



# **GREGG APPRAISAL DISTRICT**

**2019 Annual Report**

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

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

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

The Gregg Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Gregg County contains 274 sq miles with a total parcel count of approximately 303,306 which consist of real property, mobile homes, personal property and mineral accounts. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

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

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

If you have questions about information contained in this report, contact Libby Neely, Chief Appraiser. E-mail [lnelly@gcad.org](mailto:lnelly@gcad.org) Phone (903)238-8823.

**GREGG APPRAISAL DISTRICT**  
**2019 CERTIFIED MARKET VALUE**

ENTITY	2016	2017	2018	2019
CITY OF CLARKSVILLE CITY	54,060,653	60,791,306	65,717,738	74,024,511
CITY OF EAST MOUNTAIN	879,070	891,040	979,970	950,020
CITY OF EASTON	24,948,199	25,825,195	39,746,357	64,945,519
CITY OF GLADEWATER	193,698,793	198,236,310	241,487,454	241,110,826
CITY OF KILGORE	1,241,627,395	1,179,863,185	1,342,978,214	1,410,910,841
CITY OF LAKEPORT	55,470,089	56,665,410	63,637,925	71,521,855
CITY OF LONGVIEW	5,533,462,378	5,583,326,039	6,543,282,461	6,760,447,602
CITY OF WARREN CITY	19,220,570	21,177,657	21,037,378	21,961,294
CITY OF WHITE OAK	395,007,888	398,670,294	441,991,869	462,881,001
GREGG COUNTY	9,744,416,120	9,864,105,896	11,215,950,534	11,770,389,680
COUNTY ROAD AND BRIDGE	9,744,416,120	9,864,105,896	11,215,925,384	11,770,389,680
GLADEWATER ISD	319,500,159	339,515,704	392,200,069	404,235,155
KILGORE ISD	1,317,116,950	1,300,704,347	1,459,471,646	1,644,129,653
LONGVIEW ISD	4,643,344,524	4,749,671,199	5,544,510,106	5,821,223,904
PINE TREE ISD	1,893,228,050	1,873,708,133	2,059,343,237	2,082,393,740
SABINE ISD	550,651,319	537,268,726	585,701,758	599,391,864
SPRING HILL ISD	605,078,549	625,161,471	705,439,383	723,360,843
WHITE OAK ISD	415,077,230	433,050,006	469,354,658	491,000,828
KILGORE COLLEGE	2,602,699,008	2,611,409,629	2,906,536,031	3,138,893,530
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	554,178,585	624,705,709	645,018,279	708,385,061
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	413,074,592	434,811,785	477,829,329	506,013,004
GREGG CNTY EMERGENCY SERVICE DISTRICT #3				907,909,993

# GREGG APPRAISAL DISTRICT

## 2019 CERTIFIED NET TAXABLE VALUE

ENTITY	2016	2017	2018	2019
CITY OF CLARKSVILLE CITY	45,076,874	52,093,984	55,199,195	62,791,971
CITY OF EAST MOUNTAIN	846,590	858,410	870,690	842,230
CITY OF EASTON	23,677,675	24,560,771	37,820,977	62,960,972
CITY OF GLADEWATER	188,143,495	192,794,654	197,567,860	196,462,432
CITY OF KILGORE	1,084,896,421	1,021,191,973	1,062,500,777	1,121,212,744
CITY OF LAKEPORT	51,023,993	51,809,140	53,320,545	61,238,562
CITY OF LONGVIEW	5,416,653,005	5,461,271,227	5,573,526,150	5,724,983,688
CITY OF WARREN CITY	16,269,676	18,196,179	17,759,809	18,535,574
CITY OF WHITE OAK	335,405,226	337,833,598	354,114,810	374,807,305
GREGG COUNTY	8,508,354,050	8,613,348,448	8,817,711,508	9,274,437,792
COUNTY ROAD AND BRIDGE	8,508,354,050	8,613,348,448	8,778,390,823	9,235,376,532
GLADEWATER ISD	253,203,138	273,864,146	285,044,995	295,323,284
KILGORE ISD	1,164,699,162	1,145,457,098	1,157,464,997	1,333,404,160
LONGVIEW ISD	4,183,224,841	4,288,484,676	4,382,433,152	4,689,235,804
PINE TREE ISD	1,547,827,974	1,531,060,782	1,581,723,434	1,601,189,542
SABINE ISD	430,230,841	414,351,655	418,864,369	426,740,442
SPRING HILL ISD	477,103,185	494,671,372	501,403,903	514,412,799
WHITE OAK ISD	311,877,319	329,023,527	335,974,553	357,001,623
KILGORE COLLEGE	2,357,306,539	2,361,089,012	2,419,515,045	2,638,095,649
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	519,812,471	592,821,208	574,461,555	637,325,372
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	374,639,898	394,741,632	403,031,621	431,036,775
GREGG CNTY EMERGENCY SERVICE DISTRICT #3				817,629,846

