



GREGG APPRAISAL DISTRICT

2023 Annual Report

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

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

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

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

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

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

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

GREGG APPRAISAL DISTRICT

2023 CERTIFIED MARKET VALUE

<i>ENTITY</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
CITY OF CLARKSVILLE CITY	68,254,657	62,082,085	72,227,848	97,443,614
CITY OF EAST MOUNTAIN	936,400	964,540	1,038,940	50,976,033
CITY OF EASTON	40,741,544	44,357,351	41,602,926	1,115,230
CITY OF GLADEWATER	246,804,918	243,086,342	291,545,852	356,249,329
CITY OF KILGORE	1,403,137,140	1,304,331,860	1,476,168,985	1,710,459,379
CITY OF LAKEPORT	71,963,201	72,430,780	80,104,226	96,922,798
CITY OF LONGVIEW	7,001,796,900	7,278,175,312	8,442,153,821	10,495,184,925
CITY OF WARREN CITY	21,091,582	20,476,546	23,598,703	31,162,267
CITY OF WHITE OAK	475,262,031	474,702,698	538,368,119	675,143,960
GREGG COUNTY	11,982,080,002	12,219,351,674	14,040,434,075	17,440,195,259
COUNTY ROAD AND BRIDGE	11,982,080,002	12,219,351,674	14,040,434,075	17,440,195,259
GLADEWATER ISD	402,614,177	387,658,670	462,963,916	585,635,173
KILGORE ISD	1,575,411,295	1,474,317,014	1,659,074,470	1,983,756,317
LONGVIEW ISD	6,062,194,329	6,352,876,899	7,363,762,312	9,232,477,232
PINE TREE ISD	2,079,474,918	2,129,015,882	2,429,722,136	3,003,503,357
SABINE ISD	611,973,882	622,098,334	7,02,470,380	878,422,455
SPRING HILL ISD	784,466,228	769,255,823	876,309,671	1,065,228,257
WHITE OAK ISD	501,984,067	484,467,671	547,586,986	694,342,876
KILGORE COLLEGE	3,092,168,430	2,972,084,887	3,370,349,348	4,141,487,300
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	682,368,676	665,972,365	740,250,261	969,612,328
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	515,761,016	539,901,857	622,172,213	811,188,717
GREGG CNTY EMERGENCY SERVICE DISTRICT #3	939,560,917	996,320,200	1,156,399,072	1,428,282,401

GREGG APPRAISAL DISTRICT

2023 CERTIFIED NET TAXABLE VALUE

ENTITY	2020	2021	2022	2023
CITY OF CLARKSVILLE CITY	56,514,055	50,707,536	59,506,856	75,595,464
CITY OF EAST MOUNTAIN	828,270	847,690	875,703	47,632,847
CITY OF EASTON	38,719,915	42,689,077	39,800,282	926,555
CITY OF GLADEWATER	202,261,275	199,354,886	239,012,081	282,923,718
CITY OF KILGORE	1,100,912,805	985,932,455	1,113,993,899	1,251,034,158
CITY OF LAKEPORT	61,800,321	62,122,295	68,030,833	77,073,577
CITY OF LONGVIEW	5,862,249,517	6,088,510,713	7,074,818,359	8,550,217,063
CITY OF WARREN CITY	17,559,680	17,096,172	19,714,172	22,973,167
CITY OF WHITE OAK	385,416,604	383,969,864	434,485,403	498,196,485
GREGG COUNTY	9,344,958,750	9,490,451,166	10,940,925,844	13,083,101,514
COUNTY ROAD AND BRIDGE	9,311,318,847	9,452,407,020	10,920,940,177	13,045,009,641
GLADEWATER ISD	293,176,791	279,871,851	325,193,701	395,361,728
KILGORE ISD	1,283,646,219	1,173,774,160	1,290,628,249	1,533,376,961
LONGVIEW ISD	4,836,230,761	5,092,911,578	5,803,118,165	7,180,144,887
PINE TREE ISD	1,601,123,862	1,643,538,047	1,831,746,282	2,178,166,826
SABINE ISD	437,302,365	444,518,135	480,753,325	571,962,310
SPRING HILL ISD	535,595,782	550,937,042	602,312,256	695,691,653
WHITE OAK ISD	367,042,278	348,403,256	376,005,140	444,577,846
KILGORE COLLEGE	2,583,577,519	2,446,353,869	2,764,089,006	3,264,193,059
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	614,155,512	596,724,906	664,046,325	827,402,800
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	442,485,160	462,958,468	531,050,431	648,148,568
GREGG CNTY EMERGENCY SERVICE DISTRICT #3	857,004,683	909,508,105	1,040,636,740	1,226,627,634

