

Gregg County Appraisal District



2020
Mass Appraisal Report



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Table of Contents

Introduction1-7

- Scope of Responsibility
- General Assumptions and Limiting Conditions
- Effective Date of Appraisal and Date of the Report
- Definition of Value
- Properties Appraised
- Scope of Work Used to Develop the Appraisal
- Appraisal District Staff
- Data
- Determination of Highest and Best Use for Real Property
- Appraisal Performance Tests and Performance Measures Attained
- Certification Statement

Appraisal Departments8-10

- Introduction..... 8
 - Scope of Work
 - Appraisal Resources

- Data Collection Validation..... 8
 - Sources of Data
 - Data Collection Procedures
 - Data Maintenance

- Review..... 10
 - Field Review
 - Office Review

- Performance Test..... 10

Residential Appraisal Department.....11-17

Introduction..... 11

- Scope of Work
- Appraisal Resources
- Data Collection
- Highest and Best Use Analysis

Model Specification..... 12

- Area Analysis
- Neighborhood and Market Analysis

Model Calibration 13

- Cost Schedules
- Sales Information
- Land Analysis
- Statistical Analysis
- Final Models: Market Adjustment and Time Consideration

Residential Homesteads 15

Estimates Reviewed 16

- Field Review
- Office Review

Appraisal Performance Test..... 17

- Sales Ratio Studies
- Management Review

Commercial Property Division18-26

Introduction..... 18

- Scope of Work
- Appraisal Resources
- Data Collection and validation
- Pilot Study
- Highest and Best Use Analysis

Model Specification 20

- Area Analysis
- Neighborhood Analysis
- Market Analysis

Model Calibration 21

- Cost Schedules
- Income Models

Sales Comparison (Market Approach)	
Estimates Reviewed.....	24
Field Review	
Office Review	
Statistical and Capitalization Analysis	
Appraisal Performance Test	25
Sales Ratio Studies	
Comparative Appraisal Analysis	
Industrial Valuation	27-31
Introduction	27
Scope of Work	
Appraisal Resources	
Highest and Best Use Analysis	
Model Specification	28
Neighborhood Analysis	
Market Analysis	
Model Calibration	29
Data Collection Manuals	
Sources of Data	
Data Collection Procedures	
Estimates Reviewed	30
Field Review	
Office Review	
Appraisal Performance Tests	31
Sales Ratio Studies	
Comparative Appraisal Analysis	
Business Personal Property	32-33
Introduction	32
Scope of Work	
Appraisal Resources	
Collection and Validating Data	
Sources of Data	32
Business Personal Property	
Vehicles, Leased and Multi-Location Assets	
Highest and Best Use Analysis	

Model Specification 33
SIC Code Analysis

Model Calibration 33
Cost Schedules
Statistical Analysis

Final Model (Dep.Sched. and Trending) 34
Business Personal Property
Personal Property Appraisal
Vehicles, Leased and Multi-Location Assets

Estimates Reviewed..... 35
Business Personal Property
Vehicles, Leased and Multi-Location Assets

Appraisal Performance Test..... 35

Appraisal Staff Providing Significant Mass Appraisal Assistance36

GCAD 2020 Preliminary Totals Reports & Historical Value (by jurisdiction)



Gregg County Appraisal District

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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 2020 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 21 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, 2019, all appraisals are as of January 1, 2020. The date of this report is April 30, 2020.

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 303,300 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

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

Appraisal Staff

Sheena Butler, RPA (62130)
Belva Pittman, RPA (71371)
Doug May, RPA (71539)
Patti Coppedge, RPA (70332)
Kelli Dial, Class III (75898)
Lena Haley, RPA, RTA, CTA (74775)
Joseph Irvin, RPA (75208)
Shannon Mayhan, Class III (75894)
Joshua Payne, RPA (74496)
Kristi Golden, Class I (75940)

Records/Customer Service Technicians

Treva Key-Exemptions manager
Candice Hilton
Elisha Pena
Amy Sanchez
Mandy Thomas

Appraisal Technicians

Lamonica Oziegbe-Records Management Officer
Perla Nunez

Business Personal Property Technicians

Debi Holderby
Rebecca Gay
Pam Frantz

GIS & Data Processing Analysis

Marcia Johnson – GISP, Senior Analysis
Cory Bundick, RPA (73758) – IT Analysis
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 303,300 real and personal property accounts covering approximately 276 square miles within Gregg County, (population 124,108). 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 next tax year in which the property is appraised, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by clear and convincing 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 clear and convincing evidence an increase in the appraised value of the property in the next tax year in which the property is appraised 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 reported at 99%. To review the Texas Comptroller's 2017 PVS Report for GCAD, use the following link:

<http://comptroller.texas.gov/propertytax/administration/pvs/findings/2019p/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 2018 and the Gregg Appraisal District received a perfect score of 100, which exceeds the mandatory standard of evaluation established by the Texas Comptroller. Currently GCAD is awaiting the results of our 2020 MAPS Report. To review the Texas Comptroller's 2018 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 fieldwork, 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 48,850 residential improved parcels and 9,640 vacant residential properties in the Gregg Appraisal District.

Appraisal Resources

- **Personnel** – The Residential Valuation appraisal staff consists of 6 + appraisers. The following appraisers are responsible for determining residential values:

Doug May, RPA (71539)	Senior Residential Appraiser
Kelli Dial, Class III (75898)	Residential Appraiser
Lena Haley, RPA,RTA,CTA (74775)	Residential Appraiser
Joseph Irvin, RPA (75208)	Residential Appraiser
Joshua Payne, RPA (74496)	Residential Appraiser
Kristi Golden, Class I (76454)	Residential Appraiser
Sheena Butler, RPA (62130)	Senior BPP Appraiser
Shannon Mayhan, Class III (75894)	BPP/Residential Appraiser
Belva Sanders, RPA (71371)	Senior Commercial Appraiser
Patti Coppedge, RPA (70332)	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 mis-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 2020 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 2020 consisted of 1,490 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 go to noticing.

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 6,300 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 programmatically 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)
Patti Coppedge, RPA (70332)

Senior Commercial Appraiser
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 onsite 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 statues. 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 insures 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 on 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 statutes (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)
Patti Coppedge, RPA (70332)
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, Class I (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:

$$PVF = INDEX FACTOR \times PERCENT GOOD FACTOR$$

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

$$MARKET VALUE ESTIMATE = PVF \times HISTORICAL COST$$

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, CTA (70498) Mark P. Cormier
Director of Appraisal

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

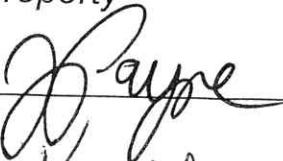
Patti Coppedge, RPA (70332) Patti Coppedge
Appraiser, Commercial/Res. Property


Kelli Dial, Class III (75898) Kelli Dial
Appraiser, Residential Property

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

Joseph Irvin, RPA (75208) 
Appraiser, Residential Property

Shannon Mayhan, Class III (75894) 
Appraiser, Business Personal Property

Joshua Payne, RPA (74496) 
Appraiser, Residential Property

Kristi Golden, Class I (76454) 
Appraiser, Residential Property

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



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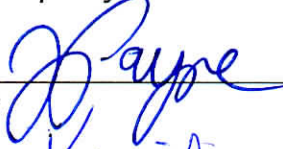
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GREGG COUNTY

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

Gregg County-General	9,370,877,194
Gregg County-Road and Bridge	9,333,993,752

PLEASE NOTE:

Gregg County – General
Included in this estimate is \$ 981,192,818 of frozen value that produces approximately \$ 2,178,654 frozen taxes.

Gregg County – Road and Bridge
Included in this estimate is \$ 981,055,405 of frozen value that produces approximately \$ 44,215 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 2020 VALUE FOR TAXING UNIT:
GREGG COUNTY - GENERAL**

COPY

2019	
Certified Value	9,271,817,888
Frozen Value	932,809,445
Frozen Levy	2,080,532
2020	
CAPITOL Value	
Minerals	196,070,000
Utilities	285,540,000
Personal	1,051,460,000
TOTAL CAPITOL VALUE	1,533,070,000
Local Value	
Real	6,690,265,299
Local Personal	1,338,784,287
TOTAL LOCAL VALUE	8,029,049,586
TOTAL VALUE	9,562,119,586
98%	9,370,877,194
97%	9,275,255,998
96%	9,179,634,803
ESTIMATED VALUE	9,370,877,194
Frozen Value	981,192,818
Frozen Levy	2,178,654

JM

**ESTIMATED 2020 VALUE FOR TAXING UNIT:
GREGG COUNTY - ROAD AND BRIDGE**

COPY

2019	
Certified Value	9,232,777,913
Frozen Value	932,799,423
Frozen Levy	42,255
2020	
CAPITOL Value	
Minerals	196,070,000
Utilities	285,540,000
Personal	1,051,460,000
TOTAL CAPITOL VALUE	1,533,070,000
Local Value	
Real	6,652,629,133
Local Personal	1,338,784,287
TOTAL LOCAL VALUE	7,991,413,420
TOTAL VALUE	9,524,483,420
98%	9,333,993,752
97%	9,238,748,917
96%	9,143,504,083
ESTIMATED VALUE	933,993,752
Frozen Value	981,055,405
Frozen Levy	44,215

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2020 PRELIMINARY TOTALS

GGG - GREGG COUNTY

Property Count: 69,749

Grand Totals

4/24/2020

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Land	Value			
Homesite:	360,237,360			
Non Homesite:	911,662,215			
Ag Market:	60,954,455			
Timber Market:	98,269,451	Total Land	(+)	1,431,123,481

Improvement	Value			
Homesite:	3,472,167,718			
Non Homesite:	4,261,301,610	Total Improvements	(+)	7,733,469,328

Non Real	Count	Value		
Personal Property:	7,446	1,410,467,290		
Mineral Property:	0	0		
Autos:	0	0		
		Total Non Real	(+)	1,410,467,290
		Market Value	=	10,575,060,099

Ag	Non Exempt	Exempt		
Total Productivity Market:	159,223,906	0		
Ag Use:	3,911,374	0	Productivity Loss	(-) 146,668,741
Timber Use:	8,643,791	0	Appraised Value	= 10,428,391,358
Productivity Loss:	146,668,741	0		
			Homestead Cap	(-) 14,811,856
			Assessed Value	= 10,413,579,502
			Total Exemptions Amount (Breakdown on Next Page)	(-) 2,351,494,936
			Net Taxable	= 8,062,084,566

Freeze	Assessed	Taxable	Actual Tax	Cap	Count		
DP	75,619,001	42,384,477	94,348.11	96,429.98	732		
DPS	2,625,698	1,665,030	3,553.16	3,578.46	19		
OV65	1,496,780,302	937,904,120	2,041,143.38	2,078,645.58	9,743		
Total	1,575,025,001	981,953,627	2,139,044.65	2,178,654.02	10,494	Freeze Taxable	(-) 981,953,627
Tax Rate	0.257200						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	8,174,960	5,661,176	4,900,367	760,809	40		
Total	8,174,960	5,661,176	4,900,367	760,809	40	Transfer Adjustment	(-) 760,809
						Freeze Adjusted Taxable	= 7,079,370,130

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 20,347,184.62 = 7,079,370,130 * (0.257200 / 100) + 2,139,044.65

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

2020 PRELIMINARY TOTALS

GGG - GREGG COUNTY
Grand Totals

4/24/2020

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Property Count: 69,749

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	96,316,430	0	96,316,430
CHODO	1	2,289,040	0	2,289,040
DP	749	17,049,002	0	17,049,002
DPS	19	433,560	0	433,560
DV1	58	0	320,000	320,000
DV1S	10	0	50,000	50,000
DV2	50	0	366,000	366,000
DV2S	8	0	52,500	52,500
DV3	56	0	551,236	551,236
DV3S	6	0	60,000	60,000
DV4	479	0	3,646,157	3,646,157
DV4S	108	0	1,020,000	1,020,000
DVHS	280	0	46,004,767	46,004,767
DVHSS	46	0	5,827,699	5,827,699
EX-XD	8	0	878,600	878,600
EX-XG	12	0	926,030	926,030
EX-XI	8	0	298,730	298,730
EX-XJ	29	0	60,491,120	60,491,120
EX-XL	63	0	15,656,290	15,656,290
EX-XN	22	0	8,786,470	8,786,470
EX-XO	3	0	70,660	70,660
EX-XR	54	0	1,718,300	1,718,300
EX-XU	17	0	1,737,790	1,737,790
EX-XV	2,241	0	1,085,384,801	1,085,384,801
EX-XV (Prorated)	8	0	101,989	101,989
EX366	345	0	114,720	114,720
FRSS	1	0	324,400	324,400
HS	23,829	748,278,871	0	748,278,871
HT	1	0	0	0
LIH	3	0	1,742,970	1,742,970
LVE	17	5,039,660	0	5,039,660
OV65	9,254	219,116,525	0	219,116,525
OV65S	958	22,849,868	0	22,849,868
PC	6	873,813	0	873,813
PPV	167	3,116,938	0	3,116,938
Totals		1,115,363,707	1,236,131,229	2,351,494,936

2020 PRELIMINARY TOTALS

GGG - GREGG COUNTY

Property Count: 69,749

Grand Totals

4/24/2020

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	36,152		\$59,305,680	\$4,717,040,480	\$3,722,529,954
B	MULTIFAMILY RESIDENCE	1,650		\$592,720	\$465,082,431	\$464,346,709
C1	VACANT LOTS AND LAND TRACTS	8,757		\$0	\$111,011,523	\$110,969,013
D1	QUALIFIED OPEN-SPACE LAND	1,669	63,442.4843	\$0	\$159,223,906	\$12,530,339
D2	IMPROVEMENTS ON QUALIFIED OP	206		\$418,380	\$4,896,212	\$4,896,212
E	RURAL LAND, NON QUALIFIED OPE	5,802	51,241.4303	\$12,445,329	\$546,363,296	\$465,786,133
F1	COMMERCIAL REAL PROPERTY	4,471		\$26,246,660	\$1,650,109,250	\$1,579,709,426
F2	INDUSTRIAL AND MANUFACTURIN	247		\$19,791,200	\$301,404,320	\$297,660,863
J1	WATER SYSTEMS	1		\$0	\$15,340	\$15,340
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$185,430	\$185,430
J3	ELECTRIC COMPANY (INCLUDING C	24		\$300	\$1,959,940	\$1,959,940
J4	TELEPHONE COMPANY (INCLUDI	20		\$0	\$4,729,070	\$4,729,070
J5	RAILROAD	3		\$0	\$463,790	\$463,790
J6	PIPELAND COMPANY	29		\$0	\$639,690	\$639,690
J7	CABLE TELEVISION COMPANY	3		\$0	\$489,520	\$489,520
L1	COMMERCIAL PERSONAL PROPE	6,844		\$2,490,070	\$1,288,162,142	\$1,265,081,162
L2	INDUSTRIAL AND MANUFACTURIN	19		\$0	\$14,957,030	\$14,957,030
M1	TANGIBLE OTHER PERSONAL, MOB	2,212		\$1,704,380	\$25,730,691	\$20,893,015
O	RESIDENTIAL INVENTORY	567		\$4,235,020	\$17,738,570	\$17,738,570
S	SPECIAL INVENTORY TAX	135		\$0	\$76,503,360	\$76,503,360
X	TOTALLY EXEMPT PROPERTY	2,982		\$4,983,660	\$1,188,354,108	\$0
		Totals	114,683.9146	\$132,213,399	\$10,575,060,099	\$8,062,084,566

NV Added

+ 403M for 20

2020 PRELIMINARY TOTALS

GGG - GREGG COUNTY
Grand Totals

4/24/2020 8:51:31AM

Property Count: 69,749

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	6		\$0	\$297,694	\$287,144
A1	REAL - RESIDENTIAL, SINGLE FAMIL	32,248		\$52,428,000	\$4,491,863,650	\$3,540,646,136
A2	REAL - RESIDENTIAL, MOBILE HOME	2,459		\$1,638,960	\$45,516,012	\$35,111,675
A3	REAL - RESIDENTIAL - HOUSE ONLY	551		\$4,277,310	\$80,771,850	\$66,658,736
A4	REAL - RESIDENTIAL - TOWNHOUSE	688		\$637,440	\$83,626,684	\$66,655,000
A5	REAL - RESIDENTIAL - MISCELLANEC	393		\$312,630	\$7,249,270	\$5,818,071
A6	REAL - RESIDENTIAL TOTAL EXEMP	1		\$0	\$1,500	\$1,500
A72	REAL PROPERTY - RESIDENTIAL DU	84		\$11,340	\$7,583,250	\$6,081,422
A73	REAL PROPERTY - RESIDENTIAL TR	5		\$0	\$179,840	\$166,606
A74	REAL PROPERTY - RESIDENTIAL FO	3		\$0	\$150,730	\$103,664
B		3		\$0	\$1,742,970	\$1,742,970
B1	REAL - RESIDENTIAL - MULTI-FAMIL	133		\$0	\$298,437,929	\$298,434,612
B2	REAL - RESIDENTIAL - DUPLEX	1,389		\$589,110	\$143,962,642	\$143,276,743
B3	REAL - RESIDENTIAL - TRIPLEX	38		\$0	\$4,945,780	\$4,899,274
B4	REAL - RESIDENTIAL - FOURPLEX	103		\$3,610	\$15,993,110	\$15,993,110
C1	REAL - VACANT LOTS AND TRACTS -	6,314		\$0	\$38,099,299	\$38,056,789
C2	REAL - VACANT LOTS AND TRACTS -	1,521		\$0	\$64,005,866	\$64,005,866
C3	REAL - VAC LTS & TRACTS - RURAL, I	901		\$0	\$8,456,458	\$8,456,458
C7	REAL RESIDENTIAL VACT LOTS - TO	27		\$0	\$139,730	\$139,730
C8	REAL - COMMERCIAL VACANT LTS - E	7		\$0	\$310,170	\$310,170
D1	REAL - ACREAGE, QUALIFIED AG & T	1,839	64,789.5500	\$0	\$163,098,680	\$16,405,113
D2	REAL - IMPROVEMENTS ON QUALIFIE	206		\$418,380	\$4,896,212	\$4,896,212
E1	REAL - FARM & RANCH IMPROVMENT	1,966		\$11,427,339	\$368,459,325	\$293,173,975
E2	REAL - FARM & RANCH IMPROVEMEN	824		\$591,070	\$16,659,642	\$13,778,395
E3	REAL - FARM & RANCH IMPROVEMEN	190		\$426,920	\$5,160,171	\$4,978,564
E4	REAL FARM & RANCH IMP TOTAL EX	1		\$0	\$11,810	\$7,858
EL	RURAL LAND NOT QUALIFIED FOR O	4,045		\$0	\$152,102,123	\$149,890,578
EL1	REAL PROP-TOTAL EX-RURAL LND O	9		\$0	\$95,451	\$81,987
F1	REAL - COMMERCIAL REAL ESTATE	4,465		\$26,215,000	\$1,648,354,880	\$1,577,955,056
F2	REAL - INDUSTRIAL REAL ESTATE	247		\$19,791,200	\$301,404,320	\$297,660,863
F3	REAL COMMERCIAL TOTAL EXEMPT	6		\$31,660	\$1,754,370	\$1,754,370
J1	REAL & TANGIBLE PERSONAL - WAT	1		\$0	\$15,340	\$15,340
J2	REAL & TANGIBLE PERSONAL - GAS	5		\$0	\$185,430	\$185,430
J3	REAL & TANGIBLE PERSONAL - ELE	24		\$300	\$1,959,940	\$1,959,940
J4	REAL & TANGIBLE PERSONAL - TEL	19		\$0	\$4,728,440	\$4,728,440
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$630	\$630
J5	REAL & TANGIBLE PERSONAL - RAI	3		\$0	\$463,790	\$463,790
J6	REAL & TANGIBLE PERSONAL - PIP	29		\$0	\$639,690	\$639,690
J7	REAL & TANGIBLE PERSONAL - CAB	3		\$0	\$489,520	\$489,520
L1	PERSONAL - COMMERCIAL	6,844		\$2,490,070	\$1,288,162,142	\$1,265,081,162
L2	PERSONAL - INDUSTRIAL	19		\$0	\$14,957,030	\$14,957,030
M1	TANGIBLE PERSONAL, TRAVEL TRA	639		\$874,390	\$11,694,921	\$9,169,871
M3	OTHER TANGIBLE PERSONAL - MOB	1,573		\$829,990	\$14,035,770	\$11,723,144
O1	REAL - RESIDENTIAL INVENTORY - L	567		\$4,235,020	\$17,738,570	\$17,738,570
S	PERSONAL - SPECIAL INVENTORY	135		\$0	\$76,503,360	\$76,503,360
X		2,982		\$4,983,660	\$1,188,354,108	\$0
	Totals		64,789.5500	\$132,213,399	\$10,575,060,099	\$8,062,084,564

2020 PRELIMINARY TOTALS

GCG - GREGG COUNTY
Effective Rate Assumption

Property Count: 69,749

4/24/2020 8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$132,213,399
TOTAL NEW VALUE TAXABLE: \$120,811,927

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11.252 Motor vehicles leased for personal use	22	2019 Market Value	\$9,254,930
EX-XO	11.254 Motor vehicles for income production a	1	2019 Market Value	\$21,280
EX-XV	Other Exemptions (including public property, r	8	2019 Market Value	\$64,070
EX366	HB366 Exempt	102	2019 Market Value	\$17,140
ABSOLUTE EXEMPTIONS VALUE LOSS				\$9,357,420

Exemption	Description	Count	Exemption Amount
DP	Disability	19	\$461,750
DV1	Disabled Veterans 10% - 29%	2	\$10,000
DV2	Disabled Veterans 30% - 49%	8	\$60,000
DV3	Disabled Veterans 50% - 69%	6	\$62,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	31	\$325,410
DV4S	Disabled Veterans Surviving Spouse 70% - 100	3	\$24,000
DVHS	Disabled Veteran Homestead	7	\$1,050,009
HS	Homestead	455	\$17,375,287
OV65	Over 65	426	\$10,004,234
OV65S	OV65 Surviving Spouse	7	\$175,000
PARTIAL EXEMPTIONS VALUE LOSS			965
NEW EXEMPTIONS VALUE LOSS			\$38,915,110

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$38,915,110

New Ag / Timber Exemptions

2019 Market Value	\$116,166	Count: 1
2020 Ag/Timber Use	\$5,200	
NEW AG / TIMBER VALUE LOSS	\$110,966	

New Annexations

New Deannexations

2020 PRELIMINARY TOTALS

GGG - GREGG COUNTY
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
23,401	\$161,866	\$32,517	\$129,349
	Category A Only		

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
22,121	\$158,360	\$31,748	\$126,612

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
76	\$20,545,061.00	\$15,356,989

2020 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,749

Grand Totals

4/24/2020

8:51:31AM

Land		Assessed Value				
Homesite:		360,237,360				
Non Homesite:		911,862,215				
Ag Market:		60,954,455				
Timber Market:		98,269,451		Total Land	(+)	1,431,123,481
Improvement		Assessed Value				
Homesite:		3,472,167,718				
Non Homesite:		4,261,301,610		Total Improvements	(+)	7,733,469,328
Non Real		Count	Value			
Personal Property:		7,446	1,410,467,290			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	1,410,467,290
				Market Value	=	10,575,060,099
AG		Non Exempt	Exempt			
Total Productivity Market:		159,223,906	0			
Ag Use:		3,911,374	0	Productivity Loss	(-)	146,668,741
Timber Use:		8,643,791	0	Appraised Value	=	10,428,391,358
Productivity Loss:		146,668,741	0	Homestead Cap	(-)	14,811,856
				Assessed Value	=	10,413,579,502
				Total Exemptions Amount	(-)	2,389,131,102
				(Breakdown on Next Page)		
				Net Taxable	=	8,024,448,400

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	75,619,001	42,384,477	1,925.22	1,967.52	732		
DPS	2,625,698	1,665,030	71.95	72.30	19		
OV65	1,496,780,302	937,904,120	41,251.69	42,175.20	9,743		
Total	1,575,025,001	981,953,627	43,248.86	44,215.02	10,494	Freeze Taxable	(-) 981,953,627
Tax Rate	0.005300						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	8,008,920	5,553,344	4,655,122	898,222	39		
Total	8,008,920	5,553,344	4,655,122	898,222	39	Transfer Adjustment	(-) 898,222
						Freeze Adjusted Taxable	= 7,041,596,551

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 416,453.48 = 7,041,596,551 * (0.005300 / 100) + 43,248.86

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

2020 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,749

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	96,316,430	0	96,316,430
CHODO	1	2,289,040	0	2,289,040
DP	747	17,310,262	0	17,310,262
DPS	19	433,560	0	433,560
DV1	58	0	317,318	317,318
DV1S	10	0	50,000	50,000
DV2	50	0	346,500	346,500
DV2S	8	0	52,500	52,500
DV3	56	0	524,880	524,880
DV3S	6	0	60,000	60,000
DV4	479	0	3,552,608	3,552,608
DV4S	108	0	988,436	988,436
DVHS	280	0	32,170,316	32,170,316
DVHSS	46	0	3,740,025	3,740,025
EX-XD	8	0	878,600	878,600
EX-XG	12	0	926,030	926,030
EX-XI	8	0	298,730	298,730
EX-XJ	29	0	60,491,120	60,491,120
EX-XL	63	0	15,656,290	15,656,290
EX-XN	22	0	8,786,470	8,786,470
EX-XO	3	0	70,660	70,660
EX-XR	54	0	1,718,300	1,718,300
EX-XU	17	0	1,737,790	1,737,790
EX-XV	2,241	0	1,085,384,801	1,085,384,801
EX-XV (Prorated)	8	0	101,989	101,989
EX366	345	0	114,720	114,720
FRSS	1	0	256,520	256,520
HS	23,829	758,241,451	38,107,057	796,348,508
HT	1	0	0	0
LIH	3	0	1,742,970	1,742,970
LVE	17	5,039,660	0	5,039,660
OV65	9,254	223,859,872	0	223,859,872
OV65S	958	23,575,446	0	23,575,446
PC	6	873,813	0	873,813
PPV	167	3,116,938	0	3,116,938
Totals		1,131,066,472	1,258,074,630	2,389,131,102

2020 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,749

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
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D1	QUALIFIED OPEN-SPACE LAND	1,669	63,442.4843	\$0	\$159,223,906	\$12,530,339
D2	IMPROVEMENTS ON QUALIFIED OP	206		\$418,380	\$4,896,212	\$4,896,212
E	RURAL LAND, NON QUALIFIED OPE	5,802	51,241.4303	\$12,445,329	\$546,363,296	\$463,947,465
F1	COMMERCIAL REAL PROPERTY	4,471		\$26,246,660	\$1,850,109,250	\$1,579,708,729
F2	INDUSTRIAL AND MANUFACTURIN	247		\$19,791,200	\$301,404,320	\$297,660,863
J1	WATER SYSTEMS	1		\$0	\$15,340	\$15,340
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$185,430	\$185,430
J3	ELECTRIC COMPANY (INCLUDING C	24		\$300	\$1,959,940	\$1,959,940
J4	TELEPHONE COMPANY (INCLUDI	20		\$0	\$4,729,070	\$4,729,070
J5	RAILROAD	3		\$0	\$463,790	\$463,790
J6	PIPELAND COMPANY	29		\$0	\$639,690	\$639,690
J7	CABLE TELEVISION COMPANY	3		\$0	\$489,520	\$489,520
L1	COMMERCIAL PERSONAL PROPE	6,845		\$2,490,070	\$1,288,162,142	\$1,265,081,162
L2	INDUSTRIAL AND MANUFACTURIN	19		\$0	\$14,957,030	\$14,957,030
M1	TANGIBLE OTHER PERSONAL, MOB	2,212		\$1,704,380	\$25,730,691	\$20,460,669
O	RESIDENTIAL INVENTORY	567		\$4,235,020	\$17,738,570	\$17,738,570
S	SPECIAL INVENTORY TAX	135		\$0	\$76,503,360	\$76,503,360
X	TOTALLY EXEMPT PROPERTY	2,982		\$4,983,660	\$1,188,354,108	\$0
	Totals	114,683.9146		\$132,213,399	\$10,575,060,099	\$8,024,448,400

2020 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Property Count: 69,749

Grand Totals

4/24/2020

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A5	REAL - RESIDENTIAL - MISCELLANEC	393		\$312,630	\$7,249,270	\$6,799,088
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A73	REAL PROPERTY - RESIDENTIAL TR	5		\$0	\$179,840	\$163,606
A74	REAL PROPERTY - RESIDENTIAL FO	3		\$0	\$150,730	\$103,664
B	B	3		\$0	\$1,742,970	\$1,742,970
B1	REAL - RESIDENTIAL - MULTI-FAMIL	133		\$0	\$298,437,929	\$298,434,612
B2	REAL - RESIDENTIAL - DUPLEX	1,389		\$589,110	\$143,962,642	\$143,257,596
B3	REAL - RESIDENTIAL - TRIPLEX	38		\$0	\$4,946,780	\$4,899,274
B4	REAL - RESIDENTIAL - FOURPLEX	103		\$3,610	\$15,993,110	\$15,993,110
C1	REAL - VACANT LOTS AND TRACTS -	6,314		\$0	\$38,099,299	\$38,056,789
C2	REAL - VACANT LOTS AND TRACTS -	1,521		\$0	\$64,005,866	\$64,005,866
C3	REAL - VAC LTS & TRACTS - RURAL, I	901		\$0	\$8,456,458	\$8,456,458
C7	REAL RESIDENTIAL VACT LOTS - TO	27		\$0	\$139,730	\$139,730
C8	REAL - COMMERCIAL VACANT LTS - E	7		\$0	\$310,170	\$310,170
D1	REAL - ACREAGE, QUALIFIED AG & T	1,839	64,789.5500	\$0	\$163,098,680	\$16,405,113
D2	REAL - IMPROVEMENTS ON QUALIFIE	206		\$418,380	\$4,896,212	\$4,896,212
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E3	REAL - FARM & RANCH IMPROVEMEN	190		\$426,920	\$5,160,171	\$4,976,675
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EL	RURAL LAND NOT QUALIFIED FOR O	4,045		\$0	\$152,102,123	\$149,845,860
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F3	REAL COMMERCIAL TOTAL EXEMPT	6		\$31,660	\$1,754,370	\$1,754,370
J1	REAL & TANGIBLE PERSONAL - WAT	1		\$0	\$15,340	\$15,340
J2	REAL & TANGIBLE PERSONAL - GAS	5		\$0	\$185,430	\$185,430
J3	REAL & TANGIBLE PERSONAL - ELE	24		\$300	\$1,959,940	\$1,959,940
J4	REAL & TANGIBLE PERSONAL - TEL	19		\$0	\$4,728,440	\$4,728,440
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$630	\$630
J5	REAL & TANGIBLE PERSONAL - RAI	3		\$0	\$463,790	\$463,790
J6	REAL & TANGIBLE PERSONAL - PIP	29		\$0	\$639,690	\$639,690
J7	REAL & TANGIBLE PERSONAL - CAB	3		\$0	\$489,520	\$489,520
L1	PERSONAL - COMMERCIAL	6,845		\$2,490,070	\$1,288,162,142	\$1,265,081,162
L2	PERSONAL - INDUSTRIAL	19		\$0	\$14,957,030	\$14,957,030
M1	TANGIBLE PERSONAL, TRAVEL TRA	639		\$874,390	\$11,694,921	\$8,942,191
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O1	REAL - RESIDENTIAL INVENTORY - L	567		\$4,235,020	\$17,738,570	\$17,738,570
S	PERSONAL - SPECIAL INVENTORY	135		\$0	\$76,503,360	\$76,503,360
X	X	2,982		\$4,983,660	\$1,188,354,108	\$0
	Totals	64,789.5500		\$132,213,399	\$10,575,060,099	\$8,024,448,398

2020 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE

Effective Rate Assumption

4/24/2020

8:51:31AM

Property Count: 69,749

New Value

TOTAL NEW VALUE MARKET: \$132,213,399
 TOTAL NEW VALUE TAXABLE: \$120,791,350

New Exemptions

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ABSOLUTE EXEMPTIONS VALUE LOSS				\$9,357,420

