGIBLE PERSONAL, TRAVEL TRA	94		\$4,250	\$1,097,040	\$1,025,533
M3	OTHER TANGIBLE PERSONAL - MOB	748		\$523,670	\$6,743,590	\$6,214,882
O1	REAL - RESIDENTIAL INVENTORY - L	300	85.2061	\$3,979,440	\$11,281,060	\$11,281,060
S	PERSONAL - SPECIAL INVENTORY	80		\$0	\$36,446,520	\$36,446,520
S1	SPECIAL INVENTORY TAX	1		\$0	\$5,000	\$5,000
X		1,732	4,980.4341	\$4,737,130	\$879,801,157	\$0
	Totals		22,700.3952	\$101,201,790	\$6,750,723,731	\$5,651,065,637

2021 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW
Effective Rate Assumption

Property Count: 39,072

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New Value

TOTAL NEW VALUE MARKET: \$101,201,790
TOTAL NEW VALUE TAXABLE: \$88,793,179

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	7	2020 Market Value	\$257,715
EX366	HB366 Exempt	58	2020 Market Value	\$580,920
ABSOLUTE EXEMPTIONS VALUE LOSS				\$838,635

Exemption	Description	Count	Exemption Amount
DP	Disability	11	\$110,000
DV1	Disabled Veterans 10% - 29%	2	\$10,000
DV3	Disabled Veterans 50% - 69%	6	\$60,000
DV4	Disabled Veterans 70% - 100%	19	\$168,000
DVHS	Disabled Veteran Homestead	6	\$1,328,339
HS	Homestead	274	\$0
OV65	Over 65	241	\$2,382,015
OV65S	OV65 Surviving Spouse	1	\$10,000
PARTIAL EXEMPTIONS VALUE LOSS		560	\$4,068,354
NEW EXEMPTIONS VALUE LOSS			\$4,906,989

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$4,906,989

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,763	\$166,983	\$609	\$166,374
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,649	\$166,046	\$566	\$165,480

2021 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
16	\$2,988,080.00	\$2,171,008

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF LONGVIEW(TL)

2020 Taxable Value of Category G Properties:	31,416,090
Estimated 2021 Taxable Value:	18,480,000

2020 Taxable Value of Category F Properties:	
Estimated 2021 Taxable Value:	

2020 Taxable Value of Category L Properties:	402,671,702
Estimated 2021 Taxable Value:	417,800,000

2020 Taxable Value of Category J Properties:	117,680,175
Estimated 2021 Taxable Value:	120,030,000

2020 Total Taxable Value:	551,767,967
Estimated Value Change	4,540,000
Estimated Percent Change	0.8%

Estimated 2021 Total Taxable Value: 556,310,000 ✓

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

CITY OF LONGVIEW

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	2,724,501,156	2,780,279,257	2,827,433,053	2,849,972,090	2,914,066,523	2,987,350,466
Real, Residential, Multi-Family	267,197,149	293,381,842	286,970,019	285,143,132	286,444,039	330,694,249
Real, Vacant Lots/Tracts	58,952,981	53,394,491	55,922,900	62,881,883	60,925,127	68,749,244
Real, Acreage (Land Only)	19,440,853	21,040,926	22,942,181	22,559,403	19,005,623	18,391,739
Real, Farm and Ranch Improvements	48,536,943	50,812,906	50,440,865	50,774,703	51,766,971	60,085,035
Real, Commercial	1,020,196,429	1,056,995,396	1,041,021,335	1,068,765,209	1,203,789,608	1,190,154,323
Real, Industrial	99,341,472	93,503,732	94,265,932	93,743,212	99,341,282	106,183,422
Real, Minerals, Oil and Gas	39,380,730	16,896,740	34,372,420	40,321,769	43,390,247	31,402,042
Real and Tangible, Personal Utilities	114,864,370	116,284,700	118,109,450	116,738,350	116,878,580	125,341,410
Tangible Personal, Commercial	600,794,465	589,953,078	585,544,694	590,173,597	666,800,683	685,148,116
Tangible Personal, Industrial	493,550,610	392,080,380	396,487,130	442,577,370	417,203,800	420,152,530
Tangible Personal, Mobile Homes	7,184,100	7,493,870	7,342,560	6,912,650	7,301,930	7,944,740
Real Property, Inventory	24,296,885	23,951,520	24,068,690	21,630,570	15,931,470	13,361,410
Special Inventory - Personal Property	34,008,090	37,393,540	38,404,810	33,834,650	37,937,120	38,571,980
TOTAL APPRAISED VALUE	5,552,246,233	5,569,762,378	5,588,326,099	5,686,028,588	5,970,789,009	6,083,520,706
Less Exemptions	79,000,997	81,322,934	84,662,068	87,296,520	91,552,123	96,742,137
Less Agricultural and Timber	18,720,664	20,338,913	22,143,775	21,729,272	18,194,397	17,585,976
Less Abatements	-	-	-	-	-	98,930,940
Less Pollution Control	8,856,202	6,619,182	8,696,664	8,408,282	7,244,800	5,251,552
Less HS Cap Loss	4,512,162	8,528,344	6,552,305	4,365,454	3,716,218	4,585,947
NET Reductions	114,090,025	116,809,378	122,054,812	124,799,528	214,116,068	223,096,552
NET ASSESSED VALUATION	5,441,156,208	5,416,653,005	5,461,271,227	5,564,229,060	5,726,666,935	5,860,434,154

WARREN CITY

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 26 , 2021

WARREN CITY
Ricky J. Wallace, Mayor
1514 W. George Richey
Gladewater, Texas 75647

Dear Mr. Wallace,

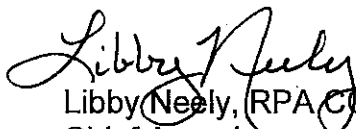
As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 16,494,444 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
WARREN CITY**

2020	
Certified Value	17,559,680
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	1,270,000
Utilities	540,000
Personal	660,000
TOTAL CAPITOL VALUE	2,470,000
Local Value	
Real	13,974,812
Local Personal	736,900
TOTAL LOCAL VALUE	14,711,712
TOTAL VALUE	17,181,712
98%	16,838,078
97%	16,666,261
96%	16,494,444
ESTIMATED VALUE	16,494,444
Frozen Value	N/A
Frozen Levy	N/A

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Property Count: 202

Grand Totals ✓

4/22/2021

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Land		Value			
Homesite:		670,560			
Non Homesite:		1,064,585			
Ag Market:		488,910			
Timber Market:		267,890	Total Land	(+)	2,491,945
Improvement		Value			
Homesite:		10,284,470			
Non Homesite:		4,458,920	Total Improvements	(+)	14,743,390
Non Real		Count	Value		
Personal Property:	14		737,160		
Mineral Property:	0		0		
Autos:	0		0		
			Total Non Real	(+)	737,160
			Market Value	=	17,972,495
Ag	Non Exempt	Exempt			
Total Productivity Market:	756,800	0			
Ag Use:	57,995	0	Productivity Loss	(-)	660,155
Timber Use:	38,650	0	Appraised Value	=	17,312,340
Productivity Loss:	660,155	0			
			Homestead Cap	(-)	58,262
			Assessed Value	=	17,254,078
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,542,366
			Net Taxable	=	14,711,712

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 36,779.28 = 14,711,712 * (0.250000 / 100)

Calculated Estimate of Market Value: 17,972,495
 Calculated Estimate of Taxable Value: 14,711,712

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

2021 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY
Grand Totals

Property Count: 202

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV2	1	0	7,500	7,500
DV4	3	0	36,000	36,000
DV4S	1	0	12,000	12,000
DVHSS	1	0	90,250	90,250
EX-XV	2	0	61,080	61,080
EX366	2	0	260	260
HS	82	2,143,276	0	2,143,276
OV65	29	174,000	0	174,000
OV65S	4	18,000	0	18,000
Totals		2,335,276	207,090	2,542,366

2021 PRELIMINARY TOTALSCWC - CITY OF WARREN CITY
Grand Totals

4/22/2021 4:49:47PM

Property Count: 202

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	127	72.9796	\$990	\$13,344,120	\$11,080,214
B	MULTIFAMILY RESIDENCE	1	0.5165	\$0	\$122,620	\$122,620
C1	VACANT LOTS AND LAND TRACTS	22	19.9468	\$0	\$164,980	\$164,980
D1	QUALIFIED OPEN-SPACE LAND	11	410.1035	\$0	\$756,800	\$96,645
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$50,730	\$50,730
E	RURAL LAND, NON QUALIFIED OPE	26	206.9790	\$0	\$2,218,920	\$1,943,538
F1	COMMERCIAL REAL PROPERTY	6	7.4195	\$0	\$467,955	\$467,955
F2	INDUSTRIAL AND MANUFACTURIN	1	2.9700	\$0	\$18,970	\$18,970
L1	COMMERCIAL PERSONAL PROPE	12		\$0	\$736,900	\$736,900
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$0	\$29,160	\$29,160
X	TOTALLY EXEMPT PROPERTY	4	3.7650	\$0	\$61,340	\$0
	Totals		724.6799	\$990	\$17,972,495	\$14,711,712

2021 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Property Count: 202

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	1		\$0	\$3,250	\$2,600
A1	REAL - RESIDENTIAL, SINGLE FAMIL	112	69.6104	\$0	\$13,133,800	\$10,903,449
A2	REAL - RESIDENTIAL, MOBILE HOME	13	2.9782	\$0	\$113,910	\$93,919
A3	REAL - RESIDENTIAL - HOUSE ONLY	1		\$0	\$33,590	\$26,872
A5	REAL - RESIDENTIAL - MISCELLANEO	6	0.3910	\$990	\$59,570	\$53,374
B2	REAL - RESIDENTIAL - DUPLEX	1	0.5165	\$0	\$122,620	\$122,620
C1	REAL - VACANT LOTS AND TRACTS -	21	19.9468	\$0	\$164,390	\$164,390
C2	REAL - VACANT LOTS AND TRACTS -	1		\$0	\$590	\$590
D1	REAL - ACREAGE, QUALIFIED AG & T	11	410.1035	\$0	\$756,800	\$96,645
D2	REAL - IMPROVEMENTS ON QUALIFIE	2		\$0	\$50,730	\$50,730
E1	REAL - FARM & RANCH IMPROVMENT	10	12.6590	\$0	\$1,738,840	\$1,463,458
E2	REAL - FARM & RANCH IMPROVEMEN	1	7.4550	\$0	\$36,720	\$36,720
E3	REAL - FARM & RANCH IMPROVEMEN	1		\$0	\$7,675	\$7,675
EL	RURAL LAND NOT QUALIFIED FOR O	18	186.8650	\$0	\$435,685	\$435,685
F1	REAL - COMMERCIAL REAL ESTATE	6	7.4195	\$0	\$467,955	\$467,955
F2	REAL - INDUSTRIAL REAL ESTATE	1	2.9700	\$0	\$18,970	\$18,970
L1	PERSONAL - COMMERCIAL	12		\$0	\$736,900	\$736,900
M1	TANGIBLE PERSONAL, TRAVEL TRA	3		\$0	\$29,160	\$29,160
X		4	3.7650	\$0	\$61,340	\$0
	Totals		724.6799	\$990	\$17,972,495	\$14,711,712

2021 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY
Effective Rate Assumption

Property Count: 202

New Value

TOTAL NEW VALUE MARKET: \$990
TOTAL NEW VALUE TAXABLE: \$990

New Exemptions

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
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PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS \$0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
82	\$131,561	\$26,848	\$104,713
	Category A Only		

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
78	\$125,806	\$25,477	\$100,329

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF WARREN(TY)

2020 Taxable Value of Category G Properties:	2,010,211
Estimated 2021 Taxable Value:	1,270,000
<hr/>	
2020 Taxable Value of Category L Properties:	673,004
Estimated 2021 Taxable Value:	660,000
<hr/>	
2020 Taxable Value of Category J Properties:	526,656
Estimated 2021 Taxable Value:	540,000
<hr/>	
2020 Total Taxable Value:	3,209,871
Estimated Value Change	-730,000
Estimated Percent Change	-23.0%
<hr/>	
Estimated 2021 Total Taxable Value:	2,470,000

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>
 For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

CITY OF WARREN CITY

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	11,422,930	12,021,490	12,162,140	12,178,400	12,508,590	13,188,600
Real, Residential, Multi-Family	-	-	-	-	127,780	125,090
Real, Vacant Lots/Tracts	138,470	149,090	149,090	163,730	163,090	167,420
Real, Acreage (Land Only)	757,960	849,480	837,630	922,400	931,590	825,925
Real, Farm and Ranch Improvements	2,053,880	2,002,300	2,068,520	2,081,870	2,121,310	2,183,905
Real, Commercial	444,670	435,380	429,670	430,820	430,540	476,980
Real, Industrial	-	-	-	-	20,580	19,770
Real, Minerals, Oil and Gas	3,815,870	2,068,490	3,916,477	3,535,686	3,939,910	2,009,971
Real and Tangible, Personal Utilities	1,079,340	1,004,640	573,120	584,660	505,860	527,410
Tangible Personal, Commercial	261,670	166,350	134,650	212,030	233,240	640,410
Tangible Personal, Industrial	225,610	461,450	853,870	697,040	686,630	673,010
Tangible Personal, Mobile Homes	57,470	61,900	52,490	52,780	49,160	33,370
Real Property, Inventory	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-
TOTAL APPRAISED VALUE	20,257,870	19,920,570	21,177,657	20,859,416	21,718,280	20,871,861
Less Exemptions	2,214,436	2,127,894	2,148,221	2,246,774	2,357,594	2,508,124
Less Agricultural and Timber	692,720	767,740	751,550	827,070	824,750	678,315
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	9,017	55,260	81,707	25,763	362	125,742
TOTAL Reductions	2,916,173	2,950,894	2,981,478	3,099,607	3,182,706	3,312,101
NET ASSESSED VALUATION	17,341,697	16,269,676	18,196,179	17,759,809	18,535,574	17,559,680

CITY OF WHITE OAK

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA,CCA,CTA
Chief Appraiser

April 26, 2021

WHITE OAK CITY
Kyle Kutch, Mayor
906 S. White Oak Rd.
White Oak, Texas 75693

Dear Mr. Kutch,

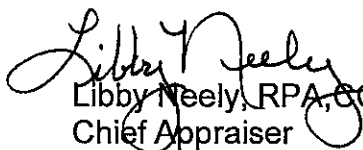
As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 373,703,526 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA,CCA,CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
WHITE OAK CITY**

2020	
Certified Value	385,343,734
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	10,460,000
Utilities	11,750,000
Personal	37,940,000
TOTAL CAPITOL VALUE	60,150,000
Local Value	
Real	301,163,077
Local Personal	23,948,290
TOTAL LOCAL VALUE	325,111,367
TOTAL VALUE	385,261,367
98%	377,556,140
97%	373,703,526
96%	369,850,912
95%	365,998,299
ESTIMATED VALUE	373,703,526
Frozen Value	N/A
Frozen Levy	N/A

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,356

Grand Totals ✓

4/22/2021

4:49:47PM

Land		Value			
Homesite:		16,998,360			
Non Homesite:		17,602,214			
Ag Market:		1,211,820			
Timber Market:		780,727	Total Land	(+)	36,593,121
Improvement		Value			
Homesite:		227,062,206			
Non Homesite:		126,844,853	Total Improvements	(+)	353,907,059
Non Real		Count	Value		
Personal Property:	342		24,381,150		
Mineral Property:	0		0		
Autos:	0		0		
			Total Non Real	(+)	24,381,150
			Market Value	=	414,881,330
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,992,547	0			
Ag Use:	87,660	0	Productivity Loss	(-)	1,820,706
Timber Use:	84,181	0	Appraised Value	=	413,060,624
Productivity Loss:	1,820,706	0			
			Homestead Cap	(-)	915,921
			Assessed Value	=	412,144,703
			Total Exemptions Amount (Breakdown on Next Page)	(-)	87,033,336
			Net Taxable	=	325,111,367

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,958,470.87 = 325,111,367 * (0.602400 / 100)

Calculated Estimate of Market Value: 414,757,370
 Calculated Estimate of Taxable Value: 325,070,769

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

2021 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,356

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	31	572,095	0	572,095
DPS	2	40,000	0	40,000
DV1	6	0	30,000	30,000
DV1S	1	0	5,000	5,000
DV2	5	0	37,500	37,500
DV3	9	0	96,000	96,000
DV4	30	0	228,600	228,600
DV4S	8	0	60,000	60,000
DVHS	15	0	2,708,167	2,708,167
DVHSS	4	0	909,090	909,090
EX-XV	53	0	24,672,660	24,672,660
EX-XV (Prorated)	1	0	1,882	1,882
EX366	37	0	7,720	7,720
HS	1,403	47,760,512	0	47,760,512
OV65	451	8,690,560	0	8,690,560
OV65S	50	908,010	0	908,010
PPV	14	305,540	0	305,540
Totals		58,276,717	28,756,619	87,033,336

2021 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK
Effective Rate Assumption

Property Count: 3,356

4/22/2021 4:49:47PM

New Value

TOTAL NEW VALUE MARKET: \$4,368,400
TOTAL NEW VALUE TAXABLE: \$4,145,375

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2020 Market Value	\$2,050
EX366	HB366 Exempt	7	2020 Market Value	\$1,990
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,040

Exemption	Description	Count		Exemption Amount
DV4	Disabled Veterans 70% - 100%	2		\$12,000
HS	Homestead	26		\$979,634
OV65	Over 65	24		\$480,000
PARTIAL EXEMPTIONS VALUE LOSS				\$52
NEW EXEMPTIONS VALUE LOSS				\$1,471,634

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$1,475,674

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,385	\$174,864	\$35,102	\$139,762
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,328	\$172,524	\$34,570	\$137,954

2021 PRELIMINARY TOTALS
CWO - CITY OF WHITE OAK
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3	\$828,960.00	\$655,592

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: CITY OF WHITE OAK(TW)

2020 Taxable Value of Category G Properties:	18,781,042
Estimated 2021 Taxable Value:	10,460,000

2020 Taxable Value of Category L Properties:	39,630,577
Estimated 2021 Taxable Value:	37,940,000

2020 Taxable Value of Category J Properties:	11,516,215
Estimated 2021 Taxable Value:	11,750,000

2020 Total Taxable Value:	69,927,834
Estimated Value Change	9,770,000
Estimated Percent Change	-14.0%

Estimated 2021 Total Taxable Value: 60,150,000 ✓

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>
For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

CITY OF WHITE OAK

CLASSIFICATION OF VALUATION

PROPERTY/USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	244,633,202	248,273,782	252,507,092	255,663,201	258,933,699	270,221,568
Real, Residential, Multi-Family	11,825,710	13,087,760	13,336,940	13,362,750	13,441,800	16,539,940
Real, Vacant Lots/Tracts	2,250,616	2,160,231	2,494,070	2,585,500	2,501,450	2,781,430
Real, Acreage (Land Only)	2,657,385	2,541,978	2,454,795	2,592,990	2,419,693	2,211,305
Real, Farm and Ranch Improvements	14,637,749	15,920,048	16,487,661	16,581,664	17,876,935	20,622,825
Real, Commercial	25,646,400	27,358,980	28,630,884	29,524,092	30,072,590	29,148,250
Real, Industrial	10,074,040	10,036,010	10,025,980	10,122,500	10,268,480	10,213,520
Real, Minerals, Oil and Gas	38,171,450	15,734,110	20,726,867	21,141,632	27,071,242	18,733,567
Real and Tangible, Personal Utilities	12,273,350	12,671,157	12,354,332	12,470,732	11,936,599	11,696,751
Tangible Personal, Commercial	22,022,310	23,560,112	21,381,653	19,428,488	22,598,821	24,091,399
Tangible Personal, Industrial	39,348,520	21,427,440	16,198,160	29,906,480	37,161,910	41,008,370
Tangible Personal, Mobile Homes	1,446,140	1,511,920	1,483,680	1,395,800	1,744,600	1,700,320
Real Property, Inventory	844,740	506,150	359,710	432,680	447,320	516,650
Tangible Personal, Special Inventory	236,550	218,210	228,470	41,860	42,490	37,500
TOTAL APPRAISED VALUE	726,068,162	739,007,888	739,670,294	745,250,369	749,517,629	749,523,395
Less Exemptions	55,316,580	56,722,825	58,098,537	58,323,338	58,720,927	60,646,345
Less Agricultural and Timber	2,475,720	2,368,439	2,281,676	2,395,847	2,249,902	2,005,312
Less Abatements	-	-	-	-	-	-
Less Pollution Control	38,950	38,950	27,660	27,440	27,800	27,088
Less HS Cap Loss	493,817	472,448	428,823	388,934	480,870	1,500,916
Total Reductions	58,325,067	59,602,662	60,836,696	61,155,559	61,479,499	64,179,661
NET ASSESSED VALUATION	367,743,095	335,405,226	337,833,598	354,114,810	375,038,130	385,343,734

GLADEWATER ISD

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

GLADEWATER I.S.D.
Sedric Clark, Superintendent
500 W. Quitman
Gladewater, Texas 75647

Dear Mr. Clark,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 274,886,872 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ **22,261,588** of frozen value that produces approximately \$ **209,520** in frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
GLADEWATER SCHOOL**

