

Hunt County Appraisal District

2015 Mass Appraisal Report

INTRODUCTION

Scope of Responsibility

The Hunt County Appraisal District has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The Hunt County Appraisal District (CAD) 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. An 8 member board of directors, appointed by the taxing units within the boundaries of Hunt County, 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 nearly 34 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.

Except as otherwise provided by the Property Tax Code, the fee simple interest of 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 residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of business personal property inventory may elect to have the inventory appraised at its market value as of September 1st of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's current policy is to conduct a general reappraisal of all property every year. Appraised values are reviewed annually and are subject to change for purposes of equalization. The full scope of work performed can be viewed in the Hunt County Appraisal District's 2015 – 2016 Two Year Reappraisal Plan which was approved by the Hunt County Appraisal District's Board of Directors.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

Personnel Resources

The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, and industrial. 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 and Regulation. Support functions including records maintenance, information and assistance to property owners, and hearings support are coordinated by the Support Services Department.

The appraisal district staff consists of 22 employees with the following classifications:

- _3_ - Official/Administrator (Executive level administration)
- _2_ - Professional (Supervisory and Management)
- _11_ - Technicians (Appraisers, program appraisers and network support)

- 6 - Administrative Support (professional, customer service, clerical and other)

Data

The district is responsible for establishing and maintaining approximately 69,000 real and personal property accounts covering 882 square miles within Hunt County. This data includes property characteristic including ownership and exemption information. The data specific to each parcel would include, but not be limited to legal descriptions, addresses, parcel identifiers, photos and building sketches. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a 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, and market data centers and vendors.

The district has a geographic information system (GIS) that maintains cadastral maps and various layers of data, including zip code, facet and aerial photography. The district's website 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.

Information Systems

The Information Systems Department maintains the district's data processing facility, software applications, Internet website, and geographical information system. The district operates under a hierarchical non-relational database. The mainframe hardware/system software is 1 Dell Server/PACSSERVER-Win 2008 Server OS; which hosts our LAN, Internet, and document imaging; an ESRI ARC Map 10.2 Standard Version operates the geographic information system; and the user base is served by 23 Dell OptiPlex 3010 Computers, 10 Apple iPads, and one HP G60 Notebook Laptop which are on a combination of Win Vista OS and Window 7 OS.

SHARED APPRAISAL DISTRICT BOUNDARIES

The district established procedures whereby ownership and property data information are routinely exchanged. Appraisers from adjacent appraisal districts discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions, and other administrative data.

INDEPENDENT PERFORMANCE TEST

According to Chapter 5 of the TPTC, "At least once every two years, the Comptroller shall conduct a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study, including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the

median level of appraisal for each major category of property and any other standard statistical measures that the comptroller considers appropriate.” There are 17 independent school districts in Hunt CAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisal. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisal. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

In addition to this there is an additional study performed at least every two years referred to as the “MAPS” review. Section 5.102 refers to this review as “At least once every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology.

Appraisal Activities

INTRODUCTION

Appraisal Responsibilities

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real 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 Hunt County. The data collection effort involves 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 half of the residential and all personal properties in Hunt County every year, and all of the commercial properties every year. Meeting this goal is dependent on budgetary constraints.

Appraisal Resources

- **Personnel** - The appraisal activities consists of 11 appraisers and 6 technical personnel.
- **Data** - The data used by field appraisers includes the existing property characteristic information contained in a CAMA (Computer Mass Appraisal System) from the district's computer system. The data can be printed on a property record card (PRD), personal property data sheets or accessed on an Ipad or other personal portable device. Other data used includes maps, sales data, fire and damage reports, building permits, photos and actual cost information.

PRELIMINARY ANALYSIS

Data Collection/Validation

Data collection of real property involves maintaining data characteristics of the property on PACS (Property Appraisal and Collections System), which is a computer mass appraisal system. The information contained in PACS 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 listing manuals that establish uniform procedures for the correct listing of real property. 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 these manuals during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on PACS (Property Appraisal and Collections System). The type of information contained in PACS includes personal property such as business inventory, furniture and fixtures, machinery and equipment, cost 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 procedure manuals that are utilized by the field appraisers are available in the district offices. Manuals are also located in the customer service area for public inspection. If a property owner/agent wants a copy of the listing procedural manual, customer service will handle this request. Appraisers periodically update the listing procedural manuals with input from the valuation group.

Sources of Data

The sources of data collection are through the new construction field effort, data review/relist 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. Where available, permits are received electronically and loaded to our Building Permit System (BPS). Otherwise, paper permits 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 relisted. 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, letters from buyers and sellers, and other third party sources to verify the accuracy of the property characteristics data and confirmation of the sales price. In commercial, the commercial appraisers are responsible for contacting both grantee, grantor and other third party sources to confirm sales prices and to verify pertinent data.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides sufficient enough 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 have 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 Hunt County to conduct field inspections. Appraisers conduct field inspections and record information either on a property record card (PRD), a personal property data sheet or into a portable electronic device, such as an iPad, that will be downloaded into PACS.