Exemption	Description	Count	Exemption Amount
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DV1	Disabled Veterans 10% - 29%	2	\$10,000
DV2	Disabled Veterans 30% - 49%	8	\$52,500
DV3	Disabled Veterans 50% - 69%	6	\$62,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	31	\$325,410
DV4S	Disabled Veterans Surviving Spouse 70% - 100	3	\$24,000
DVHS	Disabled Veteran Homestead	7	\$788,061
HS	Homestead	455	\$18,726,175
OV65	Over 65	426	\$10,135,174
OV65S	OV65 Surviving Spouse	7	\$175,000
PARTIAL EXEMPTIONS VALUE LOSS			\$30,770,070
NEW EXEMPTIONS VALUE LOSS			\$40,127,490

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$40,127,490

New Ag / Timber Exemptions

2019 Market Value	\$116,166	Count: 1
2020 Ag/Timber Use	\$5,200	
NEW AG / TIMBER VALUE LOSS	\$110,966	

New Annexations

New Deannexations

2020 PRELIMINARY TOTALS

RDB - COUNTY ROAD AND BRIDGE
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
------------------------	----------------	----------------------	-----------------

23,401

\$161,866

\$34,551

\$127,315

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
------------------------	----------------	----------------------	-----------------

22,121

\$158,360

\$33,781

\$124,579

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
-------------------------------	--------------------	------------------

76

\$20,545,061.00

\$15,287,989

GREGG COUNTY

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	4,138,001,761	4,227,870,093	4,326,678,736	4,416,025,552	4,453,480,892	4,572,112,098
Real, Residential, Multi-Family	327,739,961	329,475,939	376,659,232	367,972,609	362,676,094	365,379,511
Real, Vacant Lots/Tracts	88,924,542	92,573,759	84,369,669	89,920,500	96,590,496	95,759,067
Real, Acreage (Land Only)	214,518,204	206,075,964	195,047,311	194,277,673	190,638,363	183,647,457
Real, Farm and Ranch Improvements	365,058,241	394,746,435	429,082,248	451,320,547	464,098,097	486,199,288
Real, Commercial	1,300,081,121	1,385,227,517	1,425,516,237	1,420,728,156	1,456,006,202	1,604,623,506
Real, Industrial	258,280,111	260,835,661	255,370,790	262,768,911	259,114,691	✓ 265,348,090
Real, Minerals, Oil and Gas	379,173,230	245,469,440	109,807,230	174,161,284	197,521,501	✓ 298,804,773
Real and Tangible, Personal Utilities	297,332,290	300,058,760	296,299,410	285,385,990	292,272,950	287,538,890
Tangible Personal, Commercial	1,093,354,135	1,114,495,136	1,061,514,926	1,047,129,043	1,053,760,692	1,195,999,507
Tangible Personal, Industrial	1,302,846,720	1,188,620,450	1,056,739,880	1,029,752,690	1,084,783,110	1,134,409,880
Tangible Personal, Mobile Homes	22,709,270	22,987,960	24,093,601	24,200,871	23,459,051	25,256,631
Real Property, Inventory	24,782,280	33,294,405	32,542,220	31,384,090	27,431,730	22,108,790
Tangible Personal, Special Inventory	66,861,760	66,848,510	70,694,630	69,077,980	67,690,870	73,195,820
TOTAL APPRAISED VALUE	9,879,663,626	9,868,580,029	9,744,416,120	9,864,105,896	10,029,524,739	10,610,383,308
Less Exemptions	961,228,855	977,750,144	1,000,734,253	1,017,957,689	1,023,447,112	1,052,629,591
Less Agricultural and Timber	200,518,496	191,917,411	181,169,373	177,886,952	173,942,799	166,293,204
Less Abatements	30,413,400	27,247,590	24,861,510	26,925,883	3,283,910	96,700,380
Less Pollution Control	12,228,650	9,618,032	10,754,982	10,458,718	10,610,272	9,471,670
Less HS Cap Loss	6,908,810	10,967,039	18,541,952	17,528,206	10,905,452	13,470,575
Total Reductions	1,211,298,211	1,217,500,216	1,236,062,070	1,250,757,448	1,222,189,545	1,338,565,420
NET ASSESSED VALUATION	8,668,365,415	8,651,079,813	8,508,354,050	8,613,348,448	8,807,335,194	9,271,817,888

CITY OF CLARKSVILLE

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 57,116,235 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 2020 VALUE FOR TAXING UNIT:
CLARKSVILLE CITY**

COPY

2019		
Certified Value		62,681,059
Frozen Value		N/A
Frozen Levy		N/A
2020		
CAPITOL Value		
Minerals		17,400,000
Utilities		3,420,000
Personal		3,790,000
Industrial	NA	
TOTAL CAPITOL VALUE		24,610,000
Local Value		
Real		31,044,647
Local Personal		3,228,070
TOTAL LOCAL VALUE		34,272,717
TOTAL VALUE		58,882,717
	98%	57,705,063
	97%	57,116,235
	96%	56,527,408
ESTIMATED VALUE		57,116,235
Frozen Value		N/A
Frozen Levy		N/A

gn

2020 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Property Count: 587

Grand Totals

4/24/2020

8:51:31AM

Land		Value			
Homesite:		1,632,270			
Non Homesite:		6,014,440			
Ag Market:		953,981			
Timber Market:		1,525,929		Total Land	(+) 10,126,620
Improvement		Value			
Homesite:		18,371,450		Total Improvements	(+) 32,118,060
Non Homesite:		13,746,610			
Non Real		Count	Value		
Personal Property:		64	3,261,830	Total Non Real	(+) 3,261,830
Mineral Property:		0	0	Market Value	= 45,506,510
Autos:		0	0		
Ag		Non Exempt	Exempt		
Total Productivity Market:		2,479,910	0		
Ag Use:		141,832	0	Productivity Loss	(-) 2,114,457
Timber Use:		223,621	0	Appraised Value	= 43,392,053
Productivity Loss:		2,114,457	0		
				Homestead Cap	(-) 490,534
				Assessed Value	= 42,901,519
				Total Exemptions Amount (Breakdown on Next Page)	(-) 8,628,802
				Net Taxable	= 34,272,717

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 195,782.90 = 34,272,717 * (0.571250 / 100)

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

2020 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Property Count: 587

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	9	199,640	0	199,640
DV1	1	0	5,000	5,000
DV4	6	0	60,000	60,000
DVHS	1	0	57,430	57,430
EX-XN	1	0	17,850	17,850
EX-XV	22	0	2,163,437	2,163,437
EX366	6	0	1,510	1,510
HS	193	3,944,955	0	3,944,955
OV65	89	1,964,580	0	1,964,580
OV65S	8	200,000	0	200,000
PPV	1	14,400	0	14,400
Totals		6,323,575	2,305,227	8,628,802

2020 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Property Count: 587

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	259		\$850,060	\$22,590,050	\$17,183,979
B	MULTIFAMILY RESIDENCE	8		\$0	\$1,092,280	\$1,092,280
C1	VACANT LOTS AND LAND TRACTS	48		\$0	\$331,440	\$331,440
D1	QUALIFIED OPEN-SPACE LAND	40	1,623.0964	\$0	\$2,479,910	\$374,079
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$13,510	\$68,570	\$68,570
E	RURAL LAND, NON QUALIFIED OPE	114	2,047.5929	\$248,180	\$9,077,613	\$7,751,517
F1	COMMERCIAL REAL PROPERTY	29		\$196,160	\$3,155,730	\$3,155,730
F2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$676,580	\$676,560
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$5,750	\$5,750
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$25	\$25
L1	COMMERCIAL PERSONAL PROPE	53		\$0	\$2,827,945	\$2,827,945
M1	TANGIBLE OTHER PERSONAL, MOB	44		\$29,510	\$603,340	\$404,742
S	SPECIAL INVENTORY TAX	4		\$0	\$400,100	\$400,100
X	TOTALLY EXEMPT PROPERTY	30		\$0	\$2,197,197	\$0
	Totals		3,670.6893	\$1,337,420	\$45,506,510	\$34,272,717

2020 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Property Count: 587

Grand Totals

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	143		\$413,700	\$15,739,384	\$11,753,098
A2	REAL - RESIDENTIAL, MOBILE HOME	68		\$65,950	\$1,308,850	\$867,397
A3	REAL - RESIDENTIAL - HOUSE ONLY	48		\$369,610	\$5,495,600	\$4,521,239
A5	REAL - RESIDENTIAL - MISCELLANEC	7		\$800	\$46,216	\$42,245
B2	REAL - RESIDENTIAL - DUPLEX	8		\$0	\$930,480	\$930,480
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$161,800	\$161,800
C1	REAL - VACANT LOTS AND TRACTS -	34		\$0	\$217,380	\$217,380
C2	REAL - VACANT LOTS AND TRACTS -	14		\$0	\$114,060	\$114,060
D1	REAL - ACREAGE, QUALIFIED AG & T	43	1,626.9856	\$0	\$2,485,707	\$379,876
D2	REAL - IMPROVEMENTS ON QUALIFIE	2		\$13,510	\$68,570	\$68,570
E1	REAL - FARM & RANCH IMPROVEMEN	33		\$160,840	\$4,988,233	\$3,762,030
E2	REAL - FARM & RANCH IMPROVEMEN	12		\$86,340	\$406,110	\$322,218
E3	REAL - FARM & RANCH IMPROVEMEN	4		\$1,000	\$59,400	\$59,400
EL	RURAL LAND NOT QUALIFIED FOR O	92		\$0	\$3,618,073	\$3,602,072
F1	REAL - COMMERCIAL REAL ESTATE	29		\$196,160	\$3,155,730	\$3,155,730
F2	REAL - INDUSTRIAL REAL ESTATE	3		\$0	\$676,560	\$676,560
J3	REAL & TANGIBLE PERSONAL - ELE	1		\$0	\$5,750	\$5,750
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$25	\$25
L1	PERSONAL - COMMERCIAL	53		\$0	\$2,827,945	\$2,827,945
M1	TANGIBLE PERSONAL, TRAVEL TRA	8		\$12,010	\$186,310	\$107,915
M3	OTHER TANGIBLE PERSONAL - MOB	36		\$17,500	\$407,030	\$296,827
S	PERSONAL - SPECIAL INVENTORY	4		\$0	\$400,100	\$400,100
X		30		\$0	\$2,197,197	\$0
	Totals		1,626.9856	\$1,337,420	\$45,506,510	\$34,272,717

2020 PRELIMINARY TOTALS

CCV - CITY OF CLARKSVILLE CITY

Property Count: 587

Effective Rate Assumption

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$1,337,420
 TOTAL NEW VALUE TAXABLE: \$1,215,708

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11.252 Motor vehicles leased for personal use	1		\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$25,000
HS	Homestead	3	\$73,196
OV65	Over 65	5	\$100,000
PARTIAL EXEMPTIONS VALUE LOSS			9
NEW EXEMPTIONS VALUE LOSS			\$198,196

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$198,196

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
179	\$109,984	\$24,413	\$85,571
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
154	\$102,884	\$22,357	\$80,527

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

CITY OF CLARKSVILLE

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	18,686,000	18,606,240	19,726,660	20,316,720	20,374,750	20,873,080
Real, Residential, Multi-Family	323,190	321,340	718,360	1,124,200	1,108,090	1,098,330
Real, Vacant Lots/Tracts	396,580	425,140	333,020	305,240	343,220	348,050
Real, Acreage (Land Only)	3,621,282	3,204,042	3,067,532	3,028,932	2,816,592	2,885,001
Real, Farm and Ranch Improvements	5,596,094	6,134,313	5,877,501	5,983,225	6,675,886	7,854,997
Real, Commercial	2,944,990	2,875,740	2,918,430	2,977,030	3,092,420	3,059,940
Real, Industrial	507,840	496,230	491,490	490,030	487,560	691,500
Real, Minerals, Oil and Gas	34,988,910	20,253,330	8,900,480	14,538,569	17,177,829	23,547,070
Real and Tangible, Personal Utilities	3,233,700	3,113,870	3,161,970	3,343,920	3,438,390	3,363,182
Tangible Personal, Commercial	2,956,990	3,122,130	2,922,660	2,985,830	2,921,480	2,829,718
Tangible Personal, Industrial	4,849,150	4,520,340	4,850,890	4,699,610	4,504,740	4,361,870
Tangible Personal, Mobile Homes	644,300	648,280	664,440	629,720	594,730	576,830
Real Property, Inventory	-	-	-	-	-	-
Tangible Personal, Special Inventory	439,950	494,250	427,220	368,280	438,650	320,150
TOTAL APPRAISED VALUE	79,188,976	64,215,245	64,060,653	60,791,306	63,974,337	71,809,718
Less Exemptions	5,431,600	5,861,275	6,066,371	5,943,319	6,191,959	6,389,175
Less Agricultural and Timber	3,275,846	2,878,385	2,730,874	2,668,835	2,484,057	2,533,023
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	155,228	127,019	186,561	85,168	99,126	206,461
Total Reductions	8,862,674	8,866,679	8,983,806	8,697,322	8,775,142	9,128,659
NET ASSESSED VALUATION	70,326,302	55,348,566	45,076,847	52,093,984	55,199,195	62,681,059

CITY OF EAST MOUNTAIN

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 **2020 Certified Estimated Taxable Value is:**

\$ 798,730 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 2020 VALUE FOR TAXING UNIT:
EAST MOUNTAIN**

COPY

2019	
Certified Value	842,230
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	NA
Utilities	10000
Personal	NA
Industrial	NA
TOTAL CAPITOL VALUE	10000
Local Value	
Real	520,110
Local Personal	301,900
TOTAL LOCAL VALUE	822,010
TOTAL VALUE	832,010
98%	815,370
97%	807,050
96%	798,730
95%	790,410
ESTIMATED VALUE	798,730
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN

Property Count: 11

Grand Totals

4/24/2020

8:51:31AM

Land		Value			
Homesite:		13,150			
Non Homesite:		52,680			
Ag Market:		107,640			
Timber Market:		0		Total Land	(+) 173,470
Improvement		Value			
Homesite:		96,620		Total Improvements	(+) 454,320
Non Homesite:		357,700			
Non Real		Count		Value	
Personal Property:	4	302,350			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 302,350
				Market Value	= 930,140
Ag		Non Exempt		Exempt	
Total Productivity Market:	107,640	0			
Ag Use:	2,960	0		Productivity Loss	(-) 104,680
Timber Use:	0	0		Appraised Value	= 825,460
Productivity Loss:	104,680	0		Homestead Cap	(-) 0
				Assessed Value	= 825,460
				Total Exemptions Amount (Breakdown on Next Page)	(-) 3,450
				Net Taxable	= 822,010

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,151.54 = 822,010 * (0.140088 / 100)

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

2020 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN

Property Count: 11

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
EX366	2	0	450	450
HS	1	0	0	0
OV65	1	3,000	0	3,000
Totals		3,000	450	3,450

2020 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN

Grand Totals

4/24/2020

8:51:31AM

Property Count: 11

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1		\$0	\$109,770	\$106,770
C1	VACANT LOTS AND LAND TRACTS	3		\$0	\$17,640	\$17,640
D1	QUALIFIED OPEN-SPACE LAND	1	11.1670	\$0	\$107,640	\$2,960
F1	COMMERCIAL REAL PROPERTY	2		\$0	\$392,740	\$392,740
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$301,900	\$301,900
X	TOTALLY EXEMPT PROPERTY	2		\$0	\$450	\$0
	Totals		11.1670	\$0	\$930,140	\$822,010

2020 PRELIMINARY TOTALS

CEM - CITY OF EAST MOUNTAIN

Property Count: 11

Grand Totals

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1		\$0	\$109,770	\$106,770
C3	REAL - VAC LTS & TRACTS - RURAL, I	3		\$0	\$17,640	\$17,640
D1	REAL - ACREAGE, QUALIFIED AG & T	1	11.1670	\$0	\$107,640	\$2,960
F1	REAL - COMMERCIAL REAL ESTATE	2		\$0	\$392,740	\$392,740
L1	PERSONAL - COMMERCIAL	2		\$0	\$301,900	\$301,900
X		2		\$0	\$450	\$0
Totals			11.1670	\$0	\$930,140	\$822,010

2020 PRELIMINARY TOTALS

CBM - CITY OF EAST MOUNTAIN

Property Count: 11

Effective Rate Assumption

4/24/2020

8:51:31AM

New Value

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

New Exemptions

Exemption	Description	Count
-----------	-------------	-------

ABSOLUTE EXEMPTIONS VALUE LOSS

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

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS \$0

Increased Exemptions

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

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
1	\$109,770	\$0	\$109,770
	Category A Only		

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1	\$109,770	\$0	\$109,770

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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CITY OF EAST MOUNTAIN

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2013	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	94,350	96,180	98,780	99,700	100,610	107,680	108,420
Real, Residential, Multi-Family	-	-	-	-	-	-	-
Real, Vacant Lots/Tracts	17,740	17,740	17,740	17,790	17,820	17,820	17,620
Real, Acreage (Land Only)	31,370	31,370	31,370	31,990	32,310	108,690	106,580
Real, Farm and Ranch Improvements	-	-	-	-	-	-	-
Real, Commercial	436,910	429,870	405,370	401,810	408,700	415,150	409,040
Real, Industrial	-	-	-	-	-	-	-
Real, Minerals, Oil and Gas	-	-	-	-	-	-	-
Real and Tangible, Personal Utilities	-	-	-	-	5,850	5,960	5,180
Tangible Personal, Commercial	327,150	329,110	357,780	327,780	325,750	324,180	301,900
Tangible Personal, Industrial	-	-	-	-	-	-	-
Tangible Personal, Mobile Homes	-	-	-	-	-	-	-
Real Property, Inventory	-	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-	-
TOTAL APPRAISED VALUE	907,520	904,270	911,040	879,070	891,040	979,480	948,740
Less Exemptions	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Less Agricultural and Timber	29,140	29,190	29,020	29,480	29,630	105,790	103,510
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-	-
Less HS Cap Loss	-	-	-	-	-	-	-
Total Reductions	32,140	32,190	32,020	32,480	32,630	108,790	106,510
NET ASSESSED VALUATION	875,380	872,080	879,020	846,590	858,410	870,690	842,230

CITY OF EASTON

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 **2020 Certified Estimated Taxable Value is:**

\$ 36,837,849 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 2020 VALUE FOR TAXING UNIT:
EASTON CITY**

COPY

2019	
Certified Value	63,054,037
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	13,820,000
Utilities	1,870,000
Personal	7,090,000
Industrial	NA
TOTAL CAPITOL VALUE	22,780,000
Local Value	
Real	13,838,452
Local Personal	971,190
TOTAL LOCAL VALUE	14,809,642
TOTAL VALUE	37,589,642
98%	36,837,849
97%	36,461,953
96%	36,086,056
ESTIMATED VALUE	36,837,849
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

CEC - CITY OF EASTON
Grand Totals

Property Count: 627

4/24/2020

8:51:31AM

Land		Value			
Homesite:		559,490			
Non Homesite:		3,419,583			
Ag Market:		203,710			
Timber Market:		766,720	Total Land	(+)	4,949,503
Improvement		Value			
Homesite:		4,067,300			
Non Homesite:		6,559,591	Total Improvements	(+)	10,626,891
Non Real		Count	Value		
Personal Property:	18	988,180			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	988,180
			Market Value	=	16,564,574
Ag		Non Exempt	Exempt		
Total Productivity Market:	970,430	0			
Ag Use:	10,460	0	Productivity Loss	(-)	893,550
Timber Use:	66,420	0	Appraised Value	=	15,671,024
Productivity Loss:	893,550	0	Homestead Cap	(-)	73,756
			Assessed Value	=	15,597,268
			Total Exemptions Amount (Breakdown on Next Page)	(-)	787,626
			Net Taxable	=	14,809,642

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
37,024.11 = 14,809,642 * (0.250000 / 100)

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

2020 PRELIMINARY TOTALS

CBC - CITY OF EASTON
Grand Totals

Property Count: 627

4/24/2020

8:51:31AM

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	47,236	47,236
DVHSS	1	0	29,380	29,380
EX-XN	1	0	15,780	15,780
EX-XV	19	0	670,020	670,020
EX366	4	0	1,210	1,210
HS	86	0	0	0
Totals		0	787,626	787,626

2020 PRELIMINARY TOTALS

CEC - CITY OF EASTON

Grand Totals

4/24/2020

8:51:31AM

Property Count: 627

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	182		\$57,490	\$6,619,237	\$6,467,827
C1	VACANT LOTS AND LAND TRACTS	230		\$0	\$881,429	\$881,429
D1	QUALIFIED OPEN-SPACE LAND	23	360.2990	\$0	\$970,430	\$75,995
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$5,950	\$5,950
E	RURAL LAND, NON QUALIFIED OPE	134	562.7848	\$0	\$3,071,228	\$3,042,383
F1	COMMERCIAL REAL PROPERTY	15		\$34,000	\$2,470,830	\$2,477,598
L1	COMMERCIAL PERSONAL PROPE	13		\$0	\$971,190	\$971,190
M1	TANGIBLE OTHER PERSONAL, MOB	31		\$5,550	\$887,270	\$887,270
X	TOTALLY EXEMPT PROPERTY	24		\$0	\$687,010	\$0
	Totals		923.0838	\$97,040	\$16,564,574	\$14,809,642

2020 PRELIMINARY TOTALS

CEC - CITY OF EASTON
Grand Totals

Property Count: 627

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	78		\$19,260	\$4,797,899	\$4,699,869
A2	REAL - RESIDENTIAL, MOBILE HOME	99		\$23,030	\$1,576,098	\$1,534,718
A3	REAL - RESIDENTIAL - HOUSE ONLY	6		\$15,200	\$188,400	\$176,400
A5	REAL - RESIDENTIAL - MISCELLANEC	3		\$0	\$56,840	\$56,840
C1	REAL - VACANT LOTS AND TRACTS -	151		\$0	\$368,500	\$368,500
C2	REAL - VACANT LOTS AND TRACTS -	3		\$0	\$17,090	\$17,090
C3	REAL - VAC LOTS & TRACTS - RURAL, I	76		\$0	\$495,839	\$495,839
D1	REAL - ACREAGE, QUALIFIED AG & T	26	405.4490	\$0	\$1,071,070	\$176,635
D2	REAL - IMPROVEMENTS ON QUALIFIE	1		\$0	\$5,950	\$5,950
E1	REAL - FARM & RANCH IMPROVMENT	14		\$0	\$1,318,289	\$1,292,608
E2	REAL - FARM & RANCH IMPROVEMEN	22		\$0	\$359,321	\$359,449
E3	REAL - FARM & RANCH IMPROVEMEN	1		\$0	\$8,000	\$8,000
EL	RURAL LAND NOT QUALIFIED FOR O	110		\$0	\$1,284,978	\$1,281,686
F1	REAL - COMMERCIAL REAL ESTATE	15		\$34,000	\$2,470,830	\$2,477,598
L1	PERSONAL - COMMERCIAL	13		\$0	\$971,190	\$971,190
M1	TANGIBLE PERSONAL, TRAVEL TRA	29		\$5,550	\$853,830	\$853,830
M3	OTHER TANGIBLE PERSONAL - MOB	2		\$0	\$33,440	\$33,440
X		24		\$0	\$687,010	\$0
Totals			405.4490	\$97,040	\$16,564,574	\$14,809,642

2020 PRELIMINARY TOTALS

CEC - CITY OF EASTON
Effective Rate Assumption

Property Count: 627

4/24/2020 8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$97,040
TOTAL NEW VALUE TAXABLE: \$97,040

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11.252 Motor vehicles leased for personal use	1		\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
PARTIAL EXEMPTIONS VALUE LOSS			
NEW EXEMPTIONS VALUE LOSS			\$0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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
74	\$54,369	\$997	\$53,372
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
67	\$54,168	\$758	\$53,410

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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CITY OF EASTON

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2013	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	4,280,301	4,461,745	4,504,882	6,429,306	6,446,148	6,475,767	6,543,927
Real, Residential, Multi-Family	-	-	-	-	-	-	-
Real, Vacant Lots/Tracts	728,462	714,983	718,059	857,126	884,929	895,539	889,177
Real, Acreage (Land Only)	898,970	1,088,616	1,003,396	1,141,036	1,095,165	1,012,985	1,025,340
Real, Farm and Ranch Improvements	1,590,320	2,060,963	2,343,803	2,795,621	2,968,083	3,079,603	3,010,388
Real, Commercial	200,100	207,640	205,100	1,657,390	2,169,580	2,284,540	2,530,560
Real, Industrial	-	-	-	-	-	-	-
Real, Minerals, Oil and Gas	2,840,120	2,655,340	2,188,660	1,063,160	1,635,250	3,875,382	39,175,537
Real and Tangible, Personal Utilities	13,843,840	10,404,380	10,154,220	9,256,170	1,725,180	1,753,400	1,831,710
Tangible Personal, Commercial	60,770	61,240	183,270	830,530	1,051,700	990,670	998,600
Tangible Personal, Industrial	285,650	299,180	340,780	272,960	7,086,370	17,731,980	7,268,490
Tangible Personal, Mobile Homes	233,980	333,320	418,730	644,900	762,790	875,060	907,050
Real Property, Inventory	-	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-	-
TOTAL APPRAISED VALUE	24,962,513	22,287,407	22,060,900	24,943,199	25,825,195	38,974,926	64,180,779
Less Exemptions	73,332	40,670	56,400	81,563	100,589	104,138	96,232
Less Agricultural and Timber	825,324	1,002,071	917,472	1,061,644	1,015,134	938,301	944,690
Less Abatements	-	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-	-
Less HS Cap Loss	-	46,368	18,815	127,317	148,701	111,510	86,820
Total Reductions	898,656	1,089,109	992,687	1,270,524	1,264,424	1,153,949	1,127,742
NET ASSESSED VALUATION	24,063,857	21,198,298	21,068,213	23,677,675	24,560,771	37,820,977	63,053,037

CITY OF GLADEWATER

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 196,636,111 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 2020 VALUE FOR TAXING UNIT:
GLADEWATER CITY**

COPY

2019	
Certified Value	196,468,539
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	8,870,000
Utilities	13,660,000
Personal	6,790,000
TOTAL CAPITOL VALUE	29,320,000
Local Value	
Real	149,179,390
Local Personal	24,218,250
TOTAL LOCAL VALUE	173,397,640
TOTAL VALUE	202,717,640
98%	198,663,287
97%	196,636,111
96%	194,608,934
ESTIMATED VALUE	196,636,111
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,057

Grand Totals

4/24/2020

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Land		Value		
Homesite:		3,627,540		
Non Homesite:		18,337,252		
Ag Market:		1,702,681		
Timber Market:		1,318,100	Total Land	(+) 24,985,573
Improvement		Value		
Homesite:		51,685,210		
Non Homesite:		116,058,487	Total Improvements	(+) 167,743,697
Non Real		Count	Value	
Personal Property:	489	24,543,290		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 24,543,290
			Market Value	= 217,272,560
Ag		Non Exempt	Exempt	
Total Productivity Market:	3,020,781	0		
Ag Use:	86,812	0	Productivity Loss	(-) 2,768,099
Timber Use:	165,870	0	Appraised Value	= 214,504,461
Productivity Loss:	2,768,099	0		
			Homestead Cap	(-) 1,205,965
			Assessed Value	= 213,298,496
			Total Exemptions Amount (Breakdown on Next Page)	(-) 39,900,856
			Net Taxable	= 173,397,640

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,300,480.57 = 173,397,640 * (0.749999 / 100)

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

2020 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,057

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	28	0	0	0
DV1	1	0	12,000	12,000
DV1S	1	0	5,000	5,000
DV2S	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	10	0	60,000	60,000
DV4S	4	0	24,000	24,000
DVHS	5	0	497,360	497,360
DVHSS	2	0	171,479	171,479
EX-XG	3	0	105,010	105,010
EX-XL	5	0	327,510	327,510
EX-XN	1	0	68,130	68,130
EX-XV	156	0	36,817,147	36,817,147
EX366	91	0	33,610	33,610
HS	548	0	0	0
HT	1	220,520	0	220,520
OV65	216	1,257,000	0	1,257,000
OV65S	25	144,000	0	144,000
PPV	7	140,590	0	140,590
Totals		1,762,110	38,138,746	39,900,856

2020 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Property Count: 3,057

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,226		\$2,223,550	\$94,702,390	\$91,356,518
B	MULTIFAMILY RESIDENCE	67		\$18,230	\$6,880,770	\$6,874,770
C1	VACANT LOTS AND LAND TRACTS	593		\$0	\$2,426,932	\$2,426,932
D1	QUALIFIED OPEN-SPACE LAND	42	1,731.5862	\$0	\$3,020,781	\$265,729
D2	IMPROVEMENTS ON QUALIFIED OP	3		\$115,990	\$145,450	\$145,450
E	RURAL LAND, NON QUALIFIED OPE	162	1,325.8191	\$118,420	\$4,661,743	\$4,411,746
F1	COMMERCIAL REAL PROPERTY	344		\$877,260	\$38,881,297	\$38,861,295
F2	INDUSTRIAL AND MANUFACTURIN	11		\$0	\$4,342,190	\$4,342,190
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$15,740	\$15,740
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$114,004	\$114,004
J7	CABLE TELEVISION COMPANY	2		\$0	\$219,430	\$219,430
L1	COMMERCIAL PERSONAL PROPE	380		\$73,300	\$17,278,296	\$17,278,296
L2	INDUSTRIAL AND MANUFACTURIN	8		\$0	\$3,479,880	\$3,479,880
M1	TANGIBLE OTHER PERSONAL, MOB	20		\$2,250	\$151,810	\$145,810
S	SPECIAL INVENTORY TAX	6		\$0	\$3,459,850	\$3,459,850
X	TOTALLY EXEMPT PROPERTY	262		\$10,290	\$37,491,997	\$0
	Totals		3,057.4053	\$3,439,290	\$217,272,560	\$173,397,640

2020 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER

Grand Totals

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,164		\$2,174,960	\$93,964,710	\$90,634,228
A2	REAL - RESIDENTIAL, MOBILE HOME	35		\$14,960	\$296,050	\$280,660
A3	REAL - RESIDENTIAL - HOUSE ONLY	4		\$400	\$83,950	\$83,950
A5	REAL - RESIDENTIAL - MISCELLANEC	29		\$33,230	\$357,680	\$357,680
B1	REAL - RESIDENTIAL - MULTI-FAMIL	8		\$0	\$1,883,040	\$1,883,040
B2	REAL - RESIDENTIAL - DUPLEX	56		\$16,870	\$4,754,710	\$4,748,710
B4	REAL - RESIDENTIAL - FOURPLEX	3		\$1,360	\$243,020	\$243,020
C1	REAL - VACANT LOTS AND TRACTS -	495		\$0	\$1,569,832	\$1,569,832
C2	REAL - VACANT LOTS AND TRACTS -	81		\$0	\$791,230	\$791,230
C3	REAL - VAC LOTS & TRACTS - RURAL, I	11		\$0	\$56,450	\$56,450
C7	REAL RESIDENTIAL VACT LOTS - TO	6		\$0	\$7,620	\$7,620
C8	REAL - COMMERCIAL VACANT LOTS - E	1		\$0	\$1,800	\$1,800
D1	REAL - ACREAGE, QUALIFIED AG & T	42	1,731.5862	\$0	\$3,020,781	\$265,729
D2	REAL - IMPROVEMENTS ON QUALIFIE	3		\$115,990	\$145,450	\$145,450
E1	REAL - FARM & RANCH IMPROVMENT	27		\$105,750	\$2,323,622	\$2,097,864
E2	REAL - FARM & RANCH IMPROVEMEN	8		\$4,740	\$157,220	\$143,513
E3	REAL - FARM & RANCH IMPROVEMEN	5		\$7,930	\$108,440	\$108,440
EL	RURAL LAND NOT QUALIFIED FOR O	143		\$0	\$2,072,461	\$2,061,929
F1	REAL - COMMERCIAL REAL ESTATE	343		\$877,260	\$38,713,127	\$38,693,125
F2	REAL - INDUSTRIAL REAL ESTATE	11		\$0	\$4,342,190	\$4,342,190
F3	REAL COMMERCIAL TOTAL EXEMPT	1		\$0	\$168,170	\$168,170
J3	REAL & TANGIBLE PERSONAL - ELE	2		\$0	\$15,740	\$15,740
J4	REAL & TANGIBLE PERSONAL - TEL	3		\$0	\$113,780	\$113,780
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$224	\$224
J7	REAL & TANGIBLE PERSONAL - CAB	2		\$0	\$219,430	\$219,430
L1	PERSONAL - COMMERCIAL	380		\$73,300	\$17,278,296	\$17,278,296
L2	PERSONAL - INDUSTRIAL	8		\$0	\$3,479,880	\$3,479,880
M3	OTHER TANGIBLE PERSONAL - MOB	20		\$2,250	\$151,810	\$145,810
S	PERSONAL - SPECIAL INVENTORY	6		\$0	\$3,459,850	\$3,459,850
X		262		\$10,290	\$37,491,997	\$0
	Totals		1,731.5862	\$3,439,290	\$217,272,560	\$173,397,640

2020 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER
Effective Rate Assumption

Property Count: 3,057

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$3,439,290
TOTAL NEW VALUE TAXABLE: \$3,426,090

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	1	2019 Market Value	\$62,450
EX366	HB366 Exempt	31	2019 Market Value	\$6,150
ABSOLUTE EXEMPTIONS VALUE LOSS				\$68,600

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$0
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$0
HS	Homestead	11	\$0
OV65	Over 65	16	\$96,000
OV65S	OV65 Surviving Spouse	1	\$6,000
PARTIAL EXEMPTIONS VALUE LOSS			\$114,000
NEW EXEMPTIONS VALUE LOSS			\$182,600

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$182,600

New Ag / Timber Exemptions

2019 Market Value \$116,166
2020 Ag/Timber Use \$5,200
NEW AG / TIMBER VALUE LOSS \$110,966
Count: 1

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
544	\$100,252	\$2,217	\$98,035
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
533	\$99,646	\$2,138	\$97,508

2020 PRELIMINARY TOTALS

CGW - CITY OF GLADEWATER
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5	\$433,885.00	\$369,220

CITY OF GLADEWATER

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	81,392,738	82,678,389	83,847,300	85,099,870	85,981,720	88,078,420
Real, Residential, Multi-Family	5,471,710	5,396,580	5,637,870	5,536,860	5,547,900	5,563,310
Real, Vacant Lots/Tracts	1,937,489	1,897,395	1,880,323	1,907,449	2,014,375	2,116,231
Real, Acreage (Land Only)	2,985,541	3,143,973	3,285,983	3,117,707	3,441,497	3,378,461
Real, Farm and Ranch Improvements	3,147,803	3,632,572	3,677,692	3,915,677	3,803,989	3,507,753
Real, Commercial	35,088,621	36,022,583	35,985,035	36,056,247	36,729,769	37,670,956
Real, Industrial	4,532,440	4,499,500	4,496,510	4,493,160	4,385,450	4,395,680
Real, Minerals, Oil and Gas	26,657,430	17,515,460	8,114,640	10,779,202	10,329,434	11,301,209
Real and Tangible, Personal Utilities	10,301,780	10,289,350	10,752,606	10,963,867	12,805,117	13,757,829
Tangible Personal, Commercial	17,858,020	18,893,540	25,173,084	22,973,871	25,039,273	18,648,431
Tangible Personal, Industrial	6,368,470	8,494,030	7,752,660	10,534,280	9,995,740	10,467,060
Tangible Personal, Mobile Homes	117,580	109,700	94,050	87,660	124,520	149,710
Real Property, Inventory	-	-	-	222,680	215,350	217,420
Special Inventory - Personal Property	2,752,970	3,285,330	3,001,040	2,547,780	2,742,790	2,940,860
TOTAL APPRAISED VALUE	198,617,592	195,858,402	193,698,793	198,236,310	203,156,924	202,193,330
Less Exemptions	1,956,570	2,030,092	2,240,458	2,152,866	2,117,636	2,262,986
Less Agricultural and Timber	2,756,077	2,884,052	3,056,076	2,877,293	3,154,358	3,090,895
Less Abatements	352,135	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	145,632	145,739	258,764	411,497	317,070	370,910
Total Reductions	5,210,414	5,059,883	5,555,298	5,441,656	5,589,064	5,724,791
NET ASSESSED VALUATION	193,402,178	190,798,519	188,143,495	192,794,654	197,567,860	196,468,539

CITY OF KILGORE

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 1,048,372,510 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,

A handwritten signature in cursive script that reads "Libby Neely".

Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2020 VALUE FOR TAXING UNIT:
KILGORE CITY**

COPY

2019	
Certified Value	1,121,441,699
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	6,720,000
Utilities	16,620,000
Personal	291,910,000
TOTAL CAPITOL VALUE	315,250,000
Local Value	
Real	548,568,517
Local Personal	228,236,181
TOTAL LOCAL VALUE	776,804,698
TOTAL VALUE	1,092,054,698
98%	1,070,213,604
97%	1,059,293,057
96%	1,048,372,510
95%	1,037,451,963
94%	1,026,531,416
ESTIMATED VALUE	1,048,372,510
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

CKG - CITY OF KILGORE
Grand Totals

Property Count: 6,981

4/24/2020

8:51:31AM

Land		Value		
Homesite:		17,309,205		
Non Homesite:		77,379,740		
Ag Market:		1,329,752		
Timber Market:		2,844,250	Total Land	(+) 98,862,947
Improvement		Value		
Homesite:		209,398,866	Total Improvements	(+) 672,337,094
Non Homesite:		462,938,228		
Non Real		Count	Value	
Personal Property:	1,072		293,066,230	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 293,066,230
			Market Value	= 1,064,266,271
AG		Non Exempt	Exempt	
Total Productivity Market:	4,174,002		0	
Ag Use:	86,741		0	Productivity Loss (-) 3,815,147
Timber Use:	272,114		0	Appraised Value = 1,060,451,124
Productivity Loss:	3,815,147		0	Homestead Cap (-) 2,272,048
				Assessed Value = 1,058,179,076
				Total Exemptions Amount (-) 231,024,093
				(Breakdown on Next Page)
			Net Taxable	= 827,154,983

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 4,458,365.36 = 827,154,983 * (0.539000 / 100)

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

2020 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Property Count: 6,981

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	2,907,900	0	2,907,900
DP	49	662,655	0	662,655
DPS	2	30,000	0	30,000
DV1	5	0	25,000	25,000
DV2	3	0	22,500	22,500
DV2S	1	0	7,500	7,500
DV3	3	0	30,000	30,000
DV4	27	0	216,000	216,000
DV4S	8	0	84,000	84,000
DVHS	14	0	2,076,434	2,076,434
DVHSS	1	0	89,060	89,060
EX-XD	4	0	56,520	56,520
EX-XG	2	0	391,080	391,080
EX-XI	2	0	81,770	81,770
EX-XL	37	0	11,352,410	11,352,410
EX-XR	3	0	22,610	22,610
EX-XU	4	0	422,530	422,530
EX-XV	434	0	126,909,993	126,909,993
EX-XV (Prorated)	2	0	13,682	13,682
EX366	55	0	16,810	16,810
FR	3	29,354,529	0	29,354,529
HS	1,765	44,219,313	0	44,219,313
LIH	2	0	1,039,980	1,039,980
LVE	3	0	0	0
OV65	665	9,575,847	0	9,575,847
OV65S	76	1,103,710	0	1,103,710
PPV	17	312,260	0	312,260
Totals		88,166,214	142,857,879	231,024,093

2020 PRELIMINARY TOTALS

CKG - CITY OF KILGORE
Grand Totals

Property Count: 6,981

4/24/2020 8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,099		\$1,980,010	\$299,468,426	\$241,368,120
B	MULTIFAMILY RESIDENCE	89		\$0	\$27,534,660	\$27,468,999
C1	VACANT LOTS AND LAND TRACTS	1,032		\$0	\$8,320,654	\$8,320,654
D1	QUALIFIED OPEN-SPACE LAND	78	1,665.3307	\$0	\$4,174,002	\$370,395
D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$145,460	\$140,462
E	RURAL LAND, NON QUALIFIED OPE	318	1,829.7326	\$56,870	\$16,721,546	\$14,708,819
F1	COMMERCIAL REAL PROPERTY	683		\$1,058,730	\$166,851,158	\$166,801,739
F2	INDUSTRIAL AND MANUFACTURIN	90		\$18,970,980	\$107,355,560	\$104,447,660
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510	\$1,510
J3	ELECTRIC COMPANY (INCLUDING C	4		\$0	\$99,530	\$99,530
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$364,130	\$364,130
L1	COMMERCIAL PERSONAL PROPE	993		\$0	\$284,185,380	\$254,830,851
L2	INDUSTRIAL AND MANUFACTURIN	4		\$0	\$1,432,350	\$1,432,350
M1	TANGIBLE OTHER PERSONAL, MOB	122		\$400	\$1,074,150	\$881,654
O	RESIDENTIAL INVENTORY	33		\$154,860	\$476,360	\$476,360
S	SPECIAL INVENTORY TAX	9		\$0	\$5,441,750	\$5,441,750
X	TOTALLY EXEMPT PROPERTY	565		\$1,852,760	\$140,619,645	\$0
	Totals		3,495.0633	\$24,074,610	\$1,064,266,271	\$827,154,983

2020 PRELIMINARY TOTALS

CKG - CITY OF KILGORE

Property Count: 6,981

Grand Totals

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	2,703		\$1,925,830	\$290,840,879	\$234,168,760
A2	REAL - RESIDENTIAL, MOBILE HOME	332		\$53,900	\$4,085,597	\$3,281,783
A3	REAL - RESIDENTIAL - HOUSE ONLY	19		\$0	\$308,720	\$293,397
A4	REAL - RESIDENTIAL - TOWNHOUSE	22		\$280	\$3,198,260	\$2,680,668
A5	REAL - RESIDENTIAL - MISCELLANEC	40		\$0	\$476,260	\$441,590
A72	REAL PROPERTY - RESIDENTIAL DU	10		\$0	\$558,710	\$501,922
B		2		\$0	\$1,039,980	\$1,039,980
B1	REAL - RESIDENTIAL - MULTI-FAMIL	16		\$0	\$16,878,410	\$16,878,410
B2	REAL - RESIDENTIAL - DUPLEX	61		\$0	\$7,891,300	\$7,825,639
B3	REAL - RESIDENTIAL - TRIPLEX	3		\$0	\$414,620	\$414,620
B4	REAL - RESIDENTIAL - FOURPLEX	10		\$0	\$1,310,350	\$1,310,350
C1	REAL - VACANT LOTS AND TRACTS -	715		\$0	\$3,085,156	\$3,085,156
C2	REAL - VACANT LOTS AND TRACTS -	244		\$0	\$4,707,887	\$4,707,887
C3	REAL - VAC LOTS & TRACTS - RURAL, I	74		\$0	\$526,221	\$526,221
C7	REAL RESIDENTIAL VACT LOTS - TO	1		\$0	\$1,390	\$1,390
D1	REAL - ACREAGE, QUALIFIED AG & T	83	1,682.9296	\$0	\$4,219,198	\$415,591
D2	REAL - IMPROVEMENTS ON QUALIFIE	5		\$0	\$145,460	\$140,462
E1	REAL - FARM & RANCH IMPROVMENT	72		\$51,790	\$10,028,443	\$8,112,208
E2	REAL - FARM & RANCH IMPROVEMEN	31		\$0	\$573,956	\$510,561
E3	REAL - FARM & RANCH IMPROVEMEN	5		\$5,080	\$134,300	\$134,300
EL	RURAL LAND NOT QUALIFIED FOR O	255		\$0	\$5,939,651	\$5,906,554
F1	REAL - COMMERCIAL REAL ESTATE	680		\$1,027,070	\$165,337,358	\$165,287,939
F2	REAL - INDUSTRIAL REAL ESTATE	90		\$18,970,980	\$107,355,560	\$104,447,660
F3	REAL COMMERCIAL TOTAL EXEMPT	3		\$31,660	\$1,513,800	\$1,513,800
J2	REAL & TANGIBLE PERSONAL - GAS	1		\$0	\$1,510	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELE	4		\$0	\$99,530	\$99,530
J4	REAL & TANGIBLE PERSONAL - TEL	2		\$0	\$364,130	\$364,130
L1	PERSONAL - COMMERCIAL	993		\$0	\$284,185,380	\$254,830,851
L2	PERSONAL - INDUSTRIAL	4		\$0	\$1,432,350	\$1,432,350
M1	TANGIBLE PERSONAL, TRAVEL TRA	59		\$0	\$796,680	\$624,582
M3	OTHER TANGIBLE PERSONAL - MOB	63		\$400	\$277,470	\$257,072
O1	REAL - RESIDENTIAL INVENTORY - L	33		\$154,860	\$476,360	\$476,360
S	PERSONAL - SPECIAL INVENTORY	9		\$0	\$5,441,750	\$5,441,750
X		565		\$1,852,760	\$140,619,645	\$0
	Totals		1,682.9296	\$24,074,610	\$1,064,266,271	\$827,154,983

2020 PRELIMINARY TOTALS

CKG - CITY OF KILGORE
Effective Rate Assumption

Property Count: 6,981

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$24,074,610
TOTAL NEW VALUE TAXABLE: \$22,109,480

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, r	1	2019 Market Value	\$1,250
EX366	HB366 Exempt	26	2019 Market Value	\$2,510
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,760

Exemption	Description	Count	Exemption Amount	
DP	Disability	1	\$15,000	
DV4	Disabled Veterans 70% - 100%	1	\$12,000	
HS	Homestead	43	\$1,107,164	
OV65	Over 65	27	\$388,160	
PARTIAL EXEMPTIONS VALUE LOSS				\$1,522,324
NEW EXEMPTIONS VALUE LOSS				\$1,526,084

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$1,526,084

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
1,742	\$127,758	\$26,618	\$101,140
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,696	\$126,174	\$26,296	\$99,878

2020 PRELIMINARY TOTALS

CKG - CITY OF KILGORE
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$76,080.00	\$76,080

**CITY OF KILGORE
CLASSIFICATION OF VALUATION**

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	258,787,812	263,704,477	269,516,011	274,871,950	276,578,744	293,189,164
Real, Residential, Multi-Family	21,595,520	21,862,560	22,421,740	23,110,550	21,932,342	22,333,212
Real, Vacant Lots/Tracts	6,956,708	7,224,868	6,460,347	6,897,961	6,526,362	7,586,232
Real, Acreage (Land Only)	6,092,737	5,523,457	5,586,692	5,306,903	4,753,469	4,651,562
Real, Farm and Ranch Improvements	12,942,927	14,459,968	15,349,793	15,857,774	16,375,941	15,724,059
Real, Commercial	154,024,288	155,335,505	157,028,257	154,359,843	158,853,010	161,899,537
Real, Industrial	82,556,901	81,346,381	81,136,460	82,533,731	82,198,391	82,790,770
Real, Minerals, Oil and Gas	16,756,010	9,171,200	4,168,390	5,141,657	7,486,421	10,406,657
Real and Tangible, Personal Utilities	15,718,080	15,659,660	15,844,480	18,073,220	18,012,970	16,839,130
Tangible Personal, Commercial	274,007,367	262,817,860	234,103,915	221,586,406	221,201,815	256,525,560
Tangible Personal, Industrial	383,663,170	408,586,300	421,180,820	365,141,240	379,242,090	388,658,070
Tangible Personal, Mobile Homes	1,163,810	1,247,780	1,290,480	1,234,830	1,194,380	1,186,270
Tangible Personal, Inventory	1,385,470	1,163,030	618,570	604,740	493,940	585,480
Real Property, Inventory	5,595,190	5,917,350	6,921,440	5,142,380	5,879,180	4,949,450
Special Inventory - Personal Property	1,241,245,990	1,254,020,396	1,241,627,395	1,179,863,165	1,200,729,055	1,267,325,153
TOTAL APPRAISED VALUE	1,199,561,772	1,222,502,066	1,212,832,942	1,233,908,116	1,227,716,327	1,324,488,435
Less Exemptions	5,704,657	5,132,839	5,106,571	4,753,582	4,301,824	4,136,099
Less Agricultural and Timber	30,413,400	27,247,590	24,861,510	26,925,883	3,283,910	3,291,850
Less Abatements	23,040	14,370	3,406,370	1,491,497	1,940,000	1,968,960
Less Pollution Control	795,952	1,342,318	1,523,581	1,592,134	1,121,487	3,998,110
Less HS Cap Loss	156,498,821	156,239,183	156,730,974	158,671,212	138,363,548	145,883,454
Total Reductions	1,084,747,169	1,097,781,213	1,084,896,421	1,021,191,973	1,062,365,507	1,121,441,699
NET ASSESSED VALUATION						

CITY OF LAKEPORT

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 58,889,703 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,

A handwritten signature in cursive script that reads "Libby Neely".

Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2020 VALUE FOR TAXING UNIT:
LAKEPORT CITY**

COPY

2019	
Certified Value	61,245,062
Frozen Value	N/A
Frozen Levy	
	N/A
2020	
CAPITOL Value	
Minerals	NA
Utilities	570,000
Personal	9,150,000
TOTAL CAPITOL VALUE	9,720,000
Local Value	
Real	45,922,851
Local Personal	6,346,310
TOTAL LOCAL VALUE	52,269,161
TOTAL VALUE	61,989,161
98%	60,749,378
97%	60,129,486
96%	59,509,595
95%	58,889,703
94%	58,269,811
ESTIMATED VALUE	58,889,703
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT
Grand Totals

4/24/2020

8:51:31AM

Property Count: 700

Land		Value		
Homesite:		2,416,560		
Non Homesite:		4,465,600		
Ag Market:		216,050		
Timber Market:		609,510	Total Land	(+) 7,707,720
Improvement		Value		
Homesite:		30,003,680		
Non Homesite:		18,281,331	Total Improvements	(+) 48,285,011
Non Real		Count	Value	
Personal Property:	93	6,410,150		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 6,410,150
			Market Value	= 62,402,881
Ag		Non Exempt	Exempt	
Total Productivity Market:	825,560	0		
Ag Use:	23,810	0	Productivty Loss	(-) 726,580
Timber Use:	75,170	0	Appraised Value	= 61,676,301
Productivity Loss:	726,580	0	Homestead Cap	(-) 50,610
			Assessed Value	= 61,625,691
			Total Exemptions Amount (Breakdown on Next Page)	(-) 9,356,530
			Net Taxable	= 52,269,161

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 303,119.32 = 52,269,161 * (0.579920 / 100)

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

2020 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Property Count: 700

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	12	296,240	0	296,240
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	24,000	24,000
DVHS	8	0	1,541,920	1,541,920
EX-XN	2	0	31,660	31,660
EX-XO	1	0	23,680	23,680
EX-XR	4	0	333,670	333,670
EX-XV	25	0	4,755,940	4,755,940
EX366	13	0	2,350	2,350
HS	261	0	0	0
OV65	88	1,994,990	0	1,994,990
OV65S	10	232,930	0	232,930
PPV	1	6,150	0	6,150
Totals		2,580,310	6,776,220	9,356,530

2020 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT
Grand Totals

Property Count: 700

4/24/2020 8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	416		\$624,910	\$40,794,900	\$36,727,776
B	MULTIFAMILY RESIDENCE	4		\$0	\$169,480	\$169,480
C1	VACANT LOTS AND LAND TRACTS	87		\$0	\$672,110	\$672,110
D1	QUALIFIED OPEN-SPACE LAND	9	448.9616	\$0	\$825,560	\$100,916
E	RURAL LAND, NON QUALIFIED OPE	29	183.5538	\$0	\$1,551,281	\$1,384,609
F1	COMMERCIAL REAL PROPERTY	35		\$37,520	\$6,398,800	\$6,393,490
F2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$385,960	\$385,960
L1	COMMERCIAL PERSONAL PROPE	75		\$0	\$6,313,780	\$6,313,780
M1	TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$105,030	\$88,510
S	SPECIAL INVENTORY TAX	2		\$0	\$32,530	\$32,530
X	TOTALLY EXEMPT PROPERTY	46		\$0	\$5,153,450	\$0
	Totals		632.5154	\$662,430	\$62,402,881	\$52,269,161

2020 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT

Grand Totals

4/24/2020

8:51:31AM

Property Count: 700

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	303		\$624,610	\$38,942,780	\$35,242,356
A2	REAL - RESIDENTIAL, MOBILE HOME	109		\$300	\$1,743,520	\$1,376,820
A3	REAL - RESIDENTIAL - HOUSE ONLY	2		\$0	\$58,990	\$58,990
A5	REAL - RESIDENTIAL - MISCELLANEC	3		\$0	\$49,610	\$49,610
B2	REAL - RESIDENTIAL - DUPLEX	4		\$0	\$169,480	\$169,480
C1	REAL - VACANT LOTS AND TRACTS -	41		\$0	\$311,530	\$311,530
C2	REAL - VACANT LOTS AND TRACTS -	6		\$0	\$47,890	\$47,890
C3	REAL - VAC LOTS & TRACTS - RURAL, I	40		\$0	\$312,690	\$312,690
D1	REAL - ACREAGE, QUALIFIED AG & T	9	448.9616	\$0	\$825,560	\$100,916
E1	REAL - FARM & RANCH IMPROVMENT	12		\$0	\$989,780	\$820,614
EL	RURAL LAND NOT QUALIFIED FOR O	23		\$0	\$561,501	\$563,995
F1	REAL - COMMERCIAL REAL ESTATE	35		\$37,520	\$6,398,800	\$6,393,490
F2	REAL - INDUSTRIAL REAL ESTATE	2		\$0	\$385,960	\$385,960
L1	PERSONAL - COMMERCIAL	75		\$0	\$6,313,780	\$6,313,780
M1	TANGIBLE PERSONAL, TRAVEL TRA	5		\$0	\$53,640	\$37,120
M3	OTHER TANGIBLE PERSONAL - MOB	3		\$0	\$51,390	\$51,390
S	PERSONAL - SPECIAL INVENTORY	2		\$0	\$32,530	\$32,530
X		46		\$0	\$5,153,450	\$0
	Totals		448.9616	\$662,430	\$62,402,881	\$52,269,161

2020 PRELIMINARY TOTALS

CLP - CITY OF LAKEPORT
Effective Rate Assumption

Property Count: 700

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$662,430
TOTAL NEW VALUE TAXABLE: \$662,430

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	2		\$13,530
EX366	HB366 Exempt	2	2019 Market Value	\$220
ABSOLUTE EXEMPTIONS VALUE LOSS				\$13,750

Exemption	Description	Count	Exemption Amount
HS	Homestead	4	\$0
OV65	Over 65	3	\$75,000
PARTIAL EXEMPTIONS VALUE LOSS			\$75,000
NEW EXEMPTIONS VALUE LOSS			\$88,750

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$88,750

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
260	\$122,397	\$195	\$122,202
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
253	\$122,955	\$125	\$122,830

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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**CITY OF LAKEPORT
CLASSIFICATION OF VALUATION**

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	35,350,770	35,649,220	36,761,849	38,228,760	38,640,010	39,746,680
Real, Residential, Multi-Family	177,610	175,610	174,920	172,890	172,190	170,170
Real, Vacant Lots/Tracts	685,180	746,970	788,750	817,490	829,750	713,480
Real, Acreage (Land Only)	627,370	519,960	598,060	722,510	823,760	825,560
Real, Farm and Ranch Improvements	1,268,031	1,372,511	1,388,261	1,458,631	1,626,553	1,543,901
Real, Commercial	5,208,569	5,143,609	5,594,169	5,617,949	5,844,672	6,448,054
Real, Industrial	269,090	265,820	404,120	399,680	405,880	400,020
Real, Minerals, Oil and Gas	-	-	-	-	-	-
Real and Tangible, Personal Utilities	560,410	539,540	544,210	644,210	613,700	554,830
Tangible Personal, Commercial	5,040,250	5,804,980	5,761,440	5,209,260	5,333,950	6,385,860
Tangible Personal, Industrial	26,130	3,277,580	3,249,820	3,254,660	4,014,040	9,386,140
Tangible Personal, Mobile Homes	131,290	153,830	143,450	112,100	107,380	104,040
Real Property, Inventory	90,120	55,460	39,780	-	-	-
Special Inventory - Personal Property	26,240	31,780	21,260	27,270	32,790	16,040
TOTAL APPRAISED VALUE	49,461,060	53,736,870	55,470,089	56,665,410	58,444,675	66,294,775
Less Exemptions	3,555,889	3,442,241	3,592,700	3,735,404	4,121,020	4,122,320
Less Agricultural and Timber	579,930	474,450	551,610	637,860	736,240	735,850
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	128,023	174,837	301,786	483,006	266,870	191,543
Total Reductions	4,263,842	4,091,528	4,446,096	4,856,270	5,124,130	5,049,713
NET ASSESSED VALUATION	45,197,218	49,645,342	51,023,993	51,809,140	53,320,545	61,245,062

CITY OF LONGVIEW

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 **2020 Certified Estimated Taxable Value is:**

\$ 5,790,890,816 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 851,779,938 of frozen value that produces approximately \$ 3,756,464 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,

A handwritten signature in cursive script that reads "Libby Neely".

Libby Neely, RPA, CCA, CTA
Chief Appraiser

**ESTIMATED 2020 VALUE FOR TAXING UNIT:
LONGVIEW CITY**

COPY

2019	
Certified Value	5,726,666,935
Frozen Value	822,239,827
Frozen Levy	3,584,392
2020	
CAPITOL Value	
Minerals	30,440,000
Utilities	112,040,000
Personal	411,080,000
TOTAL CAPITOL VALUE	553,560,000
Local Value	
Real	4,699,214,086
Local Personal	717,216,446
TOTAL LOCAL VALUE	5,416,430,532
TOTAL VALUE	5,969,990,532
98%	5,850,590,721
97%	5,790,890,816
96%	5,731,190,911
95%	5,671,491,005
ESTIMATED VALUE	5,790,890,816
Frozen Value	851,779,938
Frozen Levy	3,756,464

2020 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Property Count: 38,879

Grand Totals

4/24/2020

8:51:31AM

Land		Value		
Homesite:		219,022,524		
Non Homesite:		565,300,273		
Ag Market:		3,645,152		
Timber Market:		11,476,106	Total Land	(+) 799,444,055

Improvement		Value		
Homesite:		2,028,928,882		
Non Homesite:		2,904,046,648	Total Improvements	(+) 4,932,975,530

Non Real	Count	Value		
Personal Property:	4,582	770,111,524		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 770,111,524
			Market Value	= 6,502,531,109

Ag	Non Exempt	Exempt		
Total Productivity Market:	15,121,258	0		
Ag Use:	157,119	0	Productivity Loss	(-) 14,690,475
Timber Use:	273,664	0	Appraised Value	= 6,487,840,634
Productivity Loss:	14,690,475	0		
			Homestead Cap	(-) 4,982,537
			Assessed Value	= 6,482,858,097
			Total Exemptions Amount	(-) 1,060,202,285
			(Breakdown on Next Page)	
			Net Taxable	= 5,422,655,812

Freeze	Assessed	Taxable	Actual Tax*	Ceiling	Count		
DP	45,589,513	40,046,877	178,463.54	181,363.21	425		
DPS	1,208,960	1,128,960	5,286.76	5,286.76	9		
OV65	887,142,425	811,651,792	3,526,504.42	3,569,814.12	5,717		
Total	933,940,898	852,827,629	3,710,254.72	3,756,464.09	6,151	Freeze Taxable	(-) 852,827,629
Tax Rate	0.558900						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	4,629,080	4,407,080	3,359,389	1,047,691	22		
Total	4,629,080	4,407,080	3,359,389	1,047,691	22	Transfer Adjustment	(-) 1,047,691
						Freeze Adjusted Taxable	= 4,568,780,492

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 29,245,168.89 = 4,568,780,492 * (0.558900 / 100) + 3,710,254.72

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

2020 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Property Count: 38,879

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	93,408,530	0	93,408,530
CHODO	1	2,289,040	0	2,289,040
DP	434	4,136,616	0	4,136,616
DPS	9	80,000	0	80,000
DV1	37	0	201,000	201,000
DV1S	7	0	35,000	35,000
DV2	29	0	207,000	207,000
DV2S	4	0	30,000	30,000
DV3	27	0	264,356	264,356
DV3S	5	0	50,000	50,000
DV4	270	0	2,063,880	2,063,880
DV4S	61	0	588,000	588,000
DVHS	159	0	26,482,391	26,482,391
DVHSS	26	0	3,561,240	3,561,240
EX-XD	4	0	822,080	822,080
EX-XG	7	0	429,940	429,940
EX-XJ	25	0	55,314,300	55,314,300
EX-XL	16	0	3,438,780	3,438,780
EX-XN	13	0	6,888,620	6,888,620
EX-XO	1	0	25,700	25,700
EX-XU	13	0	1,315,260	1,315,260
EX-XV	1,334	0	794,356,556	794,356,556
EX-XV (Prorated)	5	0	87,109	87,109
EX366	175	0	50,870	50,870
HS	13,989	0	0	0
LIH	1	0	702,990	702,990
LVE	5	2,848,530	0	2,848,530
OV65	5,419	52,470,366	0	52,470,366
OV65S	581	5,645,860	0	5,645,860
PC	4	759,213	0	759,213
PPV	92	1,649,058	0	1,649,058
Totals		163,287,213	896,915,072	1,060,202,285

2020 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW
Grand Totals

Property Count: 38,879

4/24/2020 8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	22,327		\$27,969,330	\$2,995,076,234	\$2,896,161,225
B	MULTIFAMILY RESIDENCE	1,322		\$336,510	\$361,222,550	\$361,125,764
C1	VACANT LOTS AND LAND TRACTS	5,006		\$0	\$71,198,265	\$70,971,704
D1	QUALIFIED OPEN-SPACE LAND	112	2,177.3207	\$0	\$15,121,258	\$444,192
D2	IMPROVEMENTS ON QUALIFIED OP	24		\$103,990	\$268,460	\$264,038
E	RURAL LAND, NON QUALIFIED OPE	553	4,723.5868	\$917,040	\$65,819,993	\$64,746,697
F1	COMMERCIAL REAL PROPERTY	2,601		\$14,853,210	\$1,235,236,818	\$1,165,055,708
F2	INDUSTRIAL AND MANUFACTURIN	78		\$493,350	\$112,065,382	\$111,326,177
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$183,320	\$183,320
J3	ELECTRIC COMPANY (INCLUDING C	11		\$300	\$1,517,880	\$1,517,880
J4	TELEPHONE COMPANY (INCLUDI	9		\$0	\$3,997,090	\$3,997,090
J5	RAILROAD	3		\$0	\$463,790	\$463,790
J6	PIPELAND COMPANY	21		\$0	\$585,590	\$585,590
J7	CABLE TELEVISION COMPANY	1		\$0	\$270,090	\$270,090
L1	COMMERCIAL PERSONAL PROPE	4,244		\$2,416,770	\$701,325,956	\$678,244,976
L2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$7,755,660	\$7,755,660
M1	TANGIBLE OTHER PERSONAL, MOE	833		\$692,570	\$8,000,350	\$7,338,321
O	RESIDENTIAL INVENTORY	332		\$3,537,580	\$13,631,610	\$13,631,610
S	SPECIAL INVENTORY TAX	82		\$0	\$38,571,980	\$38,571,980
X	TOTALLY EXEMPT PROPERTY	1,684		\$2,072,150	\$870,218,833	\$0
	Totals		6,900.9075	\$53,392,800	\$6,502,531,109	\$5,422,655,812