# 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.

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

## 2019 MARKET VALUE BREAKDOWN BY CLASSIFICATION

### City of Clarksville

A – Single Family	20,873,080
M – Mobile Homes	576,830
L – Comm/Ind Pers	7,191,588
J – Utilities	3,363,182
G – Oil & Gas	23,547,074
C – Vacant Lots	348,050
F – Comm/Ind Real	3,751,440
D & E – Rural Land/Impr	10,739,998
B – Multi-Family	1,120,856
S – Special Inventory	320,150

### City of Easton

A – Single Family	6,543,927
M – Mobile Homes	907,050
L – Comm/Ind Pers	8,267,090
J – Utilities	1,831,710
G – Oil & Gas	39,083,472
C – Vacant Lots	889,177
F – Comm/Ind Real	2,530,560
D & E – Rural Land/Impr	4,035,728

### City of East Mountain

A – Single Family	108,420
– Mobile Homes	
L – Comm/Ind Pers	301,900
J – Utilities	5,180
G – Oil & Gas	
C – Vacant Lots	17,620
F – Comm/Ind Real	409,040
D & E – Rural Land/Impr	106,580
B – Multi-Family	
S – Special Inventory	

### City of Gladewater

A – Single Family	88,078,420
M – Mobile Homes	149,710
L – Comm/Ind Pers	29,115,491
J – Utilities	13,757,829
G – Oil & Gas	11,300,102
C – Vacant Lots	2,116,231
O- Inventory Lots	217,420
F – Comm/Ind Real	42,066,636
D & E – Rural Land/Impr	6,886,214
B – Multi-Family	5,563,310
S – Special Inventory	2,940,860

**City of Kilgore**

A – Single Family	293,181,384
M – Mobile Homes	1,186,270
L – Comm/Ind Pers	645,208,640
J – Utilities	16,770,650
G – Oil & Gas	10,406,657
C – Vacant Lots	7,586,232
O- Inventory Lots	585,480
F – Comm/Ind Real	244,623,967
D & E – Rural Land/Impr	20,357,621
B – Multi-Family	22,333,212
S – Special Inventory	4,949,450

**City of Lakeport**

A – Single Family	39,746,680
M – Mobile Homes	104,040
L – Comm/Ind Pers	15,772,000
J – Utilities	554,830
C – Vacant Lots	713,480
O- Inventory Lots	
F – Comm/Ind Real	4,848,074
D & E – Rural Land/Impr	2,369,461
B – Multi-Family	170,170
S – Special Inventory	16,040

**City of Longview**

A – Single Family	2,914,085,209
M – Mobile Homes	7,281,950
L – Comm/Ind Pers	1,083,054,943
J – Utilities	116,878,580
G – Oil & Gas	43,558,561
C – Vacant Lots	60,921,747
O- Inventory Lots	15,931,470
F – Comm/Ind Real	1,302,916,675
D & E – Rural Land/Impr	70,772,594
B – Multi-Family	286,444,039
S – Special Inventory	37,937,120

**City of Warren City**

A – Single Family	12,508,590
M – Mobile Homes	49,160
L – Comm/Ind Pers	919,870
J – Utilities	505,860
G – Oil & Gas	3,939,910
C – Vacant Lots	163,090
O- Inventory Lots	
F – Comm/Ind Real	451,120
D & E – Rural Land/Impr	3,052,900

**City of White Oak**

A – Single Family	258,933,699
M – Mobile Homes	1,744,600
L – Comm/Ind Pers	59,740,421
J – Utilities	11,936,599
G – Oil & Gas	27,070,799
C – Vacant Lots	2,501,450
O- Inventory Lots	447,320
F – Comm/Ind Real	40,341,070
D & E – Rural Land/Impr	20,296,928
B – Multi-Family	13,441,800
S – Special Inventory	42,490