GREGG APPRAISAL DISTRICT

PROPERTY CLASSIFICATIONS

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

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

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

GREGG APPRAISAL DISTRICT

2023 MARKET VALUE BREAKDOWN BY CLASSIFICATION

Entity	A - Single Family	M - Mobile Homes	L - Comm/Ind Pers	J - Utilities	G - Oil & Gas	C - Vacant Lots	F - Comm/Ind Real	D&E - Rural Land/Imp	B - Multi-Family	S - Special Inventory	O - Inventory Lots
CITY OF CLARKSVILLE CITY	34,047,675	763,520	8,649,890	5,331,640	17,087,102	511,280	5,600,830	20,333,863	1,595,040	516,360	-
CITY OF EAST MOUNTAIN	170,340	-	306,950	8,490	-	39,026	434,100	145,170	-	-	-
CITY OF EASTON	9,601,689	1,068,790	7,415,410	2,459,130	20,100,684	969,913	3,056,692	5,335,725	-	-	-
CITY OF GLADEWATER	139,546,550	210,880	28,524,658	18,634,522	15,674,844	2,863,916	68,635,764	13,432,021	11,629,200	5,949,740	
CITY OF KILGORE	441,531,558	929,350	560,480,490	25,116,810	11,237,714	9,925,244	399,252,261	30,942,735	46,747,995	11,548,130	331,300
CITY OF LAKEPORT	60,066,300	116,860	14,992,720	814,040	-	811,220	10,002,937	3,297,671	362,810	22,610	
CITY OF LONGVIEW	4,379,693,097	10,312,170	1,599,208,689	185,299,300	58,940,210	75,523,182	2,045,062,084	11,025,278	741,724,859	46,331,760	15,429,960
CITY OF WARREN CITY	19,363,020	187,320	1,192,410	688,080	3,000,593	332,510	1,079,790	4,980,470	187,320	--	
CITY OF WHITE OAK	402,256,161	2,161,330	74,736,959	13,376,346	19,085,260	3,687,800	58,574,065	62,754,092	31,957,275	23,500	518,640
GREGG COUNTY	6,929,925,745	31,076,370	2,852,469,426	414,883,890	288,666,330	125,304,669	3,005,564,740	1,905,410,990	937,562,879	102,238,00	23,955,640
GLADEWATER ISD	214,558,485	1,525,520	36,963,462	35,606,748	52,224,805	3,864,506	75,573,058	91,315,060	13,267,200	6,466,100	-
KILGORE ISD	535,851,919	5,464,010	606,367,990	46,564,520	30,207,923	12,345,293	386,822,317	117,569,274	49,186,175	14,330,770	1,701,842
LONGVIEW ISD	3,135,670,420	10,546,020	1,521,137,491	47,159,540	109,615,949	80,068,361	1,969,518,234	498,111,067	550,872,499	66,583,390	12,442,500
PINE TREE ISD	1,493,334,133	4,809,530	501,677,000	77,550,920	40,054,874	12,387,489	415,295,443	47,442,319	221,887,410	13,330,660	2,653,610
SABINE ISD	364,973,421	4,893,950	109,504,605	17,015,430	8,740,186	7,157,924	83,465,453	204,980,237	15,625,260	1,476,460	2,480,740
SPRING HILL ISD	769,245,997	1,753,380	17,510,390	10,568,050	19,097,611	5,912,815	35,141,610	60,220,439	54,622,700	34,980	4,907,050
WHITE OAK ISD	414,803,239	2,116,710	59,197,823	17,870,922	27,585,373	4,089,789	40,323,245	58,892,951	32,101,635	15,640	518,640
KILGORE COLLEGE	1,530,460,694	14,018,250	811,125,790	117,059,490	119,125,973	27,457,512	586,184,073	472,778,652	110,180,270	22,288,970	4,731,030
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	359,744,965	2,510,540	205,342,880	77,447,520	10,746,505	4,264,029	99,693,364	137,403,189	2,892,110	3,847,490	1,831,150
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	382,517,691	3,137,789,780	30,491,205	7,394,430	19,850,909	7,750,439	31,159,860	259,245,442	15,566,610	820,260	2,588,240
GREGG CNTY EMERGENCY SERVICE DISTRICT #3	636,308,970	3,280,620	102,136,394	3,171,070	42,496,284	15,969,025	150,765,321	332,538,197	84,331,650	28,764,870	3,256,350