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, 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 listing 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 field appraiser is responsible for the data entry of his/her fieldwork directly into the computer file. This responsibility includes not only data entry directly entered by the appraiser, but also quality assurance for that entered by the clerical staff.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of last inspection, extent of that inspection, and the CAD appraiser responsible are listed on the CAMA record. If a property owner or jurisdiction dispute the district's records concerning this data during a hearing, via a telephone call or correspondence received, CAMA 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-list field effort.

PERFORMANCE TEST

The valuation appraisers are responsible for conducting ratio studies and comparative analysis. (Refer to the individual valuation process summary reports).

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 Valuation Process

INTRODUCTION

Scope of Responsibility

The Residential Valuation appraisers are responsible for developing equal uniform market values for residential improved and vacant property. There are approximately 36,095 residential improved parcels and 15,440 vacant residential properties in Hunt County.

Appraisal Resources

- **Personnel** - The Residential Valuation appraisal staff consists of 8 appraisers. The following appraisers are responsible for determining residential values:

James Chapman
Shawn Davis
Grady Ewing
Billy Jones
Jamie Martinez
Edwin Myers
Stephanie Razminas
Chris Williams

- **Data** - A common set of data characteristics for each residential dwelling in Hunt County is collected in the field and data entered to the computer. The property characteristic data drives the computer-assisted mass appraisal (CAMA) approach to valuation.

VALUATION APPROACH (Model Specification)

Area Analysis

Data on regional economic forces such as demographic patterns, regional locational 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 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 continuing education in the form of IAAO and other TDLR approved classes.

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).

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 or demographic 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 stage of equilibrium, older neighborhoods can be more desirable due to their 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 simply defined as similar neighborhoods in similar locations. Each residential neighborhood is assigned to a neighborhood group based on observable aspects of homogeneity between neighborhoods. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales, or use in 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, and in soft sale areas on a neighborhood group basis.

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 gentrification, 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 misimprovements, 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. According to Section 23.10 c2 of the Texas Property Tax Code "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 value of the property. A valuation under this limitation might have a significant effect of the valuation.

VALUATION AND STATISTICAL ANALYSIS (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 National Costing Service, have been customized to fit Hunt County's local residential building and labor market. The cost schedules are reviewed regularly as a result of recent state legislation requiring that the appraisal district "clearly state the reason for any variation between generally accepted cost data and locally produced cost data if the data vary by more than 10%; and make available to the property owner on request all applicable market data that demonstrate the difference between the replacement cost of the improvements to the property and the depreciated value of the improvements." Sales analysis indicated that local market modifiers lowering the schedules greater than 10% of the Marshall Swift indicated values for residential property were appropriate to adjust the schedules to the present market. Copies of these resulting ratio reports are available if requested by a taxpayer.

Sales Information

A sales file for the storage of "snapshot" sales data at the time of sale is maintained. Residential vacant land sales, along with commercial improved and vacant land sales are maintained in a separate sales information system. Residential improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer and seller, field discovery, protest hearings, Board of Realtor's MLS, various sale vendors, 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.

Land Analysis

Residential land analysis is conducted by the land appraiser. The appraiser develops a base lot, primary rate, and assigns each unique neighborhood to a certain set of land tables. The per unit land table is designed to systematically value the primary and residual land based on a

specified percentage of the primary rate. A computerized land table file stores 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 appraiser uses abstraction and allocation methods to insure that the land values created best reflect the contributory market value of the land to the overall property value.

Procedures for Creating New Rural Land Schedules

New rural land schedules were developed for the tax year 2014. This was an extensive undertaking and will be an ongoing process over the next two years (2015 & 2016). The following steps and processes were followed to arrive at the values for rural land in 2014.

