



GREGG APPRAISAL DISTRICT

2016 Annual Report

TABLE OF CONTENTS

	Page
General Information	1
Certified Market Value	2
Certified Taxable Value	3
Property Categories and Descriptions	4-6
Value by Classification	7-11
Ratio Report Terminology	12-13
Historical Ratio Analysis	14
New Home Construction	15
New Subdivisions	16
Exemption Guide	17-18
Exemptions by Taxing Entity	19-24

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

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

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

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

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

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

If you have questions about information contained in this report, contact Thomas Hays, Chief Appraiser. E-mail thays@gcad.org Phone (903)238-8823.

GREGG APPRAISAL DISTRICT

CERTIFIED MARKET VALUE

ENTITY	2013	2014	2015	2016
CITY OF CLARKSVILLE CITY	73,240,514	79,188,976	64,215,245	54,060,653
CITY OF EAST MOUNTAIN	907,520	904,270	911,040	879,070
CITY OF EASTON	24,962,513	22,287,407	22,060,900	24,948,199
CITY OF GLADEWATER	194,740,984	198,612,592	195,858,402	193,698,793
CITY OF KILGORE	1,279,189,608	1,241,245,990	1,254,020,396	1,241,627,395
CITY OF LAKEPORT	47,500,796	49,461,060	53,736,870	55,470,089
CITY OF LONGVIEW	5,345,705,216	5,456,849,019	5,552,246,233	5,533,462,378
CITY OF WARREN CITY	20,860,230	22,607,297	20,257,870	19,220,570
CITY OF WHITE OAK	438,597,194	435,012,330	426,068,162	395,007,888
GREGG COUNTY	9,749,088,643	9,879,663,626	9,868,580,029	9,744,416,120
COUNTY ROAD AND BRIDGE	9,749,088,643	9,879,633,626	9,868,580,029	9,744,416,120
GLADEWATER ISD	355,213,468	370,559,176	340,085,438	319,500,159
KILGORE ISD	1,454,410,746	1,417,635,475	1,380,150,788	1,317,116,950
LONGVIEW ISD	4,477,953,272	4,583,722,892	4,658,499,811	4,643,344,524
PINE TREE ISD	1,865,605,368	1,891,969,105	1,924,288,401	1,893,228,050
SABINE ISD	554,593,869	559,358,947	524,073,814	550,651,319
SPRING HILL ISD	575,485,712	591,654,048	602,364,336	605,078,549
WHITE OAK ISD	464,924,302	465,500,930	440,404,172	415,077,230
KILGORE COLLEGE	2,828,206,305	2,812,755,938	2,684,375,211	2,602,699,008
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	611,561,599	595,460,207	571,954,823	554,178,585
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	N/A	N/A	413,939,081	413,074,592

GREGG APPRAISAL DISTRICT

CERTIFIED TAXABLE VALUE

ENTITY	2013	2014	2015	2016
CITY OF CLARKSVILLE CITY	64,786,932	70,326,302	55,348,566	45,076,874
CITY OF EAST MOUNTAIN	875,380	872,080	879,020	846,590
CITY OF EASTON	24,063,857	21,198,298	21,068,213	23,677,675
CITY OF GLADEWATER	189,490,389	193,402,178	190,798,519	188,143,495
CITY OF KILGORE	1,122,519,050	1,084,747,169	1,097,781,213	1,084,896,421
CITY OF LAKEPORT	43,460,493	45,197,218	49,645,342	51,023,993
CITY OF LONGVIEW	5,235,653,277	5,346,924,963	5,441,156,208	5,416,653,005
CITY OF WARREN CITY	17,876,764	19,564,802	17,341,697	16,269,676
CITY OF WHITE OAK	381,902,829	376,360,231	367,743,095	335,405,226
GREGG COUNTY	8,551,471,159	8,668,365,415	8,651,079,813	8,508,354,050
COUNTY ROAD AND BRIDGE	8,551,471,159	8,668,365,415	8,651,079,813	8,508,354,050
GLADEWATER ISD	298,382,717	313,494,808	274,577,199	253,203,138
KILGORE ISD	1,272,823,671	1,229,913,070	1,225,959,401	1,164,699,162
LONGVIEW ISD	4,120,529,513	4,223,602,331	4,199,392,194	4,183,224,841
PINE TREE ISD	1,567,622,238	1,593,929,149	1,578,317,059	1,547,827,974
SABINE ISD	452,491,517	456,124,578	405,917,183	430,230,841
SPRING HILL ISD	471,574,980	458,896,384	476,685,156	477,103,185
WHITE OAK ISD	379,602,228	377,967,581	338,929,076	311,877,319
KILGORE COLLEGE	2,578,892,535	2,559,533,123	2,438,408,682	2,357,306,539
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	577,773,115	560,122,045	537,682,217	519,812,471
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	N/A	N/A	373,207,060	374,639,898

