



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

| ENTITY | 2020 | 2021 | 2022 | 2023 |
|--|----------------|----------------|----------------|----------------|
| 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 | 1,115,230 |
| CITY OF EASTON | 40,741,544 | 44,357,351 | 41,602,926 | 50,976,033 |
| 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 | 926,555 |
| CITY OF EASTON | 38,719,915 | 42,689,077 | 39,800,282 | 47,632,847 |
| 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 |

2023 CERTIFIED TOTALS

Property Count: 17,494

CCV - CITY OF CLARKSVILLE CITY

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|-----------|-------|-----------|-----------|------------|
| DP | 8 | 157,287 | 0 | 157,287 |
| DV3 | 1 | 0 | 10,000 | 10,000 |
| DV4 | 8 | 0 | 72,000 | 72,000 |
| DVHS | 4 | 0 | 1,066,112 | 1,066,112 |
| EX-XN | 1 | 0 | 34,470 | 34,470 |
| EX-XV | 75 | 0 | 2,723,850 | 2,723,850 |
| EX366 | 7,165 | 0 | 215,164 | 215,164 |
| HS | 193 | 5,791,424 | 0 | 5,791,424 |
| OV65 | 91 | 2,017,602 | 0 | 2,017,602 |
| OV65S | 6 | 150,000 | 0 | 150,000 |
| PPV | 2 | 32,930 | 0 | 32,930 |
| Totals | | 8,149,243 | 4,121,596 | 12,270,839 |

2023 CERTIFIED TOTALS

Property Count: 19,374

CEC - CITY OF EASTON

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|-----------|--------|-------|-----------|-----------|
| DP | 9 | 0 | 0 | 0 |
| DV4 | 1 | 0 | 0 | 0 |
| DV4S | 1 | 0 | 12,000 | 12,000 |
| DVHS | 2 | 0 | 205,204 | 205,204 |
| DVHSS | 1 | 0 | 33,143 | 33,143 |
| EX-XV | 27 | 0 | 823,767 | 823,767 |
| EX366 | 10,363 | 0 | 144,233 | 144,233 |
| HS | 93 | 0 | 0 | 0 |
| Totals | | 0 | 1,218,347 | 1,218,347 |

2023 CERTIFIED TOTALS

Property Count: 14

CEM - CITY OF EAST MOUNTAIN

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|-------|-------|--------|--------|
| EX-XV (Prorated) | 1 | 0 | 9,574 | 9,574 |
| EX366 | 2 | 0 | 1,580 | 1,580 |
| HS | 1 | 0 | 0 | 0 |
| OV65 | 1 | 3,000 | 0 | 3,000 |
| Totals | | 3,000 | 11,154 | 14,154 |

2023 CERTIFIED TOTALS

Property Count: 26,416

CGW - CITY OF GLADEWATER

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|--------|------------------|-------------------|-------------------|
| DP | 30 | 0 | 0 | 0 |
| DV1 | 1 | 0 | 12,000 | 12,000 |
| DV1S | 1 | 0 | 5,000 | 5,000 |
| DV3 | 2 | 0 | 20,000 | 20,000 |
| DV4 | 20 | 0 | 144,000 | 144,000 |
| DV4S | 4 | 0 | 36,000 | 36,000 |
| DVHS | 9 | 0 | 1,577,119 | 1,577,119 |
| DVHSS | 2 | 0 | 218,063 | 218,063 |
| EX-XG | 3 | 0 | 197,480 | 197,480 |
| EX-XL | 5 | 0 | 381,330 | 381,330 |
| EX-XN | 4 | 0 | 195,230 | 195,230 |
| EX-XV | 231 | 0 | 49,752,982 | 49,752,982 |
| EX-XV (Prorated) | 2 | 0 | 52,661 | 52,661 |
| EX366 | 14,494 | 0 | 473,311 | 473,311 |
| HS | 578 | 0 | 0 | 0 |
| HT | 1 | 217,392 | 0 | 217,392 |
| OV65 | 224 | 1,286,010 | 0 | 1,286,010 |
| OV65S | 20 | 114,000 | 0 | 114,000 |
| PPV | 4 | 94,240 | 0 | 94,240 |
| Totals | | 1,711,642 | 53,065,176 | 54,776,818 |