2020	
Certified Value	291,053,535
Frozen Value	20,157,299
Frozen Levy	183,631
2021	
CAPITOL Value	
Minerals	26,920,000
Utilities	28,360,000
Personal	6,110,000
TOTAL CAPITOL VALUE	61,390,000
Local Value	
Real	197,342,502
Local Personal	27,607,990
TOTAL LOCAL VALUE	224,950,492
TOTAL VALUE	286,340,492
98%	280,613,682
97%	277,750,277
96%	274,886,872
ESTIMATED VALUE	274,886,872
Frozen Value	22,261,588
Frozen Levy	209,520

combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

SGW - GLADEWATER JSD
Grand Totals ✓

Property Count: 4,359

4/22/2021

4:49:47PM

Land	Value		
Homesite:	8,911,060		
Non Homesite:	31,779,981		
Ag Market:	5,702,682		
Timber Market:	8,155,149	Total Land	(+) 54,548,872

Improvement	Value		
Homesite:	106,540,100		
Non Homesite:	141,175,183	Total Improvements	(+) 247,715,283

Non Real	Count	Value		
Personal Property:	596	27,896,040		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 27,896,040
			Market Value	= 330,160,195 ✓

Ag	Non Exempt	Exempt		
Total Productivity Market:	13,857,831	0		
Ag Use:	530,408	0	Productivity Loss	(-) 12,210,293
Timber Use:	1,117,130	0	Appraised Value	= 317,949,902
Productivity Loss:	12,210,293	0	Homestead Cap	(-) 1,442,297
			Assessed Value	= 316,507,605
			Total Exemptions Amount (Breakdown on Next Page)	(-) 91,557,113
			Net Taxable	= 224,950,492

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,005,749	1,139,363	13,148.43	13,376.75	40			
OV65	46,629,994	21,122,225	192,739.47	196,142.98	433			
Total	49,635,743	22,261,588	205,887.90	209,519.73	473	Freeze Taxable	(-) 22,261,588	
Tax Rate	1.449700							
						Freeze Adjusted Taxable	= 202,688,904	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,144,268.94 = 202,688,904 * (1.449700 / 100) + 205,887.90

Calculated Estimate of Market Value: 329,987,395
 Calculated Estimate of Taxable Value: 224,807,852

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

2021 PRELIMINARY TOTALSSGW - GLADEWATER ISD
Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	40	0	311,121	311,121
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	3	0	30,000	30,000
DV4	28	0	264,850	264,850
DV4S	6	0	42,160	42,160
DVHS	8	0	720,265	720,265
DVHSS	3	0	178,413	178,413
EX-XG	3	0	106,180	106,180
EX-XL	6	0	352,380	352,380
EX-XR	1	0	44,330	44,330
EX-XV	187	0	38,166,701	38,166,701
EX-XV (Prorated)	4	0	19,408	19,408
EX366	132	0	50,720	50,720
HS	986	21,654,102	23,466,503	45,120,605
HT	1	0	0	0
OV65	405	1,916,897	3,484,323	5,401,220
OV65S	39	204,000	375,590	579,590
PPV	9	156,670	0	156,670
Totals		23,931,669	67,625,444	91,557,113

2021 PRELIMINARY TOTALS

SGW - GLADEWATER ISD

Property Count: 4,359

Grand Totals

4/22/2021

4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,760	763.2449	\$1,207,050	\$150,239,700	\$104,594,070
B	MULTIFAMILY RESIDENCE	73	8.7046	\$0	\$7,727,340	\$7,686,746
C1	VACANT LOTS AND LAND TRACTS	670	331.1038	\$0	\$2,809,779	\$2,809,779
D1	QUALIFIED OPEN-SPACE LAND	197	9,918.7533	\$0	\$13,857,831	\$1,639,967
D2	IMPROVEMENTS ON QUALIFIED OP	15		\$0	\$356,800	\$356,800
E	RURAL LAND, NON QUALIFIED OPE	572	6,711.7397	\$463,530	\$39,837,883	\$31,858,965
F1	COMMERCIAL REAL PROPERTY	385	333.3901	\$563,800	\$42,517,533	\$42,517,533
F2	INDUSTRIAL AND MANUFACTURIN	14	82.7390	\$0	\$4,817,340	\$4,817,340
J3	ELECTRIC COMPANY (INCLUDING C	3	5.1500	\$0	\$21,690	\$21,690
J4	TELEPHONE COMPANY (INCLUDI	4	0.9280	\$0	\$113,669	\$113,669
J7	CABLE TELEVISION COMPANY	2	0.4000	\$0	\$212,410	\$212,410
L1	COMMERCIAL PERSONAL PROPE	443		\$0	\$21,360,651	\$21,360,651
L2	INDUSTRIAL AND MANUFACTURIN	8		\$0	\$2,547,960	\$2,547,960
M1	TANGIBLE OTHER PERSONAL, MOB	85		\$2,100	\$1,144,090	\$713,782
S	SPECIAL INVENTORY TAX	9		\$0	\$3,699,130	\$3,699,130
X	TOTALLY EXEMPT PROPERTY	341	629.7117	\$0	\$38,896,389	\$0
	Totals		18,785.8651	\$2,236,480	\$330,160,195	\$224,950,492

2021 PRELIMINARY TOTALS

SGW - GLADEWATER ISD

Property Count: 4,359

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	1		\$0	\$3,250	\$2,168
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,524	636.7908	\$1,001,540	\$141,225,701	\$98,503,912
A2	REAL - RESIDENTIAL, MOBILE HOME	153	97.6862	\$800	\$2,710,720	\$1,644,672
A3	REAL - RESIDENTIAL - HOUSE ONLY	53	0.7250	\$200,720	\$5,769,710	\$3,940,962
A5	REAL - RESIDENTIAL - MISCELLANEO	49	28.0429	\$3,990	\$530,319	\$502,356
B1	REAL - RESIDENTIAL - MULTI-FAMIL	8	1.3770	\$0	\$1,765,750	\$1,765,750
B2	REAL - RESIDENTIAL - DUPLEX	62	6.2436	\$0	\$5,552,830	\$5,512,236
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$159,950	\$159,950
B4	REAL - RESIDENTIAL - FOURPLEX	3	1.0840	\$0	\$248,810	\$248,810
C1	REAL - VACANT LOTS AND TRACTS -	538	135.2663	\$0	\$1,756,960	\$1,756,960
C2	REAL - VACANT LOTS AND TRACTS -	98	162.6460	\$0	\$952,300	\$952,300
C3	REAL - VAC LOTS & TRACTS - RURAL, I	26	32.8581	\$0	\$88,819	\$88,819
C7	REAL RESIDENTIAL VACT LOTS - TO	7	0.1612	\$0	\$9,900	\$9,900
C8	REAL - COMMERCIAL VACANT LTS - E	1	0.1722	\$0	\$1,800	\$1,800
D1	REAL - ACREAGE, QUALIFIED AG & T	202	10,105.7639	\$0	\$13,955,188	\$1,737,324
D2	REAL - IMPROVEMENTS ON QUALIFIE	15		\$0	\$356,800	\$356,800
E1	REAL - FARM & RANCH IMPROVMENT	168	393.9813	\$319,600	\$26,195,356	\$19,149,570
E2	REAL - FARM & RANCH IMPROVEMEN	90	129.7255	\$116,900	\$2,094,667	\$1,359,376
E3	REAL - FARM & RANCH IMPROVEMEN	23	26.0460	\$27,030	\$457,425	\$427,098
EL	RURAL LAND NOT QUALIFIED FOR O	420	5,974.9763	\$0	\$10,993,078	\$10,825,564
F1	REAL - COMMERCIAL REAL ESTATE	385	333.3901	\$563,800	\$42,517,533	\$42,517,533
F2	REAL - INDUSTRIAL REAL ESTATE	14	82.7390	\$0	\$4,817,340	\$4,817,340
J3	REAL & TANGIBLE PERSONAL - ELE	3	5.1500	\$0	\$21,690	\$21,690
J4	REAL & TANGIBLE PERSONAL - TEL	3	0.9280	\$0	\$113,420	\$113,420
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$249	\$249
J7	REAL & TANGIBLE PERSONAL - CAB	2	0.4000	\$0	\$212,410	\$212,410
L1	PERSONAL - COMMERCIAL	443		\$0	\$21,360,651	\$21,360,651
L2	PERSONAL - INDUSTRIAL	8		\$0	\$2,547,960	\$2,547,960
M1	TANGIBLE PERSONAL, TRAVEL TRA	31		\$0	\$695,570	\$419,432
M3	OTHER TANGIBLE PERSONAL - MOB	54		\$2,100	\$448,520	\$294,350
S	PERSONAL - SPECIAL INVENTORY	9		\$0	\$3,699,130	\$3,699,130
X		341	629.7117	\$0	\$38,896,389	\$0
	Totals		18,785.8651	\$2,236,480	\$330,160,195	\$224,950,492

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: GLADEWATER ISD(SG)

2020 Taxable Value of Category G Properties:	37,148,053
Estimated 2021 Taxable Value:	26,920,000

2020 Taxable Value of Category L Properties:	10,571,364
Estimated 2021 Taxable Value:	6,110,000

2020 Taxable Value of Category J Properties:	27,803,544
Estimated 2021 Taxable Value:	28,360,000

2020 Total Taxable Value:	75,522,961
Estimated Value Change	-14,130,000
Estimated Percent Change	-18.7%

Estimated 2021 Total Taxable Value: 61,390,000 ✓

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

GLADEWATER SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	126,284,649	129,214,730	131,418,120	132,280,260	135,245,680	144,282,510
Real, Residential, Multi-Family	5,642,840	6,282,360	6,587,190	6,583,530	6,716,960	7,967,670
Real, Vacant Lots/Tracts	2,594,524	2,516,182	2,499,138	2,630,104	2,738,920	2,788,851
Real, Acreage (Land Only)	16,671,137	16,281,817	15,740,976	16,252,534	16,106,119	15,548,407
Real, Farm and Ranch Improvements	27,665,625	29,280,445	30,412,851	30,855,763	32,777,196	37,199,968
Real, Commercial	39,445,583	39,436,535	39,761,057	40,553,369	41,470,076	42,656,532
Real, Industrial	4,831,770	4,827,050	4,826,320	4,720,770	4,956,090	4,891,830
Real, Minerals, Oil and Gas	58,109,970	26,392,550	41,656,634	45,272,235	54,567,759	37,115,379
Real and Tangible, Personal Utilities	20,008,280	20,481,033	21,104,008	25,422,188	26,093,611	28,667,949
Tangible Personal, Commercial	22,015,030	27,962,677	25,780,490	28,390,342	22,349,959	20,656,041
Tangible Personal, Industrial	11,588,300	11,967,740	15,207,190	14,273,830	14,896,980	12,925,170
Tangible Personal, Mobile Homes	1,448,150	1,428,780	1,382,990	1,314,500	1,441,910	1,369,820
Real Property, Inventory	-	-	222,680	215,350	217,420	-
Special Inventory - Personal Property	3,779,580	3,428,260	2,916,060	3,181,440	3,261,010	3,859,950
TOTAL APPRAISED VALUE	320,085,768	319,500,459	389,515,704	395,196,245	392,839,690	359,950,077
Less Exemptions	50,184,163	50,860,858	50,822,116	51,812,929	52,539,369	53,328,227
Less Agricultural and Timber	14,914,500	14,605,962	13,872,380	14,408,710	14,298,095	13,415,614
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	409,576	830,201	957,062	679,581	796,488	2,132,701
Total Reductions	65,508,239	66,297,021	65,651,558	66,901,220	67,636,952	68,876,542
NET ASSESSED VALUATION	274,577,199	253,203,138	273,864,146	285,044,995	295,205,738	291,053,535

KILGORE ISD

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

KILGORE I.S.D.
Andy Baker, Superintendent
301 N. Kilgore Street
Kilgore, Texas 75662

Dear Mr. Baker,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**


\$ 1,170,638,218 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 100,965,535 of frozen value that produces approximately \$ 760,441 in frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
KILGORE SCHOOL**

2020	
Certified Value	1,283,342,000
Frozen Value	98,268,576
Frozen Levy	726,395
2021	
CAPITOL Value	
Minerals	12,080,000
Utilities	34,930,000
Personal	201,090,000
TOTAL CAPITOL VALUE	248,100,000
Local Value	
Real	692,727,510
Local Personal	278,587,300
TOTAL LOCAL VALUE	971,314,810
TOTAL VALUE	1,219,414,810
98%	1,195,026,514
97%	1,182,832,366
96%	1,170,638,218
ESTIMATED VALUE	1,170,638,218
Frozen Value	100,965,535
Frozen Levy	760,441

combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

SKG - KILGORE ISD

Property Count: 8,670

Grand Totals

4/22/2021

4:49:47PM

Land		Value			
Homesite:		25,231,345			
Non Homesite:		99,706,780			
Ag Market:		5,579,183			
Timber Market:		8,210,971	Total Land	(+)	138,728,279
Improvement		Value			
Homesite:		282,626,686			
Non Homesite:		492,417,881	Total Improvements	(+)	775,044,567
Non Real		Count	Value		
Personal Property:	1,110		310,320,060		
Mineral Property:	0		0		
Autos:	0		0		
			Total Non Real	(+)	310,320,060
			Market Value	=	1,224,092,906
Ag		Non Exempt	Exempt		
Total Productivity Market:	13,790,154		0		
Ag Use:	527,161		0	Productivity Loss	(-) 12,142,159
Timber Use:	1,120,834		0	Appraised Value	= 1,211,950,747
Productivity Loss:	12,142,159		0		
				Homestead Cap	(-) 2,280,414
				Assessed Value	= 1,209,670,333
				Total Exemptions Amount	(-) 238,355,523
				(Breakdown on Next Page)	
				Net Taxable	= 971,314,810

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	4,292,888	2,723,613	25,846.40	26,095.69	53		
OV65	133,170,837	98,653,804	724,114.17	734,345.62	975		
Total	137,463,725	101,377,417	749,960.57	760,441.31	1,028	Freeze Taxable	(-) 101,377,417
Tax Rate	1.225600						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,334,760	1,054,760	642,878	411,882	8		
Total	1,334,760	1,054,760	642,878	411,882	8	Transfer Adjustment	(-) 411,882
						Freeze Adjusted Taxable	= 869,525,511

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 11,406,865.23 = 869,525,511 * (1.225600 / 100) + 749,960.57

Calculated Estimate of Market Value: 1,224,066,896
 Calculated Estimate of Taxable Value: 971,309,710

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

2021 PRELIMINARY TOTALS

SKG - KILGORE ISD

Property Count: 8,670

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	53	0	394,670	394,670
DV1	4	0	20,000	20,000
DV2	5	0	42,000	42,000
DV2S	2	0	7,500	7,500
DV3	5	0	52,000	52,000
DV4	41	0	266,251	266,251
DV4S	14	0	120,000	120,000
DVHS	28	0	3,271,120	3,271,120
DVHSS	6	0	408,640	408,640
EX-XD	4	0	56,380	56,380
EX-XG	2	0	373,580	373,580
EX-XI	2	0	77,010	77,010
EX-XL	35	0	10,215,680	10,215,680
EX-XR	4	0	87,410	87,410
EX-XU	4	0	395,820	395,820
EX-XV	452	0	127,564,189	127,564,189
EX366	59	0	18,450	18,450
FR	1	29,571,560	0	29,571,560
HS	2,311	0	54,633,554	54,633,554
LIH	2	0	1,039,980	1,039,980
LVE	1	90,730	0	90,730
OV65	910	0	8,190,091	8,190,091
OV65S	109	0	973,088	973,088
PPV	27	485,820	0	485,820
Totals		30,148,110	208,207,413	238,355,523

2021 PRELIMINARY TOTALS

SKG - KILGORE ISD

Property Count: 8,670

Grand Totals

4/22/2021 4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,850	1,602.1994	\$2,858,760	\$375,273,611	\$311,516,448
B	MULTIFAMILY RESIDENCE	89	72.4709	\$2,330	\$28,557,350	\$28,462,850
C1	VACANT LOTS AND LAND TRACTS	1,136	735.1012	\$0	\$10,140,795	\$10,129,355
D1	QUALIFIED OPEN-SPACE LAND	183	7,466.5958	\$0	\$13,790,154	\$1,652,141
D2	IMPROVEMENTS ON QUALIFIED OP	23		\$0	\$905,610	\$905,610
E	RURAL LAND, NON QUALIFIED OPE	883	8,983.7705	\$1,552,480	\$69,169,763	\$63,710,849
F1	COMMERCIAL REAL PROPERTY	685	1,368.3888	\$8,413,150	\$170,253,093	\$170,276,440
F2	INDUSTRIAL AND MANUFACTURIN	78	644.6583	\$363,000	\$102,169,290	\$102,134,290
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510	\$1,510
J3	ELECTRIC COMPANY (INCLUDING C	3	2.3920	\$0	\$92,010	\$92,010
J4	TELEPHONE COMPANY (INCLUDI	2	5.1880	\$0	\$366,420	\$366,420
L1	COMMERCIAL PERSONAL PROPE	1,027		\$47,500	\$299,342,460	\$269,758,900
L2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$570,490	\$570,490
M1	TANGIBLE OTHER PERSONAL, MOB	336		\$247,600	\$4,382,681	\$3,064,877
O	RESIDENTIAL INVENTORY	30	30.4441	\$127,450	\$414,710	\$414,710
S	SPECIAL INVENTORY TAX	12		\$0	\$8,257,910	\$8,257,910
X	TOTALLY EXEMPT PROPERTY	591	1,752.7189	\$2,214,980	\$140,405,049	\$0
	Totals		22,663.9279	\$15,827,250	\$1,224,092,906	\$971,314,810

2021 PRELIMINARY TOTALS

SKG - KILGORE ISD

Property Count: 8,670

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	3,167	1,279.4451	\$2,715,280	\$360,262,230	\$300,146,051
A2	REAL - RESIDENTIAL, MOBILE HOME	590	284.3708	\$35,560	\$8,988,171	\$6,032,013
A3	REAL - RESIDENTIAL - HOUSE ONLY	48	0.5990	\$101,570	\$988,720	\$850,248
A4	REAL - RESIDENTIAL - TOWNHOUSE	23	4.7900	\$0	\$3,351,380	\$2,914,483
A5	REAL - RESIDENTIAL - MISCELLANEO	72	32.6347	\$6,350	\$1,124,400	\$1,092,983
A72	REAL PROPERTY - RESIDENTIAL DU	9	0.3598	\$0	\$558,710	\$480,670
B		2	8.3000	\$0	\$1,039,980	\$1,039,980
B1	REAL - RESIDENTIAL - MULTI-FAMIL	16	46.8940	\$0	\$15,977,250	\$15,977,250
B2	REAL - RESIDENTIAL - DUPLEX	60	16.4544	\$2,330	\$9,765,380	\$9,670,880
B3	REAL - RESIDENTIAL - TRIPLEX	3	0.3000	\$0	\$377,330	\$377,330
B4	REAL - RESIDENTIAL - FOURPLEX	11	0.5225	\$0	\$1,397,410	\$1,397,410
C1	REAL - VACANT LOTS AND TRACTS -	737	228.3854	\$0	\$3,202,958	\$3,191,518
C2	REAL - VACANT LOTS AND TRACTS -	241	297.4862	\$0	\$5,535,596	\$5,535,596
C3	REAL - VAC LOTS & TRACTS - RURAL, I	157	209.0446	\$0	\$1,400,851	\$1,400,851
C7	REAL RESIDENTIAL VACT LOTS - TO	1	0.1850	\$0	\$1,390	\$1,390
D1	REAL - ACREAGE, QUALIFIED AG & T	197	7,573.4515	\$0	\$13,932,164	\$1,794,151
D2	REAL - IMPROVEMENTS ON QUALIFIE	23		\$0	\$905,610	\$905,610
E1	REAL - FARM & RANCH IMPROVMENT	282	622.3015	\$985,560	\$45,099,208	\$40,432,106
E2	REAL - FARM & RANCH IMPROVEMEN	224	195.7190	\$541,270	\$3,654,530	\$3,089,830
E3	REAL - FARM & RANCH IMPROVEMEN	21	76.0040	\$25,650	\$573,320	\$563,327
EL	RURAL LAND NOT QUALIFIED FOR O	561	7,982.8904	\$0	\$19,700,695	\$19,483,576
F1	REAL - COMMERCIAL REAL ESTATE	681	1,344.4058	\$8,413,150	\$169,400,763	\$169,424,110
F2	REAL - INDUSTRIAL REAL ESTATE	78	644.6583	\$363,000	\$102,169,290	\$102,134,290
F3	REAL COMMERCIAL TOTAL EXEMPT	5	23.9830	\$0	\$852,330	\$852,330
J2	REAL & TANGIBLE PERSONAL - GAS	1		\$0	\$1,510	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELE	3	2.3920	\$0	\$92,010	\$92,010
J4	REAL & TANGIBLE PERSONAL - TEL	2	5.1880	\$0	\$366,420	\$366,420
L1	PERSONAL - COMMERCIAL	1,027		\$47,500	\$299,342,460	\$269,758,900
L2	PERSONAL - INDUSTRIAL	2		\$0	\$570,490	\$570,490
M1	TANGIBLE PERSONAL, TRAVEL TRA	132		\$90,220	\$2,157,791	\$1,375,449
M3	OTHER TANGIBLE PERSONAL - MOB	204		\$157,380	\$2,224,890	\$1,689,428
O1	REAL - RESIDENTIAL INVENTORY - L	30	30.4441	\$127,450	\$414,710	\$414,710
S	PERSONAL - SPECIAL INVENTORY	12		\$0	\$8,257,910	\$8,257,910
X		591	1,752.7189	\$2,214,980	\$140,405,049	\$0
	Totals		22,663.9280	\$15,827,250	\$1,224,092,906	\$971,314,810