**Gregg County**

A – Single Family	4,571,781,044
M – Mobile Homes	25,256,631
L – Comm/Ind Pers	2,333,933,007
J – Utilities	287,520,950
G – Oil & Gas	299,871,390
C – Vacant Lots	95,756,027
O- Inventory Lots	22,108,790
F – Comm/Ind Real	1,869,689,741
D & E – Rural Land/Impr	669,827,595
B – Multi-Family	365,379,511
S – Special Inventory	73,195,820

**Kilgore College**

A – Single Family	989,013,428
M – Mobile Homes	12,161,321
L – Comm/Ind Pers	938,973,178
J – Utilities	88,439,080
G – Oil & Gas	130,469,461
C – Vacant Lots	18,945,691
O- Inventory Lots	3,787,970
F – Comm/Ind Real	365,226,010
D & E – Rural Land/Impr	264,036,550
B – Multi-Family	49,461,742
S – Special Inventory	12,395,180

**Gregg Co Emergency District #1**

A – Single Family	237,378,059
M – Mobile Homes	2,109,990
L – Comm/Ind Pers	189,445,500
J – Utilities	52,482,000
G – Oil & Gas	12,324,091
C – Vacant Lots	3,630,775
O- Inventory Lots	577,910
F – Comm/Ind Real	70,825,290
D & E – Rural Land/Impr	96,087,451
B – Multi-Family	1,892,840
S – Special Inventory	1,128,060

**Gregg Co Emergency District #2**

A – Single Family	240,773,042
M – Mobile Homes	5,306,291
L – Comm/Ind Pers	26,174,428
J – Utilities	6,419,220
G – Oil & Gas	18,781,970
C – Vacant Lots	4,707,170
O- Inventory Lots	2,537,750
F – Comm/Ind Real	18,574,112
D & E – Rural Land/Impr	140,283,978
B – Multi-Family	5,047,490
S – Special Inventory	967,600

**Gregg Co Emergency District #3**

A – Single Family	415,359,833
M – Mobile Homes	682,690
L – Comm/Ind Pers	65,902,710
J – Utilities	1,439,634
G – Oil & Gas	35,476,387
C – Vacant Lots	10,302,205
O- Inventory Lots	1,593,940
F – Comm/Ind Real	69,115,490
D & E – Rural Land/Impr	220,937,495
B – Multi-Family	28,923,960
S – Special Inventory	26,513,080

**Gladewater ISD**

A – Single Family	135,245,680
M – Mobile Homes	1,441,910
L – Comm/Ind Pers	37,246,939
J – Utilities	26,093,611
G – Oil & Gas	54,566,827
C – Vacant Lots	2,738,920
O- Inventory Lots	217,420
F – Comm/Ind Real	46,426,166
D & E – Rural Land/Impr	48,883,315
B – Multi-Family	6,716,960
S – Special Inventory	3,261,010

**Kilgore ISD**

A – Single Family	358,965,602
M – Mobile Homes	4,834,761
L – Comm/Ind Pers	720,340,150
J – Utilities	33,818,750
G – Oil & Gas	27,128,650
C – Vacant Lots	9,016,700
O- Inventory Lots	585,480
F – Comm/Ind Real	235,189,677
D & E – Rural Land/Impr	59,163,775
B – Multi-Family	24,150,200
S – Special Inventory	7,883,720

**Longview ISD**

A – Single Family	2,058,741,389
M – Mobile Homes	7,909,710
L – Comm/Ind Pers	944,481,177
J – Utilities	137,753,520
G – Oil & Gas	122,761,127
C – Vacant Lots	62,359,170
O- Inventory Lots	7,990,404
F – Comm/Ind Real	1,211,374,298
D & E – Rural Land/Impr	340,423,361
B – Multi-Family	196,507,079
S – Special Inventory	52,306,710

**Pine Tree ISD**

A – Single Family	1,012,538,845
M – Mobile Homes	3,815,860
L – Comm/Ind Pers	432,165,453
J – Utilities	53,304,330
G – Oil & Gas	29,963,180
C – Vacant Lots	11,021,860
O- Inventory Lots	3,354,190
F – Comm/Ind Real	217,861,973
D & E – Rural Land/Impr	33,230,291
B – Multi-Family	90,465,010
S – Special Inventory	8,487,680