2023 CERTIFIED TOTALS

Property Count: 11,576

CKG - CITY OF KILGORE

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|-------|--------------------|--------------------|--------------------|
| AB | 5 | 64,582,580 | 0 | 64,582,580 |
| DP | 44 | 615,161 | 0 | 615,161 |
| DPS | 1 | 15,000 | 0 | 15,000 |
| DV1 | 6 | 0 | 30,000 | 30,000 |
| DV2 | 3 | 0 | 22,500 | 22,500 |
| DV3 | 6 | 0 | 60,000 | 60,000 |
| DV4 | 28 | 0 | 204,000 | 204,000 |
| DV4S | 7 | 0 | 54,000 | 54,000 |
| DVHS | 22 | 0 | 4,582,809 | 4,582,809 |
| DVHSS | 2 | 0 | 234,965 | 234,965 |
| EX-XD | 2 | 0 | 7,530 | 7,530 |
| EX-XG | 2 | 0 | 595,840 | 595,840 |
| EX-XI | 1 | 0 | 5,100 | 5,100 |
| EX-XL | 32 | 0 | 9,240,180 | 9,240,180 |
| EX-XL (Prorated) | 2 | 0 | 20,775 | 20,775 |
| EX-XR | 3 | 0 | 27,520 | 27,520 |
| EX-XU | 4 | 0 | 504,790 | 504,790 |
| EX-XV | 457 | 0 | 159,290,861 | 159,290,861 |
| EX-XV (Prorated) | 8 | 0 | 319,572 | 319,572 |
| EX366 | 2,736 | 0 | 305,701 | 305,701 |
| FR | 19 | 82,580,630 | 0 | 82,580,630 |
| HS | 1,816 | 65,997,669 | 0 | 65,997,669 |
| LIH | 2 | 0 | 1,673,905 | 1,673,905 |
| LVE | 5 | 0 | 0 | 0 |
| OV65 | 709 | 10,266,151 | 0 | 10,266,151 |
| OV65S | 80 | 1,132,500 | 0 | 1,132,500 |
| PC | 2 | 145,390 | 0 | 145,390 |
| PPV | 18 | 411,700 | 0 | 411,700 |
| Totals | | 225,746,781 | 177,180,048 | 402,926,829 |

2023 CERTIFIED TOTALS

Property Count: 724

CLP - CITY OF LAKEPORT

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|-----------|-------|-----------|-----------|------------|
| DP | 18 | 449,309 | 0 | 449,309 |
| DV1 | 1 | 0 | 5,000 | 5,000 |
| DV2 | 1 | 0 | 7,500 | 7,500 |
| DV3 | 2 | 0 | 20,000 | 20,000 |
| DV4 | 11 | 0 | 36,000 | 36,000 |
| DV4S | 2 | 0 | 12,000 | 12,000 |
| DVHS | 10 | 0 | 2,548,240 | 2,548,240 |
| DVHSS | 1 | 0 | 206,039 | 206,039 |
| EX-XN | 1 | 0 | 21,440 | 21,440 |
| EX-XR | 4 | 0 | 426,140 | 426,140 |
| EX-XV | 25 | 0 | 5,937,060 | 5,937,060 |
| EX366 | 39 | 0 | 33,590 | 33,590 |
| HS | 264 | 0 | 0 | 0 |
| OV65 | 95 | 2,151,833 | 0 | 2,151,833 |
| OV65S | 9 | 194,812 | 0 | 194,812 |
| PPV | 2 | 17,400 | 0 | 17,400 |
| Totals | | 2,813,354 | 9,253,009 | 12,066,363 |