2021 PRELIMINARY TOTALS

SKG - KILGORE ISD
Effective Rate Assumption

4/22/2021 4:49:47PM

Property Count: 8,670

New Value

TOTAL NEW VALUE MARKET: \$15,827,250
TOTAL NEW VALUE TAXABLE: \$13,564,774

New Exemptions

Exemption	Description	Count	2020 Market Value	2021 Market Value
EX-XV	Other Exemptions (including public property, r	1		\$15,566
EX366	HB366 Exempt	18		\$6,530
ABSOLUTE EXEMPTIONS VALUE LOSS				\$22,096

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	1	\$12,000
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	1	\$25,625
HS	Homestead	30	\$723,000
OV65	Over 65	38	\$352,270
PARTIAL EXEMPTIONS VALUE LOSS			\$1,132,395
NEW EXEMPTIONS VALUE LOSS			\$1,154,491

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$1,154,491

New Ag / Timber Exemptions

2020 Market Value \$86,327 Count: 2
2021 Ag/Timber Use \$7,910
NEW AG / TIMBER VALUE LOSS \$78,417

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,238	\$134,359	\$24,889	\$109,470
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,060	\$128,230	\$24,808	\$103,422

2021 PRELIMINARY TOTALS

SKG - KILGORE ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5	\$651,600.00	\$561,500

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: KILGORE ISD(SK)

2020 Taxable Value of Category G Properties:	18,004,190
Estimated 2021 Taxable Value:	12,080,000
<hr/>	
2020 Taxable Value of Category L Properties:	285,873,124
Estimated 2021 Taxable Value:	201,090,000
<hr/>	
2020 Taxable Value of Category J Properties:	34,242,374
Estimated 2021 Taxable Value:	34,930,000
<hr/>	
2020 Total Taxable Value:	338,119,688
Estimated Value Change	-90,010,000
Estimated Percent Change	-26.6%
<hr/>	
Estimated 2021 Total Taxable Value:	248,100,000

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

KILGORE SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY/USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	323,449,698	330,546,472	336,884,461	338,700,812	358,965,602	365,760,152
Real, Residential, Multi-Family	22,676,600	23,231,240	23,913,960	23,234,330	24,150,200	27,466,340
Real, Vacant Lots/Tracts	9,073,418	8,127,817	8,673,931	8,173,512	9,016,700	9,527,026
Real, Acreage (Land Only)	21,287,441	19,638,741	19,816,661	17,822,180	17,805,537	16,933,375
Real, Farm and Ranch Improvements	44,255,424	49,653,554	51,045,849	53,556,946	56,561,238	60,614,743
Real, Commercial	152,054,998	154,145,656	156,933,569	155,210,186	158,370,597	159,705,088
Real, Industrial	75,033,735	75,276,734	76,165,031	76,123,021	76,819,080	101,639,260
Real, Minerals, Oil and Gas	30,646,520	13,204,670	19,614,228	22,618,681	27,129,441	18,015,389
Real and Tangible, Personal Utilities	41,319,070	39,058,760	34,982,340	35,103,830	33,887,230	34,859,250
Tangible Personal, Commercial	273,027,254	244,631,145	237,246,346	238,917,822	297,670,560	300,560,850
Tangible Personal, Industrial	373,460,560	346,010,830	322,602,140	330,322,250	422,644,580	321,348,750
Tangible Personal, Mobile Homes	4,403,200	4,605,711	4,766,181	4,508,631	4,834,761	4,651,781
Real Property, Inventory	1,163,030	618,570	604,740	493,940	585,480	476,360
Special Inventory - Personal Property	8,299,840	8,367,050	7,454,910	8,518,230	7,883,720	8,596,450
TOTAL APPRAISED VALUE	1,380,150,788	1,377,116,950	1,300,701,347	1,313,301,371	1,496,322,726	1,490,154,814
Less Exemptions	133,326,787	132,721,453	135,974,821	139,086,278	142,926,836	129,853,259
Less Agricultural and Timber	19,070,477	17,467,076	17,233,408	15,420,203	14,935,390	14,040,167
Less Abatements	-	-	-	-	-	-
Less Pollution Control	14,370	14,370	24,497	20,490	16,400	15,860
Less HS Cap Loss	1,779,753	2,214,889	2,014,523	1,627,513	5,079,079	2,902,919
TOTAL Deductions	157,191,387	152,417,788	155,217,229	156,154,484	162,957,705	146,812,205
NET ASSESSED VALUATION	1,225,959,401	1,164,699,162	1,145,457,098	1,157,149,887	1,333,367,021	1,283,342,609

LONGVIEW ISD

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

LONGVIEW I.S.D.
Dr. James E. Wilcox, Superintendent
PO Box 3268
Longview, Texas 75606-3268

Dear Dr. Wilcox,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 5,022,691,613 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 599,912,772 of frozen value that produces approximately.

\$ 6,412,755 in frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
LONGVIEW SCHOOL**

2020	
Certified Value	4,834,893,786
Frozen Value	560,630,996
Frozen Levy	6,031,074
2021	
CAPITOL Value	
Minerals	46,980,000
Utilities	140,430,000
Personal	383,610,000
TOTAL CAPITOL VALUE	571,020,000
Local Value	
Real	3,877,229,872
Local Personal	729,782,719
TOTAL LOCAL VALUE	4,607,012,591
TOTAL VALUE	5,178,032,591
98%	5,074,471,939
97%	5,022,691,613
96%	4,970,911,287
95%	4,919,130,961
ESTIMATED VALUE	5,022,691,613
Frozen Value	599,912,772
Frozen Levy	6,412,755

combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

SLV - LONGVIEW ISD
Grand Totals ✓

Property Count: 32,596

4/22/2021

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Land	Value			
Homesite:	164,953,874			
Non Homesite:	584,508,287			
Ag Market:	31,249,710			
Timber Market:	53,568,731	Total Land	(+)	834,280,602

Improvement	Value			
Homesite:	1,590,815,629			
Non Homesite:	2,604,090,037	Total Improvements	(+)	4,194,905,666

Non Real	Count	Value		
Personal Property:	4,029	764,615,160		
Mineral Property:	0	0		
Autos:	0	0		
		Total Non Real	(+)	764,615,160
		Market Value	=	5,793,801,428

Ag	Non Exempt	Exempt		
Total Productivity Market:	84,818,441	0		
Ag Use:	1,432,225	0	Productivity Loss	(-) 79,365,541
Timber Use:	4,020,675	0	Appraised Value	= 5,714,435,887
Productivity Loss:	79,365,541	0		
			Homestead Cap	(-) 7,142,732
			Assessed Value	= 5,707,293,155
			Total Exemptions Amount	(-) 1,100,280,564
			Net Taxable	= 4,607,012,591

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	41,047,251	26,196,965	301,056.03	306,267.76	371		
OV65	767,758,113	574,965,636	6,020,678.90	6,106,487.39	4,636		
Total	808,805,364	601,162,601	6,321,734.93	6,412,755.15	5,007	Freeze Taxable	(-) 601,162,601
Tax Rate	1.439400						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	11,416,000	9,738,500	8,488,671	1,249,829	42		
Total	11,416,000	9,738,500	8,488,671	1,249,829	42	Transfer Adjustment	(-) 1,249,829
						Freeze Adjusted Taxable	= 4,004,600,161

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 63,963,949.65 = 4,004,600,161 * (1.439400 / 100) + 6,321,734.93

Calculated Estimate of Market Value: 5,791,702,655
 Calculated Estimate of Taxable Value: 4,605,075,021

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

2021 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Property Count: 32,596

Grand Totals

4/22/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	2,289,040	0	2,289,040
DP	380	1,792,286	3,378,585	5,170,871
DV1	23	0	131,000	131,000
DV1S	2	0	10,000	10,000
DV2	15	0	105,000	105,000
DV2S	4	0	30,000	30,000
DV3	24	0	214,180	214,180
DV3S	3	0	30,000	30,000
DV4	213	0	1,572,784	1,572,784
DV4S	46	0	451,830	451,830
DVHS	132	0	19,900,528	19,900,528
DVHSS	19	0	1,688,633	1,688,633
EX-XD	3	0	831,660	831,660
EX-XG	4	0	338,330	338,330
EX-XJ	29	0	60,396,650	60,396,650
EX-XL	46	0	19,208,640	19,208,640
EX-XO	2	0	49,380	49,380
EX-XR	27	0	1,121,050	1,121,050
EX-XU	10	0	682,580	682,580
EX-XV	1,216	0	661,425,271	661,425,271
EX-XV (Prorated)	1	0	319	319
EX366	201	0	57,700	57,700
FRSS	1	0	319,940	319,940
HS	10,300	0	250,780,434	250,780,434
LIH	1	0	702,990	702,990
OV65	4,405	22,662,238	41,453,582	64,115,820
OV65S	436	2,315,593	4,209,420	6,525,013
PC	5	833,880	0	833,880
PPV	70	1,297,041	0	1,297,041
Totals		31,190,078	1,069,090,486	1,100,280,564

2021 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Property Count: 32,596

Grand Totals

4/22/2021

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State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	16,703	4,546.4025	\$36,321,340	\$2,224,229,656	\$1,887,262,388
B MULTIFAMILY RESIDENCE	506	368.8000	\$1,050,280	\$270,964,480	\$270,780,990
C1 VACANT LOTS AND LAND TRACTS	4,747	2,543.0657	\$21,800	\$78,247,118	\$78,225,928
D1 QUALIFIED OPEN-SPACE LAND	681	23,645.9091	\$0	\$84,818,441	\$5,445,679
D2 IMPROVEMENTS ON QUALIFIED OP	98		\$0	\$2,288,912	\$2,288,912
E RURAL LAND, NON QUALIFIED OPE	2,054	17,717.0151	\$3,746,200	\$280,555,494	\$261,786,507
F1 COMMERCIAL REAL PROPERTY	2,249	4,247.3819	\$29,843,100	\$1,162,580,942	\$1,162,601,214
F2 INDUSTRIAL AND MANUFACTURIN	59	819.4609	\$20,370,850	\$190,274,220	\$189,453,424
J1 WATER SYSTEMS	2	1.5000	\$0	\$19,710	\$19,710
J2 GAS DISTRIBUTION SYSTEM	3	8.7404	\$0	\$193,050	\$193,050
J3 ELECTRIC COMPANY (INCLUDING C	11	99.0316	\$68,670	\$580,190	\$580,190
J4 TELEPHONE COMPANY (INCLUDI	10	8.4062	\$39,290	\$3,888,850	\$3,888,850
J5 RAILROAD	3	18.6200	\$0	\$486,780	\$486,780
J6 PIPELAND COMPANY	19	20.9100	\$0	\$478,710	\$478,710
J7 CABLE TELEVISION COMPANY	1	0.7553	\$0	\$277,960	\$277,960
L1 COMMERCIAL PERSONAL PROPE	3,675		\$1,248,500	\$672,961,929	\$672,949,239
L2 INDUSTRIAL AND MANUFACTURIN	4		\$0	\$2,257,740	\$2,257,740
M1 TANGIBLE OTHER PERSONAL, MOB	625		\$563,930	\$8,077,980	\$5,816,705
O RESIDENTIAL INVENTORY	226	176.3874	\$2,746,310	\$7,642,875	\$7,642,875
S SPECIAL INVENTORY TAX	75		\$0	\$54,575,740	\$54,575,740
X TOTALLY EXEMPT PROPERTY	1,601	5,521.5420	\$6,390,440	\$748,400,651	\$0
Totals		59,743.9281	\$102,410,710	\$5,793,801,428	\$4,607,012,591

2021 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Property Count: 32,596

Grand Totals

4/22/2021

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	2	0.5114	\$0	\$23,470	\$23,084
A1	REAL - RESIDENTIAL, SINGLE FAMIL	14,929	4,030.9573	\$33,801,090	\$2,063,143,375	\$1,751,568,949
A2	REAL - RESIDENTIAL, MOBILE HOME	770	428.8069	\$346,120	\$15,262,031	\$10,273,072
A3	REAL - RESIDENTIAL - HOUSE ONLY	433	6.6100	\$1,039,560	\$76,373,170	\$68,013,527
A4	REAL - RESIDENTIAL - TOWNHOUSE	464	18.7966	\$937,350	\$61,751,050	\$50,792,390
A5	REAL - RESIDENTIAL - MISCELLANEO	156	57.1129	\$150,520	\$3,190,780	\$3,014,988
A6	REAL - RESIDENTIAL TOTAL EXEMP	1		\$30,790	\$75,270	\$75,270
A72	REAL PROPERTY - RESIDENTIAL DU	36	3.3672	\$15,910	\$4,295,470	\$3,426,768
A73	REAL PROPERTY - RESIDENTIAL TR	3		\$0	\$8,100	\$8,100
A74	REAL PROPERTY - RESIDENTIAL FO	2	0.2402	\$0	\$106,940	\$66,240
B	B	1	5.7100	\$0	\$702,990	\$702,990
B1	REAL - RESIDENTIAL - MULTI-FAMIL	81	307.4984	\$0	\$225,088,690	\$225,088,690
B2	REAL - RESIDENTIAL - DUPLEX	379	42.8265	\$503,280	\$37,016,170	\$36,873,380
B3	REAL - RESIDENTIAL - TRIPLEX	22	1.9694	\$6,820	\$3,012,730	\$2,972,030
B4	REAL - RESIDENTIAL - FOURPLEX	30	10.7957	\$540,180	\$5,143,900	\$5,143,900
C1	REAL - VACANT LOTS AND TRACTS -	3,453	831.0051	\$0	\$19,791,090	\$19,769,900
C2	REAL - VACANT LOTS AND TRACTS -	834	1,127.4003	\$21,800	\$53,355,069	\$53,355,069
C3	REAL - VAC LOTS & TRACTS - RURAL, I	435	563.7326	\$0	\$4,687,229	\$4,687,229
C7	REAL RESIDENTIAL VACT LOTS - TO	22	12.1705	\$0	\$104,270	\$104,270
C8	REAL - COMMERCIAL VACANT LOTS - E	6	8.7572	\$0	\$309,460	\$309,460
D1	REAL - ACREAGE, QUALIFIED AG & T	722	23,750.9421	\$0	\$85,379,471	\$6,006,709
D2	REAL - IMPROVEMENTS ON QUALIFIE	98		\$0	\$2,288,912	\$2,288,912
E1	REAL - FARM & RANCH IMPROVMENT	747	1,889.2918	\$3,612,810	\$187,528,883	\$170,665,998
E2	REAL - FARM & RANCH IMPROVEMEN	245	319.3938	\$65,990	\$5,257,781	\$4,269,045
E3	REAL - FARM & RANCH IMPROVEMEN	80	141.5230	\$67,400	\$2,327,020	\$2,239,479
EL	RURAL LAND NOT QUALIFIED FOR O	1,426	15,248.5235	\$0	\$84,786,049	\$83,965,574
EL1	REAL PROP-TOTAL EX-RURAL LND O	6	13.2500	\$0	\$94,731	\$85,381
F1	REAL - COMMERCIAL REAL ESTATE	2,245	4,245.6451	\$29,843,100	\$1,162,112,542	\$1,162,132,814
F2	REAL - INDUSTRIAL REAL ESTATE	59	819.4609	\$20,370,850	\$190,274,220	\$189,453,424
F3	REAL COMMERCIAL TOTAL EXEMPT	5	1.7368	\$0	\$468,400	\$468,400
J1	REAL & TANGIBLE PERSONAL - WAT	2	1.5000	\$0	\$19,710	\$19,710
J2	REAL & TANGIBLE PERSONAL - GAS	3	8.7404	\$0	\$193,050	\$193,050
J3	REAL & TANGIBLE PERSONAL - ELE	11	99.0316	\$68,670	\$580,190	\$580,190
J4	REAL & TANGIBLE PERSONAL - TEL	10	8.4062	\$39,290	\$3,888,850	\$3,888,850
J5	REAL & TANGIBLE PERSONAL - RAI	3	18.6200	\$0	\$486,780	\$486,780
J6	REAL & TANGIBLE PERSONAL - PIP	19	20.9100	\$0	\$478,710	\$478,710
J7	REAL & TANGIBLE PERSONAL - CAB	1	0.7553	\$0	\$277,960	\$277,960
L1	PERSONAL - COMMERCIAL	3,675		\$1,248,500	\$672,961,929	\$672,949,239
L2	PERSONAL - INDUSTRIAL	4		\$0	\$2,257,740	\$2,257,740
M1	TANGIBLE PERSONAL, TRAVEL TRA	189		\$88,260	\$3,422,270	\$2,448,372
M3	OTHER TANGIBLE PERSONAL - MOB	436		\$475,670	\$4,655,710	\$3,368,333
O1	REAL - RESIDENTIAL INVENTORY - L	226	176.3874	\$2,746,310	\$7,642,875	\$7,642,875
S	PERSONAL - SPECIAL INVENTORY	74		\$0	\$54,570,740	\$54,570,740
S1	SPECIAL INVENTORY TAX	1		\$0	\$5,000	\$5,000
X	X	1,601	5,521.5420	\$6,390,440	\$748,400,651	\$0
	Totals		59,743.9281	\$102,410,710	\$5,793,801,428	\$4,607,012,591

2021 PRELIMINARY TOTALS

SLV - LONGVIEW ISD
Effective Rate Assumption

Property Count: 32,596

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New Value

TOTAL NEW VALUE MARKET: \$102,410,710
TOTAL NEW VALUE TAXABLE: \$88,170,079

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	7	2020 Market Value	\$30,495
EX366	HB366 Exempt	51	2020 Market Value	\$18,030
ABSOLUTE EXEMPTIONS VALUE LOSS				\$48,525

Exemption	Description	Count	Exemption Amount
DP	Disability	9	\$125,600
DV1	Disabled Veterans 10% - 29%	2	\$10,000
DV3	Disabled Veterans 50% - 69%	4	\$40,000
DV4	Disabled Veterans 70% - 100%	11	\$108,000
DVHS	Disabled Veteran Homestead	3	\$355,858
HS	Homestead	187	\$4,610,702
OV65	Over 65	192	\$2,892,030
OV65S	OV65 Surviving Spouse	1	\$8,800
PARTIAL EXEMPTIONS VALUE LOSS		409	\$8,150,990
NEW EXEMPTIONS VALUE LOSS			\$8,199,515

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$8,199,515

New Ag / Timber Exemptions

2020 Market Value \$346,620 Count: 2
2021 Ag/Timber Use \$15,750
NEW AG / TIMBER VALUE LOSS \$330,870

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,136	\$171,113	\$25,233	\$145,880
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,649	\$164,565	\$25,213	\$139,352

2021 PRELIMINARY TOTALS

SLV - LONGVIEW ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
22	\$6,666,563.00	\$4,394,963

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: LONGVIEW ISD(SL)

2020 Taxable Value of Category G Properties:	72,053,717
Estimated 2021 Taxable Value:	46,980,000

2020 Taxable Value of Category F Properties:	
Estimated 2021 Taxable Value:	

2020 Taxable Value of Category L Properties:	368,494,793
Estimated 2021 Taxable Value:	383,610,000

2020 Taxable Value of Category J Properties:	137,671,714
Estimated 2021 Taxable Value:	140,430,000

2020 Total Taxable Value:	578,220,224
Estimated Value Change	-7,200,000
Estimated Percent Change	-1.2%

Estimated 2021 Total Taxable Value: 571,020,000

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

LONGVIEW SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	1,878,266,042	1,935,685,667	1,988,868,052	2,008,191,343	2,059,062,013	2,114,399,350
Real, Residential, Multi-Family	175,783,429	213,204,652	203,808,289	196,491,222	196,507,079	240,570,213
Real, Vacant Lots/Tracts	58,343,289	53,701,303	58,353,660	64,290,377	62,362,210	70,489,314
Real, Acreage (Land Only)	113,186,696	108,439,185	108,434,782	106,874,063	101,791,399	100,199,857
Real, Farm and Ranch Improvements	188,825,058	207,288,908	220,871,233	226,562,825	238,731,972	250,138,345
Real, Commercial	922,110,503	948,654,439	935,326,625	963,803,431	1,102,278,568	1,085,659,850
Real, Industrial	103,314,180	102,673,580	106,596,180	103,509,260	109,381,620	115,113,190
Real, Minerals, Oil and Gas	49,083,500	23,601,940	40,830,829	52,078,542	121,879,350	72,056,492
Real and Tangible, Personal Utilities	124,015,560	121,566,390	138,757,110	138,234,950	137,702,980	143,403,010
Tangible Personal, Commercial	572,060,232	542,856,186	549,719,085	548,592,788	612,011,387	661,275,099
Tangible Personal, Industrial	403,278,750	311,435,020	329,351,500	362,343,330	333,847,930	364,151,350
Tangible Personal, Mobile Homes	7,127,280	7,675,800	7,574,810	7,573,470	7,909,710	8,143,520
Real Property, Inventory	16,233,242	19,782,724	13,088,904	10,638,854	7,990,404	6,335,205
Special Inventory - Personal Property	46,872,050	46,778,730	48,090,140	45,628,220	52,306,710	53,064,000
TOTAL APPRAISED VALUE	4,568,499,611	4,619,344,522	4,779,671,199	4,837,812,675	5,173,769,332	5,284,998,795
Less Exemptions	339,558,393	342,136,393	344,743,342	343,980,048	349,130,117	351,034,096
Less Agricultural and Timber	107,195,438	102,315,140	101,113,144	99,228,786	94,000,866	92,045,034
Less Abatements	-	-	-	-	-	-
Less Pollution Control	6,573,032	4,309,292	5,770,581	5,524,092	5,363,480	3,563,948
Less HS Cap Loss	5,780,754	11,358,858	9,559,456	4,933,076	4,359,185	3,461,931
Total Reductions	459,107,617	460,119,683	461,186,522	453,666,002	452,859,648	450,105,009
NET ASSESSED VALUATION	4,199,392,194	4,183,224,841	4,288,484,676	4,381,146,673	4,690,909,684	4,834,893,786