GREGG APPRAISAL DISTRICT

PROPERTY CLASSIFICATIONS

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

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

Property Tax Assistance Division Property Classification Guide

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

GREGG APPRAISAL DISTRICT

2016 MARKET VALUE BREAKDOWN BY CLASSIFICATION

City of Clarksville

A – Single Family	19,726,660
M – Mobile Homes	664,440
L – Comm/Ind Pers	7,773,550
J – Utilities	3,161,970
G – Oil & Gas	8,900,480
C – Vacant Lots	333,020
F – Comm/Ind Real	3,409,920
D & E – Rural Land/Impr	8,945,033
B – Multi-Family	718,360
S – Special Inventory	427,220

City of Easton

A – Single Family	6,429,306
M – Mobile Homes	644,900
L – Comm/Ind Pers	1,103,490
J – Utilities	9,256,170
G – Oil & Gas	1,063,160
C – Vacant Lots	857,126
F – Comm/Ind Real	1,657,390
D & E – Rural Land/Impr	3,936,657

City of East Mountain

A – Single Family	99,700
– Mobile Homes	
L – Comm/Ind Pers	327,780
J – Utilities	
G – Oil & Gas	
C – Vacant Lots	17,790
F – Comm/Ind Real	401,810
D & E – Rural Land/Impr	31,990
B – Multi-Family	
S – Special Inventory	

City of Gladewater

A – Single Family	83,847,300
M – Mobile Homes	94,050
L – Comm/Ind Pers	32,925,744
J – Utilities	10,752,606
G – Oil & Gas	8,114,640
C – Vacant Lots	1,880,323
O- Inventory Lots	0
F – Comm/Ind Real	40,481,545
D & E – Rural Land/Impr	6,963,675
B – Multi-Family	5,637,870
S – Special Inventory	3,001,040

City of Kilgore

A – Single Family	269,516,011
M – Mobile Homes	1,290,480
L – Comm/Ind Pers	655,284,735
J – Utilities	15,844,480
G – Oil & Gas	4,168,390
C – Vacant Lots	6,460,347
O- Inventory Lots	618,570
F – Comm/Ind Real	238,164,717
D & E – Rural Land/Impr	20,936,485
B – Multi-Family	22,421,740
S – Special Inventory	6,921,440

City of Longview

A – Single Family	2,780,279,257
M – Mobile Homes	7,493,870
L – Comm/Ind Pers	982,033,458
J – Utilities	116,284,700
G – Oil & Gas	16,896,740
C – Vacant Lots	53,394,491
O- Inventory Lots	23,951,520
F – Comm/Ind Real	1,150,499,128
D & E – Rural Land/Impr	71,853,832
B – Multi-Family	293,381,842
S – Special Inventory	37,393,540

City of Lakeport

A – Single Family	36,761,849
M – Mobile Homes	143,450
L – Comm/Ind Pers	9,011,260
J – Utilities	544,210
C – Vacant Lots	788,750
O- Inventory Lots	39,780
F – Comm/Ind Real	5,998,289
D & E – Rural Land/Impr	1,986,321
B – Multi-Family	174,920
S – Special Inventory	21,260