2023 CERTIFIED TOTALS

Property Count: 91,993

CLV - CITY OF LONGVIEW
Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|--------|--------------------|----------------------|----------------------|
| AB | 7 | 143,238,330 | 0 | 143,238,330 |
| CHODO | 1 | 2,872,780 | 0 | 2,872,780 |
| DP | 450 | 4,314,209 | 0 | 4,314,209 |
| DPS | 10 | 80,000 | 0 | 80,000 |
| DV1 | 30 | 0 | 173,000 | 173,000 |
| DV1S | 3 | 0 | 15,000 | 15,000 |
| DV2 | 23 | 0 | 174,000 | 174,000 |
| DV2S | 3 | 0 | 22,500 | 22,500 |
| DV3 | 28 | 0 | 265,300 | 265,300 |
| DV3S | 4 | 0 | 40,000 | 40,000 |
| DV4 | 329 | 0 | 2,482,795 | 2,482,795 |
| DV4S | 61 | 0 | 456,000 | 456,000 |
| DVHS | 239 | 0 | 55,158,509 | 55,158,509 |
| DVHSS | 36 | 0 | 6,338,818 | 6,338,818 |
| EX-XD | 3 | 0 | 1,118,330 | 1,118,330 |
| EX-XG | 5 | 0 | 261,670 | 261,670 |
| EX-XJ | 21 | 0 | 53,901,280 | 53,901,280 |
| EX-XJ (Prorated) | 2 | 0 | 1,651,110 | 1,651,110 |
| EX-XL | 35 | 0 | 14,288,580 | 14,288,580 |
| EX-XN | 30 | 0 | 10,252,500 | 10,252,500 |
| EX-XU | 11 | 0 | 1,532,400 | 1,532,400 |
| EX-XV | 1,387 | 0 | 1,128,777,977 | 1,128,777,977 |
| EX-XV (Prorated) | 15 | 0 | 956,781 | 956,781 |
| EX366 | 22,751 | 0 | 1,580,504 | 1,580,504 |
| FRSS | 1 | 0 | 248,640 | 248,640 |
| HS | 14,500 | 0 | 0 | 0 |
| LIH | 3 | 0 | 2,745,100 | 2,745,100 |
| LVE | 5 | 4,193,650 | 0 | 4,193,650 |
| OV65 | 5,779 | 55,980,312 | 0 | 55,980,312 |
| OV65S | 599 | 5,755,566 | 0 | 5,755,566 |
| PC | 16 | 4,954,730 | 0 | 4,954,730 |
| PPV | 96 | 2,066,438 | 0 | 2,066,438 |
| Totals | | 223,456,015 | 1,282,440,794 | 1,505,896,809 |

2023 CERTIFIED TOTALS

Property Count: 7,014

CWC - CITY OF WARREN CITY
ARB Approved Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|-----------|-------|-----------|---------|-----------|
| DP | 2 | 0 | 0 | 0 |
| DV4 | 2 | 0 | 24,000 | 24,000 |
| DV4S | 1 | 0 | 12,000 | 12,000 |
| DVHSS | 1 | 0 | 105,611 | 105,611 |
| EX-XN | 1 | 0 | 37,200 | 37,200 |
| EX-XV | 30 | 0 | 146,041 | 146,041 |
| EX366 | 5,475 | 0 | 118,803 | 118,803 |
| HS | 85 | 3,183,918 | 0 | 3,183,918 |
| OV65 | 33 | 198,000 | 0 | 198,000 |
| OV65S | 5 | 24,000 | 0 | 24,000 |
| Totals | | 3,405,918 | 443,655 | 3,849,573 |

2023 CERTIFIED TOTALS

Property Count: 39,505

CWO - CITY OF WHITE OAK

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|--------|-------------------|-------------------|--------------------|
| DP | 35 | 627,119 | 0 | 627,119 |
| DPS | 1 | 20,000 | 0 | 20,000 |
| DV1 | 6 | 0 | 30,000 | 30,000 |
| DV1S | 1 | 0 | 5,000 | 5,000 |
| DV2 | 5 | 0 | 37,500 | 37,500 |
| DV2S | 1 | 0 | 7,500 | 7,500 |
| DV3 | 5 | 0 | 54,000 | 54,000 |
| DV3S | 1 | 0 | 10,000 | 10,000 |
| DV4 | 41 | 0 | 319,750 | 319,750 |
| DV4S | 7 | 0 | 48,000 | 48,000 |
| DVHS | 21 | 0 | 4,909,538 | 4,909,538 |
| DVHSS | 4 | 0 | 1,064,767 | 1,064,767 |
| EX-XV | 107 | 0 | 32,466,560 | 32,466,560 |
| EX366 | 15,187 | 0 | 376,265 | 376,265 |
| HS | 1,449 | 69,609,755 | 0 | 69,609,755 |
| LVE | 8 | 0 | 0 | 0 |
| OV65 | 492 | 9,488,969 | 0 | 9,488,969 |
| OV65S | 54 | 1,000,000 | 0 | 1,000,000 |
| PC | 1 | 31,780 | 0 | 31,780 |
| PPV | 11 | 288,765 | 0 | 288,765 |
| Totals | | 81,066,388 | 39,328,880 | 120,395,268 |