1. Rural land schedules from other appraisal districts were reviewed and considered in making a decision of how our schedules were to be set up. A list of all the properties on the existing rural land schedules were obtained from True Automation. This list contained the acreage, effective acreage, land segment code description, present valuation, most recent deed date, sale type and sale price. The deeds were pulled and examined along with the sales information. Sales were gathered for the period of 2010 thru 2013 and then subsequent sales thru the first of 2014 were added. The sales were verified using IAAO guidelines to make sure they were valid sales and indicative of the real estate market. All of the existing adjustments were removed from these land segments to put everything on a level playing field. The sold properties were then field checked to determine if there were any influences affecting the land that needed to be adjusted so the sales price would indicate a true market transaction.
2. The sales were stratified by school district and analyzed and then new regions were developed from the sales. Using a combination of physical and demographic information, a total of six regions were developed in pricing the rural land in Hunt County. A "training database" was used in the analysis process of building the new land schedules this allowed extensive analysis and adjustments without affecting the actual (live database) numbers in our mass system. All of the land segments previously on the rural schedules were converted to the new land schedules according to the new regions and all adjustments, including flood adjustments were removed.
3. After all the sales were verified and analyzed, sales ratios were run and analyzed on each of the new regions. The use of the training database allowed for adjustments to be made and analyzed without affecting the actual numbers in our mass appraisal system. As new sales occurred, they were entered and verified. These sales were then added to the analysis. New schedules were developed and the results were tested.
4. The new schedules were then placed in the "Live Database" with the actual appraisal records for 2014. The accounts were converted from the old schedules to the new schedules. The 2013 Property Value Study testing was reviewed against the new schedules. Adjustments for the flood zones were added to the new schedules as well as an adjustment for rural properties with access on a dirt road.

5. Over the next two years, the sales will be analyzed and tested with the new schedules to see if any further adjustments are necessary.
6. During the subsequent years, land sales are analyzed and the schedules are adjusted accordingly.

2015 Rural Land Schedule

Range Max	Schedule Region 1	Schedule Region 2	Schedule Region 3	Schedule Region 4	Schedule Region 5	Schedule Region 6
.0001	\$11,000	\$8,000	\$12,000	\$15,000	\$18,000	\$13,610
2.0000	\$8,250	\$6,000	\$8,700	\$8,500	\$12,500	\$10,000
5.0000	\$6,000	\$4,700	\$5,500	\$6,930	\$11,000	\$7,800
10.0000	\$4,500	\$3,400		\$6,000	\$8,700	\$6,000
20.0000	\$3,550	\$3,000	\$3,400	\$4,000	\$7,500	\$4,200
30.0000	\$2,800	\$2,140	\$2,700	\$3,600	\$6,200	\$3,200
40.0000					\$5,000	
60.0000	\$2,700	\$1,760	\$2,500	\$2,900		\$2,400
70.0000					\$3,000	
110.0000	\$2,300	\$1,550	\$2,000	\$2,200	\$2,090	\$1,600
160.0000	\$1,650	\$1,400	\$1,500	\$1,500	\$1,750	\$1,500
280.0000	\$1,500					
2500.0000	\$1,250		\$1,250	\$1,250		
99999.9999	\$1,000	\$1,200	\$1,000	\$1,000	\$1,750	\$1,500

Statistical Analysis

The residential valuation appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on each of the approximately 22 residential classes in the district and then broken down into stratification of neighborhoods 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 class and appropriate neighborhoods. These may be further stratified by year built, size of living area and other indicators of the market. 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.

Market Adjustment or Trending Factors

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:

$$MV = [LMA (LV)] + [IMA (RCN - D)]$$

whereas, the market value equals the land market adjustment factor times the land value plus the improvement market adjustment factor times 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 locational variances between market areas or across a jurisdiction. While efforts are

made to gather rental information, due to the predominance of owner occupied residential property, little weight is applied to the "Income Approach". The hybrid model used combines both the Cost and Market approaches in a manner that will best indicate the market value of single family residences.

If a neighborhood is to be updated, the appraiser uses a cost ratio study that compares recent sales prices of properties appropriately adjusted for the effects of time 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.

TREATMENT OF 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 the new law, beginning in the second year a property receives a homestead exemption, increases in the value of that property are "capped." The value for tax purposes (appraised value) of a qualified residence homestead will be the LESSER of:

- the market value of the appraised value of the property for the most recent tax year that the market value was determined by the appraisal office: or
- the sum of:
 - (A) 10 percent of the appraised value of the property for the preceding tax year;
 - (B) The appraised value of the property for the preceding tax year; and
 - (C) 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 reappraised at its market value to bring its appraisal into uniformity with other properties. An analogous provision applies to new homes. While a developer owns them, unoccupied residences are appraised as part of an inventory using the district's land value and the developer's construction costs as of the valuation date. However, in the year following sale, they are reappraised at market value.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The appraiser identifies individual properties in critical need of field review through sales ratio analysis, information gained through the equalization process, and from information from owners of specific properties as well as other taxpayers' concerns. These properties are coded for recheck for the following year with a code 01/01/ (next appraisal year). During the year when time permits, properties are coded 01/02/current year for additional rechecks.

Properties picked up during the year in early stages of construction are also coded for inspection at the end of the year to determine the percentage complete for the January 1 valuation date as prescribed by the Property Tax Code. During these rechecks, 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 computer-assisted values against his own appraisal judgment.