City of Warren City

A – Single Family	12,021,490
M – Mobile Homes	61,900
L – Comm/Ind Pers	627,800
J – Utilities	1,004,640
G – Oil & Gas	2,068,490
C – Vacant Lots	149,090
O- Inventory Lots	0
F – Comm/Ind Real	435,380
D & E – Rural Land/Impr	2,851,780

City of White Oak

A – Single Family	248,273,782
M – Mobile Homes	1,511,920
L – Comm/Ind Pers	44,987,552
J – Utilities	12,671,157
G – Oil & Gas	15,734,110
C – Vacant Lots	2,160,231
O- Inventory Lots	506,150
F – Comm/Ind Real	37,394,990
D & E – Rural Land/Impr	18,462,026
B – Multi-Family	13,087,760
S – Special Inventory	218,210

Gregg County

A – Single Family	4,326,678,736
M – Mobile Homes	24,093,601
L – Comm/Ind Pers	2,118,254,806
J – Utilities	296,299,410
G – Oil & Gas	109,807,230
C – Vacant Lots	84,369,669
O- Inventory Lots	32,542,220
F – Comm/Ind Real	1,680,887,027
D & E – Rural Land/Impr	624,129,559
B – Multi-Family	376,659,232
S – Special Inventory	70,694,630

Kilgore College

A – Single Family	920,393,210
M – Mobile Homes	10,818,691
L – Comm/Ind Pers	840,978,233
J – Utilities	88,975,890
G – Oil & Gas	64,754,590
C – Vacant Lots	16,910,190
O- Inventory Lots	3,841,990
F – Comm/Ind Real	349,205,545
D & E – Rural Land/Impr	245,209,909
B – Multi-Family	48,401,390
S – Special Inventory	13,209,370

Gregg Co Emergency District #1

A – Single Family	223,943,671
M – Mobile Homes	2,193,900
L – Comm/Ind Pers	141,118,650
J – Utilities	14,378,450
G – Oil & Gas	11,121,500
C – Vacant Lots	3,944,710
O- Inventory Lots	271,990
F – Comm/Ind Real	68,132,980
D & E – Rural Land/Impr	88,080,224
B – Multi-Family	965,760
S – Special Inventory	26,750

Gladewater ISD

A – Single Family	129,214,730
M – Mobile Homes	1,428,780
L – Comm/Ind Pers	39,930,417
J – Utilities	20,481,033
G – Oil & Gas	26,392,550
C – Vacant Lots	2,516,182
O- Inventory Lots	0
F – Comm/Ind Real	44,263,585
D & E – Rural Land/Impr	45,562,262
B – Multi-Family	6,282,360
S – Special Inventory	3,428,260

Kilgore ISD

A – Single Family	330,546,472
M – Mobile Homes	4,605,711
L – Comm/Ind Pers	590,641,975
J – Utilities	39,058,760
G – Oil & Gas	13,204,670
C – Vacant Lots	8,127,817
O- Inventory Lots	618,570
F – Comm/Ind Real	229,422,390
D & E – Rural Land/Impr	69,292,295
B – Multi-Family	23,231,240
S – Special Inventory	8,367,050

Longview ISD

A – Single Family	1,935,685,667
M – Mobile Homes	7,675,800
L – Comm/Ind Pers	854,291,206
J – Utilities	121,566,390
G – Oil & Gas	23,601,940
C – Vacant Lots	53,701,303
O- Inventory Lots	19,782,724
F – Comm/Ind Real	1,051,328,019
D & E – Rural Land/Impr	315,728,093
B – Multi-Family	213,204,652
S – Special Inventory	46,778,730

Pine Tree ISD

A – Single Family	984,524,613
M – Mobile Homes	4,180,700
L – Comm/Ind Pers	407,835,044
J – Utilities	77,553,430
G – Oil & Gas	15,657,380
C – Vacant Lots	10,520,132
O- Inventory Lots	3,741,850
F – Comm/Ind Real	258,772,046
D & E – Rural Land/Impr	31,919,105
B – Multi-Family	87,845,570
S – Special Inventory	10,678,180