**Sabine ISD**

A – Single Family	229,298,704
M – Mobile Homes	4,151,050
L – Comm/Ind Pers	114,208,268
J – Utilities	12,230,930
G – Oil & Gas	12,713,567
C – Vacant Lots	4,470,000
O- Inventory Lots	2,537,750
F – Comm/Ind Real	56,024,980
D & E – Rural Land/Impr	110,026,977
B – Multi-Family	5,080,322
S – Special Inventory	1,230,520

**Spring Hill ISD**

A – Single Family	511,647,123
M – Mobile Homes	1,416,650
L – Comm/Ind Pers	14,481,269
J – Utilities	8,024,020
G – Oil & Gas	15,856,660
C – Vacant Lots	3,429,306
O- Inventory Lots	6,976,226
F – Comm/Ind Real	23,927,460
D & E – Rural Land/Impr	32,057,283
B – Multi-Family	28,945,680
S – Special Inventory	6,250

**White Oak ISD**

A – Single Family	265,343,702
M – Mobile Homes	1,742,150
L – Comm/Ind Pers	67,193,411
J – Utilities	16,295,789
G – Oil & Gas	35,676,912
C – Vacant Lots	2,720,071
O- Inventory Lots	447,320
F – Comm/Ind Real	27,586,100
D & E – Rural Land/Impr	30,747,963
B – Multi-Family	13,514,260
S – Special Inventory	19,930

## RATIO REPORT TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Calculating a COD requires six steps:

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

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

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

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



## HISTORICAL RATIO ANALYSIS

<b>Appraisal</b>	<b>Median</b>		
<b>Year</b>	<b>Appraisal %</b>	<b>COD</b>	<b>PRD</b>
2019	99.88	3.3850	1.0014
2018	99.80	4.0533	1.0042
2017	99.46	4.0195	1.0011
2016	100.37	4.4377	99.72
2015	100.00	5.358	1.0034
2014	100.00	5.8250	1.0030
2013	100.00	7.8863	1.0095
2012	100.35	7.1621	1.0071
2011	100.31	6.8090	1.0048
2010	100.04	8.2157	1.0048
2009	99.76	9.9961	1.0031

## NEW HOME CONSTRUCTION 2019

CLASS	SGW	SKG	SLV	SPT	SSB	SSH	SWO	TOTALS
F2	2	3			3			8
F3M		1	1	8				10
F3	4	4	6	1				15
F3P	2							2
F4M			2					2
F4			5	1	1			7
F4P			3	1	4			8
F5M								
F5					1			1
F5P								
F6M								
F6	1							1
F6P								
F7M								
F7								
F7P								
F8M			1					1
F8								
F8P								
M2								
M3M					1			1
M3	1		3	3		1		8
M3P			8	2				10
M4M			2					2
M4			4	2	9	6	6	27
M4P			6	7	3	2		18
M5M			2	2		1		5
M5		1	13	1	4	4		23
M5P	1	1	12	8	1	3		26
M6M								
M6			3	1	3	10	1	18
M6P			3			4		7
M7M								
M7			1			1		2
M7P			2					2
M8M			1					1
M8								
M8P			2					2
B2,B3,B4								
METM		1						1
MET	1		1		1			3
METP			1		1			2
Special & Flat Priced								
<b>TOTALS</b>	<b>12</b>	<b>11</b>	<b>82</b>	<b>37</b>	<b>32</b>	<b>32</b>	<b>7</b>	<b>213</b>

## NEW SUBDIVISIONS 2019

SCHOOL DISTRICT	SUBDIVISION	# OF LOTS
KILGORE	A-1 BAIT SHOP	1
	EDWARDS HOMESITE	1
	SYNERGY PARK PHASE 7	1
	TORRES	2
	R T TUTT	1
	VELASCO	7
LONGVIEW	ABC AUTO PARTS	1
	BRAMLETTE ADDN	3
	CARR PLACE	2
	DOLLAR GENERAL ADDN	1
	LONGVIEW ISD MONTESSORI CAMPUS	1
	LONGVIEW MALL UNIT 5	1
	TACO BELL	2
	WARE ELEMENTARY SCHOOL ADDN	1
	WEEKLY ESTATES	3
	TACO BELL ADDN – JUDSON	1
	WHALEY DIVIDE	2
PINE TREE	COTTON VALLEY FARMS PHASE 3	12
	LANSFORD	3
	MIA RAE JONES	2
	WISEMAN ADDN	2
SABINE	EAST TEXAS WAREHOUSE & STORAGE SUB	1
	KRISTIAN FERGUSON ADDN PHASE 1	4
	TEMPEST ADDN PHASE 1	29
	TEMPEST ADDN PHASE 2	20
	WOLFORD ACRES	2
SPRING HILL	FERN RIDGE #2	28
WHITE OAK	THOMPSON #4	6
	THOMPSON #5	6
<b>TOTALS</b>		