2023 CERTIFIED TOTALS

Property Count: 273,788

GGG - GREGG COUNTY
Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|--------|----------------------|----------------------|----------------------|
| AB | 12 | 207,820,910 | 0 | 207,820,910 |
| CHODO | 1 | 2,872,780 | 0 | 2,872,780 |
| DP | 767 | 17,618,792 | 0 | 17,618,792 |
| DPS | 17 | 345,598 | 0 | 345,598 |
| DV1 | 57 | 0 | 329,000 | 329,000 |
| DV1S | 6 | 0 | 30,000 | 30,000 |
| DV2 | 41 | 0 | 315,000 | 315,000 |
| DV2S | 6 | 0 | 37,500 | 37,500 |
| DV3 | 64 | 0 | 612,180 | 612,180 |
| DV3S | 5 | 0 | 50,000 | 50,000 |
| DV4 | 577 | 0 | 4,267,891 | 4,267,891 |
| DV4S | 110 | 0 | 822,000 | 822,000 |
| DVHS | 417 | 0 | 95,665,614 | 95,665,614 |
| DVHSS | 67 | 0 | 12,085,605 | 12,085,605 |
| EX-XD | 5 | 0 | 1,125,860 | 1,125,860 |
| EX-XG | 10 | 0 | 1,054,990 | 1,054,990 |
| EX-XI | 7 | 0 | 343,250 | 343,250 |
| EX-XJ | 25 | 0 | 60,484,690 | 60,484,690 |
| EX-XJ (Prorated) | 2 | 0 | 1,651,110 | 1,651,110 |
| EX-XL | 76 | 0 | 24,226,500 | 24,226,500 |
| EX-XL (Prorated) | 2 | 0 | 20,775 | 20,775 |
| EX-XN | 48 | 0 | 14,539,310 | 14,539,310 |
| EX-XO | 1 | 0 | 21,280 | 21,280 |
| EX-XR | 60 | 0 | 4,338,280 | 4,338,280 |
| EX-XU | 15 | 0 | 2,037,190 | 2,037,190 |
| EX-XV | 2,625 | 0 | 1,518,481,885 | 1,518,481,885 |
| EX-XV (Prorated) | 32 | 0 | 1,344,608 | 1,344,608 |
| EX366 | 56,046 | 0 | 3,150,206 | 3,150,206 |
| FR | 1 | 0 | 0 | 0 |
| FRSS | 2 | 0 | 666,017 | 666,017 |
| HS | 24,760 | 1,121,112,303 | 0 | 1,121,112,303 |
| HT | 1 | 0 | 0 | 0 |
| LIH | 5 | 0 | 4,419,005 | 4,419,005 |
| LVE | 21 | 6,219,720 | 0 | 6,219,720 |
| OV65 | 9,935 | 235,749,294 | 0 | 235,749,294 |
| OV65S | 975 | 23,034,187 | 0 | 23,034,187 |
| PC | 34 | 11,586,790 | 0 | 11,586,790 |
| PPV | 172 | 3,734,604 | 0 | 3,734,604 |
| Totals | | 1,630,094,978 | 1,752,119,746 | 3,382,214,724 |