RATIO REPORT TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Calculating a COD requires six steps:

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

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

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

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

HISTORICAL RATIO ANALYSIS

Appraisal	Median		
Year	Appraisal %	COD	PRD
2023	97.72	8.5661	1.0064
2022	99.71	4.6104	1.0032
2021	99.92	3.4819	1.0017
2020	99.87	3.4526	1.0014
2019	99.88	3.3850	1.0017
2018	99.80	4.0533	1.0014
2017	99.46	4.0195	1.0011
2016	100.37	4.4377	99.72
2015	100.00	5.358	1.0034
2014	100.00	5.8250	1.0030
2013	100.00	7.8863	1.0095
2012	100.35	7.1621	1.0071
2011	100.31	6.8090	1.0048

NEW HOME CONSTRUCTION 2023

CLASS	SGW	SKG	SLV	SPT	SSB	SSH	SWO	TOTALS
F2	1	1	8		12			22
F3M			1					1
F3			6					6
F3P			5					5
F4M			4					4
F4	3	1	1		2			7
F4P			1		3		1	5
F5M			1					1
F5	1		2		2			5
F5P								0
F6M	1							1
F6		1	2		2			5
F6P								0
F7M								0
F7			2					2
F7P								0
F8M								0
F8	1		1					2
F8P								0
M2								0
M3M								0
M3		3	3	5				11
M3P			9	1				10
M4M			1	1				2
M4		3	22	2	7	16	6	56
M4P			18	2	1	2		23
M5M						2	1	3
M5		4	17	1	7	4	1	34
M5P		1	1	2	1	2		7
M6M					1	1		2
M6		2	13	5	7	9	3	39
M6P		1	2	1	2	3		9
M7M								0
M7			7			3		10
M7P						1		1
M8M								0
M8		1	3	1	1	1		7
M8P			1		1			2
B2,B3,B4								0
METM	2		4		1			7
MET	2	1	2	1	4		1	11
METP	1				2			3
Special & Flat Priced								0
TOTALS	12	19	137	22	56	44	13	303

NEW SUBDIVISIONS 2023

SCHOOL DISTRICT	SUBDIVISION
KILGORE	
	East Texas Paint and Body
	Bee Line Storage Subdivision
	Velasco Subdivision No 2
	Velasco Sub Phase 2
	Iron Farm Estates Phase 1
LONGVIEW	
	ABC Sub
	Orms Subdivision
	Alpine Gardens
	New Bethel Subdivision
	ABC Subdivision
	Forest Lake #3
	Circle "S" Estates
	Premier Parks Phase 9
	Estacado Addition
	Nolo Estates
PINE TREE	
	C & W Properties
	Oram Addition
	Pro Star Place
SABINE	
	Roberts and Hatchett Subdivision Phase 2
SPRING HILL	
	Hidden Hills Subdivision Phase 2A
	Virginia Woods Phs 1
WHITE OAK	
	Tuttle and Wooddell Addn
	Thompson 6 Subdivision