# GREGG APPRAISAL DISTRICT

## EXEMPTION GUIDE

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

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

**GREGG APPRAISAL DISTRICT**  
**2019 EXEMPTION DEDUCTION AMOUNTS**  
**SCHOOL DISTRICTS**

<b>EXEMPTION</b>	<b>GLADEWATER ISD</b>	<b>Kilgore ISD</b>	<b>Longview ISD</b>	<b>Pine Tree ISD</b>
CHODO			2,289,040	
DP	330,480	427,030	5,216,795	1,156,864
DPS				
DV1	10,000	27,848	126,000	104,000
DV1S	5,000	5,000	25,000	15,000
DV2		34,500	135,000	79,500
DV2S		7,500	37,500	
DV3	10,000	40,000	216,000	90,000
DV3S			30,000	10,000
DV4	199,480	286,498	1,564,060	760,160
DV4S	36,000	132,000	510,070	156,000
DVHS	736,494	2,438,971	13,450,508	7,474,751
DVHSS	65,680	273,730	1,191,180	1,441,860
EX				
EX-XD		56,970	811,730	
EX-XD (Prorated)			18,584	
EX-XG	107,630	402,140	318,760	117,710
EX-XI		82,200		
EX-XJ			60,530,220	
EX-XJ (Prorated)				
EX-XL	404,770	11,931,870	3,497,140	
EX-XL (Prorated)				
EX-XN	290,110	310,890	8,970,210	4,230,200
EX-XO			49,380	
EX-XR	65,730	92,390	2,071,000	
EX-XU		447,700	707,160	632,060
EX-XV	39,782,630	131,299,745	590,778,159	127,886,313
EX-XV (Prorated)	687	291,339	219,328	179,991
EX366	578,530	362,124	942,820	478,837
FR		74,440,242	(FRSS) 292,660	
HS	45,020,463	55,843,544	257,012,475	282,887,141
LIH		1,039,980	702,990	
LVE		1,091,470	5,245,870	866,270
MASS				
OV65	5,417,166	8,012,762	63,534,709	37,475,587
OV65S	634,780	951,722	6,387,980	4,046,060
PC		16,400	5,363,480	2,111,430
PPV	166,310	440,370	1,363,568	493,687
<b>TOTAL EXEMPTIONS</b>	<b>93,861,940</b>	<b>290,786,935</b>	<b>1,033,609,376</b>	<b>472,693,421</b>

**Other Deductions from Market Value**

Loss due to Ag Value	14,298,095	14,935,390	94,000,856	7,110,782
Loss due to HS Cap	751,836	5,003,168	4,377,868	1,399,995

**SCHOOL DISTRICTS**

<b>EXEMPTION</b>	<b>SABINE ISD</b>	<b>SPRING HILL ISD</b>	<b>WHITE OAK ISD</b>
CHODO			
DP	829,832	519,410	703,071
DPS			
DV1	10,000	30,000	47,000
DV1S		5,000	5,000
DV2	7,500	45,000	30,000
DV2S			
DV3	42,000	40,000	54,000
DV3S		10,000	
DV4	288,068	240,000	252,210
DV4S	48,000	48,000	96,000
DVHS	2,695,632	3,580,333	2,404,080
DVHSS	255,820	205,010	290,860
EX			
EX-XD			
EX-XG			
EX-XI	229,130		
EX-XJ			
EX-XL	430,150		
EX-XL (Prorated)			
EX-XN	706,250	3,132,280	26,850
EX-XR	1,247,190		
EX-XU			
EX-XU (Prorated)			
EX-XV	44,491,721	72,892,814	27,655,591
EX-XV (Prorated)			
EX366	151,824	295,371	420,549
FR			
HS	83,286,020	114,452,354	83,320,619
LIH			
LVE	19,740		1,286,930
MASS			
OV65	7,608,409	7,083,710	10,834,611
OV65S	627,550	668,000	1,353,240
PC	1,952,560		27,800
PPV	138,422	272,451	323,300
<b>TOTAL EXEMPTIONS</b>	<b>145,065,818</b>	<b>203,519,733</b>	<b>129,131,711</b>