2023 CERTIFIED TOTALS

Property Count: 124,780

KJC - KILGORE JUNIOR COLLEGE
ARB Approved Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|--------|--------------------|--------------------|--------------------|
| AB | 5 | 64,582,580 | 0 | 64,582,580 |
| DP | 191 | 0 | 0 | 0 |
| DPS | 6 | 0 | 0 | 0 |
| DV1 | 18 | 0 | 97,000 | 97,000 |
| DV1S | 2 | 0 | 10,000 | 10,000 |
| DV2 | 9 | 0 | 76,500 | 76,500 |
| DV2S | 2 | 0 | 7,500 | 7,500 |
| DV3 | 19 | 0 | 184,000 | 184,000 |
| DV3S | 1 | 0 | 10,000 | 10,000 |
| DV4 | 170 | 0 | 1,273,334 | 1,273,334 |
| DV4S | 32 | 0 | 222,000 | 222,000 |
| DVHS | 114 | 0 | 24,838,158 | 24,838,158 |
| DVHSS | 19 | 0 | 3,251,899 | 3,251,899 |
| EX-XD | 2 | 0 | 7,530 | 7,530 |
| EX-XG | 5 | 0 | 793,320 | 793,320 |
| EX-XI | 7 | 0 | 343,250 | 343,250 |
| EX-XL | 39 | 0 | 9,931,470 | 9,931,470 |
| EX-XL (Prorated) | 2 | 0 | 20,775 | 20,775 |
| EX-XN | 15 | 0 | 1,288,020 | 1,288,020 |
| EX-XO | 1 | 0 | 21,280 | 21,280 |
| EX-XR | 30 | 0 | 1,787,200 | 1,787,200 |
| EX-XU | 4 | 0 | 504,790 | 504,790 |
| EX-XV | 1,018 | 0 | 304,786,944 | 304,786,944 |
| EX-XV (Prorated) | 15 | 0 | 442,410 | 442,410 |
| EX366 | 32,948 | 0 | 1,400,604 | 1,400,604 |
| FR | 21 | 84,403,260 | 0 | 84,403,260 |
| HS | 6,715 | 0 | 0 | 0 |
| HT | 1 | 135,870 | 0 | 135,870 |
| LIH | 2 | 0 | 1,673,905 | 1,673,905 |
| LVE | 14 | 1,952,760 | 0 | 1,952,760 |
| OV65 | 2,545 | 70,716,927 | 0 | 70,716,927 |
| OV65S | 247 | 6,766,923 | 0 | 6,766,923 |
| PC | 8 | 2,842,360 | 0 | 2,842,360 |
| PPV | 48 | 1,110,020 | 0 | 1,110,020 |
| Totals | | 232,510,700 | 352,971,889 | 585,482,589 |

2023 CERTIFIED TOTALS

Property Count: 273,788

RDB - COUNTY ROAD AND BRIDGE

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|--------|----------------------|----------------------|----------------------|
| AB | 12 | 207,820,910 | 0 | 207,820,910 |
| CHODO | 1 | 2,872,780 | 0 | 2,872,780 |
| DP | 765 | 17,874,516 | 0 | 17,874,516 |
| DPS | 17 | 370,598 | 0 | 370,598 |
| DV1 | 57 | 0 | 328,790 | 328,790 |
| DV1S | 6 | 0 | 30,000 | 30,000 |
| DV2 | 41 | 0 | 295,500 | 295,500 |
| DV2S | 6 | 0 | 37,500 | 37,500 |
| DV3 | 64 | 0 | 590,453 | 590,453 |
| DV3S | 5 | 0 | 50,000 | 50,000 |
| DV4 | 577 | 0 | 4,202,404 | 4,202,404 |
| DV4S | 110 | 0 | 810,000 | 810,000 |
| DVHS | 417 | 0 | 69,363,612 | 69,363,612 |
| DVHSS | 67 | 0 | 7,776,118 | 7,776,118 |
| EX-XD | 5 | 0 | 1,125,860 | 1,125,860 |
| EX-XG | 10 | 0 | 1,054,990 | 1,054,990 |
| EX-XI | 7 | 0 | 343,250 | 343,250 |
| EX-XJ | 25 | 0 | 60,484,690 | 60,484,690 |
| EX-XJ (Prorated) | 2 | 0 | 1,651,110 | 1,651,110 |
| EX-XL | 76 | 0 | 24,226,500 | 24,226,500 |
| EX-XL (Prorated) | 2 | 0 | 20,775 | 20,775 |
| EX-XN | 48 | 0 | 14,539,310 | 14,539,310 |
| EX-XO | 1 | 0 | 21,280 | 21,280 |
| EX-XR | 60 | 0 | 4,338,280 | 4,338,280 |
| EX-XU | 15 | 0 | 2,037,190 | 2,037,190 |
| EX-XV | 2,625 | 0 | 1,518,481,885 | 1,518,481,885 |
| EX-XV (Prorated) | 32 | 0 | 1,340,761 | 1,340,761 |
| EX366 | 56,046 | 0 | 3,150,206 | 3,150,206 |
| FR | 1 | 0 | 0 | 0 |
| FRSS | 2 | 0 | 577,323 | 577,323 |
| HS | 24,760 | 1,144,391,285 | 38,635,703 | 1,183,026,988 |
| HT | 1 | 0 | 0 | 0 |
| LIH | 5 | 0 | 4,419,005 | 4,419,005 |
| LVE | 21 | 6,219,720 | 0 | 6,219,720 |
| OV65 | 9,935 | 241,169,572 | 0 | 241,169,572 |
| OV65S | 975 | 24,147,577 | 0 | 24,147,577 |
| PC | 34 | 11,586,790 | 0 | 11,586,790 |
| PPV | 172 | 3,734,604 | 0 | 3,734,604 |
| Totals | | 1,660,188,352 | 1,759,932,495 | 3,420,120,847 |