PINE TREE ISD

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

PINE TREE I.S.D.
Steve Clugston, Superintendent
PO Box 5878
Longview, Texas 75608

Dear Mr. Steve Clugston,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

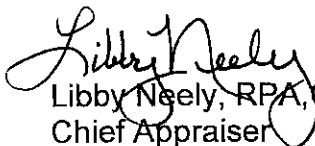
\$1,594,395,160 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ **181,981,182** of frozen value that produces approximately \$ **1,970,692** in frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
PINE TREE SCHOOL**

2020	
Certified Value	1,599,585,053
Frozen Value	170,727,493
Frozen Levy	1,871,300
2021	
CAPITOL Value	
Minerals	11,680,000
Utilities	55,890,000
Personal	188,870,000
TOTAL CAPITOL VALUE	256,440,000
Local Value	
Real	1,171,062,123
Local Personal	216,204,228
TOTAL LOCAL VALUE	1,387,266,351
TOTAL VALUE	1,643,706,351
98%	1,610,832,224
97%	1,594,395,160
96%	1,577,958,097
95%	1,561,521,033
ESTIMATED VALUE	1,594,395,160
Frozen Value	181,981,182
Frozen Levy	1,970,692

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

SPT - PINE TREE ISD

Property Count: 12,486

Grand Totals ✓

4/22/2021

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Land		Value		
Homesite:		79,873,681		
Non Homesite:		117,999,015		
Ag Market:		3,085,287		
Timber Market:		3,104,892	Total Land	(+) 204,062,875
Improvement		Value		
Homesite:		742,150,134		
Non Homesite:		694,953,896	Total Improvements	(+) 1,437,104,030
Non Real		Count	Value	
Personal Property:	1,416		217,242,580	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 217,242,580
			Market Value	= 1,858,409,485
Ag		Non Exempt	Exempt	
Total Productivity Market:	6,190,179		0	
Ag Use:	259,955		0	Productivity Loss (-) 5,582,677
Timber Use:	347,547		0	Appraised Value = 1,852,826,808
Productivity Loss:	5,582,677		0	
			Homestead Cap	(-) 1,971,254
			Assessed Value	= 1,850,855,554
			Total Exemptions Amount	(-) 463,589,203
			(Breakdown on Next Page)	
			Net Taxable	= 1,387,266,351

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	14,509,539	7,517,768	87,764.71	90,456.13	116	
OV65	340,061,680	174,895,485	1,824,365.62	1,880,235.63	2,102	
Total	354,571,219	182,413,253	1,912,130.33	1,970,691.76	2,218	Freeze Taxable (-) 182,413,253
Tax Rate	1.399700					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	3,655,930	2,204,744	1,772,673	432,071	16	
Total	3,655,930	2,204,744	1,772,673	432,071	16	Transfer Adjustment (-) 432,071
						Freeze Adjusted Taxable = 1,204,421,027

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 18,770,411.44 = 1,204,421,027 * (1.399700 / 100) + 1,912,130.33

Calculated Estimate of Market Value:	1,858,320,995
Calculated Estimate of Taxable Value:	1,387,223,161
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2021 PRELIMINARY TOTALS

SPT - PINE TREE ISD

Property Count: 12,486

Grand Totals

4/22/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	120	0	1,110,744	1,110,744
DV1	14	0	72,000	72,000
DV1S	3	0	15,000	15,000
DV2	14	0	94,500	94,500
DV3	13	0	120,000	120,000
DV3S	1	0	10,000	10,000
DV4	111	0	856,690	856,690
DV4S	22	0	168,000	168,000
DVHS	62	0	9,070,226	9,070,226
DVHSS	14	0	1,603,350	1,603,350
EX-XG	3	0	116,340	116,340
EX-XU	3	0	558,470	558,470
EX-XV	226	0	124,753,700	124,753,700
EX366	60	0	19,400	19,400
HS	5,033	159,534,204	123,248,203	282,782,407
OV65	1,961	18,388,342	18,967,412	37,355,754
OV65S	223	2,101,060	2,220,000	4,321,060
PC	1	25,000	0	25,000
PPV	33	536,562	0	536,562
Totals		180,585,168	283,004,035	463,589,203

2021 PRELIMINARY TOTALS

SPT - PINE TREE ISD

Property Count: 12,486

Grand Totals

4/22/2021

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	7,437	908.8356	\$4,753,240	\$1,071,356,252	\$736,578,310
B	MULTIFAMILY RESIDENCE	678	88.0715	\$258,360	\$102,084,580	\$101,790,516
C1	VACANT LOTS AND LAND TRACTS	936	677.3057	\$0	\$11,042,891	\$11,038,201
D1	QUALIFIED OPEN-SPACE LAND	81	4,549.6344	\$0	\$6,190,179	\$607,502
D2	IMPROVEMENTS ON QUALIFIED OP	12		\$0	\$226,180	\$226,180
E	RURAL LAND, NON QUALIFIED OPE	441	4,475.5401	\$171,600	\$28,282,947	\$24,489,406
F1	COMMERCIAL REAL PROPERTY	763	1,388.8580	\$5,869,260	\$233,694,856	\$233,649,494
F2	INDUSTRIAL AND MANUFACTURIN	58	874.0866	\$0	\$56,261,700	\$56,261,700
J2	GAS DISTRIBUTION SYSTEM	1	0.0600	\$0	\$600	\$600
J3	ELECTRIC COMPANY (INCLUDING C	5	27.4100	\$0	\$1,324,500	\$1,324,500
J4	TELEPHONE COMPANY (INCLUDI	3	0.9182	\$0	\$667,400	\$667,400
J6	PIPELAND COMPANY	5	21.8703	\$0	\$108,430	\$108,430
L1	COMMERCIAL PERSONAL PROPE	1,313		\$0	\$199,205,478	\$199,205,478
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$7,141,800	\$7,141,800
M1	TANGIBLE OTHER PERSONAL, MOB	517		\$152,300	\$3,797,320	\$3,136,934
O	RESIDENTIAL INVENTORY	49	13.0275	\$198,500	\$1,182,950	\$1,182,950
S	SPECIAL INVENTORY TAX	27		\$0	\$9,856,950	\$9,856,950
X	TOTALLY EXEMPT PROPERTY	322	1,199.1258	\$321,910	\$125,984,472	\$0
	Totals		14,224.7437	\$11,725,170	\$1,858,409,485	\$1,387,266,351

2021 PRELIMINARY TOTALS

SPT - PINE TREE ISD

Property Count: 12,486

Grand Totals

4/22/2021

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	1	0.1797	\$0	\$42,570	\$31,688
A1	REAL - RESIDENTIAL, SINGLE FAMIL	7,009	817.8638	\$4,717,320	\$1,049,372,882	\$719,521,155
A2	REAL - RESIDENTIAL, MOBILE HOME	263	63.4401	\$15,680	\$2,695,230	\$1,984,206
A3	REAL - RESIDENTIAL - HOUSE ONLY	9	0.8500	\$0	\$152,890	\$152,890
A4	REAL - RESIDENTIAL - TOWNHOUSE	120	9.7391	\$0	\$16,770,910	\$13,061,029
A5	REAL - RESIDENTIAL - MISCELLANEO	35	15.3726	\$20,240	\$340,010	\$304,173
A6	REAL - RESIDENTIAL TOTAL EXEMP	2		\$0	\$95,760	\$95,760
A72	REAL PROPERTY - RESIDENTIAL DU	21	1.3903	\$0	\$1,776,550	\$1,369,427
A73	REAL PROPERTY - RESIDENTIAL TR	1		\$0	\$65,220	\$27,176
A74	REAL PROPERTY - RESIDENTIAL FO	1		\$0	\$44,230	\$30,806
B1	REAL - RESIDENTIAL - MULTI-FAMIL	72	63.6419	\$0	\$39,979,980	\$39,979,980
B2	REAL - RESIDENTIAL - DUPLEX	575	22.1996	\$258,360	\$57,410,210	\$57,116,146
B3	REAL - RESIDENTIAL - TRIPLEX	11	0.2700	\$0	\$1,384,080	\$1,384,080
B4	REAL - RESIDENTIAL - FOURPLEX	21	1.9600	\$0	\$3,310,310	\$3,310,310
C1	REAL - VACANT LOTS AND TRACTS -	661	295.6750	\$0	\$4,158,840	\$4,154,150
C2	REAL - VACANT LOTS AND TRACTS -	239	325.6307	\$0	\$6,613,561	\$6,613,561
C3	REAL - VAC LOTS & TRACTS - RURAL, I	41	56.0000	\$0	\$270,490	\$270,490
D1	REAL - ACREAGE, QUALIFIED AG & T	84	4,553.1002	\$0	\$6,193,690	\$611,013
D2	REAL - IMPROVEMENTS ON QUALIFIE	12		\$0	\$226,180	\$226,180
E1	REAL - FARM & RANCH IMPROVMENT	102	245.6787	\$170,300	\$15,636,021	\$12,099,933
E2	REAL - FARM & RANCH IMPROVEMEN	28	46.0130	\$0	\$773,340	\$575,319
E3	REAL - FARM & RANCH IMPROVEMEN	18	128.6529	\$1,300	\$1,040,370	\$1,037,670
EL	RURAL LAND NOT QUALIFIED FOR O	368	4,043.4577	\$0	\$10,825,565	\$10,768,833
EL1	REAL PROP-TOTAL EX-RURAL LND O	1	8.2720	\$0	\$4,140	\$4,140
F1	REAL - COMMERCIAL REAL ESTATE	762	1,387.8580	\$5,869,260	\$233,658,726	\$233,613,364
F2	REAL - INDUSTRIAL REAL ESTATE	58	874.0866	\$0	\$56,261,700	\$56,261,700
F3	REAL COMMERCIAL TOTAL EXEMPT	1	1.0000	\$0	\$36,130	\$36,130
J2	REAL & TANGIBLE PERSONAL - GAS	1	0.0600	\$0	\$600	\$600
J3	REAL & TANGIBLE PERSONAL - ELE	5	27.4100	\$0	\$1,324,500	\$1,324,500
J4	REAL & TANGIBLE PERSONAL - TEL	3	0.9182	\$0	\$667,400	\$667,400
J6	REAL & TANGIBLE PERSONAL - PIP	5	21.8703	\$0	\$108,430	\$108,430
L1	PERSONAL - COMMERCIAL	1,313		\$0	\$199,205,478	\$199,205,478
L2	PERSONAL - INDUSTRIAL	1		\$0	\$7,141,800	\$7,141,800
M1	TANGIBLE PERSONAL, TRAVEL TRA	76		\$37,430	\$749,020	\$505,699
M3	OTHER TANGIBLE PERSONAL - MOB	441		\$114,870	\$3,048,300	\$2,631,235
O1	REAL - RESIDENTIAL INVENTORY - L	49	13.0275	\$198,500	\$1,182,950	\$1,182,950
S	PERSONAL - SPECIAL INVENTORY	27		\$0	\$9,856,950	\$9,856,950
X		322	1,199.1258	\$321,910	\$125,984,472	\$0
Totals			14,224.7437	\$11,725,170	\$1,858,409,485	\$1,387,266,351

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: PINE TREE ISD(SP)

2020 Taxable Value of Category G Properties:	20,430,645
Estimated 2021 Taxable Value:	11,680,000

2020 Taxable Value of Category L Properties:	200,993,386
Estimated 2021 Taxable Value:	188,870,000

2020 Taxable Value of Category J Properties:	54,791,626
Estimated 2021 Taxable Value:	55,890,000

2020 Total Taxable Value:	276,215,657
Estimated Value Change	-19,770,000
Estimated Percent Change	-7.2%

Estimated 2021 Total Taxable Value:	256,440,000
--	--------------------

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

PINE TREE SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	974,488,511	984,524,613	989,308,109	996,016,691	1,012,538,845	1,033,481,142
Real, Residential, Multi-Family	82,837,000	87,845,570	88,352,580	90,422,410	90,465,010	98,122,060
Real, Vacant Lots/Tracts	12,674,021	10,520,132	10,442,889	11,120,941	11,021,860	10,737,000
Real, Acreage (Land Only)	9,077,891	8,887,996	8,663,030	8,295,609	8,011,943	6,638,912
Real, Farm and Ranch Improvements	21,667,179	23,031,109	23,761,763	25,035,853	25,218,348	26,850,681
Real, Commercial	191,773,377	200,637,246	205,291,764	209,572,348	212,023,048	221,467,918
Real, Industrial	62,962,550	58,134,800	58,068,600	57,309,230	57,068,550	56,894,500
Real, Minerals, Oil and Gas	34,156,630	15,657,380	27,047,802	29,071,937	29,963,690	20,346,916
Real and Tangible, Personal Utilities	76,886,140	77,553,430	52,547,400	54,313,270	53,304,330	57,480,350
Tangible Personal, Commercial	162,913,555	163,982,654	156,509,836	164,827,677	188,995,683	184,527,962
Tangible Personal, Industrial	279,228,910	243,852,390	237,146,880	252,110,350	243,169,770	211,453,450
Tangible Personal, Mobile Homes	4,068,890	4,180,700	4,119,180	3,845,360	3,815,860	4,052,380
Real Property, Inventory	5,639,417	3,741,850	3,133,070	3,708,600	3,354,190	3,362,100
Special Inventory - Personal Property	5,914,330	10,678,180	9,315,230	9,031,830	8,487,680	9,933,810
TOTAL APPRAISED VALUE	1,924,288,404	1,898,228,050	1,883,708,183	1,914,682,106	1,947,438,807	1,945,349,161
Less Exemptions	334,130,694	332,805,986	330,214,925	329,300,690	334,662,813	336,560,623
Less Agricultural and Timber	8,272,912	8,089,252	7,819,863	7,426,613	7,110,782	5,783,761
Less Abatements	-	-	-	-	-	-
Less Pollution Control	2,991,680	3,000,370	3,168,980	3,118,740	2,111,430	1,902,729
Less HS Cap Loss	576,056	1,504,468	1,443,583	1,881,969	1,369,752	1,517,015
Total Reductions	245,971,642	345,400,076	342,647,851	341,728,012	345,254,797	345,764,928
NET ASSESSED VALUATION	1,578,317,059	1,547,827,974	1,531,060,782	1,572,954,094	1,602,184,030	1,599,585,053

SABINE ISD

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

SABINE I.S.D.
Stacey Bryce, Superintendent
5424 FM 1252 W
Gladewater, Texas 75647

Dear Mr. Bryce,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**


\$ 433,486,100 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ **48,588,554** of frozen value that produces approximately \$ **418,434** in frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
SABINE SCHOOL**

2020	
Certified Value	423,943,276
Frozen Value	44,814,542
Frozen Levy	387,640
2021	
CAPITOL Value	
Minerals	5,780,000
Utilities	12,350,000
Personal	40,930,000
TOTAL CAPITOL VALUE	59,060,000
Local Value	
Real	326,372,802
Local Personal	61,460,085
TOTAL LOCAL VALUE	387,832,887
TOTAL VALUE	446,892,887
98%	437,955,029
97%	433,486,100
96%	429,017,172
95%	424,548,243
ESTIMATED VALUE	433,486,100
Frozen Value	48,588,554
Frozen Levy	418,434

2021 PRELIMINARY TOTALS

SSB - SABINE ISD

Property Count: 4,745

Grand Totals

4/22/2021

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Land		Value			
Homesite:		25,907,940			
Non Homesite:		51,410,533			
Ag Market:		11,097,675			
Timber Market:		19,292,313	Total Land	(+) 107,708,461	
Improvement		Value			
Homesite:		228,772,034			
Non Homesite:		160,200,757	Total Improvements	(+) 388,972,791	
Non Real		Count	Value		
Personal Property:	436		61,745,690		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 61,745,690
				Market Value	= 558,426,942
Ag		Non Exempt	Exempt		
Total Productivity Market:		30,389,988	0		
Ag Use:		832,190	0	Productivity Loss	(-) 27,660,001
Timber Use:		1,897,797	0	Appraised Value	= 530,766,941
Productivity Loss:		27,660,001	0		
				Homestead Cap	(-) 940,471
				Assessed Value	= 529,826,470
				Total Exemptions Amount (Breakdown on Next Page)	(-) 141,993,583
				Net Taxable	= 387,832,887

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,448,125	1,782,274	17,533.32	18,392.47	53		
OV65	90,224,000	46,850,603	385,263.69	400,041.10	634		
Total	94,672,125	48,632,877	402,797.01	418,433.57	687	Freeze Taxable	(-) 48,632,877
Tax Rate	1.227830						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	685,790	275,216	230,893	44,323	3		
Total	685,790	275,216	230,893	44,323	3	Transfer Adjustment	(-) 44,323
						Freeze Adjusted Taxable	= 339,155,687

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,567,052.28 = 339,155,687 * (1.227830 / 100) + 402,797.01

Calculated Estimate of Market Value: 558,348,022
 Calculated Estimate of Taxable Value: 387,792,507

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

2021 PRELIMINARY TOTALS

SSB - SABINE ISD

Property Count: 4,745

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	53	445,939	339,530	785,469
DV1	2	0	10,000	10,000
DV2	2	0	7,500	7,500
DV3	2	0	20,000	20,000
DV4	44	0	312,870	312,870
DV4S	6	0	36,000	36,000
DVHS	34	0	4,978,169	4,978,169
DVHSS	4	0	437,140	437,140
EX-XI	6	0	217,550	217,550
EX-XL	2	0	467,090	467,090
EX-XO	1	0	21,280	21,280
EX-XR	22	0	498,210	498,210
EX-XV	59	0	38,945,562	38,945,562
EX366	28	0	6,070	6,070
HS	1,663	48,155,777	38,663,487	86,819,264
OV65	607	2,436,727	5,227,477	7,664,204
OV65S	50	209,540	440,000	649,540
PPV	7	117,665	0	117,665
Totals		51,365,648	90,627,935	141,993,583

2021 PRELIMINARY TOTALS

SSB - SABINE ISD

Property Count: 4,745

Grand Totals

4/22/2021

4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,964	1,992.6953	\$3,920,370	\$243,851,981	\$167,648,011
B	MULTIFAMILY RESIDENCE	20	17.0296	\$0	\$7,322,360	\$7,288,708
C1	VACANT LOTS AND LAND TRACTS	433	515.1906	\$0	\$5,183,990	\$5,183,990
D1	QUALIFIED OPEN-SPACE LAND	362	13,006.8995	\$0	\$30,389,988	\$2,727,770
D2	IMPROVEMENTS ON QUALIFIED OP	34		\$0	\$669,510	\$669,510
E	RURAL LAND, NON QUALIFIED OPE	1,144	7,965.1278	\$1,923,880	\$104,759,994	\$79,511,845
F1	COMMERCIAL REAL PROPERTY	212	797.0287	\$1,257,300	\$46,879,317	\$46,850,300
F2	INDUSTRIAL AND MANUFACTURIN	25	419.4222	\$0	\$10,850,200	\$10,850,200
J3	ELECTRIC COMPANY (INCLUDING C	2	2.4990	\$0	\$17,000	\$17,000
J4	TELEPHONE COMPANY (INCLUDI	1	0.3200	\$0	\$8,280	\$8,280
L1	COMMERCIAL PERSONAL PROPE	397		\$241,080	\$59,465,785	\$59,465,785
L2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$739,140	\$739,140
M1	TANGIBLE OTHER PERSONAL, MOB	261		\$342,690	\$4,150,540	\$3,006,918
O	RESIDENTIAL INVENTORY	92	39.9512	\$1,055,310	\$2,610,270	\$2,610,270
S	SPECIAL INVENTORY TAX	8		\$0	\$1,255,160	\$1,255,160
X	TOTALLY EXEMPT PROPERTY	125	371.3614	\$0	\$40,273,427	\$0
	Totals		25,127.5253	\$8,740,630	\$558,426,942	\$387,832,887