GREGG APPRAISAL DISTRICT

EXEMPTION GUIDE

Homestead Exemptions	Amount	Taxing Entity
Homestead Local	20%	Clarksville City, Kilgore City, Warren City, White Oak City, Gregg County, Gregg Co Road & Bridge, Gladewater ISD, Pine Tree ISD, Sabine ISD, White Oak ISD
Homestead Local	15%	Spring Hill ISD
Homestead State	\$100,000	All Schools
Homestead State	\$3,000	Gregg Co Road & Bridge
Over 65 Local	\$3,000	East Mountain City
Over 65 Local	\$4,000	Spring Hill ISD
Over 65 Local	\$5,000	Sabine ISD
Over 65 Local	\$5,700	Longview ISD
Over 65 Local	\$25,000	Clarksville City, Lakeport City, Gregg County
Over 65 Local	\$6,000	Gladewater City, Warren City, Gladewater ISD
Over 65 Local	\$15,000	Kilgore City, White Oak ISD
Over 65 Local	\$10,000	Longview City; Pine Tree ISD
Over 65 Local	\$20,000	White Oak City
Over 65 Local	\$22,000	Gregg Co Road & Bridge
Over 65 Local	\$30,000	Kilgore College
Over 65 State	\$10,000	All Schools
Over 65 Tax Ceiling		Longview City, Gregg County, Gregg Co Road & Bridge, All Schools
Disabled Persons Local	\$3,000	East Mountain City
Disabled Persons Local	\$4,000	Spring Hill ISD
Disabled Persons Local	\$5,700	Longview ISD
Disabled Persons Local	\$10,000	Longview City
Disabled Persons Local	\$15,000	Kilgore City, Sabine ISD
Disabled Persons Local	\$20,000	White Oak City
Disabled Persons Local	\$22,000	Gregg Co Road & Bridge
Disabled Persons Local	\$25,000	Clarksville City, Lakeport City, Gregg County
Disabled Persons Tax Ceiling		Longview City, Gregg County, Gregg Co Road & Bridge, All Schools
Disabled Veterans-100%	Total Residence	All Taxing Entities
OTHER EXEMPTIONS		
Disabled Veterans	Varies	All Taxing Entities
House Bill 366	Varies	All Taxing Entities – Business Personal & Mineral Value less than \$500 per taxing entity
Pollution Control	Varies	All Taxing Entities
Abatements	Varies	Determined by each taxing entity on a case by case basis
Freeport	Varies	Kilgore City, Kilgore ISD, Kilgore College
Lease Vehicles Ex	Varies	All Taxing Entities except City of Kilgore and City of White Oak
Mixed Use Vehicle	Varies	All Taxing Entities
Charitable Low Income Housing	Varies	All Taxing Entities
Prorated Exempt Property	Varies	All Taxing Entities

School Districts Exemption Breakdown

EXEMPTION	Gladewater ISD	Kilgore ISD	Longview ISD	Pine Tree ISD	Sabine ISD	Spring Hill ISD	White Oak ISD
CHODO	-	-	2,872,780	-	-	-	-
DP	318,418	387,390	5,071,976	1,251,497	768,415	542,000	580,894
DSTRS	-	-	-	-	-	-	-
DV1	12,000	25,773	128,000	52,000	25,000	42,000	30,000
DV1S	5,000	-	5,000	15,000	-	-	5,000
DV2	-	34,500	102,000	106,500	0	22,500	30,000
DV2S	-	0	30,000	-	-	-	7,500
DV3	30,000	60,000	261,589	112,000	52,000	30,000	42,000
DV3S	-	-	20,000	10,000	-	10,000	10,000
DV4	242,466	256,486	1,460,295	1,066,690	352,098	427,920	335,705
DV4S	48,000	78,000	432,000	108,000	24,000	36,000	60,000
DVHS	3,447,880	4,812,097	32,288,785	14,843,291	7,818,956	11,051,690	3,878,048
DVHSS	523,887	251,519	4,050,829	2,257,093	733,960	339,787	864,767
EX-XD	-	7,530	1,118,330	-	-	-	-
EX-XD (Prorated)	-	-	-	-	-	-	-
EX-XG	197,480	595,840	101,980	159,690	-	-	-
EX-XI	-	5,100	-	-	338,150	-	-
EX-XJ	-	-	60,484,690	-	-	-	-
EX-XL	381,330	9,329,540	14,295,030	-	220,600	-	-
EX-XN	266,900	155,880	8,312,660	2,055,300	838,290	2,883,330	864,767
EX-XO	-	-	-	-	-	-	-
EX-XR	104,450	109,890	2,551,080	-	1,572,860	-	-
EX-XU	-	504,790	872,810	659,590	-	-	-
EX-XV	52,443,451	162,593,543	977,475,640	153,620,408	54,666,327	82,598,892	35,083,623
EX-XV (Prorated)	52,661	329,539	64,344	636,875	8,616	149,691	51,594
EX366	690,067	465,184	1,635,768	690,394	228,161	374,852	479,167
FR	-	81,367,021	-	-	-	-	-
FRSS	-	-	626,017	-	-	-	-
HS	71,063,204	89,124,902	414,433,242	429,745,077	138,646,170	182,998,613	132,005,174
HT	-	-	-	-	-	-	-
LIH	-	1,673,905	2,745,100	-	-	-	-
LVE	-	1,034,350	2,450,700	1,816,260	-	-	-
OV65	5,603,005	8,270,496	66,471,130	39,334,584	7,954,073	8,780,369	12,031,882
OV65S	503,804	927,653	6,610,927	4,221,437	607,843	836,000	1,384,795
PC	975,160	1,477,130	5,580,530	3,163,900	130,000	-	260,070
PPV	133,890	476,940	1,707,239	648,670	235,785	206,470	267,165
TOTAL EXEMPTIONS	137,043,053	284,528,059	1,616,005,781	656,594,256	215,246,304	291,354,114	188,377,744