**Other Deductions from Market Value**

Loss due to Ag Value	26,390,063	5,172,354	4,385,654
Loss due to HS Cap	1,195,541	255,957	481,840

**CITIES AND GREGG COUNTY**

<b>EXEMPTION</b>	<b>CITY OF CLARKSVILLE CITY</b>	<b>CITY OF EAST MOUNTAIN</b>	<b>CITY OF EASTON</b>	<b>CITY OF GLADEWATER</b>
ABATEMENT				
CHODO				
DP	198,010			
DPS				
DV1	5,000			5,000
DV1S				5,000
DV2				
DV2S				
DV3				10,000
DV3S				
DV4	72,000		12,000	72,000
DV4S			12,000	24,000
DVHS	55,060		42,942	502,080
DVHSS	47,170		29,290	36,250
EX				
EX-XD				
EX-XG				107,630
EX-XI				
EX-XJ				
EX-XL				404,770
EX-XL (Prorated)				
EX-XN	26,850			203,650
EX-XR				
EX-XU				
EX-XU (Prorated)				
EX-XV	1,958,563		672,006	37,733,535
EX-XV (Prorated)			4,252	687
EX366	215,976	1,280	180,547	323,141
HT				210,656
HS	3,754,929			
LIH				
LVE				
OV65	1,964,750	3,000		1,245,000
OV65S	225,000			156,000
PPV	14,400			145,190
<b>TOTAL EXEMPTIONS</b>	<b>8,537,708</b>	<b>4,280</b>	<b>953,037</b>	<b>41,184,589</b>

**Other Deductions from Market Value**

Loss due to Ag Value	2,533,023	103,510	944,690	3,090,895
Loss due to HS Cap	161,809	0	86,820	370,910



**CITIES AND GREGG COUNTY**

<b>EXEMPTION</b>	<b>CITY OF KILGORE</b>	<b>CITY OF LAKEPORT</b>	<b>CITY OF LONGVIEW</b>	<b>CITY OF WARREN CITY</b>
ABATEMENT	3,291,850		93,408,530	
CHODO			2,289,040	
DP	645,767	323,880	4,206,194	
DPS	15,000	25,000	50,000	
DV1	30,000	5,000	228,000	
DV1S	5,000		35,000	
DV2	22,500		199,500	
DV2S	7,500		30,000	
DV3	30,000	10,000	265,960	
DV3S			50,000	
DV4	228,000	68,000	1,999,730	24,000
DV4S	96,000	24,000	576,000	12,000
DVHS	2,115,961	1,458,070	22,874,804	
DVHSS			3,378,080	87,260
EX				
EX-XD	56,970		811,730	
Ex-XD (Prorated)			18,584	
EX-XG	402,140		436,470	
EX-XI	82,200			
EX-XJ			55,229,540	
EX-XJ (Prorated)				
EX-XL	11,864,960		3,433,250	
EX-XN		53,750	14,269,640	21,010
EX-XO		23,680	25,700	
EX-XR	22,610	342,940		
EX-XU	447,700		1,339,220	
EX-XV	128,973,712	4,798,120	735,411,291	102,894
EX-XV (Prorated)	284,607		368,059	
EX366	179,747	2,440	685,166	119,110
FR	74,842,156			
HS	43,902,034			2,042,334
LIH	1,039,980		702,990	
LVE			3,951,560	
MASS				
OV65	9,477,880	2,007,240	52,782,904	186,000
OV65S	1,181,580	207,630	5,528,840	6,000
PC	1,968,960		7,244,800	
PPV	343,370	6,150	1,692,474	
<b>TOTAL EXEMPTIONS</b>	<b>281,558,184</b>	<b>9,355,900</b>	<b>1,013,523,056</b>	<b>2,600,608</b>

**Other Deductions from Market Value**

Loss due to Ag Value	4,136,099	735,850	18,194,397	824,750
Loss due to HS Cap	4,003,814	191,543	3,746,461	362