Sabine ISD

A – Single Family	205,866,081
M – Mobile Homes	3,421,260
L – Comm/Ind Pers	157,297,369
J – Utilities	12,840,770
G – Oil & Gas	6,125,850
C – Vacant Lots	4,013,952
O- Inventory Lots	2,717,270
F – Comm/Ind Real	49,727,010
D & E – Rural Land/Impr	101,710,917
B – Multi-Family	5,726,160
S – Special Inventory	1,204,680

Spring Hill ISD

A – Single Family	486,245,737
M – Mobile Homes	1,457,890
L – Comm/Ind Pers	15,178,243
J – Utilities	8,203,360
G – Oil & Gas	5,238,730
C – Vacant Lots	3,238,544
O- Inventory Lots	5,200,406
F – Comm/Ind Real	21,583,037
D & E – Rural Land/Impr	31,496,632
B – Multi-Family	27,207,620
S – Special Inventory	28,350

White Oak ISD

A – Single Family	254,706,107
M – Mobile Homes	1,323,460
L – Comm/Ind Pers	53,153,802
J – Utilities	16,595,277
G – Oil & Gas	18,701,450
C – Vacant Lots	2,252,239
O- Inventory Lots	506,150
F – Comm/Ind Real	25,792,560
D & E – Rural Land/Impr	28,675,175
B – Multi-Family	13,161,630
S – Special Inventory	209,380

Gregg Co Emergency District #2

A – Single Family	215,846,512
M – Mobile Homes	4,332,871
L – Comm/Ind Pers	15,651,954
J – Utilities	10,076,630
G – Oil & Gas	10,327,310
C – Vacant Lots	4,717,112
O- Inventory Lots	2,717,270
F – Comm/Ind Real	16,593,100
D & E – Rural Land/Impr	126,516,953
B – Multi-Family	5,724,080
S – Special Inventory	570,800

RATIO REPORT TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Calculating a COD requires six steps:

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

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

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

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

HISTORICAL RATIO ANALYSIS

Appraisal Year	Median Appraisal %	COD	PRD
2016	100.37	4.4377	99.72
2015	100.00	5.358	1.0034
2014	100.00	5.8250	1.0030
2013	100.00	7.8863	1.0095
2012	100.35	7.1621	1.0071
2011	100.31	6.8090	1.0048
2010	100.04	8.2157	1.0048
2009	99.76	9.9961	1.0031
2008	99.89	7.5200	1.0047

NEW HOME CONSTRUCTION 2016

CLASS	SGW	SKG	SLV	SPT	SSB	SSH	SWO	TOTALS
F2								
F3M			2	1	2			5
F3			10	2		1	1	14
F3P		2	2	1				5
F4M			1					1
F4			2	1	1		3	7
F4P		1	2				1	4
F5M			1					1
F5							1	1
F5P			1					1
F6M								
F6			1					1
F6P			1			2		3
F7M								
F7								
F7P			1					1
F8M								
F8								
F8P								
M2								
M3M								
M3	3	2	2					7
M3P				1				1
M4M								
M4	1		8	6	5	8	4	32
M4P		2	16	5		3	6	32
M5M			3					3
M5		4	20	2	5	6	2	39
M5P		1	10		5			16
M6M			3					3
M6	1		9	2			1	13
M6P		1	5		1			7
M7M								
M7			5					5
M7P			11			1		12
M8M								
M8			1					1
M8P		1	2					3
B2,B3,B4				1				1
MET		2			2			4
Special & Flat Priced								
TOTALS	5	17	119	22	16	21	20	223