2021 PRELIMINARY TOTALS

SSB - SABINE ISD

Property Count: 4,745

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	1		\$0	\$3,000	\$3,000
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,431	1,531.9599	\$3,495,060	\$227,681,660	\$156,800,727
A2	REAL - RESIDENTIAL, MOBILE HOME	512	420.6419	\$280,680	\$12,318,251	\$7,243,539
A3	REAL - RESIDENTIAL - HOUSE ONLY	12	0.2600	\$64,790	\$822,770	\$728,223
A4	REAL - RESIDENTIAL - TOWNHOUSE	2	0.6190	\$0	\$1,640,850	\$1,640,850
A5	REAL - RESIDENTIAL - MISCELLANEO	55	39.0430	\$79,840	\$1,340,040	\$1,220,344
A72	REAL PROPERTY - RESIDENTIAL DU	1	0.1715	\$0	\$45,410	\$11,328
B1	REAL - RESIDENTIAL - MULTI-FAMIL	2	9.7250	\$0	\$4,712,190	\$4,712,190
B2	REAL - RESIDENTIAL - DUPLEX	14	5.6204	\$0	\$1,567,320	\$1,533,668
B4	REAL - RESIDENTIAL - FOURPLEX	4	1.6842	\$0	\$1,042,850	\$1,042,850
C1	REAL - VACANT LOTS AND TRACTS -	271	209.9440	\$0	\$3,123,270	\$3,123,270
C2	REAL - VACANT LOTS AND TRACTS -	39	156.9109	\$0	\$836,190	\$836,190
C3	REAL - VAC LOTS & TRACTS - RURAL, I	124	143.3357	\$0	\$1,186,400	\$1,186,400
C7	REAL RESIDENTIAL VACT LOTS - TO	1	5.0000	\$0	\$38,130	\$38,130
D1	REAL - ACREAGE, QUALIFIED AG & T	404	13,282.9805	\$0	\$30,806,482	\$3,144,264
D2	REAL - IMPROVEMENTS ON QUALIFIE	34		\$0	\$669,510	\$669,510
E1	REAL - FARM & RANCH IMPROVMENT	459	971.0132	\$1,518,800	\$72,926,106	\$50,412,347
E2	REAL - FARM & RANCH IMPROVEMEN	225	342.5701	\$394,870	\$5,469,835	\$3,647,170
E3	REAL - FARM & RANCH IMPROVEMEN	29	56.1850	\$10,210	\$1,016,040	\$979,447
EL	RURAL LAND NOT QUALIFIED FOR O	695	6,319.2784	\$0	\$24,931,519	\$24,056,387
F1	REAL - COMMERCIAL REAL ESTATE	212	797.0287	\$1,257,300	\$46,879,317	\$46,850,300
F2	REAL - INDUSTRIAL REAL ESTATE	25	419.4222	\$0	\$10,850,200	\$10,850,200
J3	REAL & TANGIBLE PERSONAL - ELE	2	2.4990	\$0	\$17,000	\$17,000
J4	REAL & TANGIBLE PERSONAL - TEL	1	0.3200	\$0	\$8,280	\$8,280
L1	PERSONAL - COMMERCIAL	397		\$241,080	\$59,465,785	\$59,465,785
L2	PERSONAL - INDUSTRIAL	2		\$0	\$739,140	\$739,140
M1	TANGIBLE PERSONAL, TRAVEL TRA	171		\$289,320	\$3,559,180	\$2,531,478
M3	OTHER TANGIBLE PERSONAL - MOB	90		\$53,370	\$591,360	\$475,440
O1	REAL - RESIDENTIAL INVENTORY - L	92	39.9512	\$1,055,310	\$2,610,270	\$2,610,270
S	PERSONAL - SPECIAL INVENTORY	8		\$0	\$1,255,160	\$1,255,160
X		125	371.3614	\$0	\$40,273,427	\$0
	Totals		25,127.5252	\$8,740,630	\$558,426,942	\$387,832,887

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: SABINE ISD(SS)

2020 Taxable Value of Category G Properties:	9,426,947
Estimated 2021 Taxable Value:	5,780,000
<hr/>	
2020 Taxable Value of Category L Properties:	39,928,461
Estimated 2021 Taxable Value:	40,930,000
<hr/>	
2020 Taxable Value of Category J Properties:	12,108,180
Estimated 2021 Taxable Value:	12,350,000
<hr/>	
2020 Total Taxable Value:	61,463,588
Estimated Value Change	-2,400,000
Estimated Percent Change	-3.9%
<hr/>	
Estimated 2021 Total Taxable Value:	59,060,000



For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

SABINE SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	199,042,132	205,866,081	214,842,311	219,309,874	229,309,134	237,544,062
Real, Residential, Multi-Family	4,412,430	5,726,160	4,956,620	5,064,452	5,080,322	6,636,790
Real, Vacant Lots/Tracts	4,512,510	4,013,952	4,059,180	4,223,310	4,470,000	5,066,970
Real, Acreage (Land Only)	33,029,515	29,679,396	29,622,084	29,970,607	29,532,168	29,038,498
Real, Farm and Ranch Improvements	67,360,122	72,031,521	76,034,853	77,307,176	80,494,809	84,682,194
Real, Commercial	40,201,940	41,195,514	40,811,460	42,405,021	44,847,077	45,379,397
Real, Industrial	8,741,396	8,531,496	11,021,310	11,255,970	11,176,990	10,933,300
Real, Minerals, Oil and Gas	14,068,700	6,125,850	8,199,118	8,312,423	12,713,567	9,426,946
Real and Tangible, Personal Utilities	12,979,750	12,840,770	13,001,040	13,287,180	12,230,930	12,340,900
Tangible Personal, Commercial	56,350,659	51,406,489	47,962,870	45,803,765	47,971,298	56,703,721
Tangible Personal, Industrial	75,554,490	105,890,880	77,591,360	78,680,280	66,260,190	44,092,900
Tangible Personal, Mobile Homes	3,343,910	3,421,260	3,589,890	3,654,170	4,151,050	4,260,040
Real Property, Inventory	2,747,940	2,717,270	4,514,110	2,891,110	2,537,750	1,757,010
Special Inventory - Personal Property	1,728,320	1,204,680	1,062,520	1,307,720	1,230,520	909,510
TOTAL ASSESSED VALUE	524,076,974	560,651,319	587,768,726	579,776,058	552,005,805	578,772,238
Less Exemptions	86,106,103	87,974,306	92,153,827	94,421,742	95,492,251	98,448,151
Less Agricultural and Timber	30,528,707	27,422,596	26,781,273	26,991,353	26,390,063	25,605,280
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	3,392,000	1,467,000	1,919,510	1,952,560	-
Less HS Cap Loss	1,521,821	1,631,576	2,514,971	1,276,084	1,195,541	775,531
Total Reductions	118,156,631	120,720,478	122,917,071	124,608,689	125,050,415	124,828,962
NET ASSESSED VALUATION	405,917,183	430,230,841	414,351,655	418,864,369	426,975,390	423,943,276

SPRING HILL ISD

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

SPRING HILL I.S.D.
Penny Fleet, Interim Superintendent
3101 Spring Hill Rd.
Longview, Texas 75605

Dear Mr. Guidry,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 539,138,125 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ **81,527,008** of frozen value that produces approximately \$ **1,029,406** in frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
SPRING HILL SCHOOL**

2020	
Certified Value	535,595,782
Frozen Value	74,983,040
Frozen Levy	945,226
2021	
CAPITOL Value	
Minerals	7,070,000
Utilities	7,570,000
Personal	1,510,000
TOTAL CAPITOL VALUE	16,150,000
Local Value	
Real	524,145,640
Local Personal	15,516,860
TOTAL LOCAL VALUE	539,662,500
TOTAL VALUE	555,812,500
98%	544,696,250
97%	539,138,125
96%	533,580,000
95%	528,021,875
94%	522,463,750
ESTIMATED VALUE	539,138,125
Frozen Value	81,527,008
Frozen Levy	1,029,406

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

SSH - SPRING HILL ISD
Grand Totals ✓

Property Count: 4,120

4/22/2021

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Land		Value		
Homesite:		49,403,330		
Non Homesite:		37,621,296		
Ag Market:		2,329,210		
Timber Market:		1,998,833	Total Land	(+) 91,352,669
Improvement		Value		
Homesite:		420,304,513		
Non Homesite:		223,233,200	Total Improvements	(+) 643,537,713
Non Real		Count	Value	
Personal Property:	287		15,793,420	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 15,793,420
			Market Value	= 750,683,802
Ag		Non Exempt	Exempt	
Total Productivity Market:	4,328,043		0	
Ag Use:	131,219		0	Productivity Loss (-) 4,084,301
Timber Use:	112,523		0	Appraised Value = 746,599,501
Productivity Loss:	4,084,301		0	
			Homestead Cap	(-) 1,256,451
			Assessed Value	= 745,343,050
			Total Exemptions Amount	(-) 205,680,550
			<i>(Breakdown on Next Page)</i>	
			Net Taxable	= 539,662,500

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,708,883	3,447,106	46,585.01	47,386.22	33		
OV65	121,216,840	78,385,800	963,073.97	982,019.57	583		
Total	126,925,723	81,832,906	1,009,658.98	1,029,405.79	616	Freeze Taxable	(-) 81,832,906
Tax Rate	1.553200						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	2,988,030	2,136,937	1,831,039	305,898	11		
Total	2,988,030	2,136,937	1,831,039	305,898	11	Transfer Adjustment	(-) 305,898
						Freeze Adjusted Taxable	= 457,523,696

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 8,115,917.03 = 457,523,696 * (1.553200 / 100) + 1,009,658.98

Calculated Estimate of Market Value:	750,253,872
Calculated Estimate of Taxable Value:	539,332,718
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2021 PRELIMINARY TOTALSSSH - SPRING HILL ISD
Grand Totals

4/22/2021

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Property Count: 4,120

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	34	124,000	337,600	461,600
DV1	8	0	35,000	35,000
DV2	4	0	30,000	30,000
DV3	5	0	50,000	50,000
DV3S	1	0	10,000	10,000
DV4	32	0	240,000	240,000
DV4S	4	0	36,000	36,000
DVHS	29	0	6,024,233	6,024,233
DVHSS	2	0	228,410	228,410
EX-XV	49	0	71,320,440	71,320,440
EX366	31	0	6,210	6,210
HS	2,011	68,834,526	49,672,247	118,506,773
OV65	573	2,167,896	5,586,068	7,753,964
OV65S	53	208,000	530,000	738,000
PPV	10	239,920	0	239,920
Totals		71,574,342	134,106,208	205,680,550

2021 PRELIMINARY TOTALS

SSH - SPRING HILL ISD

Property Count: 4,120

Grand Totals

4/22/2021

4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,598	1,140.3754	\$8,928,580	\$556,188,353	\$427,441,548
B	MULTIFAMILY RESIDENCE	252	20.4924	\$0	\$30,263,090	\$30,199,860
C1	VACANT LOTS AND LAND TRACTS	330	293.6957	\$0	\$5,920,573	\$5,920,573
D1	QUALIFIED OPEN-SPACE LAND	60	1,086.1710	\$0	\$4,328,043	\$243,863
D2	IMPROVEMENTS ON QUALIFIED OP	11		\$0	\$195,050	\$195,050
E	RURAL LAND, NON QUALIFIED OPE	281	1,923.6768	\$31,290	\$36,600,318	\$30,276,662
F1	COMMERCIAL REAL PROPERTY	82	132.5131	\$358,120	\$24,865,140	\$24,865,140
F2	INDUSTRIAL AND MANUFACTURIN	1	4.0000	\$0	\$96,070	\$96,070
J6	PIPELAND COMPANY	1	0.0500	\$0	\$250	\$250
L1	COMMERCIAL PERSONAL PROPE	254		\$0	\$15,161,920	\$15,161,920
M1	TANGIBLE OTHER PERSONAL, MOB	165		\$16,050	\$1,374,660	\$1,137,799
O	RESIDENTIAL INVENTORY	89	29.6627	\$1,363,270	\$3,768,825	\$3,768,825
S	SPECIAL INVENTORY TAX	2		\$0	\$354,940	\$354,940
X	TOTALLY EXEMPT PROPERTY	87	328.4424	\$694,390	\$71,566,570	\$0
	Totals		4,959.0795	\$11,391,700	\$750,683,802	\$539,662,500

2021 PRELIMINARY TOTALS

SSH - SPRING HILL ISD

Property Count: 4,120

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	2,510	1,090.9292	\$8,928,580	\$551,814,473	\$423,796,868
A2	REAL - RESIDENTIAL, MOBILE HOME	40	38.0129	\$0	\$1,018,810	\$475,501
A3	REAL - RESIDENTIAL - HOUSE ONLY	1		\$0	\$15,580	\$15,580
A4	REAL - RESIDENTIAL - TOWNHOUSE	34	2.0727	\$0	\$2,586,880	\$2,554,308
A5	REAL - RESIDENTIAL - MISCELLANEO	13	9.3606	\$0	\$272,160	\$264,359
A72	REAL PROPERTY - RESIDENTIAL DU	7		\$0	\$480,450	\$334,932
B1	REAL - RESIDENTIAL - MULTI-FAMIL	5	7.4244	\$0	\$3,900,290	\$3,900,290
B2	REAL - RESIDENTIAL - DUPLEX	216	11.8075	\$0	\$21,943,140	\$21,879,910
B3	REAL - RESIDENTIAL - TRIPLEX	1	0.1702	\$0	\$236,850	\$236,850
B4	REAL - RESIDENTIAL - FOURPLEX	30	1.0903	\$0	\$4,182,810	\$4,182,810
C1	REAL - VACANT LOTS AND TRACTS -	291	219.7619	\$0	\$4,280,793	\$4,280,793
C2	REAL - VACANT LOTS AND TRACTS -	30	67.6918	\$0	\$1,563,840	\$1,563,840
C3	REAL - VAC LOTS & TRACTS - RURAL, I	9	6.2420	\$0	\$75,940	\$75,940
D1	REAL - ACREAGE, QUALIFIED AG & T	64	1,135.2961	\$0	\$4,556,531	\$472,351
D2	REAL - IMPROVEMENTS ON QUALIFIE	11		\$0	\$195,050	\$195,050
E1	REAL - FARM & RANCH IMPROVMENT	120	330.1487	\$31,290	\$27,942,259	\$21,767,471
E2	REAL - FARM & RANCH IMPROVEMEN	3	6.1400	\$0	\$68,580	\$56,206
E3	REAL - FARM & RANCH IMPROVEMEN	10	20.5470	\$0	\$270,200	\$270,200
EL	RURAL LAND NOT QUALIFIED FOR O	202	1,517.7160	\$0	\$8,090,791	\$7,954,297
F1	REAL - COMMERCIAL REAL ESTATE	82	132.5131	\$358,120	\$24,865,140	\$24,865,140
F2	REAL - INDUSTRIAL REAL ESTATE	1	4.0000	\$0	\$96,070	\$96,070
J6	REAL & TANGIBLE PERSONAL - PIP	1	0.0500	\$0	\$250	\$250
L1	PERSONAL - COMMERCIAL	254		\$0	\$15,161,920	\$15,161,920
M1	TANGIBLE PERSONAL, TRAVEL TRA	9		\$0	\$226,950	\$161,731
M3	OTHER TANGIBLE PERSONAL - MOB	156		\$16,050	\$1,147,710	\$976,068
O1	REAL - RESIDENTIAL INVENTORY - L	89	29.6627	\$1,363,270	\$3,768,825	\$3,768,825
S	PERSONAL - SPECIAL INVENTORY	2		\$0	\$354,940	\$354,940
X		87	328.4424	\$694,390	\$71,566,570	\$0
Totals			4,959.0795	\$11,391,700	\$750,683,802	\$539,662,500

2021 PRELIMINARY TOTALS

SSH - SPRING HILL ISD
Effective Rate Assumption

4/22/2021 4:49:47PM

Property Count: 4,120

New Value

TOTAL NEW VALUE MARKET: \$11,391,700
TOTAL NEW VALUE TAXABLE: \$10,033,745

New Exemptions

Exemption	Description	Count		Exemption Amount
EX366	HB366 Exempt	5	2020 Market Value	\$18,930
ABSOLUTE EXEMPTIONS VALUE LOSS				\$18,930

Exemption	Description	Count		Exemption Amount
DP	Disability	1		\$14,000
DV1	Disabled Veterans 10% - 29%	1		\$5,000
DV3	Disabled Veterans 50% - 69%	1		\$10,000
DV4	Disabled Veterans 70% - 100%	1		\$0
DVHS	Disabled Veteran Homestead	3		\$787,269
HS	Homestead	56		\$3,596,228
OV65	Over 65	41		\$560,000
PARTIAL EXEMPTIONS VALUE LOSS				\$4,972,497
NEW EXEMPTIONS VALUE LOSS				\$4,991,427

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$4,991,427

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,990	\$234,123	\$60,046	\$174,077
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,907	\$232,351	\$59,723	\$172,628

2021 PRELIMINARY TOTALS

SSH - SPRING HILL ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3	\$1,010,430.00	\$538,292

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: SPRING HILL ISD(SH)

2020 Taxable Value of Category G Properties:	12,582,628
Estimated 2021 Taxable Value:	7,070,000
<hr/>	
2020 Taxable Value of Category L Properties:	1,553,395
Estimated 2021 Taxable Value:	1,510,000
<hr/>	
2020 Taxable Value of Category J Properties:	7,418,950
Estimated 2021 Taxable Value:	7,570,000
<hr/>	
2020 Total Taxable Value:	21,554,973
Estimated Value Change	-5,400,000
Estimated Percent Change	-25.1%
<hr/>	
Estimated 2021 Total Taxable Value:	16,150,000



For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>
 For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

SPRING HILL SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	476,316,135	486,245,737	495,729,758	496,996,759	511,647,123	530,849,845
Real, Residential, Multi-Family	26,222,850	27,207,620	26,943,160	27,444,940	28,945,680	30,437,760
Real, Vacant Lots/Tracts	3,158,978	3,238,544	3,183,763	3,341,843	3,429,306	5,106,784
Real, Acreage (Land Only)	6,876,995	6,374,748	6,662,747	6,142,036	5,553,551	5,079,256
Real, Farm and Ranch Improvements	24,059,469	25,121,884	25,530,976	26,176,006	26,503,732	34,368,349
Real, Commercial	21,343,496	21,068,587	21,532,467	22,984,871	23,830,410	24,237,190
Real, Industrial	501,970	514,450	504,070	503,660	97,050	95,760
Real, Minerals, Oil and Gas	12,535,120	5,238,730	10,180,891	12,664,111	15,689,368	12,602,470
Real and Tangible, Personal Utilities	8,533,160	8,203,360	8,724,890	8,753,060	8,024,020	8,033,560
Tangible Personal, Commercial	12,300,167	13,515,733	12,913,223	12,818,250	12,612,719	12,993,310
Tangible Personal, Industrial	2,473,010	1,662,510	2,366,160	2,372,420	1,868,550	1,555,420
Tangible Personal, Mobile Homes	1,324,130	1,457,890	1,386,250	1,282,210	1,416,650	1,516,840
Real Property, Inventory	6,690,786	5,200,406	9,485,626	9,051,196	6,976,226	5,021,045
Special Inventory - Personal Property	28,070	28,350	17,490	-	6,250	124,870
TOTAL APPRAISED VALUE	602,364,366	605,076,579	625,161,771	630,591,362	646,600,635	672,022,759
Less Exemptions	118,750,648	121,397,841	123,649,318	123,239,132	127,105,344	130,679,181
Less Agricultural and Timber	6,562,383	6,064,295	6,268,220	5,740,865	5,172,354	4,592,559
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	366,149	513,228	572,561	147,462	255,957	1,154,937
Total Reductions	125,679,180	127,975,364	130,490,099	129,127,459	132,536,655	136,426,677
NET ASSESSED VALUATION	476,685,156	477,103,185	494,671,372	501,403,903	514,066,980	535,595,782

WHITE OAK ISD

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

WHITE OAK I.S.D.
Brian Gray, Interim Superintendent
200 S. White Oak Road
White Oak, Texas 75693

Dear Mr. Gray,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

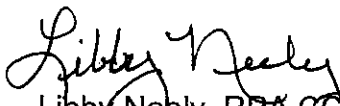
\$ 341,762,608 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 36,269,266 of frozen value that produces \$ 328,994 in frozen taxes.