PERFORMANCE TESTS

Sales Ratio Studies

The district's ratio studies were designed and prepared, to the maximum extent possible, under the guidelines set forth in the International Association of Assessing Officers current "Standard on Ratio Studies". The ratio studies are calculated in order to evaluate the relationship between the appraisals and the sales prices as of the assessment date of January 1 and used to estimate the general level of appraisal and the uniformity of appraisal.

Ratio studies were conducted by each residential construction class, school district and the entire county for the period of January 1, 2014 thru March 15, 2015. This period was used to gather sufficient sales in the market to determine the level and uniformity of appraisal in our system. All sales were used and screened to ensure, to the extent possible, that only valid indicators of market value were included. Examples of sales that were excluded included sales involving atypical financing, sales between relatives or corporate affiliates, estate sales, or sales under duress. Foreclosures are reviewed as to determine the condition of the improvements. Further information from the taxpayer may indicate that the foreclosure sales price is indicative of the market for a similar property in the same condition. If there is an area which has a significant number of foreclosures and it appears to set the tone for the market for that neighborhood, these prices are considered in the final market values for that neighborhood. This would be the case where foreclosures represent 50 percent or more of the sales and there are a significant number of sales for that neighborhood. Since Texas does not have mandatory sales disclosure, Hunt County Appraisal District does not have access to all property transactions, which limits the sales used to those acquired through a commercial vendor or submitted voluntarily by the property owners.

The median ratio for each residential class along with the ratio for the total residential sales file is an indicator of the level of appraisal for the population of single family residences. The median is the preferred measure of central tendency because it gives equal weight to each ratio and is less affected by extreme ratios. The Coefficient of Dispersion (COD) is a measure of variability and generally the smaller the measure of variability, the better the uniformity. Trimming the sales for outliers is performed in a manner consistent with the appendix of the "Standard on Ratio Studies".

Beginning with the 2015 Tax Year, the residential appraisal schedules will go into a two-step process for review and development. The Residential Class Schedules were not changed for 2015. Before notices, the Residential Neighborhood adjustments were reviewed and calibrated. For the subsequent years during the fall the actual Residential classes will be reviewed. Sales Ratios derived from the previous year's certified numbers will be used and local market modifiers will be developed to adjust the Marshall Swift costing tables to the Hunt County Residential Market. During the spring of the Tax Year, just before the notices go out, Ratio reports will be developed on the Neighborhood level. These will be analyzed and adjustments will be made to assure fair and equitable appraisal of all residential properties.

Management Review Process

Once the proposed value estimates are finalized, the appraiser reviewed the sales ratios by neighborhood and presents pertinent valuation data, such as, history of hearing protest, sale-to-parcel ratio, and 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 Valuation Process

INTRODUCTION

Appraisal Responsibility

This mass appraisal assignment includes all of the commercially classed real property which falls within the responsibility of the commercial valuation appraisers of the Hunt County Appraisal District and located within the boundaries of this taxing jurisdiction. The attached 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 effect 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

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). 2 appraisers are assigned to improved commercial property types. They each appraise both the land and improvements of the properties they are responsible for.

Data - 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 hearings 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.

PRELIMINARY ANALYSIS

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: Hunt CAD coordinates its discovery and valuation activities with adjoining Appraisal Districts. Numerous field trips, interviews and data exchanges with adjacent appraisal districts have been conducted to ensure compliance with state statutes. In addition, Hunt 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.

VALUATION APPROACH (Model Specification)

Area Analysis

Data on regional economic forces such as demographic patterns, regional locational 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 IAAO, Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD) and Texas Department of Licensing and Regulation (TDLR) approved courses.

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. 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 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 areas 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 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 redelineation is required. The geographic boundaries as well as, income, occupancy and expense levels and capitalization rates by age within each economic area for all commercial use types and its corresponding income model may be found in the Commercial Valuation Manual.

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: (i) no coercion of undue influence over the buyer or seller in an attempt to force the purchase or sale, (ii) well-informed buyers and sellers acting in their own best interests, (iii) a reasonable time for the transaction to take place, and (iv) payment in cash or its equivalent.

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, capitalization rate studies are analyzed.

DATA COLLECTION / VALIDATION

Data Collection Manuals

The primary manual pertinent to data collection and documentation is the Commercial/Industrial Appraisal Manual. This manual is continually updated, providing a uniform system of itemizing the multitude of components comprising improved properties. All properties located in Hunt CAD's inventory are coded according to this manual and the approaches to value are structured and calibrated based on this coding system. The most recent revision of the Commercial/Industrial manual was 2014.

Sources of Data

In terms of commercial sales data, Hunt CAD receives a copy of the deeds recorded in Hunt County that convey commercially classed properties. The deeds involving a change in commercial ownership are entered into the sales information system and researched in an attempt to obtain the pertinent sale information. Other sources of sale data include the hearings process and local, regional and national real estate and financial publications.