NEW SUBDIVISIONS 2016

SCHOOL DISTRICT	SUBDIVISION	# OF LOTS
Kilgore	Kilgore ISD Kilgore Heights	1
	Woodruff's Additions	2
Longview	7 Pillars	6
	Chaparral Plaza Sub	4
	Earl's Triangle	1
	Good Shepherd Medical Center Phs 1	1
	Good Shepherd Medical Center Phs 2	1
	Good Shepherd Medical Center Phs 3	1
	Good Shepherd Medical Center Phs 4	1
	Gregg Estates Phs 1	3
	Hilchey Commercial	1
	Hollybrook Coves Phs 3	52
	Longview Shopping Center	3
	Newcrestimage	1
	Park Central	3
	Putman Farms Phs 1	15
White Oak	Rustic Ridge Townhomes	4
TOTALS		100

GREGG APPRAISAL DISTRICT

EXEMPTION GUIDE

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

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

GREGG APPRAISAL DISTRICT
2016 EXEMPTION DEDUCTION AMOUNTS
SCHOOL DISTRICTS

EXEMPTION	GLADEWATER ISD	Kilgore ISD	Longview ISD	Pine Tree ISD
CHODO			2,289,040	
DP	338,120	502,943	5,043,926	1,277,546
DPS				
DV1		20,000	134,000	87,000
DV1S	10,000		27,500	5,000
DV2	7,500	49,500	105,000	67,500
DV2S	7,500	7,500	45,000	
DV3	19,020	30,000	174,000	80,000
DV3S			20,000	20,000
DV4	221,587	298,760	1,524,890	736,920
DV4S	69,850	156,000	549,900	192,000
DVHS	562,545	1,258,130	8,172,341	4,469,975
DVHSS	51,890	231,990	661,520	1,207,740
EX	255,650	153,800	47,026,060	55,870
EX-XD		110,480	825,330	
EX-XD (Prorated)			23,656	
EX-XG	71,750	403,500	292,390	118,260
EX-XI		69,690		
EX-XJ			59,792,410	
EX-XJ (Prorated)			116,863	
EX-XL	237,200	9,924,030	3,504,560	
EX-XL (Prorated)	7,919			6,679
EX-XN	264,750	342,800	9,271,750	6,742,420
EX-XO			25,700	
EX-XR	35,070	32,020	978,140	
EX-XU		440,530	676,080	605,080
EX-XV	26,392,215	125,634,703	551,206,779	115,173,140
EX-XV (Prorated)	63,639	3,441	424,182	
EX366	460,670	282,320	574,410	337,580
FR		65,370,421		
HS	43,838,145	59,191,782	259,767,893	284,256,284
LIH		1,112,160	702,990	
LVE		1,034,770	1,039,890	22,270
MASS				155,700
OV65	5,156,021	7,791,986	60,338,383	36,542,061
OV65S	578,680	859,441	5,572,040	3,708,260
PC		14,370	4,309,292	3,000,370
PPV	123,350	557,105	1,521,484	462,656
TOTAL EXEMPTIONS	78,773,071	272,884,172	1,026,737,399	459,330,311

Other Deductions from Market Value

Loss due to Ag Value	14,605,962	17,467,076	102,315,140	8,089,252
Loss due to HS Cap	830,201	2,214,889	11,358,858	1,504,468

SCHOOL DISTRICTS

EXEMPTION	SABINE ISD	SPRING HILL ISD	WHITE OAK ISD
CHODO			
DP	795,233	557,830	712,947
DPS			
DV1	27,000	42,000	35,000
DV1S	5,000	10,000	5,000
DV2	7,500	30,000	15,000
DV2S			
DV3	20,000	20,000	42,000
DV3S		10,000	
DV4	300,078	228,000	252,000
DV4S	36,000	48,000	96,800
DVHS	1,294,918	2,261,565	1,805,950
DVHSS	261,570		267,900
EX	651,830	28,910	7,100
EX-XD			
EX-XG			
EX-XI	217,850		
EX-XJ			
EX-XL	431,430		
EX-XL (Prorated)			
EX-XN	812,960	2,421,290	65,860
EX-XR	499,210		
EX-XU			
EX-XU (Prorated)			
EX-XV	29,993,140	68,876,280	25,432,266
EX-XV (Prorated)	21,100		
EX366	134,020	194,480	363,660
FR			
HS	77,637,941	111,446,726	82,180,161
LIH			
LVE	21,850		859,800
MASS			
OV65	7,108,776	6,113,720	10,521,789
OV65S	480,290	630,000	1,286,380
PC	3,392,000		38,950
PPV	78,141	291,347	278,531
TOTAL EXEMPTIONS	124,227,837	193,210,148	124,267,094