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
WHITE OAK SCHOOL**

2020	
Certified Value	366,936,309
Frozen Value	34,377,116
Frozen Levy	306,610
2021	
CAPITOL Value	
Minerals	13,060,000
Utilities	15,740,000
Personal	38,660,000
TOTAL CAPITOL VALUE	67,460,000
Local Value	
Real	267,971,986
Local Personal	16,900,600
TOTAL LOCAL VALUE	284,872,586
TOTAL VALUE	352,332,586
98%	345,285,934
97%	341,762,608
96%	338,239,283
95%	334,715,957
ESTIMATED VALUE	341,762,608
Frozen Value	36,269,266
Frozen Levy	328,994

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Grand Totals ✓

Property Count: 3,581

4/22/2021 4:49:47PM

Land	Value			
Homesite:	18,681,400			
Non Homesite:	22,292,066			
Ag Market:	1,547,700			
Timber Market:	1,584,243	Total Land	(+)	44,105,409

Improvement	Value			
Homesite:	236,136,817			
Non Homesite:	120,325,984	Total Improvements	(+)	356,462,801

Non Real	Count	Value		
Personal Property:	276	17,309,880		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 17,309,880
			Market Value	= 417,878,090

Ag	Non Exempt	Exempt		
Total Productivity Market:	3,131,943	0		
Ag Use:	115,510	0	Productivity Loss	(-) 2,841,173
Timber Use:	175,260	0	Appraised Value	= 415,036,917
Productivity Loss:	2,841,173	0		
			Homestead Cap	(-) 962,499
			Assessed Value	= 414,074,418
			Total Exemptions Amount	(-) 129,201,832
			(Breakdown on Next Page)	
			Net Taxable	= 284,872,586

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,189,144	1,190,571	12,046.72	12,132.91	36		
OV65	76,399,539	35,283,684	310,928.27	316,860.99	512		
Total	79,588,683	36,474,255	322,974.99	328,993.90	548	Freeze Taxable	(-) 36,474,255
Tax Rate	1.332400						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	990,125	566,768	361,779	204,989	5		
Total	990,125	566,768	361,779	204,989	5	Transfer Adjustment	(-) 204,989
						Freeze Adjusted Taxable	= 248,193,342

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,629,903.08 = 248,193,342 * (1.332400 / 100) + 322,974.99

Calculated Estimate of Market Value: 417,754,130
 Calculated Estimate of Taxable Value: 284,842,476

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

2021 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Grand Totals

Property Count: 3,581

4/22/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	36	364,636	284,617	649,253
DV1	6	0	30,000	30,000
DV1S	1	0	5,000	5,000
DV2	5	0	37,500	37,500
DV3	8	0	84,000	84,000
DV4	32	0	252,600	252,600
DV4S	9	0	72,000	72,000
DVHS	16	0	2,394,167	2,394,167
DVHSS	4	0	769,090	769,090
EX-XV	58	0	26,619,768	26,619,768
EX-XV (Prorated)	1	0	1,882	1,882
EX366	33	0	7,600	7,600
HS	1,477	49,293,401	36,182,456	85,475,857
OV65	482	6,644,326	4,621,579	11,265,905
OV65S	55	725,130	530,000	1,255,130
PPV	13	282,080	0	282,080
Totals		57,309,573	71,892,259	129,201,832

2021 PRELIMINARY TOTALS

SWO - WHITE OAK ISD

Property Count: 3,581

Grand Totals

4/22/2021

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,930	1,025.9234	\$2,136,680	\$287,789,056	\$192,312,597
B	MULTIFAMILY RESIDENCE	111	27.9710	\$387,260	\$17,362,460	\$17,362,460
C1	VACANT LOTS AND LAND TRACTS	374	411.0255	\$0	\$2,971,649	\$2,966,599
D1	QUALIFIED OPEN-SPACE LAND	76	1,377.1361	\$0	\$3,131,943	\$288,119
D2	IMPROVEMENTS ON QUALIFIED OP	7		\$0	\$133,340	\$133,340
E	RURAL LAND, NON QUALIFIED OPE	547	5,850.9269	\$1,041,530	\$33,297,792	\$25,784,831
F1	COMMERCIAL REAL PROPERTY	119	212.5402	\$1,397,790	\$21,806,320	\$21,806,320
F2	INDUSTRIAL AND MANUFACTURIN	16	83.4190	\$0	\$5,738,820	\$5,738,820
J4	TELEPHONE COMPANY (INCLUDI	2	0.0600	\$0	\$1,321	\$1,321
J6	PIPELAND COMPANY	4	2.3300	\$0	\$18,890	\$18,890
L1	COMMERCIAL PERSONAL PROPE	239		\$0	\$16,609,099	\$16,609,099
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$277,710	\$277,710
M1	TANGIBLE OTHER PERSONAL, MOB	150		\$7,550	\$1,525,830	\$1,269,950
O	RESIDENTIAL INVENTORY	26	11.0372	\$0	\$289,120	\$289,120
S	SPECIAL INVENTORY TAX	3		\$0	\$13,410	\$13,410
X	TOTALLY EXEMPT PROPERTY	105	271.0064	\$0	\$26,911,330	\$0
	Totals		9,273.3757	\$4,970,810	\$417,878,090	\$284,872,586

2021 PRELIMINARY TOTALS

SWO - WHITE OAK ISD

Property Count: 3,581

Grand Totals

4/22/2021

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,778	921.5223	\$2,130,600	\$284,347,465	\$189,774,827
A2	REAL - RESIDENTIAL, MOBILE HOME	126	75.0263	\$0	\$2,023,010	\$1,404,440
A3	REAL - RESIDENTIAL - HOUSE ONLY	6	1.0000	\$0	\$301,120	\$233,980
A5	REAL - RESIDENTIAL - MISCELLANEO	41	27.6648	\$0	\$692,311	\$620,964
A72	REAL PROPERTY - RESIDENTIAL DU	6	0.7100	\$6,080	\$425,150	\$278,386
B1	REAL - RESIDENTIAL - MULTI-FAMIL	7	7.1550	\$0	\$3,696,165	\$3,696,165
B2	REAL - RESIDENTIAL - DUPLEX	99	18.3560	\$387,260	\$12,253,035	\$12,253,035
B4	REAL - RESIDENTIAL - FOURPLEX	7	2.4600	\$0	\$1,413,260	\$1,413,260
C1	REAL - VACANT LOTS AND TRACTS -	288	170.4275	\$0	\$1,892,508	\$1,887,458
C2	REAL - VACANT LOTS AND TRACTS -	37	153.1884	\$0	\$592,780	\$592,780
C3	REAL - VAC LOTS & TRACTS - RURAL, I	50	87.4096	\$0	\$486,361	\$486,361
D1	REAL - ACREAGE, QUALIFIED AG & T	103	1,568.3814	\$0	\$3,479,111	\$635,287
D2	REAL - IMPROVEMENTS ON QUALIFIE	7		\$0	\$133,340	\$133,340
E1	REAL - FARM & RANCH IMPROVMENT	165	450.1126	\$1,041,530	\$22,644,740	\$15,678,885
E2	REAL - FARM & RANCH IMPROVEMEN	53	58.7468	\$0	\$1,001,085	\$681,289
E3	REAL - FARM & RANCH IMPROVEMEN	24	47.7438	\$0	\$337,741	\$310,380
EL	RURAL LAND NOT QUALIFIED FOR O	433	5,100.5784	\$0	\$8,965,808	\$8,765,859
EL1	REAL PROP-TOTAL EX-RURAL LND O	1	2.5000	\$0	\$1,250	\$1,250
F1	REAL - COMMERCIAL REAL ESTATE	119	212.5402	\$1,397,790	\$21,806,320	\$21,806,320
F2	REAL - INDUSTRIAL REAL ESTATE	16	83.4190	\$0	\$5,738,820	\$5,738,820
J4	REAL & TANGIBLE PERSONAL - TEL	1	0.0600	\$0	\$940	\$940
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$381	\$381
J6	REAL & TANGIBLE PERSONAL - PIP	4	2.3300	\$0	\$18,890	\$18,890
L1	PERSONAL - COMMERCIAL	239		\$0	\$16,609,099	\$16,609,099
L2	PERSONAL - INDUSTRIAL	1		\$0	\$277,710	\$277,710
M1	TANGIBLE PERSONAL, TRAVEL TRA	28		\$0	\$435,480	\$335,410
M3	OTHER TANGIBLE PERSONAL - MOB	122		\$7,550	\$1,090,350	\$934,540
O1	REAL - RESIDENTIAL INVENTORY - L	26	11.0372	\$0	\$289,120	\$289,120
S	PERSONAL - SPECIAL INVENTORY	3		\$0	\$13,410	\$13,410
X		105	271.0064	\$0	\$26,911,330	\$0
Totals			9,273.3757	\$4,970,810	\$417,878,090	\$284,872,586

2021 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Effective Rate Assumption

Property Count: 3,581

4/22/2021

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New Value

TOTAL NEW VALUE MARKET: \$4,970,810
TOTAL NEW VALUE TAXABLE: \$4,644,469

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2020 Market Value	\$2,050
EX366	HB366 Exempt	5	2020 Market Value	\$1,990
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,040

Exemption	Description	Count		Exemption Amount
DV4	Disabled Veterans 70% - 100%	2		\$12,000
HS	Homestead	29		\$1,760,872
OV65	Over 65	25		\$606,105
PARTIAL EXEMPTIONS VALUE LOSS				\$56
NEW EXEMPTIONS VALUE LOSS				\$2,383,017

Increased Exemptions

Exemption	Description	Count	Increased Exemption	Amount
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS				\$2,383,017

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,456	\$173,415	\$59,196	\$114,219
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,362	\$172,169	\$59,029	\$113,140

2021 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3	\$828,960.00	\$616,080

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: WHITE OAK ISD(SW)

2020 Taxable Value of Category G Properties:	24,158,331
Estimated 2021 Taxable Value:	13,060,000

2020 Taxable Value of Category L Properties:	53,500,864
Estimated 2021 Taxable Value:	38,660,000

2020 Taxable Value of Category J Properties:	15,434,171
Estimated 2021 Taxable Value:	15,740,000

2020 Total Taxable Value:	93,093,366
Estimated Value Change	-25,630,000
Estimated Percent Change	-27.5%

Estimated 2021 Total Taxable Value:	67,460,000
--	-------------------

For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

WHITE OAK SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2015	2016	2017	2018	2019	2019
Real, Residential, Single Family	250,665,646	254,706,107	258,969,881	261,985,153	265,343,702	278,521,307
Real, Residential, Multi-Family	11,900,790	13,161,630	13,410,810	13,435,210	13,514,260	16,620,040
Real, Vacant Lots/Tracts	2,218,649	2,252,239	2,709,249	2,810,409	2,720,071	3,005,629
Real, Acreage (Land Only)	6,197,709	5,996,848	5,589,563	5,281,334	4,846,740	3,958,321
Real, Farm and Ranch Improvements	20,913,808	22,678,327	23,687,532	24,599,899	25,901,223	30,628,880
Real, Commercial	18,997,790	20,379,880	21,071,214	21,476,976	21,737,390	20,222,960
Real, Industrial	5,450,060	5,412,680	5,587,400	5,692,780	5,848,710	5,844,020
Real, Minerals, Oil and Gas	45,857,330	18,701,450	25,635,812	26,319,035	35,677,286	24,163,186
Real and Tangible, Personal Utilities	16,316,470	16,595,277	16,268,332	17,158,472	16,295,789	16,123,891
Tangible Personal, Commercial	16,506,030	17,233,292	17,055,293	14,452,838	15,491,831	16,737,739
Tangible Personal, Industrial	43,036,430	35,920,510	41,102,010	44,680,570	51,721,890	54,878,650
Tangible Personal, Mobile Homes	1,272,400	1,323,460	1,381,570	1,280,710	1,742,150	1,706,650
Real Property, Inventory	844,740	506,150	359,710	432,680	447,320	516,650
Special Inventory - Personal Property	226,320	209,380	221,630	23,430	19,930	14,770
TOTAL APPRAISED VALUE	740,604,172	745,077,230	738,050,008	739,629,796	761,308,292	772,942,693
Less Exemptions	95,284,112	97,220,927	98,487,325	98,541,467	99,042,229	100,900,786
Less Agricultural and Timber	5,619,104	5,451,302	5,045,444	4,726,269	4,385,654	3,469,191
Less Abatements	-	-	-	-	-	-
Less Pollution Control	38,950	38,950	27,660	27,440	27,800	27,088
Less HS Cap Loss	532,930	488,732	466,050	359,767	481,840	1,609,319
Total Reductions	101,475,096	103,199,911	104,026,479	103,654,923	103,937,523	106,006,384
NET ASSESSED VALUATION	338,929,076	311,877,319	329,023,527	335,974,553	357,370,769	366,936,309

KILGORE COLLEGE

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA,CCA,CTA
Chief Appraiser

April 27, 2021

KILGORE COLLEGE
Dr. Brenda Kays, President
1100 Broadway
Kilgore, Texas 75662

Dear Dr. Kays,

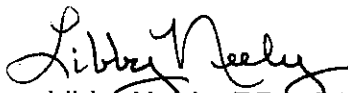
As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 2,402,143,642 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA,CCA,CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
KILGORE COLLEGE**

2020	
Certified Value	2,567,652,923
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	59,210,000
Utilities	91,380,000
Personal	290,720,000
TOTAL CAPITOL VALUE	441,310,000
Local Value	
Real	1,695,175,703
Local Personal	365,747,257
TOTAL LOCAL VALUE	2,060,922,960
TOTAL VALUE	2,502,232,960
98%	2,452,188,301
97%	2,427,165,971
96%	2,402,143,642
ESTIMATED VALUE	2,402,143,642
Frozen Value	N/A
Frozen Levy	N/A

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 21,169

Grand Totals ✓

4/22/2021

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Land		Value		
Homesite:		78,731,745		
Non Homesite:		205,189,670		
Ag Market:		23,927,240		
Timber Market:		37,242,676	Total Land	(+) 345,091,331
Improvement		Value		
Homesite:		854,075,637		
Non Homesite:		914,298,735	Total Improvements	(+) 1,768,374,372
Non Real		Count	Value	
Personal Property:	2,237		417,277,320	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 417,277,320
			Market Value	= 2,530,743,023
Ag		Non Exempt	Exempt	
Total Productivity Market:	61,169,916		0	
Ag Use:	2,005,269		0	Productivity Loss (-) 54,853,626
Timber Use:	4,311,021		0	Appraised Value = 2,475,889,397
Productivity Loss:	54,853,626		0	
			Homestead Cap	(-) 5,625,681
			Assessed Value	= 2,470,263,716
			Total Exemptions Amount (Breakdown on Next Page)	(-) 409,340,756
			Net Taxable	= 2,060,922,960 ✓

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 3,606,615.18 = 2,060,922,960 * (0.175000 / 100)

Calculated Estimate of Market Value: 2,530,341,333
 Calculated Estimate of Taxable Value: 2,060,567,936

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

2021 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 21,169

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	5	42,078,185	0	42,078,185
DP	182	0	0	0
DPS	6	0	0	0
DV1	12	0	60,000	60,000
DV1S	2	0	10,000	10,000
DV2	13	0	106,500	106,500
DV2S	2	0	7,500	7,500
DV3	18	0	186,000	186,000
DV4	145	0	1,155,921	1,155,921
DV4S	35	0	276,000	276,000
DVHS	86	0	13,877,687	13,877,687
DVHSS	17	0	2,362,733	2,362,733
EX-XD	4	0	56,380	56,380
EX-XG	5	0	479,760	479,760
EX-XI	8	0	294,560	294,560
EX-XL	43	0	11,035,150	11,035,150
EX-XO	1	0	21,280	21,280
EX-XR	27	0	629,950	629,950
EX-XU	4	0	395,820	395,820
EX-XV	756	0	231,296,220	231,296,220
EX-XV (Prorated)	5	0	21,290	21,290
EX366	193	0	69,530	69,530
FR	3	29,599,698	0	29,599,698
HS	6,435	0	0	0
HT	1	141,155	0	141,155
LIH	2	0	1,039,980	1,039,980
LVE	1	90,730	0	90,730
OV65	2,403	66,115,332	0	66,115,332
OV65S	253	6,891,160	0	6,891,160
PPV	56	1,042,235	0	1,042,235
Totals		145,958,495	263,382,261	409,340,756

2021 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 21,169

Grand Totals

4/22/2021

4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	9,504	5,384.0630	\$10,122,860	\$1,057,315,798	\$976,198,708
B	MULTIFAMILY RESIDENCE	293	126.1761	\$389,590	\$60,969,510	\$60,897,510
C1	VACANT LOTS AND LAND TRACTS	2,613	1,992.4211	\$0	\$21,106,213	\$21,089,723
D1	QUALIFIED OPEN-SPACE LAND	816	31,763.3929	\$0	\$61,169,916	\$6,306,555
D2	IMPROVEMENTS ON QUALIFIED OP	79		\$0	\$2,065,260	\$2,065,260
E	RURAL LAND, NON QUALIFIED OPE	3,142	29,508.0880	\$4,981,420	\$247,075,472	\$232,912,125
F1	COMMERCIAL REAL PROPERTY	1,400	2,711.3478	\$11,632,040	\$281,456,263	\$278,124,573
F2	INDUSTRIAL AND MANUFACTURIN	132	1,230.2385	\$363,000	\$123,575,650	\$103,577,645
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510	\$1,510
J3	ELECTRIC COMPANY (INCLUDING C	8	10.0410	\$0	\$130,700	\$130,700
J4	TELEPHONE COMPANY (INCLUDI	8	6.4960	\$0	\$489,690	\$489,690
J6	PIPELAND COMPANY	4	2.3300	\$0	\$18,890	\$18,890
J7	CABLE TELEVISION COMPANY	2	0.4000	\$0	\$212,410	\$212,410
L1	COMMERCIAL PERSONAL PROPE	1,984		\$288,580	\$396,796,955	\$348,385,717
L2	INDUSTRIAL AND MANUFACTURIN	13		\$0	\$4,135,300	\$4,135,300
M1	TANGIBLE OTHER PERSONAL, MOB	832		\$599,940	\$11,210,891	\$9,836,934
O	RESIDENTIAL INVENTORY	148	81.4325	\$1,182,760	\$3,314,100	\$3,314,100
S	SPECIAL INVENTORY TAX	32		\$0	\$13,225,610	\$13,225,610
X	TOTALLY EXEMPT PROPERTY	1,103	3,024.7984	\$2,214,980	\$246,472,885	\$0
	Totals		75,841.2253	\$31,775,170	\$2,530,743,023	\$2,060,922,960

2021 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 21,169

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	2		\$0	\$6,250	\$6,250
A1	REAL - RESIDENTIAL, SINGLE FAMIL	7,899	4,369.7181	\$9,342,480	\$1,013,517,056	\$936,987,237
A2	REAL - RESIDENTIAL, MOBILE HOME	1,382	877.7252	\$317,040	\$26,087,142	\$22,525,481
A3	REAL - RESIDENTIAL - HOUSE ONLY	119	2.5840	\$367,080	\$7,996,780	\$7,497,057
A4	REAL - RESIDENTIAL - TOWNHOUSE	25	5.4090	\$0	\$4,992,230	\$4,690,604
A5	REAL - RESIDENTIAL - MISCELLANEO	216	127.3854	\$90,180	\$3,687,070	\$3,587,321
A72	REAL PROPERTY - RESIDENTIAL DU	16	1.2413	\$6,080	\$1,029,270	\$904,758
B	B	2	8.3000	\$0	\$1,039,980	\$1,039,980
B1	REAL - RESIDENTIAL - MULTI-FAMIL	33	65.1510	\$0	\$26,151,355	\$26,151,355
B2	REAL - RESIDENTIAL - DUPLEX	235	46.6744	\$389,590	\$29,138,565	\$29,066,565
B3	REAL - RESIDENTIAL - TRIPLEX	4	0.3000	\$0	\$537,280	\$537,280
B4	REAL - RESIDENTIAL - FOURPLEX	25	5.7507	\$0	\$4,102,330	\$4,102,330
C1	REAL - VACANT LOTS AND TRACTS -	1,834	744.0232	\$0	\$9,975,696	\$9,959,206
C2	REAL - VACANT LOTS AND TRACTS -	415	770.2315	\$0	\$7,916,866	\$7,916,866
C3	REAL - VAC LTS & TRACTS - RURAL, I	357	472.6480	\$0	\$3,162,431	\$3,162,431
C7	REAL RESIDENTIAL VACT LOTS - TO	9	5.3462	\$0	\$49,420	\$49,420
C8	REAL - COMMERCIAL VACANT LTS - F	1	0.1722	\$0	\$1,800	\$1,800
D1	REAL - ACREAGE, QUALIFIED AG & T	904	32,524.5855	\$0	\$62,172,945	\$7,309,584
D2	REAL - IMPROVEMENTS ON QUALIFIE	79		\$0	\$2,065,260	\$2,065,260
E1	REAL - FARM & RANCH IMPROVMENT	1,070	2,437.3115	\$3,865,490	\$166,865,292	\$154,532,837
E2	REAL - FARM & RANCH IMPROVEMEN	592	726.7614	\$1,053,040	\$12,229,943	\$11,119,772
E3	REAL - FARM & RANCH IMPROVEMEN	97	205.9788	\$62,890	\$2,384,526	\$2,355,439
EL	RURAL LAND NOT QUALIFIED FOR O	2,105	25,374.3437	\$0	\$64,591,432	\$63,899,798
EL1	REAL PROP-TOTAL EX-RURAL LND O	1	2.5000	\$0	\$1,250	\$1,250
F1	REAL - COMMERCIAL REAL ESTATE	1,396	2,687.3648	\$11,632,040	\$280,603,933	\$277,272,243
F2	REAL - INDUSTRIAL REAL ESTATE	132	1,230.2385	\$363,000	\$123,575,650	\$103,577,645
F3	REAL COMMERCIAL TOTAL EXEMPT	5	23.9830	\$0	\$852,330	\$852,330
J2	REAL & TANGIBLE PERSONAL - GAS	1		\$0	\$1,510	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELE	8	10.0410	\$0	\$130,700	\$130,700
J4	REAL & TANGIBLE PERSONAL - TEL	7	6.4960	\$0	\$489,060	\$489,060
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$630	\$630
J6	REAL & TANGIBLE PERSONAL - PIP	4	2.3300	\$0	\$18,890	\$18,890
J7	REAL & TANGIBLE PERSONAL - CAB	2	0.4000	\$0	\$212,410	\$212,410
L1	PERSONAL - COMMERCIAL	1,984		\$288,580	\$396,796,955	\$348,385,717
L2	PERSONAL - INDUSTRIAL	13		\$0	\$4,135,300	\$4,135,300
M1	TANGIBLE PERSONAL, TRAVEL TRA	361		\$379,540	\$6,828,841	\$5,888,214
M3	OTHER TANGIBLE PERSONAL - MOB	471		\$220,400	\$4,382,050	\$3,948,720
O1	REAL - RESIDENTIAL INVENTORY - L	148	81.4325	\$1,182,760	\$3,314,100	\$3,314,100
S	PERSONAL - SPECIAL INVENTORY	32		\$0	\$13,225,610	\$13,225,610
X	X	1,103	3,024.7984	\$2,214,980	\$246,472,885	\$0
Totals			75,841.2253	\$31,775,170	\$2,530,743,023	\$2,060,922,960