City Exemption Breakdown

EXEMPTION	City of Clarksville	City of East Mountain	City of Easton	City of Gladewater	City of Kilgore	City of Lakeport	City of Longview	City of Warren City	City of White oak
AB	-	-	-	-	41,340,747	-	116,953,557	-	-
CHODO	-	-	-	-	-	-	2,289,040	-	-
DP	221,960	-	-	-	625,245	371,240	4,131,311	-	572,095
DPS	-	-	-	-	15,000	50,000	80,000	-	40,000
DSTRS	-	-	-	-	-	-	367,106	-	-
DV1	-	-	-	-	20,000	5,000	191,000	-	30,000
DV1S	-	-	-	5,000	-	-	20,000	-	5,000
DV2	-	-	-	-	30,000	7,500	199,500	7,500	37,500
DV2S	-	-	-	-	7,500	-	22,500	-	-
DV3	10,000	-	-	10,000	42,000	10,000	283,300	-	96,000
DV3S	-	-	-	-	-	-	40,000	-	-
DV4	84,000	-	12,000	120,000	216,000	48,000	2,219,740	36,000	228,600
DV4S	-	-	12,000	36,000	84,000	12,000	552,000	12,000	60,000
DVHS	56,860	-	51,960	490,020	2,509,788	1,578,000	32,102,049	-	2,708,167
DVHSS	-	-	29,380	183,163	202,960	170,280	4,145,967	90,250	909,090
EX-XD	-	-	-	-	56,380	-	831,660	-	-
EX-XG	-	-	-	106,180	373,580	-	454,670	-	-
EX-XI	-	-	-	-	77,010	-	-	-	-
EX-XJ	-	-	-	-	-	-	55,322,990	-	-
EX-XJ (Prorated)	-	-	-	-	-	-	-	-	-
EX-XL	-	-	-	352,380	10,173,290	-	19,245,760	-	-
EX-XN	18,150	-	33,880	287,380	-	156,380	11,436,500	-	-
EX-XO	-	-	-	-	-	23,680	25,700	-	-
EX-XR	-	-	-	-	22,610	352,540	-	-	-
EX-XU	-	-	-	-	395,820	-	1,166,110	-	-
EX-XV	2,209,869	-	366,340	36,239,628	126,572,672	4,637,440	839,232,652	79,962	24,678,950
EX-XV (Prorated)	-	-	2,762	21,314	1,424,468	-	458,477	-	1,882
EX366	231,851	720	142,782	321,416	186,704	2,140	658,514	85,059	330,623
FR	-	-	-	-	70,105,567	-	-	-	-
FRSS	-	-	-	-	-	-	194,490	-	-
HS	3,974,976	-	-	-	45,701,786	-	-	2,159,186	48,237,189
HT	-	-	-	225,848	-	-	-	-	-
LIH	-	-	-	-	1,039,980	-	702,990	-	-
LVE	-	-	-	-	-	-	7,199,090	-	-
OV65	1,903,790	3,000	-	1,251,000	9,993,097	1,926,480	53,138,966	174,000	8,650,560
OV65S	175,000	-	-	132,000	1,163,710	204,790	5,801,130	18,000	968,010
PC	-	-	-	-	12,730	-	4,694,540	-	26,290
PPV	34,350	-	-	115,600	386,910	6,150	1,656,605	-	264,970
TOTAL EXEMPTIONS	8,920,806	3,720	651,104	39,896,929	312,779,554	9,561,620	1,165,817,914	2,661,957	87,844,926