2020 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Property Count: 38,879

Grand Totals

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	3		\$0	\$73,492	\$73,492
A1	REAL - RESIDENTIAL, SINGLE FAMIL	21,145		\$27,173,930	\$2,903,125,648	\$2,808,833,916
A2	REAL - RESIDENTIAL, MOBILE HOME	400		\$131,410	\$4,553,280	\$4,158,073
A3	REAL - RESIDENTIAL - HOUSE ONLY	10		\$0	\$264,500	\$263,920
A4	REAL - RESIDENTIAL - TOWNHOUSE	659		\$637,160	\$78,714,134	\$74,895,729
A5	REAL - RESIDENTIAL - MISCELLANEC	108		\$24,530	\$1,452,420	\$1,432,298
A6	REAL - RESIDENTIAL TOTAL EXEMP	1		\$0	\$1,500	\$1,500
A72	REAL PROPERTY - RESIDENTIAL DU	66		\$2,300	\$6,560,690	\$6,182,772
A73	REAL PROPERTY - RESIDENTIAL TR	5		\$0	\$179,840	\$179,840
A74	REAL PROPERTY - RESIDENTIAL FO	3		\$0	\$150,730	\$139,685
B	B	1		\$0	\$702,990	\$702,990
B1	REAL - RESIDENTIAL - MULTI-FAMIL	82		\$0	\$233,051,140	\$233,050,637
B2	REAL - RESIDENTIAL - DUPLEX	1,138		\$334,260	\$111,636,230	\$111,549,947
B3	REAL - RESIDENTIAL - TRIPLEX	34		\$0	\$4,369,360	\$4,359,360
B4	REAL - RESIDENTIAL - FOURPLEX	77		\$2,250	\$11,462,830	\$11,462,830
C1	REAL - VACANT LOTS AND TRACTS -	3,916		\$0	\$23,197,091	\$23,175,951
C2	REAL - VACANT LOTS AND TRACTS -	1,007		\$0	\$47,096,755	\$46,891,334
C3	REAL - VAC LOTS & TRACTS - RURAL, I	68		\$0	\$523,349	\$523,349
C7	REAL RESIDENTIAL VACT LOTS - TO	18		\$0	\$93,150	\$93,150
C8	REAL - COMMERCIAL VACANT LTS - E	4		\$0	\$287,920	\$287,920
D1	REAL - ACREAGE, QUALIFIED AG & T	120	2,246.4693	\$0	\$15,435,743	\$758,677
D2	REAL - IMPROVEMENTS ON QUALIFIE	24		\$103,990	\$268,460	\$264,038
E1	REAL - FARM & RANCH IMPROVMENT	181		\$853,730	\$39,803,544	\$38,767,876
E2	REAL - FARM & RANCH IMPROVEMEN	5		\$1,400	\$121,970	\$111,970
E3	REAL - FARM & RANCH IMPROVEMEN	14		\$61,910	\$322,330	\$322,330
EL	RURAL LAND NOT QUALIFIED FOR O	435		\$0	\$25,257,595	\$25,230,036
EL1	REAL PROP-TOTAL EX-RURAL LND O	1		\$0	\$69	\$0
F1	REAL - COMMERCIAL REAL ESTATE	2,599		\$14,853,210	\$1,235,164,418	\$1,164,983,308
F2	REAL - INDUSTRIAL REAL ESTATE	78		\$493,350	\$112,065,382	\$111,326,177
F3	REAL COMMERCIAL TOTAL EXEMPT	2		\$0	\$72,400	\$72,400
J2	REAL & TANGIBLE PERSONAL - GAS	3		\$0	\$183,320	\$183,320
J3	REAL & TANGIBLE PERSONAL - ELE	11		\$300	\$1,517,880	\$1,517,880
J4	REAL & TANGIBLE PERSONAL - TEL	9		\$0	\$3,997,090	\$3,997,090
J5	REAL & TANGIBLE PERSONAL - RAI	3		\$0	\$463,790	\$463,790
J6	REAL & TANGIBLE PERSONAL - PIP	21		\$0	\$585,590	\$585,590
J7	REAL & TANGIBLE PERSONAL - CAB	1		\$0	\$270,090	\$270,090
L1	PERSONAL - COMMERCIAL	4,244		\$2,416,770	\$701,325,956	\$678,244,976
L2	PERSONAL - INDUSTRIAL	3		\$0	\$7,755,660	\$7,755,660
M1	TANGIBLE PERSONAL, TRAVEL TRA	96		\$175,380	\$1,170,320	\$1,108,569
M3	OTHER TANGIBLE PERSONAL - MOB	737		\$517,190	\$6,830,030	\$6,229,752
O1	REAL - RESIDENTIAL INVENTORY - L	332		\$3,537,580	\$13,631,610	\$13,631,610
S	PERSONAL - SPECIAL INVENTORY	82		\$0	\$38,571,980	\$38,571,980
X	X	1,684		\$2,072,150	\$870,218,833	\$0
	Totals		2,246.4693	\$53,392,800	\$6,502,631,109	\$5,422,655,812

2020 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW
Effective Rate Assumption

Property Count: 38,879

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$53,392,800
TOTAL NEW VALUE TAXABLE: \$51,142,538

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	13	2019 Market Value	\$7,258,010
EX-XV	Other Exemptions (including public property, r	6	2019 Market Value	\$62,110
EX366	HB366 Exempt	36	2019 Market Value	\$8,720
ABSOLUTE EXEMPTIONS VALUE LOSS				\$7,328,840

Exemption	Description	Count	Exemption Amount
DP	Disability	9	\$90,000
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	4	\$30,000
DV3	Disabled Veterans 50% - 69%	3	\$30,000
DV4	Disabled Veterans 70% - 100%	21	\$205,410
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$24,000
DVHS	Disabled Veteran Homestead	3	\$489,686
HS	Homestead	266	\$0
OV65	Over 65	253	\$2,445,750
OV65S	OV65 Surviving Spouse	4	\$40,000
PARTIAL EXEMPTIONS VALUE LOSS			566
NEW EXEMPTIONS VALUE LOSS			\$10,688,686

Increased Exemptions

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

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$10,688,686

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
13,835	\$160,615	\$352	\$160,263
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,720	\$159,736	\$322	\$159,414

2020 PRELIMINARY TOTALS

CLV - CITY OF LONGVIEW

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
41	\$13,822,468.00	\$12,330,580

CITY OF LONGVIEW

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	2,677,591,333	2,724,501,156	2,780,279,257	2,827,433,053	2,849,972,090	2,914,066,523
Real, Residential, Multi-Family	266,364,321	267,197,149	293,381,842	286,970,019	285,143,132	286,444,039
Real, Vacant Lots/Tracts	55,707,472	58,952,981	53,394,491	55,922,900	62,881,883	60,925,127
Real, Acreage (Land Only)	21,955,471	19,440,853	21,040,926	22,942,181	22,559,403	19,005,623
Real, Farm and Ranch Improvements	47,280,857	48,536,943	50,812,906	50,440,865	50,774,703	51,766,971
Real, Commercial	949,699,642	1,020,196,429	1,056,995,396	1,041,021,335	1,068,765,209	1,203,789,608
Real, Industrial	99,505,182	99,341,472	93,503,732	94,265,932	93,743,212	99,341,282
Real, Minerals, Oil and Gas	52,773,700	39,380,730	16,896,740	34,372,420	40,321,769	43,390,247
Real and Tangible, Personal Utilities	107,327,280	114,864,370	116,284,700	118,109,450	116,738,350	116,878,580
Tangible Personal, Commercial	565,218,151	600,794,465	589,953,078	585,544,694	590,173,597	666,800,683
Tangible Personal, Industrial	550,925,720	493,550,610	392,080,380	396,487,130	442,577,370	417,203,800
Tangible Personal, Mobile Homes	7,276,140	7,184,100	7,493,870	7,342,560	6,912,650	7,301,930
Real Property, Inventory	18,509,090	24,296,885	23,951,520	24,068,690	21,630,570	15,931,470
Special Inventory - Personal Property	36,714,660	34,008,090	37,393,540	38,404,810	33,834,650	37,937,120
TOTAL APPRAISED VALUE	5,456,849,019	5,552,246,235	5,533,462,378	5,589,326,039	5,686,028,588	5,940,783,003
Less Exemptions	76,100,376	79,000,997	81,322,934	84,662,068	87,296,520	91,552,123
Less Agricultural and Timber	21,228,892	18,720,664	20,338,913	22,143,775	21,729,272	18,194,397
Less Abatements	-	-	-	-	-	93,408,530
Less Pollution Control	10,904,530	8,856,202	6,619,182	8,696,664	8,408,282	7,244,800
Less HS Cap Loss	1,690,258	4,512,162	8,528,344	6,552,305	4,365,454	3,716,218
Total Reductions	109,924,056	111,030,025	116,809,373	122,054,812	121,799,528	214,416,068
NET ASSESSED VALUATION	5,346,924,963	5,441,156,208	5,416,653,005	5,461,271,227	5,564,229,060	5,726,666,935

WARREN CITY

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

COPY

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

Libby Neely, RPA,CCA,CTA
Chief Appraiser

April 29, 2020

WARREN CITY
Ricky J. Wallace, Mayor
3004 George Richey
Gladewater, Texas 75647

Dear Mr. Wallace,

As required by Section 26.01 (e) of the Texas Property Tax Code, your **2020 Certified Estimated Taxable Value is:**

\$ 18,612,024 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 2020 VALUE FOR TAXING UNIT:
WARREN CITY**

COPY

2019	
Certified Value	18,535,574
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	2,970,000
Utilities	520,000
Personal	670,000
TOTAL CAPITOL VALUE	4,160,000
Local Value	
Real	13,889,854
Local Personal	1,137,800
TOTAL LOCAL VALUE	15,027,654
TOTAL VALUE	19,187,654
98%	18,803,901
97%	18,612,024 <i>gn</i>
96%	18,420,148
ESTIMATED VALUE	18,612,024 <i>gn</i>
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY
Grand Totals

4/24/2020

8:51:31AM

Property Count: 202

Land **Value**

Homesite:		677,900		
Non Homesite:		1,108,435		
Ag Market:		567,910		
Timber Market:		269,680	Total Land	(+) 2,623,925

Improvement **Value**

Homesite:		10,092,580		
Non Homesite:		4,551,490	Total Improvements	(+) 14,644,070

Non Real **Count** **Value**

Personal Property:	14	1,157,980		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 1,157,980
			Market Value	= 18,425,975

AG **Non Exempt** **Exempt**

Total Productivity Market:	837,590	0		
Ag Use:	60,250	0	Productivity Loss	(-) 741,220
Timber Use:	36,120	0	Appraised Value	= 17,684,755
Productivity Loss:	741,220	0	Homestead Cap	(-) 136,095
			Assessed Value	= 17,548,660
			Total Exemptons Amount (Breakdown on Next Page)	(-) 2,521,006
			Net Taxable	= 15,027,654

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 37,569.14 = 15,027,654 * (0.250000 / 100)

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

2020 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Grand Totals

4/24/2020

8:51:31AM

Property Count: 202

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV4	3	0	36,000	36,000
DV4S	1	0	12,000	12,000
DVHSS	1	0	89,440	89,440
EX-XN	1	0	19,450	19,450
EX-XV	2	0	61,540	61,540
EX366	3	0	730	730
HS	81	2,109,846	0	2,109,846
OV65	31	186,000	0	186,000
OV65S	2	6,000	0	6,000
Totals		2,301,846	219,160	2,521,006

2020 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Property Count: 202

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	126		\$180,880	\$13,256,020	\$10,982,292
B	MULTIFAMILY RESIDENCE	1		\$0	\$125,090	\$125,090
C1	VACANT LOTS AND LAND TRACTS	22		\$0	\$171,420	\$171,420
D1	QUALIFIED OPEN-SPACE LAND	12	415.3535	\$0	\$837,590	\$96,370
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$47,080	\$51,240	\$51,240
E	RURAL LAND, NON QUALIFIED OPE	25	201.7290	\$85,640	\$2,234,975	\$1,933,322
F1	COMMERCIAL REAL PROPERTY	6		\$207,450	\$476,980	\$476,980
F2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$19,770	\$19,770
L1	COMMERCIAL PERSONAL PROPE	10		\$0	\$1,137,800	\$1,137,800
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$1,200	\$33,370	\$33,370
X	TOTALLY EXEMPT PROPERTY	6		\$0	\$81,720	\$0
	Totals		617.0825	\$522,250	\$18,425,975	\$15,027,654

2020 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY

Property Count: 202

Grand Totals

4/24/2020

8:51:31AM

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		\$160,420	\$12,997,850	\$10,773,662
A2	REAL - RESIDENTIAL, MOBILE HOME	14		\$950	\$173,800	\$138,149
A3	REAL - RESIDENTIAL - HOUSE ONLY	1		\$3,810	\$34,500	\$27,600
A5	REAL - RESIDENTIAL - MISCELLANEC	5		\$15,700	\$46,620	\$40,281
B2	REAL - RESIDENTIAL - DUPLEX	1		\$0	\$125,090	\$125,090
C1	REAL - VACANT LOTS AND TRACTS -	21		\$0	\$170,820	\$170,820
C2	REAL - VACANT LOTS AND TRACTS -	1		\$0	\$600	\$600
D1	REAL - ACREAGE, QUALIFIED AG & T	12	415.3535	\$0	\$837,590	\$96,370
D2	REAL - IMPROVEMENTS ON QUALIFIE	2		\$47,080	\$51,240	\$51,240
E1	REAL - FARM & RANCH IMPROVEMEN	10		\$85,640	\$1,740,050	\$1,438,397
E2	REAL - FARM & RANCH IMPROVEMEN	1		\$0	\$37,470	\$37,470
E3	REAL - FARM & RANCH IMPROVEMEN	1		\$0	\$7,750	\$7,750
EL	RURAL LAND NOT QUALIFIED FOR O	17		\$0	\$449,705	\$449,705
F1	REAL - COMMERCIAL REAL ESTATE	6		\$207,450	\$476,980	\$476,980
F2	REAL - INDUSTRIAL REAL ESTATE	1		\$0	\$19,770	\$19,770
L1	PERSONAL - COMMERCIAL	10		\$0	\$1,137,800	\$1,137,800
M1	TANGIBLE PERSONAL, TRAVEL TRA	3		\$1,200	\$33,370	\$33,370
X		6		\$0	\$81,720	\$0
	Totals		415.3535	\$522,250	\$18,425,975	\$15,027,654

2020 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY
Effective Rate Assumption

Property Count: 202

New Value

TOTAL NEW VALUE MARKET: \$522,250
TOTAL NEW VALUE TAXABLE: \$364,664

New Exemptions

Exemption #	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	1	2019 Market Value	\$21,010
EX366	HB366 Exempt	1	2019 Market Value	\$830
ABSOLUTE EXEMPTIONS VALUE LOSS				\$21,840

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	\$12,000
HS	Homestead	2	\$70,962
OV65	Over 65	1	\$6,000
PARTIAL EXEMPTIONS VALUE LOSS			\$88,962
NEW EXEMPTIONS VALUE LOSS			\$110,802

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$110,802

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
81	\$131,127	\$27,728	\$103,399
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
77	\$125,488	\$26,043	\$99,445

2020 PRELIMINARY TOTALS

CWC - CITY OF WARREN CITY
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
-------------------------------	--------------------	------------------

CITY OF WARREN CITY

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	11,528,360	11,422,930	12,021,490	12,162,140	12,178,400	12,508,590
Real, Residential, Multi-Family	-	-	-	-	-	127,780
Real, Vacant Lots/Tracts	141,357	138,470	149,090	149,090	163,730	163,090
Real, Acreage (Land Only)	922,010	757,960	849,480	837,630	922,400	931,590
Real, Farm and Ranch Improvements	1,715,030	2,053,880	2,002,300	2,068,520	2,081,870	2,121,310
Real, Commercial	466,970	444,670	435,380	429,670	430,820	430,540
Real, Industrial	-	-	-	-	-	20,580
Real, Minerals, Oil and Gas	6,249,930	3,815,870	2,068,490	3,916,477	3,535,686	3,939,910
Real and Tangible, Personal Utilities	1,158,290	1,079,340	1,004,640	573,120	584,660	505,860
Tangible Personal, Commercial	185,520	261,670	166,350	134,650	212,030	233,240
Tangible Personal, Industrial	177,190	225,610	461,450	853,870	697,040	686,630
Tangible Personal, Mobile Homes	62,640	57,470	61,900	52,490	52,780	49,160
Real Property, Inventory	-	-	-	-	-	-
Tangible Personal, Special Inventory	-	-	-	-	-	-
TOTAL APPRAISED VALUE	22,607,297	20,257,870	19,220,570	21,177,557	20,359,416	21,718,280
Less Exemptions	2,186,095	2,214,436	2,127,894	2,148,221	2,246,774	2,357,594
Less Agricultural and Timber	841,080	692,720	767,740	751,550	827,070	824,750
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	15,320	9,017	55,260	.81,707	25,763	362
Total Reductions	3,042,495	2,916,173	2,950,894	2,981,478	3,099,607	3,182,706
NET ASSESSED VALUATION	19,564,802	17,341,697	16,269,676	18,196,179	17,759,809	18,535,574

CITY OF WHITE OAK

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 **2020 Certified Estimated Taxable Value is:**

\$ 372,583,054 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 2020 VALUE FOR TAXING UNIT:
WHITE OAK CITY**

COPY

2019	
Certified Value	375,038,130
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	19,790,000
Utilities	12,170,000
Personal	35,380,000
TOTAL CAPITOL VALUE	67,340,000
Local Value	
Real	292,553,101
Local Personal	24,213,140
TOTAL LOCAL VALUE	316,766,241
TOTAL VALUE	384,106,241
98%	376,424,116
97%	372,583,054
96%	368,741,991
95%	364,900,929
ESTIMATED VALUE	372,583,054
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,360

Grand Totals

4/24/2020

8:51:31AM

Land		Value		
Homesite:		17,103,030		
Non Homesite:		17,736,369		
Ag Market:		751,810		
Timber Market:		1,005,305	Total Land	(+) 36,596,514
Improvement		Value		
Homesite:		219,652,481		
Non Homesite:		124,678,121	Total Improvements	(+) 344,330,602
Non Real		Count	Value	
Personal Property:	337	24,782,120		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 24,782,120
			Market Value	= 405,709,236
Ag		Count	Value	Exempt
Total Productivity Market:	1,757,115		0	
Ag Use:	54,860		0	Productivity Loss (-) 1,600,462
Timber Use:	101,793		0	Appraised Value = 404,108,774
Productivity Loss:	1,600,462		0	Homestead Cap (-) 1,796,299
				Assessed Value = 402,312,475
				Total Exemptions Amount (-) 85,546,234 (Breakdown on Next Page)
				Net Taxable = 316,766,241

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,908,199.84 = 316,766,241 * (0.602400 / 100)

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

2020 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,360

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	31	571,575	0	571,575
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	8	0	86,000	86,000
DV4	28	0	180,600	180,600
DV4S	8	0	72,000	72,000
DVHS	14	0	2,532,906	2,532,906
DVHSS	3	0	569,140	569,140
EX-XV	56	0	25,020,490	25,020,490
EX366	40	0	10,060	10,060
HS	1,399	46,526,784	0	46,526,784
LVE	6	0	0	0
OV65	442	8,458,559	0	8,458,559
OV65S	55	1,040,000	0	1,040,000
PPV	16	365,620	0	365,620
Totals		57,002,538	28,543,696	85,546,234

2020 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Grand Totals

4/24/2020

8:51:31AM

Property Count: 3,360

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,848		\$3,914,970	\$271,411,752	\$213,412,418
B	MULTIFAMILY RESIDENCE	108		\$32,960	\$17,204,490	\$17,204,490
C1	VACANT LOTS AND LAND TRACTS	365		\$0	\$2,870,970	\$2,865,920
D1	QUALIFIED OPEN-SPACE LAND	56	889.0254	\$0	\$1,757,115	\$166,864
D2	IMPROVEMENTS ON QUALIFIED OP	3		\$9,250	\$25,840	\$25,840
E	RURAL LAND, NON QUALIFIED OPE	260	2,438.3336	\$458,230	\$20,955,199	\$17,134,587
F1	COMMERCIAL REAL PROPERTY	166		\$895,960	\$29,438,610	\$29,438,610
F2	INDUSTRIAL AND MANUFACTURIN	19		\$123,710	\$10,213,520	\$10,213,520
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$1,311	\$1,311
J6	PIPELAND COMPANY	3		\$0	\$4,530	\$4,530
L1	COMMERCIAL PERSONAL PROPE	290		\$0	\$23,930,189	\$23,930,189
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$245,070	\$245,070
M1	TANGIBLE OTHER PERSONAL, MOB	190		\$42,180	\$1,700,320	\$1,568,742
O	RESIDENTIAL INVENTORY	32		\$208,770	\$516,650	\$516,650
S	SPECIAL INVENTORY TAX	6		\$0	\$37,500	\$37,500
X	TOTALLY EXEMPT PROPERTY	116		\$0	\$25,396,170	\$0
	Totals		3,327.3590	\$5,686,030	\$405,709,236	\$316,766,241

2020 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,360

Grand Totals

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,744		\$3,867,310	\$269,473,518	\$211,701,751
A2	REAL - RESIDENTIAL, MOBILE HOME	73		\$17,120	\$888,390	\$789,452
A3	REAL - RESIDENTIAL - HOUSE ONLY	3		\$1,690	\$86,550	\$81,550
A5	REAL - RESIDENTIAL - MISCELLANEC	39		\$19,810	\$615,814	\$560,851
A72	REAL PROPERTY - RESIDENTAIL DU	6		\$9,040	\$347,480	\$278,814
B1	REAL - RESIDENTIAL - MULTI-FAMIL	7		\$0	\$3,942,198	\$3,942,198
B2	REAL - RESIDENTIAL - DUPLEX	96		\$32,960	\$11,748,832	\$11,748,832
B4	REAL - RESIDENTIAL - FOURPLEX	7		\$0	\$1,513,460	\$1,513,460
C1	REAL - VACANT LOTS AND TRACTS -	298		\$0	\$1,935,820	\$1,930,770
C2	REAL - VACANT LOTS AND TRACTS -	59		\$0	\$818,410	\$818,410
C3	REAL - VAC LTS & TRACTS - RURAL, I	9		\$0	\$116,740	\$116,740
D1	REAL - ACREAGE, QUALIFIED AG & T	72	965.2652	\$0	\$1,880,345	\$290,094
D2	REAL - IMPROVEMENTS ON QUALIFIE	3		\$9,250	\$25,840	\$25,840
E1	REAL - FARM & RANCH IMPROVMENT	97		\$376,370	\$15,321,783	\$11,572,774
E2	REAL - FARM & RANCH IMPROVEMEN	18		\$35,720	\$122,463	\$117,357
E3	REAL - FARM & RANCH IMPROVEMEN	24		\$46,140	\$654,071	\$635,887
EL	RURAL LAND NOT QUALIFIED FOR O	194		\$0	\$4,733,652	\$4,685,339
F1	REAL - COMMERCIAL REAL ESTATE	166		\$895,960	\$29,438,610	\$29,438,610
F2	REAL - INDUSTRIAL REAL ESTATE	19		\$123,710	\$10,213,520	\$10,213,520
J4	REAL & TANGIBLE PERSONAL - TEL	1		\$0	\$930	\$930
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$381	\$381
J6	REAL & TANGIBLE PERSONAL - PIP	3		\$0	\$4,530	\$4,530
L1	PERSONAL - COMMERCIAL	290		\$0	\$23,930,189	\$23,930,189
L2	PERSONAL - INDUSTRIAL	1		\$0	\$245,070	\$245,070
M1	TANGIBLE PERSONAL, TRAVEL TRA	3		\$0	\$11,750	\$11,750
M3	OTHER TANGIBLE PERSONAL - MOB	187		\$42,180	\$1,688,570	\$1,556,992
O1	REAL - RESIDENTIAL INVENTORY-- L	32		\$208,770	\$516,650	\$516,650
S	PERSONAL - SPECIAL INVENTORY	6		\$0	\$37,500	\$37,500
X		116		\$0	\$25,396,170	\$0
	Totals		965.2652	\$5,686,030	\$405,709,236	\$316,766,241

2020 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK

Property Count: 3,360

Effective Rate Assumption

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$5,686,030
 TOTAL NEW VALUE TAXABLE: \$5,162,085

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX366	HB366 Exempt	7		\$680
ABSOLUTE EXEMPTIONS VALUE LOSS				\$680

Exemption	Description	Count	Exemption Amount	
DP	Disability	1	\$20,000	
DV2	Disabled Veterans 30% - 49%	1	\$7,500	
DV3	Disabled Veterans 50% - 69%	1	\$10,000	
HS	Homestead	23	\$848,189	
OV65	Over 65	16	\$320,000	
OV65S	OV65 Surviving Spouse	1	\$20,000	
PARTIAL EXEMPTIONS VALUE LOSS				\$1,225,689
NEW EXEMPTIONS VALUE LOSS				\$1,226,369

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$1,226,369

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
1,381	\$170,573	\$34,950	\$135,623
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,324	\$168,068	\$34,276	\$133,792

2020 PRELIMINARY TOTALS

CWO - CITY OF WHITE OAK
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
14	\$2,616,134.00	\$1,968,186

CITY OF WHITE OAK

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	240,439,167	244,633,202	248,273,782	252,507,092	255,663,201	258,933,699
Real, Residential, Multi-Family	11,748,920	11,825,710	13,087,760	13,336,940	13,362,750	13,441,800
Real, Vacant Lots/Tracts	2,270,335	2,250,616	2,160,231	2,494,070	2,585,500	2,501,450
Real, Acreage (Land Only)	3,721,930	2,657,385	2,541,978	2,454,795	2,592,990	2,419,693
Real, Farm and Ranch Improvements	13,332,346	14,637,749	15,920,048	16,487,661	16,581,664	17,876,935
Real, Commercial	24,643,540	25,646,400	27,358,980	28,630,884	29,524,092	30,072,590
Real, Industrial	7,347,830	10,074,040	10,036,010	10,025,980	10,122,500	10,268,480
Real, Minerals, Oil and Gas	61,588,910	38,171,450	15,734,110	20,726,867	21,141,632	27,071,242
Real and Tangible, Personal Utilities	12,947,070	12,273,350	12,671,157	12,354,332	12,470,732	11,936,599
Tangible Personal, Commercial	21,068,802	22,022,310	23,560,112	21,381,653	19,428,488	22,598,821
Tangible Personal, Industrial	33,699,910	39,348,520	21,427,440	16,198,160	29,906,480	37,161,910
Tangible Personal, Mobile Homes	1,563,520	1,446,140	1,511,920	1,483,680	1,395,800	1,744,600
Real Property, Inventory	225,480	844,740	506,150	359,710	432,680	447,320
Tangible Personal, Special Inventory	414,570	236,550	218,210	228,470	41,860	42,490
TOTAL APPRAISED VALUE	436,012,330	426,068,162	395,007,888	398,670,294	416,260,369	436,517,629
Less Exemptions	54,579,023	55,316,580	56,722,825	58,098,537	58,323,338	58,720,927
Less Agricultural and Timber	3,465,540	2,475,720	2,368,439	2,281,676	2,395,847	2,249,902
Less Abatements	-	-	-	-	-	-
Less Pollution Control	38,950	38,950	38,950	27,660	27,440	27,800
Less HS Cap Loss	568,586	493,817	472,448	428,823	388,934	480,870
Total Reductions	58,652,099	58,325,067	59,612,662	60,936,696	61,135,559	61,479,499
NET ASSESSED VALUATION	376,360,231	367,743,095	335,405,226	337,833,598	354,114,810	375,038,130

GLADEWATER ISD

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA,CCA,CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 291,233,232 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 20,268,241 of frozen value that produces approximately \$ 184,080 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,

A handwritten signature in cursive script that reads "Libby Neely".

Libby Neely, RPA,CCA,CTA
Chief Appraiser

**ESTIMATED 2020 VALUE FOR TAXING UNIT:
GLADEWATER SCHOOL**

COPY

2019	
Certified Value	295,205,738
Frozen Value	18,771,837
Frozen Levy	176,718
2020	
CAPITOL Value	
Minerals	42,260,000
Utilities	26,240,000
Personal	10,640,000
TOTAL CAPITOL VALUE	79,140,000
Local Value	
Real	192,200,075
Local Personal	28,900,370
TOTAL LOCAL VALUE	221,100,445
TOTAL VALUE	300,240,445
98%	294,235,636
97%	291,233,232
96%	288,230,827
ESTIMATED VALUE	291,233,232
Frozen Value	20,268,241
Frozen Levy	184,080

2020 PRELIMINARY TOTALS

SGW - GLADEWATER ISD
Grand Totals

Property Count: 4,316

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	42	0	332,838	332,838
DV1	2	0	17,000	17,000
DV1S	1	0	5,000	5,000
DV2S	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	24	0	200,620	200,620
DV4S	6	0	41,140	41,140
DVHS	10	0	971,667	971,667
DVHSS	3	0	165,919	165,919
EX-XG	3	0	105,010	105,010
EX-XL	5	0	327,510	327,510
EX-XN	4	0	174,180	174,180
EX-XR	1	0	35,070	35,070
EX-XV	185	0	38,837,744	38,837,744
EX366	94	0	34,320	34,320
HS	999	21,178,053	23,858,655	45,036,708
HT	1	0	0	0
OV65	412	1,938,252	3,523,846	5,462,098
OV65S	38	192,000	366,681	558,681
PPV	9	161,710	0	161,710
Totals		23,470,015	69,014,700	92,484,715

2020 PRELIMINARY TOTALS

SGW - GLADEWATER ISD

Property Count: 4,316

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,745		\$3,890,340	\$145,477,190	\$99,627,224
B	MULTIFAMILY RESIDENCE	75		\$18,230	\$8,018,040	\$7,912,062
C1	VACANT LOTS AND LAND TRACTS	683		\$0	\$3,024,961	\$3,024,961
D1	QUALIFIED OPEN-SPACE LAND	180	9,873.5746	\$0	\$13,626,458	\$1,600,531
D2	IMPROVEMENTS ON QUALIFIED OP	15		\$239,880	\$468,770	\$468,770
E	RURAL LAND, NON QUALIFIED OPE	581	6,880.8318	\$1,873,570	\$39,229,132	\$30,656,412
F1	COMMERCIAL REAL PROPERTY	380		\$1,280,870	\$42,908,492	\$42,908,492
F2	INDUSTRIAL AND MANUFACTURIN	14		\$0	\$4,891,830	\$4,891,830
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$21,490	\$21,490
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$114,029	\$114,029
J7	CABLE TELEVISION COMPANY	2		\$0	\$219,430	\$219,430
L1	COMMERCIAL PERSONAL PROPE	439		\$73,300	\$21,560,291	\$21,560,291
L2	INDUSTRIAL AND MANUFACTURIN	8		\$0	\$3,479,880	\$3,479,880
M1	TANGIBLE OTHER PERSONAL, MOB	89		\$68,280	\$1,369,820	\$755,093
S	SPECIAL INVENTORY TAX	10		\$0	\$3,859,950	\$3,859,950
X	TOTALLY EXEMPT PROPERTY	300		\$10,290	\$39,675,544	\$0
	Totals		16,754.4064	\$7,454,760	\$327,945,307	\$221,100,445

2020 PRELIMINARY TOTALS

SGW - GLADEWATER ISD
Grand Totals

Property Count: 4,316

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	1		\$0	\$3,250	\$2,163
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,512		\$3,340,600	\$136,445,234	\$93,275,554
A2	REAL - RESIDENTIAL, MOBILE HOME	156		\$124,330	\$2,910,030	\$1,788,504
A3	REAL - RESIDENTIAL - HOUSE ONLY	53		\$373,820	\$5,614,050	\$4,084,978
A5	REAL - RESIDENTIAL - MISCELLANEC	44		\$51,590	\$504,626	\$476,025
B1	REAL - RESIDENTIAL - MULTI-FAMIL	8		\$0	\$1,883,040	\$1,883,040
B2	REAL - RESIDENTIAL - DUPLEX	64		\$16,870	\$5,730,180	\$5,624,202
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$161,800	\$161,800
B4	REAL - RESIDENTIAL - FOURPLEX	3		\$1,360	\$243,020	\$243,020
C1	REAL - VACANT LOTS AND TRACTS -	553		\$0	\$2,003,532	\$2,003,532
C2	REAL - VACANT LOTS AND TRACTS -	96		\$0	\$905,890	\$905,890
C3	REAL - VAC LTS & TRACTS - RURAL, I	28		\$0	\$106,119	\$106,119
C7	REAL RESIDENTIAL VACT LOTS - TO	6		\$0	\$7,620	\$7,620
C8	REAL - COMMERCIAL VACANT LTS - E	1		\$0	\$1,800	\$1,800
D1	REAL - ACREAGE, QUALIFIED AG & T	185	9,880.2098	\$0	\$13,633,627	\$1,607,700
D2	REAL - IMPROVEMENTS ON QUALIFIE	15		\$239,880	\$468,770	\$468,770
E1	REAL - FARM & RANCH IMPROVMENT	167		\$1,620,480	\$25,439,976	\$17,707,663
E2	REAL - FARM & RANCH IMPROVEMEN	88		\$168,100	\$2,011,742	\$1,418,316
E3	REAL - FARM & RANCH IMPROVEMEN	24		\$84,990	\$555,520	\$497,332
EL	RURAL LAND NOT QUALIFIED FOR O	434		\$0	\$11,214,725	\$11,025,932
F1	REAL - COMMERCIAL REAL ESTATE	379		\$1,280,870	\$42,740,322	\$42,740,322
F2	REAL - INDUSTRIAL REAL ESTATE	14		\$0	\$4,891,830	\$4,891,830
F3	REAL COMMERCIAL TOTAL EXEMPT	1		\$0	\$168,170	\$168,170
J3	REAL & TANGIBLE PERSONAL - ELE	3		\$0	\$21,490	\$21,490
J4	REAL & TANGIBLE PERSONAL - TEL	3		\$0	\$113,780	\$113,780
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$249	\$249
J7	REAL & TANGIBLE PERSONAL - CAB	2		\$0	\$219,430	\$219,430
L1	PERSONAL - COMMERCIAL	439		\$73,300	\$21,560,291	\$21,560,291
L2	PERSONAL - INDUSTRIAL	8		\$0	\$3,479,880	\$3,479,880
M1	TANGIBLE PERSONAL, TRAVEL TRA	32		\$48,530	\$799,030	\$383,799
M3	OTHER TANGIBLE PERSONAL - MOB	57		\$19,750	\$570,790	\$371,294
S	PERSONAL - SPECIAL INVENTORY	10		\$0	\$3,859,950	\$3,859,950
X		300		\$10,290	\$39,675,544	\$0
	Totals		9,880.2098	\$7,454,760	\$327,945,307	\$221,100,445