For those properties involved in a transfer of commercial ownership, a sale file is produced which begins the research and verification process. The initial step in sales verification involves a computer-generated questionnaire, which is mailed to both parties in the transaction (Grantor and Grantee). If a questionnaire is not returned within thirty days a second questionnaire is mailed. 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. 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.

VALUATION ANALYSIS (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 typically 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, locational modifiers are necessary to adjust these base costs specifically for Hunt County. These modifiers are provided by the national cost services.

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. Schedules have been developed for improvements with 15, 20, 30, 40, 50 and 60 year expected life. These schedules are then tested to ensure they are reflective of current market conditions. The actual and effective ages of improvements are noted in CAMA. 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 \$8.00 per square foot, any increase in expense over \$8.00 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 an 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. These procedures are documented in the Commercial Appraisal Manual. The last time this manual was updated was in 2014.

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 total adjusted loss from these real property operations is discounted using an acceptable risk rate. 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.

The model for the income approach is:

$$\begin{array}{r} \text{Potential Gross Rent} \\ \text{-Vacancy and Collections} \\ \hline \text{Effective Gross Rent} \\ \text{+ Other Income} \\ \hline \text{Effective Gross Income} \\ \text{-Allowed Expenses} \\ \hline \text{Net Operating Income} \\ \hline \text{/Capitalization Rate} \\ \hline \text{Market Value} \end{array}$$

Hotels

The Hunt County hotels were evaluated this year on an income model. The hotels were ranked according to quality and then divided into corridors of Influence for uniformity. There were three ranks used in the model.

- Rank 3 were comprised of the newer larger motels with a typical rate range of \$70 to \$100. Allowable expenses were 60% of their Room Revenue, along with a 4% Reserve for Replacements. A loaded 10% Capitalization Rate was used on these properties.
- Rank 2 were comprised of the older hotels with a typical rate range of under \$70 and approximately greater than 30 rooms. Allowable expenses were 63% of their Room Revenue, along with a 4% Reserve for Replacements. A loaded 10% Capitalization Rate was used on these properties.
- Rank 1 were comprised of the smaller properties, many of which have tenants that stay for periods of over 30 days. Allowable expenses were 63% of their Room Revenue, along with a 4% Reserve for Replacements. A loaded 9.5% Capitalization Rate was used on these properties.

The following Corridors of Influence were used:

- Greenville I-30 and US 69 Corridor
- Greenville I-30 and Wesley Corridor
- Greenville I-30 away from the Main Intersections
- Commerce
- West Tawakoni

By breaking the hotels down by corridors of influence and ranks, Gross Room Revenue Multipliers were developed for uniformity. Actual Room Revenues reported to the Comptroller's Office for the Hotel Occupancy Tax was used in the model. There were a few exceptions to the model used in the valuation. There were a couple of hotels which had significantly lower Gross Room Revenues than other similar hotels in their respective corridors. These were adjusted accordingly. Where no revenue was reported or operations has ceased during the year, other facts and considerations were used to value the properties.

Expense Allowances were developed using PKF Hospitality Research Motel Trends for the 2012 Actual numbers and then comparing them to the 2013 Numbers when available. This is a nationally reputable source and used percentages of actual Revenue reported which takes the uncertainty of vacancy out of the equation. Capitalization Rates were developed using "Realty Rates", Investor Survey, information and other sources. Information was requested from the owners of the local properties during the equalization phase of the appraisal process. The information received was reviewed for accuracy and consistency. If needed the income models were adjusted, if not this information will be considered in subsequent years.

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.

Final Valuation Schedules

Based on the market data analysis and review discussed previously in the cost, income and sales approaches, the cost and income models are calibrated and finalized. The calibration results are keyed to the schedules and models on the mainframe CAMA system for utilization on all commercial properties in the district. The schedules and models are summarized in the Commercial Manual. This manual is provided to appraisers and is made available to the public in an easy to understand format.

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-recoverables 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 hearings process as well as information from published sources and area vendors.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of last inspection, extent of that inspection, and the Hunt CAD appraiser responsible are listed in the CAMA system. If a property owner disputes the District's records concerning this data in a protest hearing, CAMA 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 of 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 Appraisal Manual outlines the application of the three approaches to value (including Discounted Cash Flow - DCF). This manual is rigorously maintained and updated frequently. The last update of the Commercial Manual was in 2014.

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 (two year value history) to the proposed value conclusions of the various approaches to value. These reports show proposed percentage value changes, income model attributes or overrides, economic factor (cost overrides) and special factors affecting the property valuation such as new construction status, prior year litigation and a three years sales history (USPAP property history requirement for non-residential property). 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 and uniformity of value for each commercial property within their area of responsibility, the estimates of value go to noticing. Each parcel is subjected to the value parameters appropriate for its use type. If one of the parcel's component values, land value, improvement value or total value exceeds the permissible change in value range it "fails the value edits". In this case, the parcel does not shift to noticing, but it is placed on a rework list. Therefore, although the value estimates are determined in a computerized mass appraisal environment, value edits and rework lists enable an individual parcel review of value anomalies before the estimate of value is released for noticing.