County & Special District Exemption Breakdown

EXEMPTION	Gregg County	Kilgore College	Gregg County Road and Bridge	Gregg County Emergency Service Dist #1	Gregg County Emergency Service Dist #1	Gregg County Emergency Service Dist #3
AB	158,294,304	41,340,747	158,294,304	-	-	-
CHODO	2,289,040	-	2,289,040	-	-	-
DP	16,827,918	-	17,114,178	-	-	-
DPS	383,560	-	383,560	-	-	-
DSTRS	588,789	-	588,789	-	-	221,683
DV1	298,000	60,000	295,570	20,000	10,000	22,000
DV1S	35,000	10,000	35,000	-	-	-
DV2	366,000	106,500	346,500	15,000	19,500	45,000
DV2S	37,500	7,500	37,500	-	-	7,500
DV3	612,180	176,000	590,180	54,880	20,000	74,000
DV3S	40,000	-	40,000	-	-	-
DV4	3,938,715	1,174,065	3,870,136	287,680	417,465	245,230
DV4S	984,000	300,000	958,388	108,000	72,000	24,000
DVHS	56,128,730	14,082,451	40,402,170	5,164,940	6,190,115	5,921,280
DVHSS	7,327,030	2,362,583	4,744,492	445,980	576,990	226,610
EX-XD	888,040	56,380	888,040	-	-	-
EX-XG	934,430	479,760	934,430	-	-	-
EX-XI	294,560	294,560	294,560	-	217,550	-
EX-XJ	60,396,650	-	60,396,650	2,378,330	-	2,695,330
EX-XL	30,309,020	11,022,730	30,309,020	34,080	1,010	-
EX-XN	15,741,970	1,630,940	15,741,970	698,920	1,034,470	1,946,750
EX-XO	70,660	21,280	70,660	23,680	21,280	-
EX-XR	3,352,300	1,353,850	3,352,300	1,135,530	529,370	498,130
EX-XU	1,561,930	395,820	1,561,930	-	-	-
EX-XV	1,135,730,434	236,996,404	1,135,730,434	36,266,815	33,298,788	16,279,721
EX-XV (Prorated)	1,917,852	1,456,613	1,917,852	-	1,302	-
EX366	1,944,734	1,153,476	1,944,734	243,249	309,406	328,435
FR	-	70,374,573	-	-	-	-
FRSS	539,430	-	425,544	-	-	344,940
HS	788,556,070	-	839,197,871	-	-	-
HT	-	141,155	-	-	-	-
LIH	1,742,970	1,039,980	1,742,970	-	-	-
LVE	10,055,480	2,415,930	10,055,480	351,350	-	-
OV65	223,279,223	66,611,522	228,060,853	-	-	89,110
OV65S	23,184,200	7,071,160	24,079,760	-	-	-
PC	4,938,990	39,020	4,938,990	43,900	-	-
PPV	3,157,456	1,038,695	3,157,456	174,445	177,195	169,791
TOTAL EXEMPTIONS	2,556,747,165	463,213,694	2,594,791,311	47,446,779	42,896,441	29,139,510

Other Deductions/Loss in Value

Entity	Loss due to Ag Value	Loss due to HS Cap
CITY OF CLARKSVILLE CITY	2,184,921	268,822
CITY OF EAST MOUNTAIN	113,130	-
CITY OF EASTON	967,400	49,770
CITY OF GLADEWATER	2,970,680	863,847
CITY OF KILGORE	3,988,267	1,631,584
CITY OF LAKEPORT	721,180	25,685
CITY OF LONGVIEW	15,636,156	8,210,529
CITY OF WARREN CITY	660,155	58,262
CITY OF WHITE OAK	1,989,471	898,437
GREGG COUNTY	156,764,321	15,389,022
GLADEWATER ISD	12,783,972	1,400,050
KILGORE ISD	13,808,616	2,206,179
LONGVIEW ISD	89,259,083	6,973,270
PINE TREE ISD	5,901,787	1,842,586
SABINE ISD	27,272,614	836,248
SPRING HILL ISD	4,460,191	1,199,102
WHITE OAK ISD	3,278,058	931,587
KILGORE COLLEGE	57,143,260	5,374,064
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	21,355,935	444,745
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	32,777,602	1,269,346
GREGG CNTY EMERGENCY SERVICE DISTRICT #3	56,489,100	1,183,485