2020 PRELIMINARY TOTALS

SGW - GLADEWATER ISD

Property Count: 4,316

Effective Rate Assumption

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$7,454,760
 TOTAL NEW VALUE TAXABLE: \$6,406,514

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	4		\$123,810
EX366	HB366 Exempt	31		\$6,150
ABSOLUTE EXEMPTIONS VALUE LOSS				\$129,960

Exemption	Description	Count	Exemption Amount
DP	Disability	3	\$30,000
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
HS	Homestead	21	\$1,113,892
OV65	Over 65	22	\$309,160
OV65S	OV65 Surviving Spouse	1	\$16,000
PARTIAL EXEMPTIONS VALUE LOSS			\$1,505,052
NEW EXEMPTIONS VALUE LOSS			\$1,635,012

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$1,635,012

New Ag / Timber Exemptions

2019 Market Value \$116,166
 2020 Ag/Timber Use \$5,200
 NEW AG / TIMBER VALUE LOSS \$110,966
 Count: 1

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
971	\$113,764	\$48,156	\$65,608
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
855	\$106,988	\$46,660	\$60,328

2020 PRELIMINARY TOTALS

SGW - GLADEWATER ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5	\$433,885.00	\$237,624

GLADEWATER SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	124,687,468	126,284,649	129,214,730	131,418,120	132,280,260	135,245,680
Real, Residential, Multi-Family	5,719,820	5,642,840	6,282,360	6,587,190	6,583,530	6,716,960
Real, Vacant Lots/Tracts	2,628,925	2,594,524	2,516,182	2,499,138	2,630,104	2,738,920
Real, Acreage (Land Only)	17,222,690	16,671,137	16,281,817	15,740,976	16,252,534	16,106,119
Real, Farm and Ranch Improvements	26,519,273	27,665,625	29,280,445	30,412,851	30,855,763	32,777,196
Real, Commercial	38,766,190	39,445,583	39,436,535	39,761,057	40,553,369	41,470,076
Real, Industrial	4,869,160	4,831,770	4,827,050	4,826,320	4,720,770	4,956,090
Real, Minerals, Oil and Gas	94,570,540	58,109,970	26,392,550	41,656,634	45,272,235	54,567,759
Real and Tangible, Personal Utilities	20,675,520	20,008,280	20,481,033	21,104,008	25,422,188	26,093,611
Tangible Personal, Commercial	20,770,100	22,015,030	27,962,677	25,780,490	28,390,342	22,349,959
Tangible Personal, Industrial	9,429,350	11,588,300	11,967,740	15,207,190	14,273,830	14,896,980
Tangible Personal, Mobile Homes	1,492,120	1,448,150	1,428,780	1,382,990	1,314,500	1,441,910
Real Property, Inventory	-	-	-	222,680	215,350	217,420
Special Inventory - Personal Property	3,208,020	3,779,580	3,428,260	2,916,060	3,181,440	3,261,010
TOTAL APPRAISED VALUE	370,559,176	340,085,438	319,500,159	339,515,704	351,946,215	362,839,690
Less Exemptions	41,005,791	50,184,163	50,860,858	50,822,116	51,812,929	52,539,369
Less Agricultural and Timber	15,495,476	14,914,500	14,605,962	13,872,380	14,408,710	14,298,095
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	563,101	409,576	830,201	957,062	679,581	796,488
Total Reductions	57,064,368	65,508,239	66,297,021	65,651,558	66,901,220	67,533,952
NET ASSESSED VALUATION	313,494,808	274,577,199	253,203,138	273,864,146	285,044,995	295,205,738

KILGORE ISD

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 **2020 Certified Estimated Taxable Value is:**

\$ 1,297,738,043 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 99,329,752 of frozen value that produces approximately \$ 728,275 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 2020 VALUE FOR TAXING UNIT:
KILGORE SCHOOL**

COPY

2019		
REVISED	Certified Value	1,333,367,021
	Frozen Value	92,468,967
	Frozen Levy	649,467
2020		
CAPITOL Value		
	Minerals	17,010,000
	Utilities	34,020,000
	Personal	342,670,000
TOTAL CAPITOL VALUE		393,700,000
Local Value		
	Real	668,930,096
	Local Personal	275,244,175
TOTAL LOCAL VALUE		944,174,271
TOTAL VALUE		1,337,874,271
	98%	1,311,116,786
	97%	1,297,738,043
	96%	1,284,359,300
ESTIMATED VALUE		1,297,738,043
	Frozen Value	99,329,752
	Frozen Levy	728,275

2020 PRELIMINARY TOTALS

SKG - KILGORE ISD
Grand Totals

4/24/2020 8:51:31AM

Property Count: 8,727

Land		Value			
Homesite:		24,990,365			
Non Homesite:		94,830,493			
Ag Market:		6,631,204			
Timber Market:		8,785,107		Total Land	(+) 135,237,169
Improvement		Value			
Homesite:		278,795,197		Total Improvements	(+) 759,330,005
Non Homesite:		480,534,808			
Non Real		Count	Value		
Personal Property:		1,115	328,326,600		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 328,326,600
				Market Value	= 1,222,893,774
Ag		Non Exempt	Exempt		
Total Productivity Market:		15,416,311	0		
Ag Use:		697,211	0	Productivity Loss	(-) 13,478,928
Timber Use:		1,240,172	0	Appraised Value	= 1,209,414,846
Productivity Loss:		13,478,928	0	Homestead Cap	(-) 2,901,451
				Assessed Value	= 1,206,513,395
				Total Exemptions Amount (Breakdown on Next Page)	(-) 239,272,079
				Net Taxable	= 967,241,316

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,229,203	2,527,868	22,855.97	23,278.46	60			
OV65	130,966,278	96,937,201	697,191.96	704,996.31	976			
Total	135,195,481	99,465,069	720,047.93	728,274.77	1,036	Freeze Taxable	(-) 99,465,069	
Tax Rate	1.239200							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	470,290	330,290	194,973	135,317	5			
Total	470,290	330,290	194,973	135,317	5	Transfer Adjustment	(-) 135,317	
						Freeze Adjusted Taxable	= 867,640,930	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 11,471,854.33 = 867,640,930 * (1.239200 / 100) + 720,047.93

Tax Increment Financa Value: 0
 Tax Increment Financa Levy: 0.00

2020 PRELIMINARY TOTALS

SKG - KILGORE ISD

Property Count: 8,727

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	62	0	439,360	439,360
DV1	5	0	25,000	25,000
DV2	4	0	34,500	34,500
DV2S	2	0	7,500	7,500
DV3	4	0	40,000	40,000
DV4	42	0	274,915	274,915
DV4S	14	0	132,000	132,000
DVHS	23	0	2,406,414	2,406,414
DVHSS	5	0	330,200	330,200
EX-XD	4	0	56,520	56,520
EX-XG	2	0	391,080	391,080
EX-XI	2	0	81,770	81,770
EX-XL	37	0	11,419,320	11,419,320
EX-XN	3	0	212,080	212,080
EX-XR	4	0	89,690	89,690
EX-XU	4	0	422,530	422,530
EX-XV	449	0	129,226,096	129,226,096
EX-XV (Prorated)	2	0	13,682	13,682
EX366	49	0	15,680	15,680
FR	2	27,351,240	0	27,351,240
HS	2,344	0	55,356,231	55,356,231
LIH	2	0	1,039,980	1,039,980
LVE	3	491,490	0	491,490
OV65	903	0	8,052,790	8,052,790
OV65S	108	0	968,691	968,691
PPV	21	393,340	0	393,340
Totals		28,236,070	211,036,009	239,272,079

2020 PRELIMINARY TOTALS

SKG - KILGORE ISD

Property Count: 8,727

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,869		\$2,568,530	\$366,146,982	\$301,801,582
B	MULTIFAMILY RESIDENCE	89		\$0	\$29,358,860	\$29,264,360
C1	VACANT LOTS AND LAND TRACTS	1,155		\$0	\$9,614,494	\$9,603,054
D1	QUALIFIED OPEN-SPACE LAND	200	9,687.6172	\$0	\$15,416,311	\$1,941,473
D2	IMPROVEMENTS ON QUALIFIED OP	26		\$0	\$885,470	\$885,470
E	RURAL LAND, NON QUALIFIED OPE	846	6,694.9297	\$1,263,670	\$61,212,247	\$55,991,331
F1	COMMERCIAL REAL PROPERTY	692		\$1,300,000	\$163,512,061	\$163,527,791
F2	INDUSTRIAL AND MANUFACTURIN	77		\$18,953,980	\$101,643,890	\$101,643,890
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510	\$1,510
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$90,530	\$90,530
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$364,130	\$364,130
L1	COMMERCIAL PERSONAL PROPE	1,036		\$0	\$316,429,700	\$289,078,460
L2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$636,310	\$636,310
M1	TANGIBLE OTHER PERSONAL, MOB	381		\$192,330	\$4,655,231	\$3,338,615
O	RESIDENTIAL INVENTORY	33		\$154,860	\$476,360	\$476,360
S	SPECIAL INVENTORY TAX	12		\$0	\$8,596,450	\$8,596,450
X	TOTALLY EXEMPT PROPERTY	582		\$1,852,760	\$143,853,238	\$0
	Totals		16,382.5469	\$26,286,130	\$1,222,893,774	\$967,241,316

2020 PRELIMINARY TOTALS

SKG - KILGORE ISD
Grand Totals

Property Count: 8,727

4/24/2020 8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	3,182		\$2,390,400	\$351,059,062	\$290,450,530
A2	REAL - RESIDENTIAL, MOBILE HOME	602		\$177,550	\$9,429,920	\$6,357,218
A3	REAL - RESIDENTIAL - HOUSE ONLY	44		\$0	\$758,760	\$630,571
A4	REAL - RESIDENTIAL - TOWNHOUSE	22		\$280	\$3,198,260	\$2,796,304
A5	REAL - RESIDENTIAL - MISCELLANEC	70		\$300	\$1,142,270	\$1,098,789
A72	REAL PROPERTY - RESIDENTIAL DU	10		\$0	\$558,710	\$468,170
B		2		\$0	\$1,039,980	\$1,039,980
B1	REAL - RESIDENTIAL - MULTI-FAMIL	16		\$0	\$16,878,410	\$16,878,410
B2	REAL - RESIDENTIAL - DUPLEX	61		\$0	\$9,715,500	\$9,621,000
B3	REAL - RESIDENTIAL - TRIPLEX	3		\$0	\$414,620	\$414,620
B4	REAL - RESIDENTIAL - FOURPLEX	10		\$0	\$1,310,350	\$1,310,350
C1	REAL - VACANT LOTS AND TRACTS -	746		\$0	\$3,386,316	\$3,374,876
C2	REAL - VACANT LOTS AND TRACTS -	243		\$0	\$4,766,077	\$4,766,077
C3	REAL - VAC LOTS & TRACTS - RURAL, I	166		\$0	\$1,460,711	\$1,460,711
C7	REAL RESIDENTIAL VACT LOTS - TO	1		\$0	\$1,390	\$1,390
D1	REAL - ACREAGE, QUALIFIED AG & T	227	10,063.7784	\$0	\$15,915,561	\$2,440,723
D2	REAL - IMPROVEMENTS ON QUALIFIE	26		\$0	\$885,470	\$885,470
E1	REAL - FARM & RANCH IMPROVMENT	270		\$1,195,500	\$41,500,263	\$37,037,590
E2	REAL - FARM & RANCH IMPROVEMEN	204		\$68,170	\$3,139,090	\$2,542,461
E3	REAL - FARM & RANCH IMPROVEMEN	17		\$0	\$358,850	\$351,555
EL	RURAL LAND NOT QUALIFIED FOR O	546		\$0	\$15,714,794	\$15,560,475
F1	REAL - COMMERCIAL REAL ESTATE	689		\$1,268,340	\$161,998,261	\$162,013,991
F2	REAL - INDUSTRIAL REAL ESTATE	77		\$18,953,980	\$101,643,890	\$101,643,890
F3	REAL COMMERCIAL TOTAL EXEMPT	3		\$31,660	\$1,513,800	\$1,513,800
J2	REAL & TANGIBLE PERSONAL - GAS	1		\$0	\$1,510	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELE	3		\$0	\$90,530	\$90,530
J4	REAL & TANGIBLE PERSONAL - TEL	2		\$0	\$364,130	\$364,130
L1	PERSONAL - COMMERCIAL	1,036		\$0	\$316,429,700	\$289,078,460
L2	PERSONAL - INDUSTRIAL	3		\$0	\$636,310	\$636,310
M1	TANGIBLE PERSONAL, TRAVEL TRA	132		\$81,560	\$2,276,861	\$1,500,120
M3	OTHER TANGIBLE PERSONAL - MOB	249		\$130,770	\$2,378,370	\$1,838,495
O1	REAL - RESIDENTIAL INVENTORY - L	33		\$154,860	\$476,360	\$476,360
S	PERSONAL - SPECIAL INVENTORY	12		\$0	\$8,596,450	\$8,596,450
X		582		\$1,852,760	\$143,853,238	\$0
	Totals		10,063.7784	\$26,286,130	\$1,222,893,774	\$967,241,316

2020 PRELIMINARY TOTALS

SKG - KILGORE ISD
Effective Rate Assumption

Property Count: 8,727

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$26,286,130
TOTAL NEW VALUE TAXABLE: \$24,373,722

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11.252 Motor vehicles leased for personal use	3	\$62,530	
EX-XV	Other Exemptions (including public property, r	1	\$1,250	
EX366	HB366 Exempt	24	\$2,510	
ABSOLUTE EXEMPTIONS VALUE LOSS				\$66,290

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$18,500
DV4	Disabled Veterans 70% - 100%	1	\$12,000
HS	Homestead	55	\$1,291,247
OV65	Over 65	32	\$284,275
PARTIAL EXEMPTIONS VALUE LOSS			\$1,606,022
NEW EXEMPTIONS VALUE LOSS			\$1,672,312

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$1,672,312

New Ag / Timber Exemptions

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1		\$0

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,275	\$130,831	\$25,090	\$105,741
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,104	\$125,252	\$25,060	\$100,192

2020 PRELIMINARY TOTALS

SKG - KILGORE ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
4	\$187,900.00	\$84,980

KILGORE SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	316,883,982	323,449,698	330,546,472	336,884,461	338,700,812	358,965,602
Real, Residential, Multi-Family	22,266,200	22,676,600	23,231,240	23,913,960	23,234,330	24,150,200
Real, Vacant Lots/Tracts	8,975,258	9,073,418	8,127,817	8,673,931	8,173,512	9,016,700
Real, Acreage (Land Only)	22,651,951	21,287,441	19,638,741	19,816,661	17,822,180	17,805,537
Real, Farm and Ranch Improvements	40,441,906	44,255,424	49,653,554	51,045,849	53,556,946	56,561,238
Real, Commercial	151,154,992	152,054,998	154,145,656	156,933,569	155,210,186	158,370,597
Real, Industrial	76,458,755	75,033,735	75,276,734	76,165,031	76,123,021	76,819,080
Real, Minerals, Oil and Gas	51,263,660	30,646,520	13,204,670	19,614,228	22,618,681	27,129,441
Real and Tangible, Personal Utilities	40,860,430	41,319,070	39,058,760	34,982,340	35,103,830	33,887,230
Tangible Personal, Commercial	294,633,291	273,027,254	244,631,145	237,246,346	238,917,822	297,670,560
Tangible Personal, Industrial	378,818,490	373,460,560	346,010,830	322,602,140	330,322,250	422,644,580
Tangible Personal, Mobile Homes	4,431,920	4,403,200	4,605,711	4,766,181	4,508,631	4,834,761
Real Property, Inventory	1,385,470	1,163,030	618,570	604,740	493,940	585,480
Special Inventory - Personal Property	7,409,170	8,299,840	8,367,050	7,454,910	8,518,230	7,883,720
TOTAL APPRAISED VALUE	1,417,635,475	1,380,150,788	1,317,116,950	1,300,704,347	1,318,304,371	1,495,324,725
Less Exemptions	165,807,434	133,326,787	132,721,453	135,974,821	139,086,278	142,926,836
Less Agricultural and Timber	20,522,355	19,070,477	17,467,076	17,233,408	15,420,203	14,935,390
Less Abatements	-	-	-	-	-	-
Less Pollution Control	23,040	14,370	14,370	24,497	20,490	16,400
Less HS Cap Loss.	1,369,576	1,779,753	2,214,889	2,014,523	1,627,513	5,079,079
Total Reductions	187,722,405	154,191,387	152,417,788	155,247,249	156,154,484	162,967,705
NET ASSESSED VALUATION	1,229,913,070	1,225,959,401	1,164,699,162	1,145,457,098	1,157,149,887	1,333,367,021

LONGVIEW ISD

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 4,801,144,996 ESTIMATED TAXABLE VALUE


Included in this estimate is \$ 563,034,656 of frozen value that produces approximately.

\$ 6,022,625 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 2020 VALUE FOR TAXING UNIT:
LONGVIEW SCHOOL**

COPY

2019	
Certified Value	4,690,909,684
Frozen Value	537,716,915
Frozen Levy	5,630,337
2020	
CAPITOL Value	
Minerals	68,510,000
Utilities	135,840,000
Personal	364,000,000
TOTAL CAPITOL VALUE	568,350,000
Local Value	
Real	3,653,799,297
Local Personal	727,484,719
TOTAL LOCAL VALUE	4,381,284,016
TOTAL VALUE	4,949,634,016
98%	4,850,641,336
97%	4,801,144,996
96%	4,751,648,655
95%	4,702,152,315
ESTIMATED VALUE	4,801,144,996
Frozen Value	563,034,656
Frozen Levy	6,022,625

2020 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Grand Totals

Property Count: 32,423

4/24/2020

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Land		Value			
Homesite:		159,757,464			
Non Homesite:		558,475,574			
Ag Market:		34,834,115			
Timber Market:		57,027,067		Total Land	(+) 810,094,220
Improvement		Value			
Homesite:		1,526,337,973			
Non Homesite:		2,466,677,964		Total Improvements	(+) 3,993,015,937
Non Real		Count	Value		
Personal Property:		3,920	747,246,770		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 747,246,770
				Market Value	= 5,550,356,927
Ag		Non Exempt	Exempt		
Total Productivity Market:		91,861,182	0		
Ag Use:		1,585,988	0	Productivity Loss	(-) 86,362,217
Timber Use:		3,912,977	0	Appraised Value	= 5,463,994,710
Productivity Loss:		86,362,217	0	Homestead Cap	(-) 4,113,206
				Assessed Value	= 5,459,881,504
				Total Exemptions Amount	(-) 1,078,597,488
				(Breakdown on Next Page)	
				Net Taxable	= 4,381,284,016

Freeze	Assessed	Taxable	Actual Tax	Ceiling	County	
DP	40,392,832	25,384,662	297,294.00	304,095.18	376	
OV65	727,662,000	539,320,940	5,609,420.03	5,718,530.30	4,576	
Total	768,054,832	564,705,602	5,906,714.03	6,022,625.48	4,952	Freeze Taxable (-) 564,705,602
Tax Rate	1.443000					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	County	
OV65	7,442,390	6,162,290	4,491,344	1,670,946	33	
Total	7,442,390	6,162,290	4,491,344	1,670,946	33	Transfer Adjustment (-) 1,670,946
				Freeze Adjusted Taxable	=	3,814,907,468

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 60,955,828.79 = 3,814,907,468 * (1.443000 / 100) + 5,906,714.03

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

Property Count: 32,423

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	2,289,040	0	2,289,040
DP	383	1,789,951	3,388,962	5,178,913
DV1	20	0	116,000	116,000
DV1S	4	0	20,000	20,000
DV2	21	0	142,500	142,500
DV2S	5	0	37,500	37,500
DV3	24	0	220,880	220,880
DV3S	4	0	40,000	40,000
DV4	203	0	1,451,050	1,451,050
DV4S	47	0	485,760	485,760
DVHS	123	0	17,018,949	17,018,949
DVHSS	16	0	1,347,113	1,347,113
EX-XD	4	0	822,080	822,080
EX-XG	4	0	314,380	314,380
EX-XJ	29	0	60,491,120	60,491,120
EX-XL	19	0	3,479,310	3,479,310
EX-XN	11	0	3,834,100	3,834,100
EX-XO	2	0	49,380	49,380
EX-XR	27	0	1,093,410	1,093,410
EX-XU	10	0	684,910	684,910
EX-XV	1,213	0	651,688,011	651,688,011
EX-XV (Prorated)	6	0	88,307	88,307
EX366	160	0	45,700	45,700
FRSS	1	0	299,400	299,400
HS	10,338	0	251,618,575	251,618,575
LIH	1	0	702,990	702,990
LVE	6	3,146,780	0	3,146,780
OV65	4,374	22,333,462	40,948,115	63,281,577
OV65S	428	2,267,860	4,110,699	6,378,559
PC	5	848,813	0	848,813
PPV	75	1,382,381	0	1,382,381
Totals		34,058,287	1,044,539,201	1,078,597,488

2020 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Grand Totals

Property Count: 32,423

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	16,600		\$25,539,340	\$2,119,849,064	\$1,788,563,003
B	MULTIFAMILY RESIDENCE	491		\$216,030	\$272,979,841	\$272,762,689
C1	VACANT LOTS AND LAND TRACTS	4,833		\$0	\$74,400,635	\$74,379,445
D1	QUALIFIED OPEN-SPACE LAND	713	25,069.2412	\$0	\$91,861,182	\$5,491,669
D2	IMPROVEMENTS ON QUALIFIED OP	102		\$5,790	\$2,325,532	\$2,325,532
E	RURAL LAND, NON QUALIFIED OPE	2,048	16,401.2904	\$4,503,120	\$261,189,148	\$243,354,608
F1	COMMERCIAL REAL PROPERTY	2,236		\$15,540,720	\$1,129,231,302	\$1,129,228,972
F2	INDUSTRIAL AND MANUFACTURIN	57		\$506,890	\$120,845,110	\$120,009,553
J1	WATER SYSTEMS	1		\$0	\$15,340	\$15,340
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$183,320	\$183,320
J3	ELECTRIC COMPANY (INCLUDING C	11		\$300	\$500,230	\$500,230
J4	TELEPHONE COMPANY (INCLUDI	9		\$0	\$3,575,930	\$3,575,930
J5	RAILROAD	3		\$0	\$463,790	\$463,790
J6	PIPELAND COMPANY	19		\$0	\$512,150	\$512,150
J7	CABLE TELEVISION COMPANY	1		\$0	\$270,090	\$270,090
L1	COMMERCIAL PERSONAL PROPE	3,617		\$2,416,770	\$672,130,639	\$672,117,949
L2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$2,302,770	\$2,302,770
M1	TANGIBLE OTHER PERSONAL, MOB	640		\$537,920	\$8,183,250	\$5,801,271
O	RESIDENTIAL INVENTORY	209		\$1,229,790	\$6,361,705	\$6,361,705
S	SPECIAL INVENTORY TAX	74		\$0	\$53,064,000	\$53,064,000
X	TOTALLY EXEMPT PROPERTY	1,559		\$1,688,240	\$730,111,899	\$0
	Totals		41,470.5316	\$52,184,910	\$5,550,356,927	\$4,381,284,016

2020 PRELIMINARY TOTALS

SLV - LONGVIEW ISD

Grand Totals

4/24/2020

8:51:31AM

Property Count: 32,423

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	4		\$0	\$248,874	\$248,482
A1	REAL - RESIDENTIAL, SINGLE FAMIL	14,872		\$20,961,680	\$1,965,557,989	\$1,659,444,157
A2	REAL - RESIDENTIAL, MOBILE HOME	760		\$311,690	\$15,014,091	\$10,064,404
A3	REAL - RESIDENTIAL - HOUSE ONLY	426		\$3,604,380	\$73,176,930	\$64,942,662
A4	REAL - RESIDENTIAL - TOWNHOUSE	452		\$629,090	\$58,170,430	\$47,263,194
A5	REAL - RESIDENTIAL - MISCELLANEC	140		\$31,500	\$3,110,890	\$2,976,631
A72	REAL PROPERTY - RESIDENTIAL DU	39		\$1,000	\$4,349,250	\$3,443,563
A73	REAL PROPERTY - RESIDENTIAL TR	4		\$0	\$113,670	\$113,670
A74	REAL PROPERTY - RESIDENTIAL FO	2		\$0	\$106,940	\$66,240
B	B	1		\$0	\$702,990	\$702,990
B1	REAL - RESIDENTIAL - MULTI-FAMIL	81		\$0	\$230,214,911	\$230,214,911
B2	REAL - RESIDENTIAL - DUPLEX	367		\$216,030	\$34,894,270	\$34,717,818
B3	REAL - RESIDENTIAL - TRIPLEX	22		\$0	\$2,761,160	\$2,720,460
B4	REAL - RESIDENTIAL - FOURPLEX	28		\$0	\$4,406,510	\$4,406,510
C1	REAL - VACANT LOTS AND TRACTS -	3,511		\$0	\$19,734,387	\$19,713,197
C2	REAL - VACANT LOTS AND TRACTS -	843		\$0	\$49,619,678	\$49,619,678
C3	REAL - VAC LOTS & TRACTS - RURAL, I	457		\$0	\$4,639,670	\$4,639,670
C7	REAL RESIDENTIAL VACT LOTS - TO	19		\$0	\$98,530	\$98,530
C8	REAL - COMMERCIAL VACANT LTS - E	6		\$0	\$308,370	\$308,370
D1	REAL - ACREAGE, QUALIFIED AG & T	774	25,430.8468	\$0	\$94,262,494	\$7,892,981
D2	REAL - IMPROVEMENTS ON QUALIFIE	102		\$5,790	\$2,325,532	\$2,325,532
E1	REAL - FARM & RANCH IMPROVEMEN	738		\$4,217,420	\$177,944,451	\$161,941,686
E2	REAL - FARM & RANCH IMPROVEMEN	238		\$211,750	\$4,784,441	\$3,743,702
E3	REAL - FARM & RANCH IMPROVEMEN	76		\$73,950	\$2,092,020	\$2,045,170
E4	REAL FARM & RANCH IMP TOTAL EX	1		\$0	\$11,810	\$9,222
EL	RURAL LAND NOT QUALIFIED FOR O	1,406		\$0	\$73,865,053	\$73,129,863
EL1	REAL PROP-TOTAL EX-RURAL LND O	7		\$0	\$90,061	\$83,653
F1	REAL - COMMERCIAL REAL ESTATE	2,234		\$15,540,720	\$1,129,158,902	\$1,129,156,572
F2	REAL - INDUSTRIAL REAL ESTATE	57		\$506,890	\$120,845,110	\$120,009,553
F3	REAL COMMERCIAL TOTAL EXEMPT	2		\$0	\$72,400	\$72,400
J1	REAL & TANGIBLE PERSONAL - WAT	1		\$0	\$15,340	\$15,340
J2	REAL & TANGIBLE PERSONAL - GAS	3		\$0	\$183,320	\$183,320
J3	REAL & TANGIBLE PERSONAL - ELE	11		\$300	\$500,230	\$500,230
J4	REAL & TANGIBLE PERSONAL - TEL	9		\$0	\$3,575,930	\$3,575,930
J5	REAL & TANGIBLE PERSONAL - RAI	3		\$0	\$463,790	\$463,790
J6	REAL & TANGIBLE PERSONAL - PIP	19		\$0	\$512,150	\$512,150
J7	REAL & TANGIBLE PERSONAL - CAB	1		\$0	\$270,090	\$270,090
L1	PERSONAL - COMMERCIAL	3,617		\$2,416,770	\$672,130,639	\$672,117,949
L2	PERSONAL - INDUSTRIAL	3		\$0	\$2,302,770	\$2,302,770
M1	TANGIBLE PERSONAL, TRAVEL TRA	187		\$207,640	\$3,509,290	\$2,474,146
M3	OTHER TANGIBLE PERSONAL - MOB	453		\$330,280	\$4,673,960	\$3,327,125
O1	REAL - RESIDENTIAL INVENTORY - L	209		\$1,229,790	\$5,361,705	\$6,361,705
S	PERSONAL - SPECIAL INVENTORY	74		\$0	\$53,064,000	\$53,064,000
X	X	1,559		\$1,688,240	\$730,111,899	\$0
	Totals		25,430.8468	\$52,184,910	\$5,550,356,927	\$4,381,284,016

2020 PRELIMINARY TOTALS

SLV - LONGVIEW ISD
Effective Rate Assumption

Property Count: 32,423

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$52,184,910
TOTAL NEW VALUE TAXABLE: \$50,016,899

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	11	2019 Market Value	\$4,008,610
EX-XV	Other Exemptions (including public property, r	6	2019 Market Value	\$62,820
EX366	HB366 Exempt	32	2019 Market Value	\$5,860
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,077,290

Exemption	Description	Count	Exemption Amount
DP	Disability	7	\$85,330
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	4	\$30,000
DV3	Disabled Veterans 50% - 69%	2	\$22,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	11	\$109,410
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$12,000
DVHS	Disabled Veteran Homestead	5	\$831,080
HS	Homestead	178	\$4,385,440
OV65	Over 65	199	\$2,912,310
OV65S	OV65 Surviving Spouse	4	\$62,800
PARTIAL EXEMPTIONS VALUE LOSS			\$8,465,370
NEW EXEMPTIONS VALUE LOSS			\$12,542,660

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$12,542,660

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market Value	Average HS Exemption	Average Taxable
10,171	\$163,865	\$24,915	\$138,950
Category A Only			

Count of HS Residences	Average Market Value	Average HS Exemption	Average Taxable
9,701	\$158,056	\$24,915	\$133,141

2020 PRELIMINARY TOTALS

SLV - LONGVIEW ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
32	\$10,475,040.00	\$8,765,690

LONGVIEW SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	1,823,998,944	1,878,266,042	1,935,685,667	1,988,868,052	2,008,191,343	2,059,062,013
Real, Residential, Multi-Family	174,941,891	175,783,429	213,204,652	203,808,289	196,491,222	196,507,079
Real, Vacant Lots/Tracts	54,393,608	58,343,289	53,701,303	58,353,660	64,290,377	62,362,210
Real, Acreage (Land Only)	116,698,486	113,186,696	108,439,185	108,434,782	106,874,063	101,791,399
Real, Farm and Ranch Improvements	172,662,677	188,825,058	207,288,908	220,871,233	226,562,825	238,731,972
Real, Commercial	847,962,450	922,110,503	948,654,439	935,326,625	963,803,431	1,102,278,568
Real, Industrial	102,291,710	103,314,180	102,673,580	106,596,180	103,509,260	109,381,620
Real, Minerals, Oil and Gas	67,973,220	49,083,500	23,601,940	40,830,829	52,078,542	121,879,350
Real and Tangible, Personal Utilities	123,255,310	124,015,560	121,566,390	138,757,110	138,234,950	137,702,980
Tangible Personal, Commercial	549,239,714	572,060,232	542,856,186	549,719,085	548,592,788	612,011,387
Tangible Personal, Industrial	487,844,700	403,278,750	311,435,020	329,351,500	362,343,330	333,847,930
Tangible Personal, Mobile Homes	6,904,860	7,127,280	7,675,800	7,574,810	7,573,470	7,909,710
Real Property, Inventory	10,911,042	16,233,242	19,782,724	13,088,904	10,638,854	7,990,404
Special Inventory - Personal Property	44,644,280	46,872,050	46,778,730	48,090,140	45,628,220	52,306,710
TOTAL APPRAISED VALUE	4,583,722,892	4,658,499,810	4,643,344,524	4,749,671,199	4,834,812,675	5,143,763,332
Less Exemptions	239,888,368	339,558,393	342,136,393	344,743,342	343,980,048	349,130,117
Less Agricultural and Timber	110,612,271	107,195,438	102,315,140	101,113,144	99,228,786	94,000,866
Less Abatements	-	-	-	-	-	-
Less Pollution Control	7,150,180	6,573,032	4,309,292	5,770,581	5,524,092	5,363,480
Less HS Cap Loss	2,469,742	5,780,754	11,358,858	9,559,456	4,933,076	4,359,185
Total Reductions	360,120,561	459,107,617	450,119,683	461,186,523	453,666,902	452,853,648
NET ASSESSED VALUATION	4,223,602,331	4,199,392,194	4,183,224,841	4,288,484,676	4,381,146,673	4,690,909,684