Other Deductions from Market Value

Loss due to Ag Value	27,422,596	6,064,295	5,451,302
Loss due to HS Cap	1,631,576	513,228	488,732

CITIES AND GREGG COUNTY

EXEMPTION	CITY OF CLARKSVILLE CITY	CITY OF EAST MOUNTAIN	CITY OF EASTON	CITY OF GLADEWATER
ABATEMENT				
CHODO				
DP	276,493			
DPS				
DV1				
DV1S				10,000
DV2				7,500
DV2S				7,500
DV3	10,000		10,000	10,000
DV3S				
DV4	72,000			120,000
DV4S	12,000		12,000	60,000
DVHS	54,270		32,263	364,180
DVHSS			27,300	34,670
EX	30,110		390	119,140
EX-XD				
EX-XG				71,750
EX-XI				
EX-XJ				
EX-XL				237,200
EX-XL (Prorated)				7,919
EX-XN	102,420			106,740
EX-XR				
EX-XU				
EX-XU (Prorated)				
EX-XV			657,230	25,056,915
EX-XV (Prorated)			833	63,639
EX366	209,960	370	53,300	221,370
HT				204,608
HS	3,644,551	3,000		
LIH				
LVE				
OV65	1,822,057			1,272,000
OV65S	175,000			150,000
PPV	14,400			108,950
TOTAL EXEMPTIONS	7,788,281	3,370	793,316	28,234,081

Other Deductions from Market Value

Loss due to Ag Value	2,730,874	29,480	1,061,644	3,056,076
Loss due to HS Cap	186,561	0	127,317	258,764

CITIES AND GREGG COUNTY

EXEMPTION	CITY OF KILGORE	CITY OF LAKEPORT	CITY OF LONGVIEW	CITY OF WARREN CITY
ABATEMENT	24,861,510			
CHODO			2,289,040	
DP	702,188	398,594	4,318,344	
DPS	0	25,000		
DV1	25,000	5,000	226,000	
DV1S			37,500	
DV2	15,000		165,000	
DV2S	7,500		30,000	
DV3	10,000	10,000	245,750	
DV3S			50,000	
DV4	216,000	96,000	2,002,490	12,000
DV4S	132,000	24,000	660,000	12,000
DVHS	1,545,750	760,303	14,023,869	
DVHSS	14,670		2,355,480	86,890
EX			46,095,080	18,680
EX-XD	110,480		825,330	
Ex-XD (Prorated)			23,656	
EX-XG	403,500		410,650	
EX-XI	69,690			
EX-XJ			54,619,390	
EX-XJ (Prorated)			116,863	
EX-XL	10,029,020		3,440,200	
EX-XN		168,200	15,427,870	
EX-XO			25,700	
EX-XR	12,610	330,910		
EX-XU	440,530		1,281,160	
EX-XV	123,591,683	4,171,080	677,083,199	61,540
EX-XV (Prorated)	3,441	37,001	386,348	
EX366	128,040	3,390	480,460	92,610
FR	67,107,626			
HS	41,499,486			1,840,004
LIH	1,112,160		702,990	
LVE			885,890	
MASS			180,700	
OV65	9,553,538	2,081,493	52,067,742	171,000
OV65S	1,073,090	192,310	4,960,059	6,000
PC	3,406,370		6,619,182	
PPV	382,295	26,200	1,814,402	
TOTAL EXEMPTIONS	286,453,177	8,329,481	893,850,344	2,300,724

Other Deductions from Market Value

Loss due to Ag Value	5,106,571	551,610	20,338,913	767,740
Loss due to HS Cap	1,523,581	301,786	8,528,344	55,260