2023 CERTIFIED TOTALS

RFD - GREGG CNTY EMERGENCY SERVICES DISTRICT #1

Property Count: 25,085

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|--------|------------------|-------------------|-------------------|
| DP | 61 | 0 | 0 | 0 |
| DV1 | 4 | 0 | 20,000 | 20,000 |
| DV2 | 2 | 0 | 19,500 | 19,500 |
| DV3 | 7 | 0 | 66,880 | 66,880 |
| DV4 | 39 | 0 | 277,470 | 277,470 |
| DV4S | 10 | 0 | 84,000 | 84,000 |
| DVHS | 28 | 0 | 6,539,826 | 6,539,826 |
| DVHSS | 4 | 0 | 662,736 | 662,736 |
| EX-XJ | 1 | 0 | 3,256,220 | 3,256,220 |
| EX-XN | 8 | 0 | 469,780 | 469,780 |
| EX-XR | 13 | 0 | 1,329,020 | 1,329,020 |
| EX-XV | 73 | 0 | 58,284,690 | 58,284,690 |
| EX366 | 11,952 | 0 | 311,991 | 311,991 |
| HS | 1,393 | 0 | 0 | 0 |
| LVE | 1 | 57,010 | 0 | 57,010 |
| OV65 | 676 | 0 | 0 | 0 |
| OV65S | 56 | 0 | 0 | 0 |
| PC | 3 | 1,222,070 | 0 | 1,222,070 |
| PPV | 7 | 179,875 | 0 | 179,875 |
| Totals | | 1,458,955 | 71,322,113 | 72,781,068 |

2023 CERTIFIED TOTALS

ESD2 - GREGG CNTY EMERGENCY SERVICE DIST 2

Property Count: 13,059

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|-------|----------------|-------------------|-------------------|
| DP | 60 | 0 | 0 | 0 |
| DPS | 3 | 0 | 0 | 0 |
| DV1 | 4 | 0 | 20,000 | 20,000 |
| DV2 | 1 | 0 | 12,000 | 12,000 |
| DV3 | 5 | 0 | 42,000 | 42,000 |
| DV4 | 61 | 0 | 443,084 | 443,084 |
| DV4S | 8 | 0 | 48,000 | 48,000 |
| DVHS | 48 | 0 | 10,850,876 | 10,850,876 |
| DVHSS | 5 | 0 | 983,960 | 983,960 |
| EX-XI | 6 | 0 | 338,150 | 338,150 |
| EX-XL | 1 | 0 | 1,010 | 1,010 |
| EX-XN | 10 | 0 | 1,007,320 | 1,007,320 |
| EX-XO | 1 | 0 | 21,280 | 21,280 |
| EX-XR | 20 | 0 | 812,570 | 812,570 |
| EX-XV | 71 | 0 | 42,707,472 | 42,707,472 |
| EX-XV (Prorated) | 1 | 0 | 8,616 | 8,616 |
| EX366 | 3,687 | 0 | 359,178 | 359,178 |
| HS | 1,990 | 0 | 0 | 0 |
| OV65 | 751 | 0 | 0 | 0 |
| OV65S | 54 | 0 | 0 | 0 |
| PPV | 10 | 213,255 | 0 | 213,255 |
| Totals | | 213,255 | 57,655,516 | 57,868,771 |