2021 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 21,169

Effective Rate Assumption

4/22/2021

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New Value

TOTAL NEW VALUE MARKET: **\$31,775,170**
 TOTAL NEW VALUE TAXABLE: **\$26,364,890**

New Exemptions

Exemption	Description	Count	2020 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, r	3		\$46,326
EX366	HB366 Exempt	80		\$6,530
ABSOLUTE EXEMPTIONS VALUE LOSS				\$52,856

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	3	\$32,000
DV4	Disabled Veterans 70% - 100%	9	\$84,000
DVHS	Disabled Veteran Homestead	3	\$871,283
HS	Homestead	107	\$0
OV65	Over 65	91	\$2,622,230
PARTIAL EXEMPTIONS VALUE LOSS			\$3,617,013
NEW EXEMPTIONS VALUE LOSS			\$3,669,869

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$3,669,869

New Ag / Timber Exemptions

2020 Market Value \$337,221 Count: 4
 2021 Ag/Timber Use \$38,120
NEW AG / TIMBER VALUE LOSS \$299,101

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,263	\$146,130	\$895	\$145,235
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,520	\$141,451	\$774	\$140,677

2021 PRELIMINARY TOTALS
KJC - KILGORE JUNIOR COLLEGE
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
15	\$2,378,130.00	\$1,940,630

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: KILGORE COLLEGE DIST(1K)

2020 Taxable Value of Category G Properties:	89,113,276
Estimated 2021 Taxable Value:	59,210,000

2020 Taxable Value of Category L Properties:	389,595,731
Estimated 2021 Taxable Value:	290,720,000

2020 Taxable Value of Category J Properties:	89,588,269
Estimated 2021 Taxable Value:	91,380,000

2020 Total Taxable Value:	568,297,276
Estimated Value Change	-126,980,000
Estimated Percent Change	-22.3%

Estimated 2021 Total Taxable Value:	441,310,000
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For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

KILGORE COLLEGE

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	899,486,665	920,393,210	942,280,313	952,435,199	989,023,858	1,026,269,821
Real, Residential, Multi-Family	44,632,660	48,401,390	48,868,580	48,317,522	49,461,742	58,690,840
Real, Vacant Lots/Tracts	18,399,101	16,910,190	17,941,498	17,837,335	18,945,691	20,388,476
Real, Acreage (Land Only)	77,158,322	71,569,322	70,741,804	69,326,655	68,290,564	65,478,601
Real, Farm and Ranch Improvements	160,194,859	173,640,587	181,196,055	186,337,934	195,765,126	213,139,184
Real, Commercial	250,001,761	255,157,585	258,577,300	259,645,552	266,491,480	267,963,977
Real, Industrial	94,056,961	94,047,960	97,600,061	97,792,541	98,800,870	123,308,410
Real, Minerals, Oil and Gas	149,001,230	64,754,590	95,456,058	102,910,420	130,471,617	89,096,866
Real and Tangible, Personal Utilities	90,647,850	88,975,890	85,356,140	90,971,010	88,507,560	91,991,990
Tangible Personal, Commercial	367,862,212	341,188,273	327,995,139	327,623,217	383,466,898	394,669,701
Tangible Personal, Industrial	503,639,780	499,789,960	456,879,600	467,501,890	555,523,650	433,245,470
Tangible Personal, Mobile Homes	10,504,040	10,818,691	11,160,721	10,797,101	12,161,321	11,997,211
Real Property, Inventory	4,755,710	3,841,990	5,701,240	4,033,080	3,787,970	2,750,020
Tangible Personal, Special Inventory	14,034,060	13,209,370	11,655,120	13,030,820	12,395,180	13,380,680
TOTAL APPRAISED VALUE	2,684,976,211	2,602,699,008	2,611,709,629	2,648,560,246	2,873,099,527	2,812,374,247
Less Exemptions	144,312,891	146,998,705	153,017,096	158,619,511	161,665,901	148,577,714
Less Agricultural and Timber	70,106,058	64,920,236	62,905,875	61,546,535	60,009,202	56,530,252
Less Abatements	27,250,180	24,862,810	26,925,883	3,283,910	3,291,850	32,146,940
Less Pollution Control	53,320	3,445,320	1,519,157	1,967,440	1,996,760	42,948
Less HS Cap Loss	4,244,080	5,165,398	5,952,606	3,942,945	7,485,681	7,420,470
Total Reductions	245,966,529	245,392,769	250,320,647	229,360,541	247,749,394	244,716,324
NET ASSESSED VALUATION	2,438,408,682	2,357,306,539	2,361,089,012	2,419,199,935	2,638,644,133	2,567,652,923

GREGG COUNTY

ESD # 1

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

GREGG COUNTY EMERGENCY SERVICES DISTRICT #1
David Funderburk, President
PO Box 2665
Longview, Texas 75606

Dear Mr. Funderburk,


As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 602,460,743 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
GREGG COUNTY EMERGENCY SERVICES DISTRICT #1**

2020	
Certified Value	614,155,512
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	5,540,000
Utilities	53,170,000
Personal	70,760,000
TOTAL CAPITOL VALUE	129,470,000
Local Value	
Real	406,927,419
Local Personal	84,696,130
TOTAL LOCAL VALUE	491,623,549
TOTAL VALUE	621,093,549
98%	608,671,678
97%	602,460,743
96%	596,249,807
	602,460,743
ESTIMATED VALUE	
Frozen Value	N/A
Frozen Levy	N/A

combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 4,079

Grand Totals

4/22/2021

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Land		Value		
Homesite:		15,312,581		
Non Homesite:		52,742,356		
Ag Market:		7,949,692		
Timber Market:		14,127,695	Total Land	(+) 90,132,324
Improvement		Value		
Homesite:		204,523,710		
Non Homesite:		177,399,982	Total Improvements	(+) 381,923,692
Non Real		Count	Value	
Personal Property:	373		85,185,530	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 85,185,530
			Market Value	= 557,241,546
Ag		Non Exempt	Exempt	
Total Productivity Market:	22,077,387		0	
Ag Use:	575,560		0	Productivity Loss (-) 19,553,345
Timber Use:	1,948,482		0	Appraised Value = 537,688,201
Productivity Loss:	19,553,345		0	
			Homestead Cap	(-) 457,532
			Assessed Value	= 537,230,669
			Total Exemptions Amount (Breakdown on Next Page)	(-) 45,607,120
			Net Taxable	= 491,623,549

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 483,216.79 = 491,623,549 * (0.098290 / 100)

Calculated Estimate of Market Value: 557,080,546
 Calculated Estimate of Taxable Value: 491,462,549

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

2021 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 4,079

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	52	0	0	0
DPS	2	0	0	0
DV1	4	0	20,000	20,000
DV2	1	0	7,500	7,500
DV3	5	0	44,880	44,880
DV4	38	0	275,680	275,680
DV4S	11	0	96,000	96,000
DVHS	24	0	5,164,940	5,164,940
DVHSS	4	0	445,980	445,980
EX-XJ	1	0	2,378,330	2,378,330
EX-XL	1	0	34,080	34,080
EX-XO	1	0	23,680	23,680
EX-XR	12	0	625,690	625,690
EX-XV	74	0	36,266,780	36,266,780
EX366	26	0	5,235	5,235
HS	1,337	0	0	0
OV65	603	0	0	0
OV65S	57	0	0	0
PC	1	43,900	0	43,900
PPV	7	174,445	0	174,445
Totals		218,345	45,388,775	45,607,120

2021 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 4,079

Grand Totals

4/22/2021

4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,860	1,634.6544	\$2,741,090	\$254,391,064	\$248,534,537
B	MULTIFAMILY RESIDENCE	8	7.4000	\$0	\$1,897,130	\$1,897,130
C1	VACANT LOTS AND LAND TRACTS	354	459.2211	\$0	\$3,479,240	\$3,474,360
D1	QUALIFIED OPEN-SPACE LAND	308	10,778.3881	\$0	\$22,077,387	\$2,517,729
D2	IMPROVEMENTS ON QUALIFIED OP	42		\$0	\$818,002	\$818,002
E	RURAL LAND, NON QUALIFIED OPE	1,015	9,462.4679	\$1,227,600	\$78,067,773	\$77,463,600
F1	COMMERCIAL REAL PROPERTY	163	830.0986	\$1,147,070	\$40,474,080	\$40,466,889
F2	INDUSTRIAL AND MANUFACTURIN	16	62.3250	\$325,750	\$29,197,400	\$29,153,500
J3	ELECTRIC COMPANY (INCLUDING C	2	78.8400	\$0	\$260,890	\$260,890
J4	TELEPHONE COMPANY (INCLUDI	2	0.7200	\$0	\$132,600	\$132,600
J6	PIPELAND COMPANY	1	0.0600	\$0	\$600	\$600
L1	COMMERCIAL PERSONAL PROPE	341		\$0	\$80,542,470	\$80,542,470
M1	TANGIBLE OTHER PERSONAL, MOB	113		\$64,770	\$1,996,510	\$1,963,082
O	RESIDENTIAL INVENTORY	12	21.1000	\$0	\$244,500	\$244,500
S	SPECIAL INVENTORY TAX	4		\$0	\$4,153,660	\$4,153,660
X	TOTALLY EXEMPT PROPERTY	121	1,380.2470	\$933,940	\$39,508,240	\$0
	Totals		24,715.5221	\$6,440,220	\$557,241,546	\$491,623,549

2021 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 4,079

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,049	1,303.5476	\$1,638,550	\$169,230,391	\$164,087,048
A2	REAL - RESIDENTIAL, MOBILE HOME	404	315.1587	\$193,150	\$9,087,053	\$8,994,232
A3	REAL - RESIDENTIAL - HOUSE ONLY	398	4.0000	\$886,050	\$75,120,730	\$74,500,367
A5	REAL - RESIDENTIAL - MISCELLANEO	36	11.9481	\$23,340	\$952,890	\$952,890
B2	REAL - RESIDENTIAL - DUPLEX	8	7.4000	\$0	\$1,897,130	\$1,897,130
C1	REAL - VACANT LOTS AND TRACTS -	147	172.1568	\$0	\$1,416,800	\$1,411,920
C2	REAL - VACANT LOTS AND TRACTS -	13	19.7551	\$0	\$150,270	\$150,270
C3	REAL - VAC LOTS & TRACTS - RURAL, I	193	267.3092	\$0	\$1,906,790	\$1,906,790
C7	REAL RESIDENTIAL VACT LOTS - TO	1		\$0	\$5,380	\$5,380
D1	REAL - ACREAGE, QUALIFIED AG & T	330	10,812.6184	\$0	\$22,191,104	\$2,631,446
D2	REAL - IMPROVEMENTS ON QUALIFIE	42		\$0	\$818,002	\$818,002
E1	REAL - FARM & RANCH IMPROVMENT	331	647.0009	\$1,130,360	\$44,160,167	\$43,631,237
E2	REAL - FARM & RANCH IMPROVEMEN	182	261.4399	\$65,990	\$3,658,620	\$3,609,001
E3	REAL - FARM & RANCH IMPROVEMEN	41	68.0560	\$31,250	\$893,070	\$890,400
EL	RURAL LAND NOT QUALIFIED FOR O	690	8,439.7407	\$0	\$29,174,148	\$29,151,194
EL1	REAL PROP-TOTAL EX-RURAL LND O	5	12.0000	\$0	\$68,051	\$68,051
F1	REAL - COMMERCIAL REAL ESTATE	163	830.0986	\$1,147,070	\$40,474,080	\$40,466,889
F2	REAL - INDUSTRIAL REAL ESTATE	16	62.3250	\$325,750	\$29,197,400	\$29,153,500
J3	REAL & TANGIBLE PERSONAL - ELE	2	78.8400	\$0	\$260,890	\$260,890
J4	REAL & TANGIBLE PERSONAL - TEL	2	0.7200	\$0	\$132,600	\$132,600
J6	REAL & TANGIBLE PERSONAL - PIP	1	0.0600	\$0	\$600	\$600
L1	PERSONAL - COMMERCIAL	341		\$0	\$80,542,470	\$80,542,470
M1	TANGIBLE PERSONAL, TRAVEL TRA	86		\$64,670	\$1,517,440	\$1,504,109
M3	OTHER TANGIBLE PERSONAL - MOB	27		\$100	\$479,070	\$458,973
O1	REAL - RESIDENTIAL INVENTORY - L	12	21.1000	\$0	\$244,500	\$244,500
S	PERSONAL - SPECIAL INVENTORY	4		\$0	\$4,153,660	\$4,153,660
X		121	1,380.2470	\$933,940	\$39,508,240	\$0
	Totals		24,715.5220	\$6,440,220	\$557,241,546	\$491,623,549

2021 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 4,079

Effective Rate Assumption

4/22/2021

4:49:47PM

New Value

TOTAL NEW VALUE MARKET: \$6,440,220
 TOTAL NEW VALUE TAXABLE: \$5,502,730

New Exemptions

Exemption	Description	Count	2020 Market Value	Exemption Amount
EX366	HB366 Exempt	6		\$710
ABSOLUTE EXEMPTIONS VALUE LOSS				\$710

Exemption	Description	Count	Exemption Amount	
DP	Disability	1	\$0	
DV1	Disabled Veterans 10% - 29%	2	\$10,000	
DV4	Disabled Veterans 70% - 100%	2	\$24,000	
HS	Homestead	27	\$0	
OV65	Over 65	28	\$0	
PARTIAL EXEMPTIONS VALUE LOSS				\$34,000
NEW EXEMPTIONS VALUE LOSS				\$34,710

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$34,710

New Ag / Timber Exemptions

2020 Market Value \$128,460
 2021 Ag/Timber Use \$4,790
NEW AG / TIMBER VALUE LOSS \$123,670 Count: 1

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,300	\$166,772	\$343	\$166,429
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,098	\$166,263	\$313	\$165,950

2021 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3	\$782,630.00	\$621,630

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: GREGG COUNTY ESD #1(ESD1)

2020 Taxable Value of Category G Properties:	8,296,829
Estimated 2021 Taxable Value:	5,540,000

2020 Taxable Value of Category F Properties:	
Estimated 2021 Taxable Value:	

2020 Taxable Value of Category L Properties:	78,194,284
Estimated 2021 Taxable Value:	70,760,000

2020 Taxable Value of Category J Properties:	52,125,784
Estimated 2021 Taxable Value:	53,170,000

2020 Total Taxable Value:	138,616,897
Estimated Value Change	9,140,000
Estimated Percent Change	-6.6%

Estimated 2021 Total Taxable Value:	129,470,000
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For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

GREGG COUNTY EMERGENCY SERVICES DISTRICT #1

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	215,712,060	223,943,671	229,923,943	231,435,264	237,378,059	245,671,793
Real, Residential, Multi-Family	922,350	965,760	1,059,440	1,382,620	1,892,840	1,897,060
Real, Vacant Lots/Tracts	3,975,420	3,944,710	3,837,900	3,851,080	3,630,775	3,480,170
Real, Acreage (Land Only)	32,363,787	30,595,879	29,323,469	28,099,932	27,856,679	25,514,177
Real, Farm and Ranch Improvements	53,392,146	57,484,345	63,024,954	66,176,157	68,248,532	73,163,694
Real, Commercial	34,527,980	35,171,890	40,419,552	36,612,182	38,470,790	38,754,590
Real, Industrial	32,596,770	32,961,090	36,009,540	32,816,130	32,354,500	31,168,740
Real, Minerals, Oil and Gas	22,592,090	11,121,500	16,569,293	14,043,586	12,323,702	8,299,371
Real and Tangible, Personal Utilities	15,467,600	14,378,450	57,985,260	58,326,090	52,482,000	52,665,210
Tangible Personal, Commercial	77,739,750	65,874,190	73,010,028	68,816,420	69,828,960	88,622,960
Tangible Personal, Industrial	80,158,920	75,244,460	71,409,800	61,061,470	120,167,620	68,940,270
Tangible Personal, Mobile Homes	2,169,380	2,193,900	2,090,380	2,083,930	2,109,990	2,040,300
Real Property, Inventory	299,110	271,990	13,400	12,200	577,910	275,500
Tangible Personal, Special Inventory	37,460	26,750	28,750	32,790	1,128,060	1,946,840
TOTAL APPRAISED VALUE	571,954,893	554,178,565	624,705,709	604,749,851	668,450,417	642,740,675
Less Exemptions	2,869,852	3,069,966	3,252,340	4,019,094	5,097,287	5,717,770
Less Agricultural and Timber	29,963,409	28,124,179	26,261,550	24,997,585	24,475,611	21,835,435
Less Abatements	-	-	-	-	-	-
Less Pollution Control	469,860	464,060	66,400	58,900	58,400	50,700
Less HS Cap Loss	969,485	2,707,909	2,304,211	1,263,331	931,174	681,258
Total Reductions	34,272,606	34,366,114	30,884,501	30,338,910	30,562,472	28,285,163
NET ASSESSED VALUATION	537,682,217	519,812,471	592,821,208	574,410,941	637,887,945	614,155,512

GREGG COUNTY

ESD #2

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

GREGG COUNTY EMERGENCY SERVICES DISTRICT #2
Greg Colquitt, President
Po Box 2665
Longview, Texas 75606

Dear Mr. Colquitt,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 459,064,361 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,

Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
GREGG COUNTY EMERGENCY SERVICES DISTRICT #2**

2020	
Certified Value	442,345,170
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	7,530,000
Utilities	6,360,000
Personal	4,140,000
TOTAL CAPITOL VALUE	18,030,000
Local Value	
Real	428,343,246
Local Personal	22,059,775
TOTAL LOCAL VALUE	450,403,021
TOTAL VALUE	468,433,021
98%	459,064,361
97%	454,380,030
96%	449,695,700
ESTIMATED VALUE	459,064,361
Frozen Value	N/A
Frozen Levy	N/A

Combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS
ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2
Grand Totals ✓

Property Count: 5,493

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Land		Value		
Homesite:		29,614,300		
Non Homesite:		56,254,314		
Ag Market:		13,733,110		
Timber Market:		22,627,595	Total Land	(+) 122,229,319
Improvement		Value		
Homesite:		247,460,145		
Non Homesite:		134,163,847	Total Improvements	(+) 381,623,992
Non Real		Count	Value	
Personal Property:	299		22,244,460	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 22,244,460
			Market Value	= 526,097,771
Ag		Non Exempt	Exempt	
Total Productivity Market:	36,360,705		0	
Ag Use:	1,111,294		0	Productivity Loss (-) 33,068,222
Timber Use:	2,181,189		0	Appraised Value = 493,029,549
Productivity Loss:	33,068,222		0	
			Homestead Cap	(-) 1,415,899
			Assessed Value	= 491,613,650
			Total Exemptions Amount (Breakdown on Next Page)	(-) 41,210,629
			Net Taxable	= 450,403,021 ✓

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
450,403.02 = 450,403,021 * (0.100000 / 100)

Calculated Estimate of Market Value: 525,962,758
Calculated Estimate of Taxable Value: 450,301,058

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

2021 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,493

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	55	0	0	0
DPS	3	0	0	0
DV1	2	0	10,000	10,000
DV2	2	0	19,500	19,500
DV3	3	0	30,000	30,000
DV4	54	0	411,321	411,321
DV4S	8	0	60,000	60,000
DVHS	38	0	5,898,460	5,898,460
DVHSS	4	0	577,140	577,140
EX-XI	6	0	217,550	217,550
EX-XL	1	0	1,010	1,010
EX-XO	1	0	21,280	21,280
EX-XR	20	0	529,370	529,370
EX-XV	64	0	33,286,073	33,286,073
EX366	19	0	4,140	4,140
HS	1,888	0	0	0
OV65	712	0	0	0
OV65S	58	0	0	0
PPV	8	144,785	0	144,785
Totals		144,785	41,065,844	41,210,629

2021 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,493

Grand Totals

4/22/2021 4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,304	2,356.4309	\$4,187,250	\$256,644,478	\$251,637,994
B	MULTIFAMILY RESIDENCE	19	16.5152	\$0	\$7,293,510	\$7,293,510
C1	VACANT LOTS AND LAND TRACTS	490	549.5252	\$0	\$5,294,220	\$5,282,780
D1	QUALIFIED OPEN-SPACE LAND	442	16,480.6142	\$0	\$36,360,705	\$3,284,267
D2	IMPROVEMENTS ON QUALIFIED OP	49		\$0	\$1,113,640	\$1,113,640
E	RURAL LAND, NON QUALIFIED OPE	1,511	10,839.2927	\$2,822,800	\$133,761,898	\$130,448,717
F1	COMMERCIAL REAL PROPERTY	143	661.4438	\$1,053,870	\$18,823,936	\$18,861,083
F2	INDUSTRIAL AND MANUFACTURIN	4	23.7230	\$0	\$967,210	\$967,210
J3	ELECTRIC COMPANY (INCLUDING C	1	1.4990	\$0	\$8,000	\$8,000
J4	TELEPHONE COMPANY (INCLUDI	1	0.3200	\$0	\$8,280	\$8,280
L1	COMMERCIAL PERSONAL PROPE	273		\$33,580	\$21,264,755	\$21,264,755
M1	TANGIBLE OTHER PERSONAL, MOB	446		\$498,770	\$6,947,641	\$6,827,495
O	RESIDENTIAL INVENTORY	92	39.9512	\$1,055,310	\$2,610,270	\$2,610,270
S	SPECIAL INVENTORY TAX	5		\$0	\$795,020	\$795,020
X	TOTALLY EXEMPT PROPERTY	119	249.3192	\$0	\$34,204,208	\$0
	Totals		31,218.6344	\$9,651,580	\$526,097,771	\$450,403,021