**CITIES AND GREGG COUNTY**

<b>EXEMPTION</b>	<b>CITY OF WHITE OAK</b>	<b>KILGORE COLLEGE</b>	<b>GREGG COUNTY</b>	<b>GREGG CNTY ROAD &amp; BRIDGE</b>
ABATEMENT		3,291,850	96,700,380	96,700,380
CHODO			2,289,040	2,289,040
DP	655,075		17,120,319	17,421,439
DPS	20,000		249,720	249,720
DV1	47,000	97,000	367,000	363,380
DV1S	5,000	15,000	60,000	60,000
DV2	30,000	84,000	343,500	331,500
DV2S		7,500	45,000	45,000
DV3	66,000	146,000	517,960	494,104
DV3S			50,000	50,000
DV4	228,210	1,079,073	3,683,353	3,600,644
DV4S	84,000	324,000	1,056,000	1,017,500
DVHS	2,793,560	10,660,743	40,626,759	28,258,309
DVHSS	385,860	1,309,560	5,031,900	3,202,150
EX				
EX-XD		56,970	868,700	868,700
EX-XD (Prorated)			18,584	18,584
EX-XG		509,770	946,240	946,240
EX-XI		311,330	311,330	311,330
EX-XJ			60,530,220	60,530,220
EX-XJ (Prorated)				
EX-XL		12,766,790	16,263,930	16,263,930
EX-XL (Prorated)				
EX-XN		1,334,100	17,666,790	17,666,790
EX-XO			49,380	49,380
EX-XR		1,405,310	3,476,310	3,476,310
EX-XU		447,700	1,786,920	1,786,920
EX-XV	25,728,018	243,229,687	1,034,786,972	1,034,786,972
EX-XV (Prorated)		292,026	691,345	691,345
EX366	304,247	1,118,432	1,999,553	1,999,553
FR		75,702,068	(FRSS) 317,660	(FRSS) 251,128
HS	45,102,224		743,109,553	791,099,220
HT		131,660		
LIH		1,039,980	1,742,970	1,742,970
LVE		2,398,140	8,510,280	8,510,280
MASS				
OV65	8,474,070	65,322,788	219,719,592	224,275,811
OV65S	1,040,000	7,209,655	22,585,451	23,225,121
PC	27,800	1,996,760	9,471,670	9,471,670
PPV	351,860	1,068,402	3,198,108	3,198,109
<b>TOTAL EXEMPTIONS</b>	<b>85,342,924</b>	<b>433,356,294</b>	<b>2,316,192,489</b>	<b>2,355,253,749</b>

**Other Deductions from Market Value**

Loss due to Ag Value	2,249,902	60,009,202	166,293,194	166,293,194
Loss due to HS Cap	480,870	7,432,385	13,466,205	13,466,205

EXEMPTION	GREGG CNTY EMERGENCY SERVICE DIST #1	GREGG CNTY EMERGENCY SERVICE DIST #2	GREGG CNTY EMERGENCY SERVICE DIST #3
ABATEMENT			
CHODO			
DP			
DPS			
DV1	10,000	10,000	27,000
DV1S			5,000
DV2	7,500	19,500	52,500
DV2S			7,500
DV3	30,000	42,000	62,000
DV3S			
DV4	331,020	372,083	381,530
DV4S	108,000	60,000	36,000
DVHS	4,333,947	3,554,169	
DVHSS	276,820	350,820	
EX			
EX-XD			
EX-XG			
EX-XI		229,130	
EX-XJ	2,534,520		2,766,160
EX-XL	57,440	1,010	
EX-XL (Prorated)			
EX-XN	655,590	773,370	
EX-XO	23,680		
EX-XR	1,178,660	531,360	492,460
EX-XU			
EX-XU (Prorated)			
EX-XV	35,165,950	34,497,726	27,909,902
EX-XV (Prorated)	33,740		
EX366	267,620	292,785	336,790
FR			
HS			
LIH			
LVE	423,050		
OV65			
OV65S			
PC	58,400		
PPV	162,845	114,572	
<b>TOTAL EXEMPTIONS</b>	<b>45,658,782</b>	<b>40,848,525</b>	<b>32,076,842</b>

**Other Deductions from Market Value**

Loss due to Ag Value	24,475,611	32,466,165	57,212,759
Loss due to HS Cap	925,296	1,661,539	990,546