2023 CERTIFIED TOTALS

ESD3 - GREGG CNTY EMERGENCY SERVICE DIST 3

Property Count: 16,727

Grand Totals

8/21/2023

10:20:57AM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|----------------|-------------------|-------------------|
| DP | 44 | 0 | 0 | 0 |
| DPS | 1 | 0 | 0 | 0 |
| DV1 | 5 | 0 | 39,000 | 39,000 |
| DV2 | 6 | 0 | 37,500 | 37,500 |
| DV2S | 1 | 0 | 7,500 | 7,500 |
| DV3 | 9 | 0 | 84,000 | 84,000 |
| DV4 | 35 | 0 | 210,292 | 210,292 |
| DV4S | 7 | 0 | 48,000 | 48,000 |
| DVHS | 32 | 0 | 9,424,038 | 9,424,038 |
| DVHSS | 6 | 0 | 1,411,839 | 1,411,839 |
| EX-XJ | 3 | 0 | 3,327,190 | 3,327,190 |
| EX-XN | 13 | 0 | 2,552,390 | 2,552,390 |
| EX-XR | 16 | 0 | 821,100 | 821,100 |
| EX-XV | 53 | 0 | 19,549,054 | 19,549,054 |
| EX366 | 5,417 | 0 | 399,335 | 399,335 |
| FRSS | 1 | 0 | 417,377 | 417,377 |
| HS | 1,929 | 0 | 0 | 0 |
| OV65 | 848 | 0 | 0 | 0 |
| OV65S | 74 | 0 | 0 | 0 |
| PPV | 14 | 254,891 | 0 | 254,891 |
| Totals | | 254,891 | 38,328,615 | 38,583,506 |

Other Deductions/Loss in Value

| Entity | Loss due to Ag Value | Loss due to HS Cap |
|--|----------------------|--------------------|
| CITY OF CLARKSVILLE CITY | 4,394,932 | 5,182,380 |
| CITY OF EAST MOUNTAIN | 142,520 | - |
| CITY OF EASTON | 922,231 | 1,202,608 |
| CITY OF GLADEWATER | 5,188,700 | 13,360,093 |
| CITY OF KILGORE | 4,552,335 | 51,946,057 |
| CITY OF LAKEPORT | 1,164,820 | 6,618,038 |
| CITY OF LONGVIEW | 22,417,860 | 416,653,193 |
| CITY OF WARREN CITY | 1,410,010 | 2,929,517 |
| CITY OF WHITE OAK | 4,316,476 | 52,235,731 |
| GREGG COUNTY | 221,150,522 | 753,914,242 |
| GLADEWATER ISD | 24,772,614 | 28,457,779 |
| KILGORE ISD | 18,716,505 | 67,265,408 |
| LONGVIEW ISD | 124,561,009 | 311,765,557 |
| PINE TREE ISD | 8,736,710 | 160,005,565 |
| SABINE ISD | 31,370,984 | 59,842,857 |
| SPRING HILL ISD | 6,610,960 | 71,571,530 |
| WHITE OAK ISD | 6,381,740 | 55,005,546 |
| KILGORE COLLEGE | 81,240,063 | 210,571,590 |
| GREGG CNTY EMERGENCY SERVICE DISTRICT #1 | 27,786,738 | 41,641,721 |
| GREGG CNTY EMERGENCY SERVICE DISTRICT #2 | 40,418,609 | 64,752,769 |
| GREGG CNTY EMERGENCY SERVICE DISTRICT #3 | 80,825,986 | 82,245,275 |