2021 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,493

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	1		\$0	\$3,000	\$3,000
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,574	1,729.5218	\$3,736,810	\$236,252,948	\$231,493,760
A2	REAL - RESIDENTIAL, MOBILE HOME	699	578.6602	\$295,580	\$15,876,950	\$15,644,701
A3	REAL - RESIDENTIAL - HOUSE ONLY	34	0.2600	\$74,220	\$1,263,980	\$1,249,719
A4	REAL - RESIDENTIAL - TOWNHOUSE	2	0.6190	\$0	\$1,640,850	\$1,640,850
A5	REAL - RESIDENTIAL - MISCELLANEO	64	47.1984	\$80,640	\$1,561,340	\$1,560,554
A72	REAL PROPERTY - RESIDENTAIL DU	1	0.1715	\$0	\$45,410	\$45,410
B1	REAL - RESIDENTIAL - MULTI-FAMIL	2	9.7250	\$0	\$4,712,190	\$4,712,190
B2	REAL - RESIDENTIAL - DUPLEX	13	5.1060	\$0	\$1,538,470	\$1,538,470
B4	REAL - RESIDENTIAL - FOURPLEX	4	1.6842	\$0	\$1,042,850	\$1,042,850
C1	REAL - VACANT LOTS AND TRACTS -	284	214.9845	\$0	\$3,174,160	\$3,162,720
C2	REAL - VACANT LOTS AND TRACTS -	23	99.0558	\$0	\$338,350	\$338,350
C3	REAL - VAC LTS & TRACTS - RURAL, I	183	230.4849	\$0	\$1,743,580	\$1,743,580
C7	REAL RESIDENTIAL VACT LOTS - TO	1	5.0000	\$0	\$38,130	\$38,130
D1	REAL - ACREAGE, QUALIFIED AG & T	480	16,680.5265	\$0	\$36,668,296	\$3,591,858
D2	REAL - IMPROVEMENTS ON QUALIFIE	49		\$0	\$1,113,640	\$1,113,640
E1	REAL - FARM & RANCH IMPROVMENT	571	1,278.1901	\$1,921,200	\$92,181,270	\$89,546,925
E2	REAL - FARM & RANCH IMPROVEMEN	386	498.7032	\$869,830	\$8,296,374	\$8,053,531
E3	REAL - FARM & RANCH IMPROVEMEN	43	89.1420	\$31,770	\$1,320,540	\$1,317,414
EL	RURAL LAND NOT QUALIFIED FOR O	885	8,773.3450	\$0	\$31,656,123	\$31,223,256
F1	REAL - COMMERCIAL REAL ESTATE	143	661.4438	\$1,053,870	\$18,823,936	\$18,861,083
F2	REAL - INDUSTRIAL REAL ESTATE	4	23.7230	\$0	\$967,210	\$967,210
J3	REAL & TANGIBLE PERSONAL - ELE	1	1.4990	\$0	\$8,000	\$8,000
J4	REAL & TANGIBLE PERSONAL - TEL	1	0.3200	\$0	\$8,280	\$8,280
L1	PERSONAL - COMMERCIAL	273		\$33,580	\$21,264,755	\$21,264,755
M1	TANGIBLE PERSONAL, TRAVEL TRA	216		\$288,320	\$4,503,371	\$4,399,306
M3	OTHER TANGIBLE PERSONAL - MOB	230		\$210,450	\$2,444,270	\$2,428,189
O1	REAL - RESIDENTIAL INVENTORY - L	92	39.9512	\$1,055,310	\$2,610,270	\$2,610,270
S	PERSONAL - SPECIAL INVENTORY	5		\$0	\$795,020	\$795,020
X		119	249.3192	\$0	\$34,204,208	\$0
Totals			31,218.6343	\$9,651,580	\$526,097,771	\$450,403,021

2021 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,493

Effective Rate Assumption

4/22/2021

4:49:47PM

New Value

TOTAL NEW VALUE MARKET: **\$9,651,580**
 TOTAL NEW VALUE TAXABLE: **\$9,646,570**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2020 Market Value	\$15,566
EX366	HB366 Exempt	2	2020 Market Value	\$520
ABSOLUTE EXEMPTIONS VALUE LOSS				\$16,086

Exemption	Description	Count		Exemption Amount
DV3	Disabled Veterans 50% - 69%	1		\$10,000
DV4	Disabled Veterans 70% - 100%	4		\$36,000
DVHS	Disabled Veteran Homestead	3		\$871,283
HS	Homestead	36		\$0
OV65	Over 65	21		\$0
PARTIAL EXEMPTIONS VALUE LOSS				\$917,283
NEW EXEMPTIONS VALUE LOSS				\$933,369

Increased Exemptions

Exemption	Description	Count	Increased Exemption	Amount
INCREASED EXEMPTIONS VALUE LOSS				

TOTAL EXEMPTIONS VALUE LOSS \$933,369

New Ag / Timber Exemptions

2020 Market Value \$337,221 Count: 4
 2021 Ag/Timber Use \$38,120
NEW AG / TIMBER VALUE LOSS \$299,101

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,803	\$150,091	\$775	\$149,316
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,365	\$143,386	\$480	\$142,906

GREGG COUNTY County

2021 PRELIMINARY TOTALS
ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3	\$403,880.00	\$235,947

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: GREGG COUNTY ESD #2(ESD2)

2020 Taxable Value of Category G Properties:	12,926,290
Estimated 2021 Taxable Value:	7,530,000

2020 Taxable Value of Category L Properties:	4,244,128
Estimated 2021 Taxable Value:	4,140,000

2020 Taxable Value of Category J Properties:	6,238,057
Estimated 2021 Taxable Value:	6,360,000

2020 Total Taxable Value:	23,408,475
Estimated Value Change	-5,370,000
Estimated Percent Change	-23.0%

Estimated 2021 Total Taxable Value:	18,030,000
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For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

GREGG COUNTY EMERGENCY SERVICES DISTRICT #2

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2015	2016	2017	2018	2019	2020
Real, Residential, Single Family	209,280,673	215,846,512	225,839,092	230,188,002	240,775,692	250,381,197
Real, Residential, Multi-Family	4,412,430	5,724,080	4,954,540	5,031,620	5,047,490	6,604,840
Real, Vacant Lots/Tracts	5,100,550	4,717,112	4,729,840	4,773,110	4,707,170	5,251,757
Real, Acreage (Land Only)	41,928,038	37,303,481	37,583,454	37,417,100	36,478,851	35,703,709
Real, Farm and Ranch Improvements	80,452,916	89,213,472	95,517,877	98,120,306	103,805,127	110,482,002
Real, Commercial	15,993,010	15,839,090	15,157,976	15,521,772	17,601,012	17,413,235
Real, Industrial	492,470	754,010	755,570	967,230	973,100	964,220
Real, Minerals, Oil and Gas	21,341,390	10,327,310	15,384,105	15,337,507	18,782,762	12,927,104
Real and Tangible, Personal Utilities	9,944,820	10,076,630	6,131,990	6,211,450	6,419,220	6,343,610
Tangible Personal, Commercial	15,510,334	13,582,504	14,507,600	15,904,105	20,594,168	18,432,541
Tangible Personal, Industrial	2,015,160	2,069,450	4,577,110	4,123,630	5,603,480	5,620,420
Tangible Personal, Mobile Homes	4,139,800	4,332,871	4,500,871	4,524,901	5,306,291	7,214,821
Real Property, Inventory	2,747,940	2,717,270	4,514,110	2,891,110	2,537,750	1,757,010
Tangible Personal, Special Inventory	579,550	570,800	657,650	932,410	967,600	832,190
TOTAL APPRAISED VALUE	418,989,081	418,074,392	424,811,785	421,944,258	469,599,719	479,928,656
Less Exemptions	653,640	2,466,999	3,716,636	3,974,613	4,283,560	4,815,452
Less Agricultural and Timber	38,487,131	34,177,910	33,684,137	33,507,300	32,466,165	31,347,014
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	1,591,250	1,789,785	2,669,380	1,430,719	1,675,887	1,421,020
NET ASSESSED VALUATION	373,207,060	374,639,898	394,741,632	403,031,621	431,174,101	442,345,170

GREGG COUNTY

ESD #3

2021 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8829

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 27, 2021

GREGG COUNTY EMERGENCY SERVICES DISTRICT #3
Honorable B.H. Jameson
Po Box 4203
Longview, Texas 75606

Dear Mr. Colquitt,


As required by Section 26.01 (e) of the Texas Property Tax Code, your **2021 Certified Estimated Taxable Value is:**

\$ 891,575,233 ESTIMATED TAXABLE VALUE

Please remember that this number is just our best **estimate** at this time. Your final value will be higher or lower than this number since many values remain uncertain and could possibly change during the Appraisal Review process.

If I could be of further help please let me know.

Sincerely,


Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2021 VALUE FOR TAXING UNIT:
GREGG COUNTY EMERGENCY SERVICES DISTRICT #3**

2020	
Certified Value	855,988,904
Frozen Value	N/A
Frozen Levy	N/A
2021	
CAPITOL Value	
Minerals	17,780,000
Utilities	1,920,000
Personal	17,950,000
TOTAL CAPITOL VALUE	37,650,000
Local Value	
Real	782,108,322
Local Personal	90,012,324
TOTAL LOCAL VALUE	872,120,646
TOTAL VALUE	909,770,646
98%	891,575,233
97%	882,477,527
96%	873,379,820
ESTIMATED VALUE	891,575,233
Frozen Value	N/A
Frozen Levy	N/A

combined

GREGG COUNTY County

2021 PRELIMINARY TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 3,996

Grand Totals ✓

4/22/2021

4:49:47PM

Land		Value		
Homesite:		53,408,020		
Non Homesite:		98,721,113		
Ag Market:		21,966,380		
Timber Market:		28,458,291	Total Land	(+) 202,553,804
Improvement		Value		
Homesite:		441,604,040		
Non Homesite:		212,729,395	Total Improvements	(+) 654,333,435
Non Real	Count	Value		
Personal Property:	361	90,786,450		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 90,786,450
			Market Value	= 947,673,689
Ag	Non Exempt	Exempt		
Total Productivity Market:	50,424,671	0		
Ag Use:	825,815	0	Productivity Loss	(-) 47,984,368
Timber Use:	1,614,488	0	Appraised Value	= 899,689,321
Productivity Loss:	47,984,368	0		
			Homestead Cap	(-) 1,299,444
			Assessed Value	= 898,389,877
			Total Exemptions Amount (Breakdown on Next Page)	(-) 26,269,231
			Net Taxable	= 872,120,646 ✓

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 871,510.16 = 872,120,646 * (0.099930 / 100)

Calculated Estimate of Market Value: 946,055,617
 Calculated Estimate of Taxable Value: 870,502,574

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

2021 PRELIMINARY TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 3,996

Grand Totals

4/22/2021

4:49:47PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	47	0	0	0
DV1	3	0	22,000	22,000
DV2	6	0	37,500	37,500
DV2S	1	0	7,500	7,500
DV3	7	0	64,000	64,000
DV4	31	0	233,230	233,230
DV4S	3	0	24,000	24,000
DVHS	21	0	5,905,000	5,905,000
DVHSS	1	0	34,790	34,790
EX-XJ	3	0	2,695,330	2,695,330
EX-XR	16	0	498,130	498,130
EX-XV	41	0	16,241,715	16,241,715
EX366	16	0	4,405	4,405
FRSS	1	0	344,940	344,940
HS	1,862	0	0	0
OV65	808	0	0	0
OV65S	63	0	0	0
PPV	11	156,691	0	156,691
Totals		156,691	26,112,540	26,269,231

2021 PRELIMINARY TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 3,996

Grand Totals

4/22/2021

4:49:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,025	1,893.4112	\$7,663,520	\$453,369,270	\$447,604,609
B	MULTIFAMILY RESIDENCE	29	28.1003	\$536,920	\$40,739,160	\$40,739,160
C1	VACANT LOTS AND LAND TRACTS	310	469.6414	\$0	\$14,632,550	\$14,632,550
D1	QUALIFIED OPEN-SPACE LAND	326	9,819.7356	\$0	\$50,424,671	\$2,437,695
D2	IMPROVEMENTS ON QUALIFIED OP	51		\$0	\$1,661,080	\$1,661,080
E	RURAL LAND, NON QUALIFIED OPE	818	7,276.1907	\$2,120,510	\$190,461,093	\$188,265,457
F1	COMMERCIAL REAL PROPERTY	151	496.1110	\$1,967,890	\$79,905,560	\$79,913,291
F2	INDUSTRIAL AND MANUFACTURIN	3	22.4900	\$0	\$4,774,100	\$4,774,100
J1	WATER SYSTEMS	1	1.4100	\$0	\$19,610	\$19,610
J3	ELECTRIC COMPANY (INCLUDING C	1	1.0000	\$0	\$22,660	\$22,660
J4	TELEPHONE COMPANY (INCLUDI	1	1.0000	\$0	\$111,090	\$111,090
L1	COMMERCIAL PERSONAL PROPE	327		\$0	\$59,766,474	\$59,766,474
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$1,963,800	\$1,963,800
M1	TANGIBLE OTHER PERSONAL, MOB	110		\$8,100	\$1,203,800	\$1,186,570
O	RESIDENTIAL INVENTORY	49	112.3350	\$0	\$740,450	\$740,450
S	SPECIAL INVENTORY TAX	14		\$0	\$28,282,050	\$28,282,050
X	TOTALLY EXEMPT PROPERTY	84	302.9115	\$1,735,670	\$19,596,271	\$0
	Totals		20,424.3367	\$14,032,610	\$947,673,689	\$872,120,646

2021 PRELIMINARY TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 3,996

Grand Totals

4/22/2021

4:49:47PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,906	1,807.8497	\$7,482,170	\$448,551,350	\$442,932,349
A2	REAL - RESIDENTIAL, MOBILE HOME	79	69.9364	\$0	\$2,219,740	\$2,113,573
A3	REAL - RESIDENTIAL - HOUSE ONLY	20	1.5000	\$153,510	\$717,170	\$717,170
A4	REAL - RESIDENTIAL - TOWNHOUSE	5	0.0348	\$0	\$737,710	\$737,710
A5	REAL - RESIDENTIAL - MISCELLANEO	36	14.0903	\$27,840	\$1,143,300	\$1,103,807
B1	REAL - RESIDENTIAL - MULTI-FAMIL	18	16.5563	\$0	\$36,594,370	\$36,594,370
B2	REAL - RESIDENTIAL - DUPLEX	8	6.5300	\$0	\$3,235,740	\$3,235,740
B4	REAL - RESIDENTIAL - FOURPLEX	3	5.0140	\$536,920	\$909,050	\$909,050
C1	REAL - VACANT LOTS AND TRACTS -	151	142.6890	\$0	\$2,494,050	\$2,494,050
C2	REAL - VACANT LOTS AND TRACTS -	38	170.2553	\$0	\$10,277,350	\$10,277,350
C3	REAL - VAC LTS & TRACTS - RURAL, I	120	154.0051	\$0	\$1,861,010	\$1,861,010
C8	REAL - COMMERCIAL VACANT LTS - E	1	2.6920	\$0	\$140	\$140
D1	REAL - ACREAGE, QUALIFIED AG & T	342	9,874.8136	\$0	\$50,834,632	\$2,847,656
D2	REAL - IMPROVEMENTS ON QUALIFIE	51		\$0	\$1,661,080	\$1,661,080
E1	REAL - FARM & RANCH IMPROVMENT	424	1,192.3469	\$2,058,710	\$141,494,140	\$139,448,262
E2	REAL - FARM & RANCH IMPROVEMEN	59	44.2453	\$0	\$1,351,824	\$1,344,287
E3	REAL - FARM & RANCH IMPROVEMEN	39	79.5780	\$61,800	\$1,557,520	\$1,558,959
EL	RURAL LAND NOT QUALIFIED FOR O	538	5,903.6926	\$0	\$45,620,968	\$45,477,308
EL1	REAL PROP-TOTAL EX-RURAL LND O	1	1.2500	\$0	\$26,680	\$26,680
F1	REAL - COMMERCIAL REAL ESTATE	151	496.1110	\$1,967,890	\$79,905,560	\$79,913,291
F2	REAL - INDUSTRIAL REAL ESTATE	3	22.4900	\$0	\$4,774,100	\$4,774,100
J1	REAL & TANGIBLE PERSONAL - WAT	1	1.4100	\$0	\$19,610	\$19,610
J3	REAL & TANGIBLE PERSONAL - ELE	1	1.0000	\$0	\$22,660	\$22,660
J4	REAL & TANGIBLE PERSONAL - TEL	1	1.0000	\$0	\$111,090	\$111,090
L1	PERSONAL - COMMERCIAL	327		\$0	\$59,766,474	\$59,766,474
L2	PERSONAL - INDUSTRIAL	1		\$0	\$1,963,800	\$1,963,800
M1	TANGIBLE PERSONAL, TRAVEL TRA	28		\$0	\$481,100	\$481,100
M3	OTHER TANGIBLE PERSONAL - MOB	82		\$8,100	\$722,700	\$705,470
O1	REAL - RESIDENTIAL INVENTORY - L	49	112.3350	\$0	\$740,450	\$740,450
S	PERSONAL - SPECIAL INVENTORY	14		\$0	\$28,282,050	\$28,282,050
X		84	302.9115	\$1,735,670	\$19,596,271	\$0
	Totals		20,424.3368	\$14,032,610	\$947,673,689	\$872,120,646

2021 PRELIMINARY TOTALS
 ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

New Value

TOTAL NEW VALUE MARKET: \$14,032,610
 TOTAL NEW VALUE TAXABLE: \$12,296,940

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2020 Market Value	\$0
EX366	HB366 Exempt	2	2020 Market Value	\$1,470
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,470

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$0
DV3	Disabled Veterans 50% - 69%	1	\$10,000
HS	Homestead	28	\$0
OV65	Over 65	40	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$10,000
NEW EXEMPTIONS VALUE LOSS			\$11,470

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$11,470

New Ag / Timber Exemptions

2020 Market Value	\$218,160	Count: 1
2021 Ag/Timber Use	\$10,960	
NEW AG / TIMBER VALUE LOSS	\$207,200	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,838	\$267,757	\$707	\$267,050
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,549	\$244,753	\$528	\$244,225

GREGG COUNTY County

2021 PRELIMINARY TOTALS
ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
7	\$4,125,380.00	\$2,507,308

Estimated 2021 Taxable Value

A092 - Gregg Appraisal District

Jurisdiction: GREGG COUNTY ESD #3(ESD3)

2020 Taxable Value of Category G Properties:	30,881,174
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Estimated 2021 Taxable Value:	17,780,000
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2020 Taxable Value of Category L Properties:	18,410,814
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Estimated 2021 Taxable Value:	17,950,000
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2020 Taxable Value of Category J Properties:	1,885,088
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Estimated 2021 Taxable Value:	1,920,000
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2020 Total Taxable Value:	51,177,076
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Estimated Value Change	-13,520,000
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Estimated Percent Change	-26.4%
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Estimated 2021 Total Taxable Value:	37,650,000
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For questions about Industrial estimates, please contact Noel Wilcoxson <noel@cagi.com>

For questions about Mineral estimates, please contact Kenneth Hitt <neth@cagi.com>

These estimated values may change significantly as more information is made available by taxpayers.

GREGG COUNTY EMERGENCY SERVICES DISTRICT #3

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2019	2020
Real, Residential, Single Family	415,517,090	430,289,342
Real, Residential, Multi-Family	28,923,960	37,854,210
Real, Vacant Lots/Tracts	10,302,205	12,074,638
Real, Acreage (Land Only)	61,514,884	61,424,719
Real, Farm and Ranch Improvements	159,422,611	167,154,068
Real, Commercial	64,245,230	66,894,576
Real, Industrial	4,870,260	4,859,110
Real, Minerals, Oil and Gas	35,476,387	30,882,976
Real and Tangible, Personal Utilities	1,439,634	2,001,793
Tangible Personal, Commercial	49,027,530	55,522,744
Tangible Personal, Industrial	16,875,180	20,254,870
Tangible Personal, Mobile Homes	682,690	1,338,240
Real Property, Inventory	1,593,940	1,077,440
Tangible Personal, Special Inventory	26,513,080	27,407,570
TOTAL ASSESSED VALUE	876,404,681	919,666,296
Less Exemptions	571,530	5,515,380
Less Agricultural and Timber	57,212,759	57,000,121
Less Abatements	-	-
Less Pollution Control	-	-
Less HS Cap Loss	990,546	531,891
NET ASSESSED VALUE	58,776,835	69,077,392
NET ASSESSED VALUATION	817,629,846	855,988,904