PERFORMANCE TESTS

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 representativeness, 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 reflect the use-value requirement. An example of this are multi-family housing projects subject to subsidized rent provisions or other governmental guarantees as provided by legislative statutes (affordable housing) or agricultural lands to be appraised on the basis of productivity or use value.

Hunt CAD has adopted the policies of the IAAO STANDARD ON RATIO STUDIES, circa 2013 regarding its ratio study standards and practices. Ratio studies generally have seven basic steps: (1) definition of purpose, scope and objectives, (2) design, (3) stratification, (4) collection and preparation of data, (5) matching of appraisal and market data, (6) statistical analysis, and (7) evaluation and use 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 Hunt 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 desktop applications such as MS EXCEL programs to evaluate subsets of data by economic area or a specific and unique data item. On the desktop, 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). A copy of the district's latest ratio study is attached.

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. Appraiser's 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 Process

INTRODUCTION

Appraisal Responsibility

The Industrial Appraisers and/or Contract Appraisers of the Hunt County Appraisal District are responsible for developing fair, uniform market values for improved industrial real properties and industrial vacant land as well as the utilities in Hunt County. There are approximately 90 parcels of industrial real property in Hunt County, of which 77 are improved parcels and 13 are vacant properties. Capital Appraisal Group values approximately 530 utilities.

Appraisal Resources

- **Personnel** - The industrial section consists of 2 appraisers. In addition, Hunt CAD contracts with Capitol Appraisal Group, LLC to value utilities for which the district does not have the available personnel or resources.
- **Data** - The industrial 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. In addition, 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.

VALUATION APPROACH (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 industrial appraiser is not meaningful. Industrial properties do not have the type of generic “sameness” that is appropriate for neighborhood models.

Highest and Best Use Analysis

The highest and best use of real or personal property is the most reasonable and probable use of the property on the date of appraisal that is physically and financially feasible, legal, and that derives maximum production from the property. 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 occur, the highest and best use of the property is examined by the appraiser to estimate the effect of this factor.

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 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 building as constructed will have differences that must be taken into account when estimating the final value of the property being reviewed.

Due to the fact that most of the industrial properties are highly specialized and owner occupied, the Income Approach is considered inappropriate in most cases and receives little weight in the valuation.

DATA COLLECTION/VALIDATION

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 Marshall & Swift Commercial Estimator Cost guide and its occupancy codes to standardize data and its collection for buildings assigned to the industrial appraisal staff.

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

The original real and personal property data used by Hunt CAD was supplied by the Hunt County Tax Assessor. 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 and from the county when a facility is being built outside an incorporated city. Other sources of data include publications such as the Texas Register regarding waste control permits, various refining and chemical industry magazine articles, and Texas Industrial Expansion articles on new construction.

Data Collection Procedures

The district 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 two or more years.

The appraisers take with them the historical data on the buildings and site improvements at the facility being visited. Changes to the existing structures 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.

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.

VALUATION ANALYSIS (MODEL CALIBRATION)

Final Valuation Schedules

The schedules used by the district are those integrated into Marshall & Swift Commercial Estimator Valuation System for real property improvements. The real property valuation schedules are updated annually through the use of update disks supplied by Marshall & Swift. The valuation schedule incorporated into the district's records is updated annually using a calculated index factor compiled from data in Chemical Engineering Magazine.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The district's personnel periodically review their assigned industrial real accounts annually. 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 a 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 effect 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.

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 representativeness of that class of property in a ratio study. Ratio studies of industrial properties usually have to rely on independent appraisals as an indicator of market values.

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 Hunt CAD 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 Valuation Process

INTRODUCTION

Appraisal Responsibility

There are four different personal property types appraised by the district's personal property section: Commercial and Industrial Personal Property accounts; Leased Assets; Vehicles; and Multi-Location Assets. There are approximately 2370 business personal property accounts in Hunt County.

Appraisal Resources

- **Personnel** - The personal property staff consists of 1 appraisers and 1 support staff.
- **Data** - A common set of data characteristics for each personal property account in Hunt County is collected in the field and data entered to the district's computer. The property characteristic data drives the computer-assisted personal property appraisal (CAPPA) system. The field data is collected by the personal property appraiser.

VALUATION APPROACH (Model Specification)

SIC Code Analysis

Four digit numeric codes, called Standard Industrial Classification (SIC) codes that were developed by the federal government. These classifications are used by Hunt CAD as a way to classify personal property by business type. Hunt CAD has further stratified these accounts by using an additional Business Personal Property Class Code of four digits that is the first four digits of the Geo ID to group business types that have similar personal property characteristics.