PINE TREE ISD

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

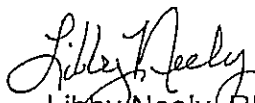
\$ 1,571,183,942 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 171,528,758 of frozen value that produces approximately \$ 1,873,284 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 2020 VALUE FOR TAXING UNIT:
PINE TREE SCHOOL**

COPY

2019	
Certified Value	1,602,184,030
Frozen Value	163,509,737
Frozen Levy	1,775,831
2020	
CAPITOL Value	
Minerals	19,470,000
Utilities	52,210,000
Personal	209,270,000
TOTAL CAPITOL VALUE	280,950,000
Local Value	
Real	1,131,791,748
Local Personal	207,035,512
TOTAL LOCAL VALUE	1,338,827,260
TOTAL VALUE	1,619,777,260
98%	1,587,381,715
97%	1,571,183,942
96%	1,554,986,170
95%	1,538,788,397
ESTIMATED VALUE	1,571,183,942
Frozen Value	171,528,758
Frozen Levy	1,873,284

2020 PRELIMINARY TOTALS

SPT - PINE TREE ISD
Grand Totals

4/24/2020

8:51:31AM

Property Count: 12,481

Land		Value			
Homesite:		79,196,391			
Non Homesite:		118,626,280			
Ag Market:		2,345,437			
Timber Market:		3,390,875			
				Total Land	(+) 203,558,983
Improvement		Value			
Homesite:		719,809,812			
Non Homesite:		673,792,462			
				Total Improvements	(+) 1,393,602,274
Non Real		Count	Value		
Personal Property:		1,393	210,989,210		
Mineral Property:		0	0		
Autos:		0	0		
				Total Non Real	(+) 210,989,210
				Market Value	= 1,808,150,467
AG		Non Exempt	Exempt		
Total Productivity Market:		5,736,312	0		
Ag Use:		219,031	0	Productivity Loss	(-) 5,151,331
Timber Use:		365,950	0	Appraised Value	= 1,802,999,136
Productivity Loss:		5,151,331	0		
				Homestead Cap	(-) 1,549,107
				Assessed Value	= 1,801,450,029
				Total Exemptions Amount	(-) 462,622,769
				(Breakdown on Next Page)	
				Net Taxable	= 1,338,827,260

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	14,121,440	7,128,787	84,624.55	87,656.63	120	
OV65	325,917,764	164,805,750	1,722,299.33	1,785,627.42	2,091	
Total	340,039,204	171,934,537	1,806,923.88	1,873,284.05	2,211	Freeze Taxable
Tax Rate	1.423300					(-) 171,934,537
Transfer	Assessed	Taxable	Post % Taxable	Adj. Adjustments	Count	
OV65	2,255,435	1,244,588	838,809	405,779	14	
Total	2,255,435	1,244,588	838,809	405,779	14	Transfer Adjustment
						(-) 405,779
						Freeze Adjusted Taxable = 1,166,486,944

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 18,409,532.55 = 1,166,486,944 * (1.423300 / 100) + 1,806,923.88

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

2020 PRELIMINARY TOTALS

SPT - PINE TREE ISD
Grand Totals

Property Count: 12,481

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	122	0	1,109,701	1,109,701
DV1	16	0	82,000	82,000
DV1S	3	0	15,000	15,000
DV2	13	0	87,000	87,000
DV3	12	0	100,000	100,000
DV3S	1	0	10,000	10,000
DV4	106	0	808,830	808,830
DV4S	22	0	180,000	180,000
DVHS	59	0	8,239,006	8,239,006
DVHSS	13	0	1,454,570	1,454,570
EX-XG	3	0	115,560	115,560
EX-XN	6	0	2,854,460	2,854,460
EX-XU	3	0	630,350	630,350
EX-XV	225	0	125,968,690	125,968,690
EX366	59	0	21,740	21,740
HS	5,062	154,985,463	123,698,715	278,684,178
LVE	1	135,100	0	135,100
OV65	1,964	18,334,148	18,915,878	37,250,026
OV65S	225	2,125,650	2,240,000	4,365,650
PC	1	25,000	0	25,000
PPV	32	485,908	0	485,908
Totals		176,091,269	286,531,500	462,622,769

2020 PRELIMINARY TOTALS

SPT - PINE TREE ISD
Grand Totals

Property Count: 12,481

4/24/2020 8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	7,476		\$5,334,450	\$1,036,775,156	\$707,493,439
B	MULTIFAMILY RESIDENCE	614		\$290,300	\$98,751,280	\$98,449,678
C1	VACANT LOTS AND LAND TRACTS	950		\$0	\$10,781,170	\$10,776,340
D1	QUALIFIED OPEN-SPACE LAND	76	4,376.3914	\$0	\$5,736,312	\$584,981
D2	IMPROVEMENTS ON QUALIFIED OP	12		\$0	\$224,520	\$224,520
E	RURAL LAND, NON QUALIFIED OPE	445	4,665.8650	\$128,090	\$27,850,211	\$24,283,731
F1	COMMERCIAL REAL PROPERTY	765		\$6,990,020	\$223,933,938	\$223,896,938
F2	INDUSTRIAL AND MANUFACTURIN	58		\$58,250	\$57,150,410	\$57,150,410
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$600	\$600
J3	ELECTRIC COMPANY (INCLUDING C	5		\$0	\$1,330,690	\$1,330,690
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$665,390	\$665,390
J6	PIPELAND COMPANY	5		\$0	\$108,430	\$108,430
L1	COMMERCIAL PERSONAL PROPE	1,284		\$0	\$189,699,962	\$189,699,962
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$7,401,740	\$7,401,740
M1	TANGIBLE OTHER PERSONAL, MOB	519		\$248,000	\$4,061,090	\$3,292,651
O	RESIDENTIAL INVENTORY	79		\$993,320	\$3,533,950	\$3,533,950
S	SPECIAL INVENTORY TAX	29		\$0	\$9,933,810	\$9,933,810
X	TOTALLY EXEMPT PROPERTY	327		\$260,930	\$130,211,808	\$0
	Totals		9,042.2564	\$14,303,360	\$1,808,150,467	\$1,338,827,260

2020 PRELIMINARY TOTALS

SPT - PINE TREE ISD
Grand Totals

Property Count: 12,481

4/24/2020 8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	1		\$0	\$42,570	\$31,645
A1	REAL - RESIDENTIAL, SINGLE FAMIL	6,993		\$5,190,750	\$1,012,892,792	\$688,647,170
A2	REAL - RESIDENTIAL - MOBILE HOME	263		\$139,880	\$2,762,950	\$2,002,595
A3	REAL - RESIDENTIAL - HOUSE ONLY	10		\$0	\$177,700	\$177,700
A4	REAL - RESIDENTIAL - TOWNHOUSE	178		\$3,080	\$18,658,094	\$14,994,807
A5	REAL - RESIDENTIAL - MISCELLANEC	33		\$740	\$334,980	\$298,308
A6	REAL - RESIDENTIAL TOTAL EXEMP	1		\$0	\$1,500	\$1,500
A72	REAL PROPERTY - RESIDENTIAL DU	21		\$0	\$1,794,610	\$1,281,451
A73	REAL PROPERTY - RESIDENTIAL TR	1		\$0	\$66,170	\$27,936
A74	REAL PROPERTY - RESIDENTIAL FO	1		\$0	\$43,790	\$30,327
B1	REAL - RESIDENTIAL - MULTI-FAMIL	13		\$0	\$36,407,380	\$36,407,380
B2	REAL - RESIDENTIAL - DUPLEX	571		\$290,300	\$57,785,700	\$57,484,098
B3	REAL - RESIDENTIAL - TRIPLEX	11		\$0	\$1,368,820	\$1,368,820
B4	REAL - RESIDENTIAL - FOURPLEX	21		\$0	\$3,189,380	\$3,189,380
C1	REAL - VACANT LOTS AND TRACTS -	669		\$0	\$4,029,230	\$4,024,400
C2	REAL - VACANT LOTS AND TRACTS -	237		\$0	\$6,466,831	\$6,466,831
C3	REAL - VAC LTS & TRACTS - RURAL, I	48		\$0	\$285,109	\$285,109
D1	REAL - ACREAGE, QUALIFIED AG & T	79	4,379.8572	\$0	\$5,739,810	\$588,479
D2	REAL - IMPROVEMENTS ON QUALIFIE	12		\$0	\$224,520	\$224,520
E1	REAL - FARM & RANCH IMPROVMENT	98		\$97,320	\$14,371,380	\$11,122,339
E2	REAL - FARM & RANCH IMPROVEMEN	26		\$800	\$728,000	\$493,731
E3	REAL - FARM & RANCH IMPROVEMEN	14		\$29,970	\$655,110	\$655,110
EL	RURAL LAND NOT QUALIFIED FOR O	375		\$0	\$12,088,083	\$12,004,913
EL1	REAL PROP-TOTAL EX-RURAL LND O	1		\$0	\$4,140	\$4,140
F1	REAL - COMMERCIAL REAL ESTATE	765		\$6,990,020	\$223,933,938	\$223,896,938
F2	REAL - INDUSTRIAL REAL ESTATE	58		\$58,250	\$57,150,410	\$57,150,410
J2	REAL & TANGIBLE PERSONAL - GAS	1		\$0	\$600	\$600
J3	REAL & TANGIBLE PERSONAL - ELE	5		\$0	\$1,330,690	\$1,330,690
J4	REAL & TANGIBLE PERSONAL - TEL	3		\$0	\$665,390	\$665,390
J6	REAL & TANGIBLE PERSONAL - PIP	5		\$0	\$108,430	\$108,430
L1	PERSONAL - COMMERCIAL	1,284		\$0	\$189,699,962	\$189,699,962
L2	PERSONAL - INDUSTRIAL	1		\$0	\$7,401,740	\$7,401,740
M1	TANGIBLE PERSONAL, TRAVEL TRA	77		\$400	\$783,070	\$529,196
M3	OTHER TANGIBLE PERSONAL - MOB	442		\$247,600	\$3,278,020	\$2,763,455
O1	REAL - RESIDENTIAL INVENTORY - L	79		\$993,320	\$3,533,950	\$3,533,950
S	PERSONAL - SPECIAL INVENTORY	29		\$0	\$9,933,810	\$9,933,810
X		327		\$260,930	\$130,211,808	\$0
	Totals		4,379.8572	\$14,303,360	\$1,808,150,467	\$1,338,827,260

2020 PRELIMINARY TOTALS

SPT - PINE TREE ISD
Effectiva Rate Assumption

Property Count: 12,481

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$14,303,360
TOTAL NEW VALUE TAXABLE: \$13,636,311

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11.252 Motor vehicles leased for personal use	6		\$2,779,130
EX366	HB366 Exempt	14		\$1,580
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,780,710

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$20,000
DV2	Disabled Veterans 30% - 49%	3	\$15,000
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	7	\$72,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$12,000
HS	Homestead	90	\$4,790,307
OV65	Over 65	86	\$1,650,400
OV65S	OV65 Surviving Spouse	1	\$20,000
PARTIAL EXEMPTIONS VALUE LOSS			\$6,599,707
NEW EXEMPTIONS VALUE LOSS			\$9,380,417

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$9,380,417

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
5,003	\$157,754	\$55,838	\$101,916
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,956	\$157,421	\$55,743	\$101,678

2020 PRELIMINARY TOTALS

SPT - PINE TREE ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
9	\$3,490,790.00	\$3,005,026

PINE TREE SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	968,003,283	974,488,511	984,524,613	989,308,109	996,016,691	1,012,538,845
Real, Residential, Multi-Family	82,321,700	82,837,000	87,845,570	88,352,580	90,422,410	90,465,010
Real, Vacant Lots/Tracts	13,009,798	12,674,021	10,520,132	10,442,889	11,120,941	11,021,860
Real, Acreage (Land Only)	9,478,997	9,077,891	8,887,996	8,663,030	8,295,609	8,011,943
Real, Farm and Ranch Improvements	20,810,975	21,667,179	23,031,109	23,761,763	25,035,853	25,218,348
Real, Commercial	187,748,698	191,773,377	200,637,246	205,291,764	209,572,348	212,023,048
Real, Industrial	60,467,690	62,962,550	58,134,800	58,068,600	57,309,230	57,068,550
Real, Minerals, Oil and Gas	47,455,090	34,156,630	15,657,380	27,047,802	29,071,937	29,963,690
Real and Tangible, Personal Utilities	72,526,400	76,886,140	77,553,430	52,547,400	54,313,270	53,304,330
Tangible Personal, Commercial	142,276,345	162,913,555	163,982,654	156,509,836	164,827,677	188,995,683
Tangible Personal, Industrial	270,000,960	279,228,910	243,852,390	237,146,880	252,110,350	243,169,770
Tangible Personal, Mobile Homes	4,122,030	4,068,890	4,180,700	4,119,180	3,845,360	3,815,860
Real Property, Inventory	4,415,909	5,639,417	3,741,850	3,133,070	3,708,600	3,354,190
Special Inventory - Personal Property	9,331,230	5,914,330	10,678,180	9,315,230	9,031,830	8,487,680
TOTAL APPRAISED VALUE	1,891,983,105	1,924,288,401	1,893,228,050	1,873,708,133	1,914,682,106	1,947,458,807
Less Exemptions	284,004,541	334,130,694	332,805,986	330,214,925	329,300,690	334,662,813
Less Agricultural and Timber	8,705,966	8,272,912	8,089,252	7,819,863	7,426,613	7,110,782
Less Abatements	-	-	-	-	-	-
Less Pollution Control	4,800,480	2,991,680	3,000,370	3,168,980	3,118,740	2,111,430
Less HS Cap Loss	528,969	576,056	1,504,468	1,443,583	1,881,969	1,369,752
Total Reductions	298,039,956	345,971,342	345,400,076	342,647,351	341,728,012	345,254,777
NET ASSESSED VALUATION	1,593,929,149	1,578,317,059	1,547,827,974	1,531,060,782	1,572,954,094	1,602,184,030

SABINE ISD

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29 2020

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 2020 Certified Estimated Taxable Value is:

\$ 419,045,894 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 44,350,603 of frozen value that produces approximately \$ 377,980 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 2020 VALUE FOR TAXING UNIT:
SABINE SCHOOL**

COPY

2019	
Certified Value	426,975,390
Frozen Value	42,467,881
Frozen Levy	349,886
2020	
CAPITOL Value	
Minerals	9,530,000
Utilities	12,450,000
Personal	45,830,000
TOTAL CAPITOL VALUE	67,810,000
Local Value	
Real	305,341,745
Local Personal	58,854,331
TOTAL LOCAL VALUE	364,196,076
TOTAL VALUE	432,006,076
98%	423,365,954
97%	419,045,894
96%	414,725,833
95%	410,405,772
ESTIMATED VALUE	419,045,894
Frozen Value	44,350,603
Frozen Levy	377,980

2020 PRELIMINARY TOTALS

SSB - SABINE ISD
Grand Totals

4/24/2020

8:51:31AM

Property Count: 4,722

Land	Value			
Homesite:	22,624,110			
Non Homesite:	46,946,443			
Ag Market:	9,034,885			
Timber Market:	16,309,633	Total Land	(+)	94,915,071

Improvement	Value			
Homesite:	215,982,600			
Non Homesite:	155,377,209	Total Improvements	(+)	371,359,809

Non Real	Count	Value		
Personal Property:	449	59,724,920		
Mineral Property:	0	0		
Autos:	0	0		
		Total Non Real	(+)	59,724,920
		Market Value	=	525,999,800

Ag	Non Exempt	Exempt		
Total Productivity Market:	25,344,518	0		
Ag Use:	721,371	0	Productivity Loss	(-) 22,932,140
Timber Use:	1,691,007	0	Appraised Value	= 503,067,660
Productivity Loss:	22,932,140	0	Homestead Cap	(-) 812,305
			Assessed Value	= 502,255,355
			Total Exemptions Amount (Breakdown on Next Page)	(-) 138,059,279
			Net Taxable	= 364,196,076

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,399,645	2,180,281	22,750.31	23,860.13	65		
OV65	82,511,375	42,307,912	345,189.22	354,119.50	618		
Total	87,911,020	44,488,193	367,939.53	377,979.63	683	Freeze Taxable	(-) 44,488,193
Tax Rate	1.231430						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	271,200	172,208	34,618	137,590	2		
Total	271,200	172,208	34,618	137,590	2	Transfer Adjustment	(-) 137,590
						Freeze Adjusted Taxable	= 319,570,293

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,303,223.99 = 319,570,293 * (1.231430 / 100) + 367,939.53

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

2020 PRELIMINARY TOTALS

SSB - SABINE ISD

Property Count: 4,722

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	66	566,940	417,160	984,100
DV1	2	0	10,000	10,000
DV2	2	0	7,500	7,500
DV3	4	0	40,000	40,000
DV4	42	0	312,357	312,357
DV4S	6	0	36,000	36,000
DVHS	29	0	2,693,593	2,693,593
DVHSS	4	0	425,710	425,710
EX-XI	6	0	216,960	216,960
EX-XL	2	0	430,150	430,150
EX-XN	7	0	577,670	577,670
EX-XO	1	0	21,280	21,280
EX-XR	22	0	500,130	500,130
EX-XV	59	0	39,175,739	39,175,739
EX366	35	0	7,240	7,240
HS	1,657	45,802,392	38,565,612	84,368,004
OV65	594	2,378,049	5,097,298	7,475,347
OV65S	50	209,900	443,790	653,690
PPV	6	123,809	0	123,809
Totals		49,081,090	88,978,189	138,059,279

2020 PRELIMINARY TOTALS

SSB - SABINE ISD
Grand Totals

4/24/2020 8:51:31AM

Property Count: 4,722

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,985		\$5,166,590	\$237,346,842	\$161,690,913
B	MULTIFAMILY RESIDENCE	19		\$0	\$6,909,630	\$6,875,762
C1	VACANT LOTS AND LAND TRACTS	439		\$0	\$5,045,660	\$5,045,660
D1	QUALIFIED OPEN-SPACE LAND	384	11,597.5092	\$0	\$25,344,518	\$2,394,478
D2	IMPROVEMENTS ON QUALIFIED OP	34		\$7,910	\$634,060	\$634,060
E	RURAL LAND, NON QUALIFIED OPE	1,072	9,155.8001	\$2,697,760	\$88,297,294	\$67,572,104
F1	COMMERCIAL REAL PROPERTY	210		\$1,069,880	\$45,533,807	\$45,501,973
F2	INDUSTRIAL AND MANUFACTURIN	25		\$148,370	\$10,933,300	\$10,933,300
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$17,000	\$17,000
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$8,280	\$8,280
L1	COMMERCIAL PERSONAL PROPE	397		\$0	\$57,053,561	\$57,053,561
L2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$891,260	\$891,260
M1	TANGIBLE OTHER PERSONAL, MOB	260		\$389,860	\$4,265,090	\$2,911,205
O	RESIDENTIAL INVENTORY	100		\$67,650	\$1,757,010	\$1,757,010
S	SPECIAL INVENTORY TAX	6		\$0	\$909,510	\$909,510
X	TOTALLY EXEMPT PROPERTY	138		\$340,820	\$41,052,978	\$0
	Totals		20,753.3093	\$9,888,840	\$525,999,800	\$364,196,076

2020 PRELIMINARY TOTALS

SSB - SABINE ISD

Property Count: 4,722

Grand Totals

4/24/2020

8:51:31AM

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	1,453		\$4,209,380	\$221,960,221	\$151,728,772
A2	REAL - RESIDENTIAL, MOBILE HOME	513		\$639,640	\$12,392,231	\$7,183,197
A3	REAL - RESIDENTIAL - HOUSE ONLY	12		\$145,810	\$738,290	\$643,679
A4	REAL - RESIDENTIAL - TOWNHOUSE	2		\$0	\$983,160	\$983,160
A5	REAL - RESIDENTIAL - MISCELLANEC	50		\$171,760	\$1,224,530	\$1,103,695
A72	REAL PROPERTY - RESIDENTIAL DU	1		\$0	\$45,410	\$45,410
B1	REAL - RESIDENTIAL - MULTI-FAMIL	2		\$0	\$4,305,130	\$4,305,130
B2	REAL - RESIDENTIAL - DUPLEX	13		\$0	\$1,444,570	\$1,410,702
B4	REAL - RESIDENTIAL - FOURPLEX	4		\$0	\$1,159,930	\$1,159,930
C1	REAL - VACANT LOTS AND TRACTS -	264		\$0	\$2,921,750	\$2,921,750
C2	REAL - VACANT LOTS AND TRACTS -	38		\$0	\$789,700	\$789,700
C3	REAL - VAC LOTS & TRACTS - RURAL, I	139		\$0	\$1,302,020	\$1,302,020
C7	REAL RESIDENTIAL VACT LOTS - TO	1		\$0	\$32,190	\$32,190
D1	REAL - ACREAGE, QUALIFIED AG & T	407	11,875.5902	\$0	\$25,748,813	\$2,798,773
D2	REAL - IMPROVEMENTS ON QUALIFIE	34		\$7,910	\$634,060	\$634,060
E1	REAL - FARM & RANCH IMPROVMENT	420		\$2,523,460	\$61,292,939	\$42,746,394
E2	REAL - FARM & RANCH IMPROVEMEN	212		\$46,340	\$4,856,685	\$3,204,116
E3	REAL - FARM & RANCH IMPROVEMEN	25		\$127,960	\$894,230	\$867,181
EL	RURAL LAND NOT QUALIFIED FOR O	667		\$0	\$20,849,145	\$20,350,118
F1	REAL - COMMERCIAL REAL ESTATE	210		\$1,069,880	\$45,533,807	\$45,501,973
F2	REAL - INDUSTRIAL REAL ESTATE	25		\$148,370	\$10,933,300	\$10,933,300
J3	REAL & TANGIBLE PERSONAL - ELE	2		\$0	\$17,000	\$17,000
J4	REAL & TANGIBLE PERSONAL - TEL	1		\$0	\$8,280	\$8,280
L1	PERSONAL - COMMERCIAL	397		\$0	\$57,053,561	\$57,053,561
L2	PERSONAL - INDUSTRIAL	3		\$0	\$891,260	\$891,260
M1	TANGIBLE PERSONAL, TRAVEL TRA	173		\$360,600	\$3,643,280	\$2,464,795
M3	OTHER TANGIBLE PERSONAL - MOB	87		\$29,260	\$621,810	\$446,410
O1	REAL - RESIDENTIAL INVENTORY - L	100		\$67,650	\$1,757,010	\$1,757,010
S	PERSONAL - SPECIAL INVENTORY	6		\$0	\$909,510	\$909,510
X		138		\$340,820	\$41,052,978	\$0
	Totals		11,875.5902	\$9,888,840	\$525,999,800	\$364,196,076

2020 PRELIMINARY TOTALS

SSB - SABINE ISD
Effective Rate Assumption

4/24/2020

8:51:31AM

Property Count: 4,722

New Value

TOTAL NEW VALUE MARKET: \$9,888,840
TOTAL NEW VALUE TAXABLE: \$8,909,386

New Exemptions

Exemption #	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	7	2019 Market Value	\$446,460
EX-XO	11,254 Motor vehicles for income production a	1	2019 Market Value	\$21,280
EX366	HB366 Exempt	6	2019 Market Value	\$1,050
ABSOLUTE EXEMPTIONS VALUE LOSS				\$468,790

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$50,000
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DVHS	Disabled Veteran Homestead	2	\$90,700
HS	Homestead	32	\$1,890,038
OV65	Over 65	24	\$249,816
PARTIAL EXEMPTIONS VALUE LOSS			\$2,331,554
NEW EXEMPTIONS VALUE LOSS			\$2,800,344

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$2,800,344

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
1,594	\$147,566	\$52,681	\$94,885
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,287	\$143,848	\$52,026	\$91,822

2020 PRELIMINARY TOTALS

SSB - SABINE ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3	\$551,420.00	\$239,232

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2016	2016	2019
Real, Residential, Single Family	188,725,863	199,042,132	205,866,081	214,842,311	219,309,874	229,309,134	
Real, Residential, Multi-Family	4,490,550	4,412,430	5,726,160	4,956,620	5,064,452	5,080,322	
Real, Vacant Lots/Tracts	4,347,913	4,512,510	4,013,952	4,059,180	4,223,310	4,470,000	
Real, Acreage (Land Only)	34,104,219	33,029,515	29,679,396	29,622,084	29,970,607	29,532,168	
Real, Farm and Ranch Improvements	60,936,836	67,360,122	72,031,521	76,034,853	77,307,176	80,494,809	
Real, Commercial	40,612,120	40,201,940	41,195,514	40,811,460	42,405,021	44,847,077	
Real, Industrial	8,527,866	8,741,396	8,531,496	11,021,310	11,255,970	11,176,990	
Real, Minerals, Oil and Gas	20,991,370	14,068,700	6,125,850	8,199,118	8,312,423	12,713,567	
Real and Tangible, Personal Utilities	14,091,400	12,979,750	12,840,770	13,001,040	13,287,180	12,230,930	
Tangible Personal, Commercial	59,783,710	56,350,659	51,406,489	47,962,870	45,803,765	47,971,298	
Tangible Personal, Industrial	114,964,590	75,554,490	105,890,880	77,591,360	78,680,280	66,260,190	
Tangible Personal, Mobile Homes	3,061,820	3,343,910	3,421,260	3,589,890	3,654,170	4,151,050	
Real Property, Inventory	2,897,120	2,747,940	2,717,270	4,514,110	2,891,110	2,537,750	
Special Inventory - Personal Property	1,823,570	1,728,320	1,204,680	1,062,520	1,307,720	1,230,520	
TOTAL APPRAISED VALUE	569,358,947	524,073,814	550,651,319	537,268,726	543,473,058	552,005,805	
Less Exemptions	70,228,456	86,106,103	87,974,306	92,153,827	94,421,742	95,492,251	
Less Agricultural and Timber	31,740,305	30,528,707	27,422,596	26,781,273	26,991,353	26,390,063	
Less Abatements	-	-	-	-	-	-	
Less Pollution Control	216,000	-	3,392,000	1,467,000	1,919,510	1,952,560	
Less HS Cap Loss	1,049,608	1,521,821	1,631,576	2,514,971	1,276,084	1,195,541	
Total Reductions	103,234,369	118,156,631	120,420,478	122,917,071	124,608,689	125,030,415	
NET ASSESSED VALUATION	466,124,578	405,917,183	430,230,841	414,351,655	418,864,369	426,975,390	

SPRING HILL ISD

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

SPRING HILL I.S.D.
Wayne Guidry, 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 2020 Certified Estimated Taxable Value is:

\$ 528,455,059 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 74,573,196 of frozen value that produces approximately \$ 939,235 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 2020 VALUE FOR TAXING UNIT:
SPRING HILL SCHOOL**

COPY

2019	
Certified Value	514,066,980
Frozen Value	69,043,407
Frozen Levy	871,513
2020	
CAPITOL Value	
Minerals	11,920,000
Utilities	8,180,000
Personal	1,820,000
TOTAL CAPITOL VALUE	21,920,000
Local Value	
Real	508,529,830
Local Personal	14,349,200
TOTAL LOCAL VALUE	522,879,030
TOTAL VALUE	544,799,030
98%	533,903,049
97%	528,455,059
96%	523,007,069
95%	517,559,079
94%	512,111,088
ESTIMATED VALUE	528,455,059
Frozen Value	74,573,196
Frozen Levy	939,235

2020 PRELIMINARY TOTALS

SSH - SPRING HILL ISD
Grand Totals

Property Count: 4,079

4/24/2020

8:51:31AM

Land		Value			
Homesite:		46,006,460			
Non Homesite:		38,766,739			
Ag Market:		1,862,702			
Timber Market:		2,115,343	Total Land	(+)	
				88,751,244	
Improvement		Value			
Homesite:		399,711,515			
Non Homesite:		226,334,880	Total Improvements	(+)	
				626,046,395	
Non Real		Count	Value		
Personal Property:	265		16,145,260		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
					16,145,260
			Market Value	=	730,942,899
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,978,045		0		
Ag Use:	96,369		0	Productivity Loss	(-)
Timber Use:	106,158		0	Appraised Value	=
Productivity Loss:	3,775,518		0		727,167,381
				Homestead Cap	(-)
					1,215,447
				Assessed Value	=
					725,951,934
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					203,072,904
				Net Taxable	=
					522,879,030

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,762,894	3,421,159	47,614.24	49,203.21	35		
OV65	111,611,948	71,530,600	871,681.98	890,031.84	551		
Total	117,374,842	74,951,759	919,296.22	939,235.05	586	Freeze Taxable	(-)
Tax Rate	1.568300						74,951,759
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,961,955	1,375,160	996,597	378,563	8		
Total	1,961,955	1,375,160	996,597	378,563	8	Transfer Adjustment	(-)
							378,563
						Freeze Adjusted Taxable	=
							447,548,708

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 7,938,202.61 = 447,548,708 * (1.568300 / 100) + 919,296.22

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

2020 PRELIMINARY TOTALS

SSH - SPRING HILL ISD

Property Count: 4,079

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	37	136,000	368,870	504,870
DV1	7	0	30,000	30,000
DV1S	1	0	5,000	5,000
DV2	5	0	37,500	37,500
DV3	4	0	40,000	40,000
DV3S	1	0	10,000	10,000
DV4	34	0	288,000	288,000
DV4S	4	0	36,000	36,000
DVHS	21	0	4,059,743	4,059,743
DVHSS	2	0	206,450	206,450
EX-XN	6	0	1,134,000	1,134,000
EX-XV	49	0	73,484,530	73,484,530
EX366	29	0	5,980	5,980
HS	1,976	65,675,749	48,833,030	114,508,779
LVE	1	424,370	0	424,370
OV65	545	2,061,739	5,322,233	7,383,972
OV65S	49	192,000	490,000	682,000
PPV	9	231,710	0	231,710
Totals		68,721,568	134,351,336	203,072,904

2020 PRELIMINARY TOTALS

SSH - SPRING HILL ISD

Property Count: 4,079

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,564		\$11,207,960	\$531,793,405	\$409,486,578
B	MULTIFAMILY RESIDENCE	253		\$35,200	\$31,780,190	\$31,713,209
C1	VACANT LOTS AND LAND TRACTS	327		\$0	\$5,033,014	\$5,033,014
D1	QUALIFIED OPEN-SPACE LAND	57	919.2485	\$0	\$3,978,045	\$202,640
D2	IMPROVEMENTS ON QUALIFIED OP	11		\$103,990	\$218,920	\$218,920
E	RURAL LAND, NON QUALIFIED OPE	275	2,127.7758	\$819,820	\$37,165,310	\$30,687,864
F1	COMMERCIAL REAL PROPERTY	83		\$10,200	\$24,638,480	\$24,638,480
F2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$95,760	\$95,760
J6	PIPELAND COMPANY	1		\$0	\$250	\$250
L1	COMMERCIAL PERSONAL PROPE	229		\$0	\$14,224,330	\$14,224,330
M1	TANGIBLE OTHER PERSONAL, MOB	165		\$166,440	\$1,516,840	\$1,360,220
O	RESIDENTIAL INVENTORY	118		\$1,580,630	\$5,092,895	\$5,092,895
S	SPECIAL INVENTORY TAX	2		\$0	\$124,870	\$124,870
X	TOTALLY EXEMPT PROPERTY	92		\$830,620	\$75,280,590	\$0
	Totals		3,047.0243	\$14,754,860	\$730,942,899	\$522,879,030