CITIES AND GREGG COUNTY

EXEMPTION	CITY OF WHITE OAK	KILGORE COLLEGE	GREGG COUNTY	GREGG CNTY ROAD & BRIDGE
ABATEMENT		24,862,810	24,861,510	24,861,510
CHODO			2,289,040	2,289,040
DP	691,690		17,754,609	18,081,015
DPS			25,000	25,000
DV1	35,000	87,000	360,000	355,228
DV1S	5,000	20,000	62,500	62,500
DV2	15,000	91,500	294,000	284,480
DV2S		15,000	60,000	60,000
DV3	54,000	112,000	411,750	387,588
DV3S			50,000	50,000
DV4	228,000	1,145,428	3,726,138	3,563,356
DV4S	96,000	384,000	1,194,000	1,151,800
DVHS	2,053,130	6,556,112	25,618,285	16,982,469
DVHSS	362,900	1,146,765	3,653,325	2,344,046
EX	5,380	1,068,380	48,179,310	48,179,310
EX-XD		110,480	935,810	935,810
EX-XD (Prorated)			23,656	23,656
EX-XG		475,250	885,900	885,900
EX-XI		287,540	287,540	287,540
EX-XJ			59,792,410	59,792,410
EX-XJ (Prorated)			116,863	116,863
EX-XL		10,592,660	14,097,220	14,097,220
EX-XL (Prorated)	6,679	7,919	14,598	14,598
EX-XN		1,486,370	19,921,830	19,921,830
EX-XO			25,700	25,700
EX-XR		566,300	1,544,440	1,544,440
EX-XU		440,530	1,721,690	1,721,690
EX-XV	23,660,690	207,452,324	942,708,523	942,708,523
EX-XV (Prorated)		88,180	512,362	512,362
EX366	262,550	903,610	1,468,530	1,468,530
FR		67,107,626		
HS	43,757,137		714,605,779	761,392,657
HT		127,880		
LIH		1,112,160	1,815,150	1,815,150
LVE		1,916,420	2,978,580	2,978,580
MASS			180,700	141,560
OV65	8,424,968	63,714,862	212,505,744	215,983,898
OV65S	1,000,000	6,532,532	20,296,659	20,767,324
PC	38,950	3,445,320	10,754,982	10,754,982
PPV	320,361	1,085,747	3,364,084	3,364,084
TOTAL EXEMPTIONS	81,017,435	409,942,705	2,139,098,217	2,179,932,649

Other Deductions from Market Value

Loss due to Ag Value	2,368,439	64,920,236	181,169,373	181,169,373
Loss due to HS Cap	472,448	5,165,398	18,541,952	18,541,952

EXEMPTION	GREGG CNTY EMERGENCY SERVICE DIST #1	GREGG CNTY EMERGENCY SERVICE DIST #2
ABATEMENT		
CHODO		
DP		
DPS		
DV1	15,000	27,000
DV1S		5,000
DV2	19,500	34,500
DV2S		
DV3	20,000	30,000
DV3S		
DV4	314,220	377,808
DV4S	84,000	36,000
DVHS	2,392,581	1,610,121
DVHSS	224,665	346,570
EX	560,660	56,850
EX-XD		
EX-XG		
EX-XI		217,850
EX-XJ	2,410,490	
EX-XL	57,910	1,010
EX-XL (Prorated)		
EX-XN	818,790	845,770
EX-XO		
EX-XR	605,080	522,180
EX-XU		
EX-XU (Prorated)		
EX-XV	34,333,520	24,861,250
EX-XV (Prorated)	37,001	21,100
EX366	230,950	272,440
FR		
HS		
LIH		
LVE		
OV65		
OV65S		
PC	464,060	
PPV	115,040	109,126
TOTAL EXEMPTIONS	42,703,467	29,374,575

Other Deductions from Market Value

Loss due to Ag Value	28,124,179	34,177,910
Loss due to HS Cap	2,707,909	1,789,785