SIC code and Class 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 and Class code specific. SIC codes are delineated based on observable aspects of homogeneity. SIC code and Class Code delineation is periodically reviewed to determine if additional delineation is warranted.

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, legally permissible, financially feasible, and maximally productive. The highest and best use of personal property is normally its current use.

DATA COLLECTION/VALIDATION

Data Collection Procedures

Personal property data collection procedures are published and distributed to all appraisers involved in the appraisal and valuation of personal property. The appraisal procedures are reviewed and revised to meet the changing requirements of field data collection. The most recent revision of the personal property data collection procedures was in 2014.

Sources of Data

Business Personal Property

The district's property characteristic data was originally received from Hunt 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. When revaluation activities permit, district appraisers collect new data via an annual field drive-out. This project results in the discovery of new businesses not revealed through other sources. Various discovery publications such as state sales tax listings and local occupancy permits 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

An outside vendor, Just Texas, provides Hunt CAD with a listing of commercially registered vehicles within Hunt County. The vendor develops this listing from the Texas Department of Transportation (DOT) Title and Registration Division records. They use NADA values as a guide along with other resourced values. Other sources of data include property owner renditions and field inspections.

Leased and Multi-Location Assets

The primary source of leased and multi-location assets is property owner renditions of property. Other sources of data include field inspections.

Special Inventory

Special Inventory (which includes motor vehicles, boats, manufactured houses and heavy equipment at the retail level of trade) is discovered and valued in conjunction with monthly tax statements and annual declaration forms filed by the owner. Copies of the monthly statements and annual declarations are maintained by Hunt CAD. Alternative discovery methods may sometimes be used as with standard BPP accounts described earlier in this report.

The discovery and valuation of certain utility and pipeline accounts is contracted out to third party appraisal firms. Uniform Standards of Professional Appraisal Practices or USPAP certification and reappraisal plan information on these properties are maintained at the contractors individual offices. A list of our third party vendors is available upon request.

VALUATION AND STATISTICAL ANALYSIS (model calibration)

Cost Schedules

Cost schedules are developed by SIC code by district personal property valuation appraisers. The cost schedules are developed by analyzing cost data from property owner renditions, hearings, state schedules, 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 exception SIC's are in an alternate price per unit format, such as per room for hotels.

Statistical Analysis

Summary statistics including, but not limited to, the median, weighted mean, and standard deviation provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value by SIC code. Review of the standard deviation can discern appraisal uniformity within SIC codes.

Depreciation Schedule and Trending Factors:

Business Personal Property

Hunt CAD's primary approach to the valuation of business personal property is the cost approach. Because we are not valuating the Going Business Concern the Income Approach is not considered relevant. Due to the lack of sales of a business continuing its operations from owner to owner and the difficulty in separating the sales price of the going concern, real property and personal property parts of the sale, the Sales Market Approach receives little weight. The replacement cost new (RCN) is either developed from property owner reported historical cost or from Hunt CAD developed valuation models. The trending factors used by Hunt CAD to develop RCN are based on published valuation guides. The percent good depreciation factors used by Hunt CAD are also based on published valuation guides. The Business Personal Property Model is:

MARKET VALUE ESTIMATE = HISTORICAL COST X PERCENT GOOD FACTOR

This mass appraisal depreciation schedule is used to ensure that estimated values are uniform and consistent within the market.

Computer Assisted Personal Property Appraisal (CAPPA)

The CAPPA valuation process has two main objectives: 1) Analyze and adjust existing SIC models. 2) Develop new models for business classifications not previously integrated into CAPPA. 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 internally developed software. 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.

CAPPA model values 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 data 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 by the valuation program. If the value being tested is within an established acceptable

percentage tolerance range of the model value, the account passes that range check and moves to the next valuation step. If the account fails the tolerance range check, it is flagged for individual review. Allowable tolerance ranges may be adjusted from year to year depending on the analysis of the results of the prior year.

Vehicles

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book values as well as other sources. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

Leased and Multi-Location Assets

Leased and multi-location assets are valued using the valuation model 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.

INDIVIDUAL VALUE REVIEW PROCEDURES

Office Review

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

A vehicle master file is received on tape from an outside vendor and vehicles in the district's system from the prior year are programmatically matched to current DOT records. The vehicles remaining after the matching process are sorted by owner name and the owners are then prioritized by the number of vehicles owned. These vehicles are then matched to existing accounts and new accounts are created as needed. Vehicles that are not valued by the vendor are valued by an appraiser using depreciation schedules or published guides.

Leased and Multi-Location Assets

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 either data entered by CAD or sent to an outside data entry vendor.