2020 PRELIMINARY TOTALS

SSH - SPRING HILL ISD

Property Count: 4,079

Grand Totals

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	2,476		\$11,147,540	\$527,494,265	\$405,883,299
A2	REAL - RESIDENTIAL, MOBILE HOME	41		\$42,720	\$947,550	\$493,985
A3	REAL - RESIDENTIAL - HOUSE ONLY	1		\$0	\$18,470	\$18,470
A4	REAL - RESIDENTIAL - TOWNHOUSE	34		\$4,990	\$2,616,740	\$2,584,052
A5	REAL - RESIDENTIAL - MISCELLANEC	13		\$11,410	\$228,590	\$221,520
A72	REAL PROPERTY - RESIDENTIAL DU	7		\$1,300	\$487,790	\$285,252
B1	REAL - RESIDENTIAL - MULTI-FAMIL	8		\$0	\$4,806,860	\$4,803,355
B2	REAL - RESIDENTIAL - DUPLEX	216		\$32,950	\$22,563,490	\$22,500,014
B3	REAL - RESIDENTIAL - TRIPLEX	1		\$0	\$239,380	\$239,380
B4	REAL - RESIDENTIAL - FOURPLEX	30		\$2,250	\$4,170,460	\$4,170,460
C1	REAL - VACANT LOTS AND TRACTS -	291		\$0	\$4,068,134	\$4,068,134
C2	REAL - VACANT LOTS AND TRACTS -	26		\$0	\$862,410	\$862,410
C3	REAL - VAC LTS & TRACTS - RURAL, I	10		\$0	\$102,470	\$102,470
D1	REAL - ACREAGE, QUALIFIED AG & T	61	968.3736	\$0	\$4,213,253	\$437,848
D2	REAL - IMPROVEMENTS ON QUALIFIE	11		\$103,990	\$218,920	\$218,920
E1	REAL - FARM & RANCH IMPROVMENT	118		\$756,510	\$27,168,915	\$20,796,444
E2	REAL - FARM & RANCH IMPROVEMEN	3		\$1,400	\$62,510	\$62,510
E3	REAL - FARM & RANCH IMPROVEMEN	10		\$61,910	\$267,090	\$267,090
EL	RURAL LAND NOT QUALIFIED FOR O	196		\$0	\$9,431,587	\$9,326,612
F1	REAL - COMMERCIAL REAL ESTATE	83		\$10,200	\$24,638,480	\$24,638,480
F2	REAL - INDUSTRIAL REAL ESTATE	1		\$0	\$95,760	\$95,760
J6	REAL & TANGIBLE PERSONAL - PIP	1		\$0	\$250	\$250
L1	PERSONAL - COMMERCIAL	229		\$0	\$14,224,330	\$14,224,330
M1	TANGIBLE PERSONAL, TRAVEL TRA	9		\$113,960	\$236,480	\$217,940
M3	OTHER TANGIBLE PERSONAL - MOB	156		\$52,480	\$1,280,360	\$1,142,280
O1	REAL - RESIDENTIAL INVENTORY - L	118		\$1,580,630	\$5,092,895	\$5,092,895
S	PERSONAL - SPECIAL INVENTORY	2		\$0	\$124,870	\$124,870
X		92		\$830,620	\$75,280,590	\$0
	Totals		968.3736	\$14,754,860	\$730,942,899	\$522,879,030

2020 PRELIMINARY TOTALS

SSH - SPRING HILL ISD
Effective Rate Assumption

Property Count: 4,079

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$14,754,860
TOTAL NEW VALUE TAXABLE: \$13,072,887

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11.252 Motor vehicles leased for personal use	6	2019 Market Value	\$1,384,600
EX-XV	Other Exemptions (including public property, r	1	2019 Market Value	\$0
EX366	HB366 Exempt	5	2019 Market Value	\$3,770
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,388,370

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$28,000
DV4	Disabled Veterans 70% - 100%	6	\$60,000
HS	Homestead	54	\$3,337,274
OV65	Over 65	42	\$560,000
PARTIAL EXEMPTIONS VALUE LOSS		104	\$3,985,274
NEW EXEMPTIONS VALUE LOSS			\$5,373,644

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$5,373,644

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
1,956	\$226,634	\$59,058	\$167,576
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,874	\$224,737	\$58,576	\$166,161

2020 PRELIMINARY TOTALS

SSH - SPRING HILL ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
7	\$2,324,208.00	\$1,250,015

SPRING HILL SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	469,645,751	476,316,135	486,245,737	495,729,758	496,996,759	511,647,123
Real, Residential, Multi-Family	26,175,800	26,222,850	27,207,620	26,943,160	27,444,940	28,945,680
Real, Vacant Lots/Tracts	3,373,005	3,158,978	3,238,544	3,183,763	3,341,843	3,429,306
Real, Acreage (Land Only)	7,602,741	6,876,995	6,374,748	6,662,747	6,142,036	5,553,551
Real, Farm and Ranch Improvements	23,872,443	24,059,469	25,121,884	25,530,976	26,176,006	26,503,732
Real, Commercial	16,770,212	21,343,496	21,068,587	21,532,467	22,984,871	23,830,410
Real, Industrial	503,990	501,970	514,450	504,070	503,660	97,050
Real, Minerals, Oil and Gas	17,689,380	12,535,120	5,238,730	10,180,891	12,664,111	15,689,368
Real and Tangible, Personal Utilities	8,435,850	8,533,160	8,203,360	8,724,890	8,753,060	8,024,020
Tangible Personal, Commercial	9,351,320	12,300,167	13,515,733	12,913,223	12,818,250	12,612,719
Tangible Personal, Industrial	1,759,250	2,473,010	1,662,510	2,366,160	2,372,420	1,868,550
Tangible Personal, Mobile Homes	1,351,300	1,324,130	1,457,890	1,386,250	1,282,210	1,416,650
Real Property, Inventory	5,077,776	6,690,786	5,200,406	9,485,626	9,051,196	6,976,226
Special Inventory - Personal Property	45,230	28,070	28,350	17,490	-	6,250
TOTAL APPRAISED VALUE	591,854,048	602,364,336	605,078,549	625,161,471	630,581,362	646,600,635
Less Exemptions	98,223,477	118,750,648	121,397,841	123,649,318	123,239,132	127,105,344
Less Agricultural and Timber	7,278,701	6,562,383	6,064,295	6,268,220	5,740,865	5,172,354
Less Abatements	-	-	-	-	-	-
Less Pollution Control	-	-	-	-	-	-
Less HS Cap Loss	255,486	366,149	513,228	572,561	147,462	255,957
Total Reductions	105,757,664	125,679,180	127,975,364	130,490,099	129,127,459	132,533,655
NET ASSESSED VALUATION	485,896,384	476,685,156	477,103,185	494,671,372	501,403,903	514,066,980

WHITE OAK ISD

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT

COPY

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 **2020 Certified Estimated Taxable Value is:**

\$ 358,077,590 ESTIMATED TAXABLE VALUE

Included in this estimate is \$ 34,430,273 of frozen value that produces \$ 303,755 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 2020 VALUE FOR TAXING UNIT:
WHITE OAK SCHOOL**

COPY

2019	
Certified Value	357,370,769
Frozen Value	31,523,474
Frozen Levy	285,489
2020	
CAPITOL Value	
Minerals	26,190,000
Utilities	16,600,000
Personal	50,480,000
TOTAL CAPITOL VALUE	93,270,000
Local Value	
Real	258,547,635
Local Personal	17,334,520
TOTAL LOCAL VALUE	275,882,155
TOTAL VALUE	369,152,155
98%	361,769,112
97%	358,077,590
96%	354,386,069
95%	350,694,547
ESTIMATED VALUE	358,077,590
Frozen Value	34,430,273
Frozen Levy	303,755

2020 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Grand Totals

Property Count: 3,592

4/24/2020

8:51:31AM

Land		Value			
Homesite:		18,595,040			
Non Homesite:		22,222,784			
Ag Market:		1,153,020			
Timber Market:		2,108,060	Total Land	(+) 44,078,904	
Improvement		Value			
Homesite:		228,122,951			
Non Homesite:		117,927,260	Total Improvements	(+) 346,050,211	
Non Real		Count	Value		
Personal Property:	281		18,718,230		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 18,718,230
			Market Value	=	408,847,345
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,261,080		0		
Ag Use:	93,480		0	Productivity Loss	(-) 2,942,868
Timber Use:	224,732		0	Appraised Value	= 405,904,477
Productivity Loss:	2,942,868		0		
			Homestead Cap	(-) 1,885,932	
			Assessed Value	=	404,018,545
			Total Exemptions Amount (Breakdown on Next Page)	(-) 128,136,390	
			Net Taxable	=	275,882,155

Freeze	Assessed	Taxable	Actual Tax	Rolling	Count		
DP	2,835,225	959,445	9,490.58	9,548.37	36		
OV65	73,936,795	33,470,828	287,269.42	294,206.22	510		
Total	76,772,020	34,430,273	296,760.00	303,754.59	546	Freeze Taxable	(-) 34,430,273
Tax Rate	1.366500						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	126,540	51,232	51,232	0	1		
Total	126,540	51,232	51,232	0	1	Transfer Adjustment	(-) 0
						Freeze Adjusted Taxable	= 241,451,882

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,596,199.97 = 241,451,882 * (1.366500 / 100) + 296,760.00

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

2020 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Grand Totals

Property Count: 3,592

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	37	352,580	293,088	645,668
DV1	6	0	30,000	30,000
DV1S	1	0	5,000	5,000
DV2	5	0	37,500	37,500
DV3	7	0	74,000	74,000
DV4	28	0	204,600	204,600
DV4S	9	0	84,000	84,000
DVHS	15	0	2,218,678	2,218,678
DVHSS	3	0	464,140	464,140
EX-XV	61	0	27,003,991	27,003,991
EX366	39	0	10,410	10,410
HS	1,471	47,930,492	36,024,114	83,954,606
LVE	6	841,920	0	841,920
OV65	469	6,389,299	4,446,571	10,835,870
OV65S	60	797,927	590,000	1,387,927
PPV	15	338,080	0	338,080
Totals		56,650,298	71,486,092	128,136,390

2020 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Grand Totals

Property Count: 3,592

4/24/2020 8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,930		\$5,598,470	\$279,651,841	\$185,443,501
B	MULTIFAMILY RESIDENCE	109		\$32,960	\$17,284,590	\$17,284,590
C1	VACANT LOTS AND LAND TRACTS	380		\$0	\$3,111,589	\$3,106,539
D1	QUALIFIED OPEN-SPACE LAND	83	1,922.6846	\$0	\$3,261,080	\$315,569
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$60,810	\$138,940	\$138,940
E	RURAL LAND, NON QUALIFIED OPE	546	5,317.5809	\$1,159,299	\$31,424,714	\$24,099,076
F1	COMMERCIAL REAL PROPERTY	116		\$54,970	\$20,351,170	\$20,351,170
F2	INDUSTRIAL AND MANUFACTURIN	16		\$123,710	\$5,844,020	\$5,844,020
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$1,311	\$1,311
J6	PIPELAND COMPANY	4		\$0	\$18,860	\$18,860
L1	COMMERCIAL PERSONAL PROPE	238		\$0	\$17,074,299	\$17,074,299
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$245,070	\$245,070
M1	TANGIBLE OTHER PERSONAL, MOB	160		\$101,550	\$1,714,040	\$1,427,790
O	RESIDENTIAL INVENTORY	32		\$208,770	\$516,650	\$516,650
S	SPECIAL INVENTORY TAX	2		\$0	\$14,770	\$14,770
X	TOTALLY EXEMPT PROPERTY	119		\$0	\$28,194,401	\$0
	Totals		7,240.2655	\$7,340,539	\$408,847,345	\$275,882,155

2020 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Grand Totals

Property Count: 3,592

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,776		\$5,187,650	\$276,254,087	\$182,836,556
A2	REAL - RESIDENTIAL, MOBILE HOME	124		\$203,150	\$2,059,240	\$1,572,559
A3	REAL - RESIDENTIAL - HOUSE ONLY	6		\$153,300	\$287,650	\$220,360
A5	REAL - RESIDENTIAL - MISCELLANEC	44		\$45,330	\$703,384	\$600,720
A72	REAL PROPERTY - RESIDENTAIL DU	6		\$9,040	\$347,480	\$213,307
B1	REAL - RESIDENTIAL - MULTI-FAMIL	7		\$0	\$3,942,198	\$3,942,198
B2	REAL - RESIDENTIAL - DUPLEX	97		\$32,960	\$11,828,932	\$11,828,932
B4	REAL - RESIDENTIAL - FOURPLEX	7		\$0	\$1,513,460	\$1,513,460
C1	REAL - VACANT LOTS AND TRACTS -	288		\$0	\$1,955,950	\$1,950,900
C2	REAL - VACANT LOTS AND TRACTS -	40		\$0	\$595,280	\$595,280
C3	REAL - VAC LTS & TRACTS - RURAL, I	53		\$0	\$560,359	\$560,359
D1	REAL - ACREAGE, QUALIFIED AG & T	110	2,194.6764	\$0	\$3,585,122	\$639,611
D2	REAL - IMPROVEMENTS ON QUALIFIE	6		\$60,810	\$138,940	\$138,940
E1	REAL - FARM & RANCH IMPROVMENT	161		\$1,016,649	\$20,741,519	\$13,797,272
E2	REAL - FARM & RANCH IMPROVEMEN	54		\$94,510	\$1,083,323	\$866,311
E3	REAL - FARM & RANCH IMPROVEMEN	24		\$48,140	\$337,351	\$309,958
EL	RURAL LAND NOT QUALIFIED FOR O	432		\$0	\$8,937,229	\$8,800,243
EL1	REAL PROP-TOTAL EX-RURAL LND O	1		\$0	\$1,250	\$1,250
F1	REAL - COMMERCIAL REAL ESTATE	116		\$54,970	\$20,351,170	\$20,351,170
F2	REAL - INDUSTRIAL REAL ESTATE	16		\$123,710	\$5,844,020	\$5,844,020
J4	REAL & TANGIBLE PERSONAL - TEL	1		\$0	\$930	\$930
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$381	\$381
J6	REAL & TANGIBLE PERSONAL - PIP	4		\$0	\$18,860	\$18,860
L1	PERSONAL - COMMERCIAL	238		\$0	\$17,074,299	\$17,074,299
L2	PERSONAL - INDUSTRIAL	1		\$0	\$245,070	\$245,070
M1	TANGIBLE PERSONAL, TRAVEL TRA	30		\$81,700	\$466,090	\$347,830
M3	OTHER TANGIBLE PERSONAL - MOB	130		\$19,850	\$1,247,950	\$1,079,960
O1	REAL - RESIDENTIAL INVENTORY - L	32		\$208,770	\$516,650	\$516,650
S	PERSONAL - SPECIAL INVENTORY	2		\$0	\$14,770	\$14,770
X		119		\$0	\$28,194,401	\$0
		Totals	2,194.6764	\$7,340,539	\$408,847,345	\$275,882,156

2020 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Effective Rate Assumption

Property Count: 3,592

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$7,340,539
TOTAL NEW VALUE TAXABLE: \$6,622,484

New Exemptions

Exemption	Description	Count	Exemption Amount
EX366	HB366 Exempt	7	2019 Market Value
ABSOLUTE EXEMPTIONS VALUE LOSS			\$680
			\$680

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$25,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	1	\$10,000
HS	Homestead	25	\$1,511,479
OV65	Over 65	21	\$448,750
OV65S	OV65 Surviving Spouse	1	\$25,000
PARTIAL EXEMPTIONS VALUE LOSS			\$2,027,729
NEW EXEMPTIONS VALUE LOSS			\$2,028,409

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$2,028,409

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
1,449	\$169,279	\$59,051	\$110,228
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,360	\$167,871	\$58,743	\$109,128

2020 PRELIMINARY TOTALS

SWO - WHITE OAK ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
16	\$3,081,818.00	\$1,963,541

WHITE OAK SCHOOL

CLASSIFICATION OF VALUATION

PROPERTY USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	246,056,470	250,665,646	254,706,107	258,969,881	261,985,153	265,343,702
Real, Residential, Multi-Family	11,824,000	11,900,790	13,161,630	13,410,810	13,435,210	13,514,260
Real, Vacant Lots/Tracts	2,198,785	2,218,649	2,252,239	2,709,249	2,810,409	2,720,071
Real, Acreage (Land Only)	7,010,540	6,197,709	5,996,848	5,589,563	5,281,334	4,846,740
Real, Farm and Ranch Improvements	19,814,380	20,913,808	22,678,327	23,687,532	24,599,899	25,901,223
Real, Commercial	18,925,990	18,997,790	20,379,880	21,071,214	21,476,976	21,737,390
Real, Industrial	5,160,940	5,450,060	5,412,680	5,587,400	5,692,780	5,848,710
Real, Minerals, Oil and Gas	78,187,520	45,857,330	18,701,450	25,635,812	26,319,035	35,677,286
Real and Tangible, Personal Utilities	17,486,910	16,316,470	16,595,277	16,268,332	17,158,472	16,295,789
Tangible Personal, Commercial	16,835,055	16,506,030	17,233,292	17,055,293	14,452,838	15,491,831
Tangible Personal, Industrial	40,029,380	43,036,430	35,920,510	41,102,010	44,680,570	51,721,890
Tangible Personal, Mobile Homes	1,345,220	1,272,400	1,323,460	1,381,570	1,280,710	1,742,150
Real Property, Inventory	225,480	844,740	506,150	359,710	432,680	447,320
Special Inventory - Personal Property	400,260	226,320	209,380	221,630	23,430	19,930
TOTAL APPRAISED VALUE	465,500,930	440,404,172	415,077,230	433,050,006	439,629,496	464,308,292
Less Exemptions	80,412,469	95,284,112	97,220,927	98,487,325	98,541,467	99,042,229
Less Agricultural and Timber	6,409,602	5,619,104	5,451,302	5,045,444	4,726,269	4,385,654
Less Abatements	-	-	-	-	-	-
Less Pollution Control	38,950	38,950	38,950	27,660	27,440	27,800
Less HS Cap Loss	672,328	532,930	488,732	466,050	359,767	481,840
Total Reductions	87,533,349	101,475,096	103,199,911	104,026,479	103,664,943	103,957,523
NET ASSESSED VALUATION	377,967,581	338,929,076	311,877,319	329,023,527	335,974,553	357,370,769

KILGORE COLLEGE

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 2,588,267,830 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 2020 VALUE FOR TAXING UNIT:
KILGORE COLLEGE**

COPY

2019	
Certified Value	2,638,644,133
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	95,760,000
Utilities	89,310,000
Personal	448,850,000
TOTAL CAPITOL VALUE	633,920,000
Local Value	
Real	1,636,483,507
Local Personal	367,913,843
TOTAL LOCAL VALUE	2,004,397,350
TOTAL VALUE	2,668,317,350
98%	2,614,951,003
97%	2,588,267,830
96%	2,561,584,656
ESTIMATED VALUE	2,588,267,830
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE
Grand Totals

4/24/2020

8:51:31AM

Property Count: 21,176

Land		Value			
Homesite:		75,277,045			
Non Homesite:		195,792,462			
Ag Market:		21,912,201			
Timber Market:		35,736,166		Total Land	(+) 328,717,874
Improvement		Value			
Homesite:		826,308,418			
Non Homesite:		894,719,824		Total Improvements	(+) 1,721,028,242
Non Real		Count	Value		
Personal Property:		2,227	436,097,410		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 436,097,410
				Market Value	= 2,485,843,526
Ag		Non Exempt	Exempt		
Total Productivity Market:		57,648,367	0	Productivity Loss	(-) 51,379,675
Ag Use:		2,009,986	0	Appraised Value	= 2,434,463,851
Timber Use:		4,258,706	0		
Productivity Loss:		51,379,675	0	Homestead Cap	(-) 7,934,096
				Assessed Value	= 2,426,529,755
				Total Exemptions Amount	(-) 371,782,121
				(Breakdown on Next Page)	
				Net Taxable	= 2,054,747,634

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 3,595,808.36 = 2,054,747,634 * (0.175000 / 100)

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

2020 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE
Grand Totals

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	2,907,900	0	2,907,900
DP	207	0	0	0
DPS	7	0	0	0
DV1	15	0	82,000	82,000
DV1S	2	0	10,000	10,000
DV2	11	0	91,500	91,500
DV2S	3	0	15,000	15,000
DV3	16	0	164,000	164,000
DV4	136	0	1,044,797	1,044,797
DV4S	35	0	300,000	300,000
DVHS	77	0	10,577,487	10,577,487
DVHSS	15	0	1,880,449	1,880,449
EX-XD	4	0	56,520	56,520
EX-XG	5	0	496,090	496,090
EX-XI	8	0	298,730	298,730
EX-XL	44	0	12,176,980	12,176,980
EX-XN	9	0	963,910	963,910
EX-XO	1	0	21,280	21,280
EX-XR	27	0	624,890	624,890
EX-XU	4	0	422,530	422,530
EX-XV	754	0	234,243,570	234,243,570
EX-XV (Prorated)	2	0	13,682	13,682
EX366	164	0	56,560	56,560
FR	3	29,354,529	0	29,354,529
HS	6,469	0	0	0
HT	1	137,825	0	137,825
LIH	2	0	1,039,980	1,039,980
LVE	9	1,333,410	0	1,333,410
OV65	2,377	65,384,805	0	65,384,805
OV65S	256	7,066,758	0	7,066,758
PPV	51	1,016,939	0	1,016,939
Totals		107,202,166	264,579,955	371,782,121

2020 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 21,176

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	9,529		\$17,223,930	\$1,028,784,645	\$948,866,229
B	MULTIFAMILY RESIDENCE	292		\$51,190	\$61,571,120	\$61,469,120
C1	VACANT LOTS AND LAND TRACTS	2,657		\$0	\$20,796,704	\$20,780,214
D1	QUALIFIED OPEN-SPACE LAND	825	33,075.4102	\$0	\$57,648,367	\$6,250,610
D2	IMPROVEMENTS ON QUALIFIED OP	81		\$308,600	\$2,127,240	\$2,127,240
E	RURAL LAND, NON QUALIFIED OPE	3,041	28,045.6736	\$6,994,299	\$220,175,607	\$207,088,873
F1	COMMERCIAL REAL PROPERTY	1,397		\$3,705,720	\$272,305,530	\$272,279,465
F2	INDUSTRIAL AND MANUFACTURIN	131		\$19,226,060	\$123,313,040	\$120,405,140
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,510	\$1,510
J3	ELECTRIC COMPANY (INCLUDING C	8		\$0	\$129,020	\$129,020
J4	TELEPHONE COMPANY (INCLUDI	8		\$0	\$487,750	\$487,750
J6	PIPELAND COMPANY	4		\$0	\$18,860	\$18,860
J7	CABLE TELEVISION COMPANY	2		\$0	\$219,430	\$219,430
L1	COMMERCIAL PERSONAL PROPE	1,993		\$73,300	\$412,103,311	\$382,748,782
L2	INDUSTRIAL AND MANUFACTURIN	15		\$0	\$5,252,520	\$5,252,520
M1	TANGIBLE OTHER PERSONAL, MOB	890		\$752,020	\$12,013,101	\$10,492,171
O	RESIDENTIAL INVENTORY	165		\$431,280	\$2,750,020	\$2,750,020
S	SPECIAL INVENTORY TAX	30		\$0	\$13,380,680	\$13,380,680
X	TOTALLY EXEMPT PROPERTY	1,081		\$2,203,870	\$252,765,071	\$0
	Totals		61,121.0838	\$50,970,269	\$2,485,843,526	\$2,054,747,634

2020 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Grand Totals

4/24/2020

8:51:31AM

Property Count: 21,176

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	7,922		\$15,128,030	\$985,718,604	\$910,234,857
A2	REAL - RESIDENTIAL, MOBILE HOME	1,396		\$1,144,670	\$26,840,551	\$23,287,614
A3	REAL - RESIDENTIAL - HOUSE ONLY	115		\$672,930	\$7,511,410	\$7,096,227
A4	REAL - RESIDENTIAL - TOWNHOUSE	24		\$280	\$4,181,420	\$3,909,743
A5	REAL - RESIDENTIAL - MISCELLANEC	207		\$268,980	\$3,574,810	\$3,465,753
A72	REAL PROPERTY - RESIDENTIAL DU	17		\$9,040	\$951,600	\$865,785
B	B	2		\$0	\$1,039,980	\$1,039,980
B1	REAL - RESIDENTIAL - MULTI-FAMIL	33		\$0	\$27,008,778	\$27,008,778
B2	REAL - RESIDENTIAL - DUPLEX	235		\$49,830	\$28,719,182	\$28,617,182
B3	REAL - RESIDENTIAL - TRIPLEX	4		\$0	\$576,420	\$576,420
B4	REAL - RESIDENTIAL - FOURPLEX	24		\$1,360	\$4,226,760	\$4,226,760
C1	REAL - VACANT LOTS AND TRACTS -	1,851		\$0	\$10,267,548	\$10,251,058
C2	REAL - VACANT LOTS AND TRACTS -	417		\$0	\$7,056,947	\$7,056,947
C3	REAL - VAC LTS & TRACTS - RURAL, I	386		\$0	\$3,429,209	\$3,429,209
C7	REAL RESIDENTIAL VACT LOTS - TO	8		\$0	\$41,200	\$41,200
C8	REAL - COMMERCIAL VACANT LTS - E	1		\$0	\$1,800	\$1,800
D1	REAL - ACREAGE, QUALIFIED AG & T	927	34,008.2794	\$0	\$58,883,123	\$7,485,366
D2	REAL - IMPROVEMENTS ON QUALIFIE	81		\$308,600	\$2,127,240	\$2,127,240
E1	REAL - FARM & RANCH IMPROVMENT	1,014		\$6,356,089	\$148,974,579	\$137,352,454
E2	REAL - FARM & RANCH IMPROVEMEN	558		\$377,120	\$11,102,831	\$10,110,328
E3	REAL - FARM & RANCH IMPROVEMEN	90		\$261,090	\$2,145,951	\$2,098,867
EL	RURAL LAND NOT QUALIFIED FOR O	2,074		\$0	\$56,716,240	\$56,291,218
EL1	REAL PROP-TOTAL EX-RURAL LND O	1		\$0	\$1,250	\$1,250
F1	REAL - COMMERCIAL REAL ESTATE	1,393		\$3,674,060	\$270,623,560	\$270,597,495
F2	REAL - INDUSTRIAL REAL ESTATE	131		\$19,226,060	\$123,313,040	\$120,405,140
F3	REAL COMMERCIAL TOTAL EXEMPT	4		\$31,660	\$1,681,970	\$1,681,970
J2	REAL & TANGIBLE PERSONAL - GAS	1		\$0	\$1,510	\$1,510
J3	REAL & TANGIBLE PERSONAL - ELE	8		\$0	\$129,020	\$129,020
J4	REAL & TANGIBLE PERSONAL - TEL	7		\$0	\$487,120	\$487,120
J4A	REAL TELEPHONE COMPANIES	1		\$0	\$630	\$630
J6	REAL & TANGIBLE PERSONAL - PIP	4		\$0	\$18,860	\$18,860
J7	REAL & TANGIBLE PERSONAL - CAB	2		\$0	\$219,430	\$219,430
L1	PERSONAL - COMMERCIAL	1,993		\$73,300	\$412,103,311	\$382,748,782
L2	PERSONAL - INDUSTRIAL	15		\$0	\$5,252,520	\$5,252,520
M1	TANGIBLE PERSONAL, TRAVEL TRA	366		\$552,390	\$7,166,081	\$6,139,525
M3	OTHER TANGIBLE PERSONAL - MOB	524		\$199,630	\$4,847,020	\$4,352,646
O1	REAL - RESIDENTIAL INVENTORY - L	165		\$431,280	\$2,750,020	\$2,750,020
S	PERSONAL - SPECIAL INVENTORY	30		\$0	\$13,380,680	\$13,380,680
X	X	1,081		\$2,203,870	\$252,765,071	\$0
	Totals		34,008.2794	\$50,970,269	\$2,485,843,526	\$2,054,747,634

2020 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE

Property Count: 21,176

Effective Rate Assumption

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$50,970,269
 TOTAL NEW VALUE TAXABLE: \$48,411,896

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11.252 Motor vehicles leased for personal use	9		\$632,800
EX-XO	11.254 Motor vehicles for income production a	1		\$21,280
EX-XV	Other Exemptions (Including public property, r	1		\$1,250
EX366	HB366 Exempt	60		\$8,720
ABSOLUTE EXEMPTIONS VALUE LOSS				\$664,050

Exemption	Description	Count	2019 Market Value	Exemption Amount
DP	Disability	8		\$0
DV1	Disabled Veterans 10% - 29%	1		\$5,000
DV2	Disabled Veterans 30% - 49%	1		\$7,500
DV3	Disabled Veterans 50% - 69%	2		\$20,000
DV4	Disabled Veterans 70% - 100%	7		\$84,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1		\$0
DVHS	Disabled Veteran Homestead	2		\$131,640
HS	Homestead	133		\$0
OV65	Over 65	99		\$2,742,770
OV65S	OV65 Surviving Spouse	2		\$60,000
PARTIAL EXEMPTIONS VALUE LOSS				\$3,050,910
NEW EXEMPTIONS VALUE LOSS				\$3,714,960

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$3,714,960

New Ag / Timber Exemptions

2019 Market Value	\$116,186	Count: 1
2020 Ag/Timber Use	\$5,200	
NEW AG / TIMBER VALUE LOSS	\$110,986	

New Annexations

New Deannexations

2020 PRELIMINARY TOTALS

KJC - KILGORE JUNIOR COLLEGE
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,287	\$141,341	\$1,259	\$140,082

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,605	\$137,099	\$1,126	\$135,973

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
28	\$4,255,023.00	\$3,473,775

KILGORE COLLEGE

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	876,398,003	899,486,665	920,393,210	942,280,313	952,435,199	989,023,858
Real, Residential, Multi-Family	44,300,570	44,632,660	48,401,390	48,868,580	48,317,522	49,461,742
Real, Vacant Lots/Tracts	18,150,881	18,399,101	16,910,190	17,941,498	17,837,335	18,945,691
Real, Acreage (Land Only)	80,961,920	77,158,322	71,569,322	70,741,804	69,326,655	68,290,564
Real, Farm and Ranch Improvements	147,712,275	160,194,859	173,640,587	181,196,055	186,337,934	195,765,126
Real, Commercial	248,756,442	250,001,761	255,157,585	258,577,300	259,645,552	266,491,480
Real, Industrial	95,016,721	94,056,961	94,047,960	97,600,061	97,792,541	98,800,870
Real, Minerals, Oil and Gas	245,331,200	149,001,230	64,754,590	95,456,058	102,910,420	130,471,617
Real and Tangible, Personal Utilities	93,139,750	90,647,850	88,975,890	85,356,140	90,971,010	88,507,560
Tangible Personal, Commercial	392,028,576	367,862,212	341,188,273	327,995,139	327,623,217	383,466,898
Tangible Personal, Industrial	543,241,810	503,639,780	499,789,960	456,879,600	467,501,890	555,523,650
Tangible Personal, Mobile Homes	10,368,700	10,504,040	10,818,691	11,160,721	10,797,101	12,161,321
Real Property, Inventory	4,508,070	4,755,710	3,841,990	5,701,240	4,033,080	3,787,970
Tangible Personal, Special Inventory	12,841,020	14,034,060	13,209,370	11,655,120	13,030,820	12,395,180
TOTAL APPRAISED VALUE	2,812,755,938	2,684,375,211	2,602,699,008	2,611,409,629	2,643,560,276	2,873,093,527
Less Exemptions	144,380,819	144,312,891	146,998,705	153,017,096	158,619,511	161,665,901
Less Agricultural and Timber	74,141,038	70,106,058	64,920,236	62,905,875	61,546,535	60,009,202
Less Abatements	30,768,355	27,250,180	24,862,810	26,925,883	3,283,910	3,291,850
Less Pollution Control	277,990	53,320	3,445,320	1,519,157	1,967,440	1,996,760
Less HS Cap Loss	3,654,613	4,244,080	5,165,398	5,952,606	3,942,945	7,485,681
Total Reductions	253,222,815	245,966,529	245,392,469	250,320,617	229,360,341	234,449,394
NET ASSESSED VALUATION	2,559,533,123	2,438,408,682	2,357,306,539	2,361,089,012	2,419,199,935	2,638,644,133

GREGG COUNTY

ESD # 1

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 648,885,020 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 2020 VALUE FOR TAXING UNIT:
GREGG COUNTY EMERGENCY SERVICES DISTRICT #1**

COPY

2019	
Certified Value	637,887,945
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	8,050,000
Utilities	53,120,000
Personal	113,710,000
TOTAL CAPITOL VALUE	174,880,000
Local Value	
Real	396,620,611
Local Personal	90,626,960
TOTAL LOCAL VALUE	487,247,571
TOTAL VALUE	662,127,571
98%	648,885,020
97%	642,263,744
96%	635,642,468
ESTIMATED VALUE	648,885,020
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 4,071

Grand Totals

4/24/2020

8:51:31AM

Land		Value			
Homesite:		14,933,381			
Non Homesite:		51,737,618			
Ag Market:		8,653,842			
Timber Market:		15,714,283		Total Land	(+) 91,039,124
Improvement		Value			
Homesite:		195,858,189			
Non Homesite:		175,614,091		Total Improvements	(+) 371,472,280
Non Real		Count	Value		
Personal Property:	371	91,511,480			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 91,511,480
				Market Value	= 554,022,884
Ag		Non Exempt	Exempt		
Total Productivity Market:	24,368,125	0			
Ag Use:	711,365	0		Productivity Loss	(-) 21,629,385
Timber Use:	2,027,375	0		Appraised Value	= 532,393,499
Productivity Loss:	21,629,385	0		Homestead Cap	(-) 698,470
				Assessed Value	= 531,695,029
				Total Exemptions Amount (Breakdown on Next Page)	(-) 44,447,458
				Net Taxable	= 487,247,571

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 478,915.64 = 487,247,571 * (0.098290 / 100)

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

2020 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 4,071

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	48	0	0	0
DPS	2	0	0	0
DV1	2	0	10,000	10,000
DV2	1	0	7,500	7,500
DV3	5	0	44,880	44,880
DV4	39	0	287,700	287,700
DV4S	11	0	108,000	108,000
DVHS	25	0	4,701,828	4,701,828
DVHSS	3	0	281,360	281,360
EX-XJ	1	0	2,438,390	2,438,390
EX-XL	1	0	34,080	34,080
EX-XN	4	0	209,540	209,540
EX-XO	1	0	23,680	23,680
EX-XR	12	0	609,050	609,050
EX-XV	74	0	35,111,300	35,111,300
EX366	22	0	3,915	3,915
HS	1,327	0	0	0
LVE	2	366,270	0	366,270
OV65	591	0	0	0
OV65S	58	0	0	0
PC	1	50,700	0	50,700
PPV	7	159,265	0	159,265
Totals		576,235	43,871,223	44,447,458

2020 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1
Grand Totals

4/24/2020

8:51:31AM

Property Count: 4,071

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,850		\$6,651,340	\$246,460,593	\$241,083,289
B	MULTIFAMILY RESIDENCE	8		\$0	\$1,897,060	\$1,897,060
C1	VACANT LOTS AND LAND TRACTS	358		\$0	\$3,520,880	\$3,516,000
D1	QUALIFIED OPEN-SPACE LAND	302	11,986.2393	\$0	\$24,368,125	\$2,733,478
D2	IMPROVEMENTS ON QUALIFIED OP	44		\$5,790	\$906,062	\$906,062
E	RURAL LAND, NON QUALIFIED OPE	1,024	8,277.4359	\$2,154,860	\$74,557,624	\$73,852,483
F1	COMMERCIAL REAL PROPERTY	164		\$1,704,510	\$38,760,230	\$38,753,462
F2	INDUSTRIAL AND MANUFACTURIN	16		\$13,540	\$31,254,820	\$31,204,120
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$260,890	\$260,890
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$137,750	\$137,750
J6	PIPELAND COMPANY	1		\$0	\$600	\$600
L1	COMMERCIAL PERSONAL PROPE	340		\$0	\$88,680,120	\$88,680,120
M1	TANGIBLE OTHER PERSONAL, MOB	115		\$96,690	\$2,040,300	\$1,999,917
O	RESIDENTIAL INVENTORY	14		\$0	\$275,500	\$275,500
S	SPECIAL INVENTORY TAX	3		\$0	\$1,946,840	\$1,946,840
X	TOTALLY EXEMPT PROPERTY	123		\$0	\$38,955,490	\$0
	Totals		20,263.6752	\$10,626,730	\$554,022,884	\$487,247,571

2020 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Grand Totals

4/24/2020

8:51:31AM

Property Count: 4,071

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,047		\$2,854,650	\$164,192,540	\$159,585,557
A2	REAL - RESIDENTIAL, MOBILE HOME	398		\$289,180	\$9,247,853	\$9,133,595
A3	REAL - RESIDENTIAL - HOUSE ONLY	397		\$3,507,510	\$72,158,700	\$71,503,510
A5	REAL - RESIDENTIAL - MISCELLANEC	34		\$0	\$861,500	\$860,627
B2	REAL - RESIDENTIAL - DUPLEX	8		\$0	\$1,897,060	\$1,897,060
C1	REAL - VACANT LOTS AND TRACTS -	146		\$0	\$1,411,170	\$1,406,290
C2	REAL - VACANT LOTS AND TRACTS -	12		\$0	\$130,380	\$130,380
C3	REAL - VAC LOTS & TRACTS - RURAL, I	199		\$0	\$1,973,950	\$1,973,950
C7	REAL RESIDENTIAL VACT LOTS - TO	1		\$0	\$5,380	\$5,380
D1	REAL - ACREAGE, QUALIFIED AG & T	334	12,084.5032	\$0	\$24,678,024	\$3,043,377
D2	REAL - IMPROVEMENTS ON QUALIFIE	44		\$5,790	\$906,062	\$906,062
E1	REAL - FARM & RANCH IMPROVMENT	328		\$1,913,040	\$41,621,819	\$40,989,265
E2	REAL - FARM & RANCH IMPROVEMEN	180		\$177,590	\$3,471,532	\$3,423,336
E3	REAL - FARM & RANCH IMPROVEMEN	36		\$64,230	\$907,840	\$906,803
EL	RURAL LAND NOT QUALIFIED FOR O	693		\$0	\$28,178,483	\$28,155,129
EL1	REAL PROP-TOTAL EX-RURAL LND O	5		\$0	\$68,051	\$68,051
F1	REAL - COMMERCIAL REAL ESTATE	164		\$1,704,510	\$38,760,230	\$38,753,462
F2	REAL - INDUSTRIAL REAL ESTATE	16		\$13,540	\$31,254,820	\$31,204,120
J3	REAL & TANGIBLE PERSONAL - ELE	2		\$0	\$260,890	\$260,890
J4	REAL & TANGIBLE PERSONAL - TEL	2		\$0	\$137,750	\$137,750
J6	REAL & TANGIBLE PERSONAL - PIP	1		\$0	\$600	\$600
L1	PERSONAL - COMMERCIAL	340		\$0	\$88,680,120	\$88,680,120
M1	TANGIBLE PERSONAL, TRAVEL TRA	85		\$91,330	\$1,549,860	\$1,533,957
M3	OTHER TANGIBLE PERSONAL - MOB	30		\$5,360	\$490,440	\$465,960
O1	REAL - RESIDENTIAL INVENTORY - L	14		\$0	\$275,500	\$275,500
S	PERSONAL - SPECIAL INVENTORY	3		\$0	\$1,946,840	\$1,946,840
X		123		\$0	\$38,955,490	\$0
		Totals	12,084.5032	\$10,626,730	\$554,022,884	\$487,247,571

2020 PRELIMINARY TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 4,071

Effective Rate Assumption

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$10,626,730
 TOTAL NEW VALUE TAXABLE: \$10,442,050

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	4		\$183,910
EX-XV	Other Exemptions (including public property, r	1		\$710
EX366	HB366 Exempt	5		\$460
ABSOLUTE EXEMPTIONS VALUE LOSS				\$185,080

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$0
DVHS	Disabled Veteran Homestead	1	\$166,030
HS	Homestead	19	\$0
OV65	Over 65	29	\$0
OV65S	OV65 Surviving Spouse	1	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$166,030
NEW EXEMPTIONS VALUE LOSS			\$351,110

Increased Exemptions

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

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$351,110

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
1,288	\$161,683	\$532	\$161,151
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,098	\$161,137	\$443	\$160,694

2020 PRELIMINARY TOTALS

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

Count of Properties	Total Market Value	Total Value Used
3	\$621,670.00	\$412,280

GREGG COUNTY EMERGENCY SERVICES DISTRICT #1

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2014	2015	2016	2017	2018	2019
Real, Residential, Single Family	209,065,828	215,712,060	223,943,671	229,923,943	231,435,264	237,378,059
Real, Residential, Multi-Family	783,410	922,350	965,760	1,059,440	1,382,620	1,892,840
Real, Vacant Lots/Tracts	4,081,417	3,975,420	3,944,710	3,837,900	3,851,080	3,630,775
Real, Acreage (Land Only)	32,947,371	32,363,787	30,595,879	29,323,469	28,099,932	27,856,679
Real, Farm and Ranch Improvements	49,773,041	53,392,146	57,484,345	63,024,954	66,176,157	68,248,532
Real, Commercial	34,285,610	34,527,980	35,171,890	40,419,552	36,612,182	38,470,790
Real, Industrial	31,303,570	32,596,770	32,961,090	36,009,540	32,816,130	32,354,500
Real, Minerals, Oil and Gas	29,062,380	22,592,090	11,121,500	16,569,293	14,043,586	12,323,702
Real and Tangible, Personal Utilities	15,664,880	15,467,600	14,378,450	57,985,260	58,326,090	52,482,000
Tangible Personal, Commercial	92,844,280	77,739,750	65,874,190	73,010,028	68,816,420	69,828,960
Tangible Personal, Industrial	93,292,730	80,158,920	75,244,460	71,409,800	61,061,470	120,167,620
Tangible Personal, Mobile Homes	2,187,550	2,169,380	2,193,900	2,090,380	2,083,930	2,109,990
Real Property, Inventory	130,120	299,110	271,990	13,400	12,200	577,910
Tangible Personal, Special Inventory	38,020	37,460	26,750	28,750	32,790	1,128,060
TOTAL APPRAISED VALUE	595,460,207	571,954,823	554,178,585	624,705,709	604,749,851	668,450,417
Less Exemptions	2,919,116	2,869,852	3,069,966	3,252,340	4,019,094	5,097,287
Less Agricultural and Timber	30,625,553	29,963,409	28,124,179	26,261,550	24,997,585	24,475,611
Less Abatements	-	-	-	-	-	-
Less Pollution Control	871,380	469,860	464,060	66,400	58,900	58,400
Less HS Cap Loss	922,113	969,485	2,707,909	2,304,211	1,263,331	931,174
Total Reductions	35,338,162	34,272,606	34,366,114	31,884,501	30,338,910	30,562,472
NET ASSESSED VALUATION	560,122,045	537,682,217	519,812,471	592,821,208	574,410,941	637,887,945

GREGG COUNTY

ESD #2

2020 Submission Information

Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA,CCA,CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 437,956,935 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 2020 VALUE FOR TAXING UNIT:
GREGG COUNTY EMERGENCY SERVICES DISTRICT #2**

COPY

2019	
Certified Value	431,174,101
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	13,380,000
Utilities	6,530,000
Personal	4,610,000
TOTAL CAPITOL VALUE	24,520,000
Local Value	
Real	403,223,931
Local Personal	19,150,901
TOTAL LOCAL VALUE	422,374,832
TOTAL VALUE	446,894,832
98%	437,956,935
97%	433,487,987
96%	429,019,039
ESTIMATED VALUE	437,956,935
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS

BSD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,465

Grand Totals

4/24/2020

8:51:31AM

Land		Value		
Homesite:		26,129,110		
Non Homesite:		51,696,447		
Ag Market:		10,812,150		
Timber Market:		19,280,935	Total Land	(+) 107,918,642
Improvement		Value		
Homesite:		235,068,740		
Non Homesite:		128,007,369	Total Improvements	(+) 363,076,109
Non Real		Count	Value	
Personal Property:	301		20,079,640	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 20,079,640
			Market Value	= 491,074,391
Ag		Non-Exempt	Exempt	
Total Productivity Market:	30,093,085		0	
Ag Use:	925,544		0	Productivity Loss (-) 27,268,525
Timber Use:	1,899,016		0	Appraised Value = 463,805,866
Productivity Loss:	27,268,525		0	Homestead Cap (-) 1,541,553
				Assessed Value = 462,264,313
				Total Exemptions Amount (-) 39,889,481
				(Breakdown on Next Page)
				Net Taxable = 422,374,832

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 422,374.83 = 422,374,832 * (0.100000 / 100)

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

2020 PRELIMINARY TOTALS
 BSD2 - GREGG CNTY EMERGENCY SERVICE DIST 2
 Grand Totals

Property Count: 5,465

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	65	0	0	0
DPS	3	0	0	0
DV1	2	0	10,000	10,000
DV2	2	0	19,500	19,500
DV3	4	0	40,000	40,000
DV4	52	0	409,297	409,297
DV4S	8	0	60,000	60,000
DVHS	33	0	3,720,945	3,720,945
DVHSS	4	0	555,710	555,710
EX-XI	6	0	216,960	216,960
EX-XL	1	0	1,010	1,010
EX-XN	8	0	774,150	774,150
EX-XO	1	0	21,280	21,280
EX-XR	20	0	522,200	522,200
EX-XV	63	0	33,419,600	33,419,600
EX366	24	0	4,840	4,840
HS	1,887	0	0	0
OV65	706	0	0	0
OV65S	59	0	0	0
PPV	6	113,989	0	113,989
Totals		113,989	39,775,492	39,889,481

2020 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,465

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acre	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,326		\$5,891,320	\$250,361,667	\$246,135,670
B	MULTIFAMILY RESIDENCE	18		\$0	\$6,877,680	\$6,877,680
C1	VACANT LOTS AND LAND TRACTS	505		\$0	\$5,230,447	\$5,219,007
D1	QUALIFIED OPEN-SPACE LAND	441	14,432.1078	\$0	\$30,093,085	\$2,806,795
D2	IMPROVEMENTS ON QUALIFIED OP	49		\$71,210	\$981,660	\$981,338
E	RURAL LAND, NON QUALIFIED OPE	1,430	12,753.5467	\$3,348,820	\$115,718,996	\$113,680,282
F1	COMMERCIAL REAL PROPERTY	141		\$230,300	\$17,625,095	\$17,666,609
F2	INDUSTRIAL AND MANUFACTURIN	4		\$0	\$964,220	\$964,220
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$8,000	\$8,000
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$8,280	\$8,280
L1	COMMERCIAL PERSONAL PROPE	264		\$0	\$18,318,711	\$18,318,711
M1	TANGIBLE OTHER PERSONAL, MOB	447		\$580,980	\$7,223,321	\$7,119,040
O	RESIDENTIAL INVENTORY	100		\$67,650	\$1,757,010	\$1,757,010
S	SPECIAL INVENTORY TAX	3		\$0	\$832,190	\$832,190
X	TOTALLY EXEMPT PROPERTY	129		\$340,820	\$35,074,029	\$0
	Totals		27,185.6545	\$10,531,100	\$491,074,391	\$422,374,832

2020 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,465

Grand Totals

4/24/2020

8:51:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	Net Value	Market Value	Taxable Value
A	A	1		\$0	\$3,000	\$3,000
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,600		\$4,849,550	\$230,784,529	\$226,830,375
A2	REAL - RESIDENTIAL, MOBILE HOME	700		\$722,340	\$16,026,668	\$15,767,729
A3	REAL - RESIDENTIAL - HOUSE ONLY	31		\$145,810	\$1,033,840	\$1,021,727
A4	REAL - RESIDENTIAL - TOWNHOUSE	2		\$0	\$983,160	\$983,160
A5	REAL - RESIDENTIAL - MISCELLANEC	60		\$173,620	\$1,485,060	\$1,484,269
A72	REAL PROPERTY - RESIDENTIAL DU	1		\$0	\$45,410	\$45,410
B1	REAL - RESIDENTIAL - MULTI-FAMIL	2		\$0	\$4,305,130	\$4,305,130
B2	REAL - RESIDENTIAL - DUPLEX	12		\$0	\$1,412,620	\$1,412,620
B4	REAL - RESIDENTIAL - FOURPLEX	4		\$0	\$1,159,930	\$1,159,930
C1	REAL - VACANT LOTS AND TRACTS -	279		\$0	\$2,996,230	\$2,984,790
C2	REAL - VACANT LOTS AND TRACTS -	23		\$0	\$301,450	\$301,450
C3	REAL - VAC LOTS & TRACTS - RURAL, I	204		\$0	\$1,900,577	\$1,900,577
C7	REAL RESIDENTIAL VACT LOTS - TO	1		\$0	\$32,190	\$32,190
D1	REAL - ACREAGE, QUALIFIED AG & T	493	14,903.3256	\$0	\$30,750,053	\$3,463,763
D2	REAL - IMPROVEMENTS ON QUALIFIE	49		\$71,210	\$981,660	\$981,338
E1	REAL - FARM & RANCH IMPROVMENT	529		\$3,064,980	\$79,405,158	\$77,794,889
E2	REAL - FARM & RANCH IMPROVEMEN	361		\$155,330	\$7,147,704	\$6,953,144
E3	REAL - FARM & RANCH IMPROVEMEN	41		\$128,510	\$1,280,250	\$1,258,255
EL	RURAL LAND NOT QUALIFIED FOR O	856		\$0	\$27,228,916	\$27,017,026
F1	REAL - COMMERCIAL REAL ESTATE	141		\$230,300	\$17,625,095	\$17,666,609
F2	REAL - INDUSTRIAL REAL ESTATE	4		\$0	\$964,220	\$964,220
J3	REAL & TANGIBLE PERSONAL - ELE	1		\$0	\$8,000	\$8,000
J4	REAL & TANGIBLE PERSONAL - TEL	1		\$0	\$8,280	\$8,280
L1	PERSONAL - COMMERCIAL	264		\$0	\$18,318,711	\$18,318,711
M1	TANGIBLE PERSONAL, TRAVEL TRA	221		\$429,970	\$4,736,681	\$4,632,400
M3	OTHER TANGIBLE PERSONAL - MOB	226		\$151,010	\$2,486,640	\$2,486,640
O1	REAL - RESIDENTIAL INVENTORY - L	100		\$67,650	\$1,757,010	\$1,757,010
S	PERSONAL - SPECIAL INVENTORY	3		\$0	\$832,190	\$832,190
X		129		\$340,820	\$35,074,029	\$0
	Totals		14,903.3256	\$10,531,100	\$491,074,391	\$422,374,832

2020 PRELIMINARY TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 5,465

Effective Rate Assumption

4/24/2020

8:51:31AM

New Value

TOTAL NEW VALUE MARKET: \$10,531,100
 TOTAL NEW VALUE TAXABLE: \$10,176,110

New Exemptions

Exemption	Description	Count	2019 Market Value	Exemption Amount
EX-XN	11.252 Motor vehicles leased for personal use	8	2019 Market Value	\$475,220
EX-XO	11.254 Motor vehicles for income production a	1	2019 Market Value	\$21,280
EX366	HB366 Exempt	5	2019 Market Value	\$520
ABSOLUTE EXEMPTIONS VALUE LOSS				\$497,020

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$0
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	4	\$48,000
DVHS	Disabled Veteran Homestead	2	\$131,640
HS	Homestead	39	\$0
OV65	Over 65	23	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$194,640
NEW EXEMPTIONS VALUE LOSS			\$691,660

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$691,660

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
1,792	\$143,065	\$859	\$142,206
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,402	\$137,296	\$594	\$136,702

2020 PRELIMINARY TOTALS
ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
6	\$683,240.00	\$377,620

GREGG COUNTY EMERGENCY SERVICES DISTRICT #2

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2015	2016	2017	2018	2019
Real, Residential, Single Family	209,280,673	215,846,512	225,839,092	230,188,002	240,775,692
Real, Residential, Multi-Family	4,412,430	5,724,080	4,954,540	5,031,620	5,047,490
Real, Vacant Lots/Tracts	5,100,550	4,717,112	4,729,840	4,773,110	4,707,170
Real, Acreage (Land Only)	41,928,038	37,303,481	37,583,454	37,417,100	36,478,851
Real, Farm and Ranch Improvements	80,452,916	89,213,472	95,517,877	98,120,306	103,805,127
Real, Commercial	15,993,010	15,839,090	15,157,976	15,521,772	17,601,012
Real, Industrial	492,470	754,010	755,570	967,230	973,100
Real, Minerals, Oil and Gas	21,341,390	10,327,310	15,384,105	15,337,507	18,782,762
Real and Tangible, Personal Utilities	9,944,820	10,076,630	6,131,990	6,211,450	6,419,220
Tangible Personal, Commercial	15,510,334	13,582,504	14,507,600	15,904,105	20,594,168
Tangible Personal, Industrial	2,015,160	2,069,450	4,577,110	4,123,630	5,603,480
Tangible Personal, Mobile Homes	4,139,800	4,332,871	4,500,871	4,524,901	5,306,291
Real Property, Inventory	2,747,940	2,717,270	4,514,110	2,891,110	2,537,750
Tangible Personal, Special Inventory	579,550	570,800	657,650	932,410	967,600
TOTAL APPRAISED VALUE	413,939,061	413,074,592	434,611,785	441,944,253	469,599,713
Less Exemptions	653,640	2,466,999	3,716,636	3,974,613	4,283,560
Less Agricultural and Timber	38,487,131	34,177,910	33,684,137	33,507,300	32,466,165
Less Abatements	-	-	-	-	-
Less Pollution Control	-	-	-	-	-
Less HS Cap Loss	1,591,250	1,789,785	2,669,380	1,430,719	1,675,887
Total Reductions	40,732,021	38,434,694	40,070,153	38,912,632	38,425,612
NET ASSESSED VALUATION	373,207,060	374,639,898	394,741,632	403,031,621	431,174,101

GREGG COUNTY

ESD #3

2020 Submission Information

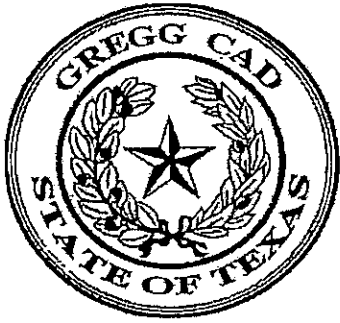
Real Estate

Business Personal Property

Industrial

Minerals

Historical Value Information



GREGG APPRAISAL DISTRICT **COPY**

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

Libby Neely, RPA, CCA, CTA
Chief Appraiser

April 29, 2020

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 2020 Certified Estimated Taxable Value is:

\$ 848,233,766 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 2020 VALUE FOR TAXING UNIT:
GREGG COUNTY EMERGENCY SERVICES DISTRICT #3**

COPY

2019	
Certified Value	817,629,846
Frozen Value	N/A
Frozen Levy	N/A
2020	
CAPITOL Value	
Minerals	29,660,000
Utilities	2,290,000
Personal	16,780,000
TOTAL CAPITOL VALUE	48,730,000
Local Value	
Real	732,657,575
Local Personal	84,157,084
TOTAL LOCAL VALUE	816,814,659
TOTAL VALUE	865,544,659
98%	848,233,766
97%	839,578,319
96%	830,922,873
ESTIMATED VALUE	848,233,766
Frozen Value	N/A
Frozen Levy	N/A

2020 PRELIMINARY TOTALS
 ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3
 Grand Totals

Property Count: 3,942

4/24/2020

8:51:31AM

Land		Value			
Homesite:		49,514,210			
Non Homesite:		77,427,112			
Ag Market:		26,352,345			
Timber Market:		30,954,044		Total Land	(+) 184,247,711
Improvement		Value			
Homesite:		416,251,070			
Non Homesite:		209,933,906		Total Improvements	(+) 626,184,976
Non Real		Count	Value		
Personal Property:		319	85,476,800		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 85,476,800
				Market Value	= 895,909,487
AG		Non Exempt	Exempt		
Total Productivity Market:	57,306,389		0		
Ag Use:	1,028,193		0	Productivity Loss	(-) 54,767,803
Timber Use:	1,510,393		0	Appraised Value	= 841,141,684
Productivity Loss:	54,767,803		0		
				Homestead Cap	(-) 843,196
				Assessed Value	= 840,298,488
				Total Exemptions Amount (Breakdown on Next Page)	(-) 23,483,829
				Net Taxable	= 816,814,659

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 816,814.66 = 816,814,659 * (0.100000 / 100)

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

2020 PRELIMINARY TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 3,942

Grand Totals

4/24/2020

8:51:31AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	45	0	0	0
DPS	1	0	0	0
DV1	3	0	22,000	22,000
DV2	8	0	52,500	52,500
DV2S	1	0	7,500	7,500
DV3	7	0	64,000	64,000
DV3S	1	0	10,000	10,000
DV4	32	0	249,780	249,780
DV4S	3	0	24,000	24,000
DVHS	19	0	4,726,740	4,726,740
DVHSS	1	0	34,460	34,460
EX-XJ	3	0	2,738,430	2,738,430
EX-XN	6	0	505,180	505,180
EX-XR	16	0	487,130	487,130
EX-XV	39	0	14,376,885	14,376,885
EX-XV (Prorated)	1	0	1,198	1,198
EX366	17	0	4,275	4,275
HS	1,834	0	0	0
OV65	782	0	0	0
OV65S	65	0	0	0
PPV	13	179,751	0	179,751
Totals		179,751	23,304,078	23,483,829

2020 PRELIMINARY TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 3,942

Grand Totals

4/24/2020

8:51:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,995		\$6,440,540	\$431,396,482	\$427,265,844
B	MULTIFAMILY RESIDENCE	28		\$204,330	\$41,721,121	\$41,721,121
C1	VACANT LOTS AND LAND TRACTS	326		\$0	\$13,308,888	\$13,514,309
D1	QUALIFIED OPEN-SPACE LAND	367	11,221.6254	\$0	\$57,306,389	\$2,534,814
D2	IMPROVEMENTS ON QUALIFIED OP	54		\$0	\$1,654,290	\$1,654,290
E	RURAL LAND, NON QUALIFIED OPE	792	5,997.6740	\$2,742,050	\$172,927,558	\$171,041,668
F1	COMMERCIAL REAL PROPERTY	151		\$3,155,460	\$67,741,656	\$67,544,139
F2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$4,859,110	\$4,859,110
J1	WATER SYSTEMS	1		\$0	\$15,340	\$15,340
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$17,950	\$17,950
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$106,480	\$106,480
L1	COMMERCIAL PERSONAL PROPE	278		\$0	\$54,800,664	\$54,800,664
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$1,948,850	\$1,948,850
M1	TANGIBLE OTHER PERSONAL, MOB	112		\$84,240	\$1,326,850	\$1,305,070
O	RESIDENTIAL INVENTORY	55		\$266,160	\$1,077,440	\$1,077,440
S	SPECIAL INVENTORY TAX	14		\$0	\$27,407,570	\$27,407,570
X	TOTALLY EXEMPT PROPERTY	91		\$707,640	\$18,292,849	\$0
	Totals	17,219.2994		\$13,600,420	\$895,909,487	\$816,814,659

2020 PRELIMINARY TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 3,942

Grand Totals

4/24/2020

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A	1		\$0	\$217,952	\$217,952
A1	REAL - RESIDENTIAL, SINGLE FAMIL	1,885		\$6,335,600	\$426,719,440	\$422,703,321
A2	REAL - RESIDENTIAL, MOBILE HOME	79		\$4,890	\$2,085,800	\$2,014,791
A3	REAL - RESIDENTIAL - HOUSE ONLY	13		\$81,670	\$497,860	\$485,860
A4	REAL - RESIDENTIAL - TOWNHOUSE	5		\$0	\$731,130	\$699,620
A5	REAL - RESIDENTIAL - MISCELLANEC	34		\$18,380	\$1,144,300	\$1,144,300
B1	REAL - RESIDENTIAL - MULTI-FAMIL	18		\$0	\$38,378,011	\$38,378,011
B2	REAL - RESIDENTIAL - DUPLEX	8		\$204,330	\$3,039,590	\$3,039,590
B4	REAL - RESIDENTIAL - FOURPLEX	2		\$0	\$303,520	\$303,520
C1	REAL - VACANT LOTS AND TRACTS -	152		\$0	\$2,565,690	\$2,565,690
C2	REAL - VACANT LOTS AND TRACTS -	44		\$0	\$8,975,394	\$9,180,815
C3	REAL - VAC LOTS & TRACTS - RURAL, I	129		\$0	\$1,767,684	\$1,767,684
C8	REAL - COMMERCIAL VACANT LTS - E	1		\$0	\$120	\$120
D1	REAL - ACREAGE, QUALIFIED AG & T	386	11,327.1396	\$0	\$57,710,145	\$2,938,570
D2	REAL - IMPROVEMENTS ON QUALIFIE	54		\$0	\$1,654,290	\$1,654,290
E1	REAL - FARM & RANCH IMPROVMENT	416		\$2,687,030	\$135,504,560	\$133,763,791
E2	REAL - FARM & RANCH IMPROVEMEN	60		\$45,300	\$1,284,730	\$1,286,242
E3	REAL - FARM & RANCH IMPROVEMEN	36		\$9,720	\$1,144,390	\$1,145,957
E4	REAL FARM & RANCH IMP TOTAL EX	1		\$0	\$11,810	\$11,810
EL	RURAL LAND NOT QUALIFIED FOR O	500		\$0	\$34,557,132	\$34,408,932
EL1	REAL PROP-TOTAL EX-RURAL LND O	1		\$0	\$21,180	\$21,180
F1	REAL - COMMERCIAL REAL ESTATE	151		\$3,155,460	\$67,741,656	\$67,544,139
F2	REAL - INDUSTRIAL REAL ESTATE	3		\$0	\$4,859,110	\$4,859,110
J1	REAL & TANGIBLE PERSONAL - WAT	1		\$0	\$15,340	\$15,340
J3	REAL & TANGIBLE PERSONAL - ELE	1		\$0	\$17,950	\$17,950
J4	REAL & TANGIBLE PERSONAL - TEL	1		\$0	\$106,480	\$106,480
L1	PERSONAL - COMMERCIAL	278		\$0	\$54,800,664	\$54,800,664
L2	PERSONAL - INDUSTRIAL	1		\$0	\$1,948,850	\$1,948,850
M1	TANGIBLE PERSONAL, TRAVEL TRA	27		\$49,540	\$476,180	\$476,180
M3	OTHER TANGIBLE PERSONAL - MOB	85		\$34,700	\$850,670	\$828,890
O1	REAL - RESIDENTIAL INVENTORY - L	55		\$266,160	\$1,077,440	\$1,077,440
S	PERSONAL - SPECIAL INVENTORY	14		\$0	\$27,407,570	\$27,407,570
X		91		\$707,640	\$18,292,849	\$0
	Totals		11,327.1396	\$13,600,420	\$895,909,487	\$816,814,659

2020 PRELIMINARY TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 3,942

Effective Rate Assumption

4/24/2020

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New Value

TOTAL NEW VALUE MARKET: \$13,600,420
 TOTAL NEW VALUE TAXABLE: \$12,892,780

New Exemptions

Exemption	Description	Count		Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	6	2019 Market Value	\$0
EX366	HB366 Exempt	5	2019 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count		Exemption Amount
DP	Disability	1		\$0
DV2	Disabled Veterans 30% - 49%	2		\$15,000
DV3	Disabled Veterans 50% - 69%	1		\$12,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1		\$10,000
DV4	Disabled Veterans 70% - 100%	3		\$36,000
DVHS	Disabled Veteran Homestead	1		\$291,220
HS	Homestead	32		\$0
OV65	Over 65	41		\$0
PARTIAL EXEMPTIONS VALUE LOSS				82
NEW EXEMPTIONS VALUE LOSS				\$364,220

Increased Exemptions

Exemption	Description	Count		Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS				

TOTAL EXEMPTIONS VALUE LOSS \$364,220

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
1,809	\$256,328	\$466	\$255,862
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,524	\$236,375	\$415	\$235,960

2020 PRELIMINARY TOTALS
ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
4	\$1,845,900.00	\$1,314,120

GREGG COUNTY EMERGENCY SERVICES DISTRICT #3

CLASSIFICATION OF VALUATION

PERSONAL USE CATEGORY	2019
Real, Residential, Single Family	415,517,090
Real, Residential, Multi-Family	28,923,960
Real, Vacant Lots/Tracts	10,302,205
Real, Acreage (Land Only)	61,514,884
Real, Farm and Ranch Improvements	159,422,611
Real, Commercial	64,245,230
Real, Industrial	4,870,260
Real, Minerals, Oil and Gas	35,476,387
Real and Tangible, Personal Utilities	1,439,634
Tangible Personal, Commercial	49,027,530
Tangible Personal, Industrial	16,875,180
Tangible Personal, Mobile Homes	682,690
Real Property, Inventory	1,593,940
Tangible Personal, Special Inventory	26,513,080
TOTAL APPRAISED VALUE	876,404,684
Less Exemptions	571,530
Less Agricultural and Timber	57,212,759
Less Abatements	-
Less Pollution Control	-
Less HS Cap Loss	990,546
Total Reductions	58,774,835
NET ASSESSED VALUATION	817,629,846