After matching and data entry, reports are generated and reviewed by an appraiser. Once proofed, the report is then mailed to the property owner for review. Corrections are made and the account is noticed after supervisor approval.

The commercial and business aircraft accounts are simultaneously valued/reviewed with rendered data and third party market value data. Hunt CAD's perpetual account tracking system ensures special inventory dealers without a current declaration on file are contacted to advise them of their legal filing requirements and to provide Hunt CAD with the most current valuation/review data available.

PERFORMANCE TESTS

Ratio Studies

At least once every two years, the Property Tax 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 Hunt CAD's personal property values and ratios are formed.

Internal Testing

Hunt CAD 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.

.....
LIMITING CONDITIONS

The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted 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.
4. I have attached a list of staff providing significant mass appraisal assistance to the person signing this certification.
5. Attached are the district's latest ratio study results.

Certification Statement:

"I, Brent South, Chief Appraiser for the Hunt County Appraisal District, certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinion, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions and conclusions.
- I have no (unless previously disclosed to Hunt CAD) present or prospective interest in the property that is the subject of this report, and I have no (unless previously disclosed to Hunt CAD) personal interest with respect to the parties involved.
- I have performed no (unless previously disclosed to Hunt CAD) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I have made a personal inspection of a portion of the properties that are the subject of this report.
- The attached list contains the Hunt County Appraisal District Appraisers and Contract Appraisers who provided significant mass appraisal assistance in appraising the property that is the subject of this report.

Brent South
Chief Appraiser

STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE

<u>NAME</u>	<u>TITLE</u>	<u>TDLR NUMBER</u>	<u>TYPE OF ASSISTANCE</u>
Tamra Burton	Deputy Chief Appraiser	68308	Supervisor
Shawn Davis	Appraiser	73916	Residential Appraiser (Inspects Property)
Grady Ewing	Appraiser	73383	Land and Residential Appraiser (Inspects Property)
Shirley Grant	Appraiser	72887	Commercial and Industrial Appraiser (Inspects Property)
Billy Jones	Appraiser	70885	Residential Appraiser (Inspects Property)
Jamie Martinez	Appraiser	71752	Residential Appraiser (Inspects Property)
Edwin Myers	Appraiser	74406	Residential Appraiser (Inspects Property)
Stephanie Razminas	Appraiser	71200	Residential Appraiser (Inspects Property)
Tiffany Tadlock	Appraiser	72826	Business and Industrial Personal Property (Inspects Property)
Kyle Wilhite	Appraiser Supervisor	71244	Supervisor (Inspects Property)
Chris Williams	Appraiser/Analyst	69167	Residential, Commercial and Industrial Appraiser/Updated Residential Valuation Models(Inspects Property)
Capitol Appraisal Group, LLC	Contract Appraisal Firm		Utilities (Inspects Property)

2015 CERTIFIED TOTALS

Property Count: 636

CCL - CELESTE, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		1,467,290			
Non Homesite:		2,033,440			
Ag Market:		1,233,800			
Timber Market:		0		Total Land	(+) 4,734,530
Improvement		Value			
Homesite:		11,355,040			
Non Homesite:		19,294,960		Total Improvements	(+) 30,650,000
Non Real		Count	Value		
Personal Property:	54	2,338,053			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 2,338,053
				Market Value	= 37,722,583
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,233,800	0			
Ag Use:	47,420	0		Productivity Loss	(-) 1,186,380
Timber Use:	0	0		Appraised Value	= 36,536,203
Productivity Loss:	1,186,380	0		Homestead Cap	(-) 36,218
				Assessed Value	= 36,499,985
				Total Exemptions Amount (Breakdown on Next Page)	(-) 17,632,090
				Net Taxable	= 18,867,895

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	333,801	254,151	1,466.86	1,977.10	10		
OV65	3,374,471	2,689,091	12,900.16	13,040.59	56		
Total	3,708,272	2,943,242	14,367.02	15,017.69	66	Freeze Taxable	(-) 2,943,242
Tax Rate	0.725140						
						Freeze Adjusted Taxable	= 15,924,653

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 129,843.05 = 15,924,653 * (0.725140 / 100) + 14,367.02

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

2015 CERTIFIED TOTALS

Property Count: 636

CCL - CELESTE, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	0	0	0
DV1	1	0	5,000	5,000
DV4	9	0	105,160	105,160
DV4S	1	0	12,000	12,000
DVHS	2	0	131,030	131,030
EX-XG	1	0	35,980	35,980
EX-XN	4	0	106,180	106,180
EX-XR	3	0	268,840	268,840
EX-XV	79	0	16,386,570	16,386,570
EX366	9	0	1,310	1,310
OV65	59	580,000	0	580,000
PC	1	20	0	20
Totals		580,020	17,052,070	17,632,090

2015 CERTIFIED TOTALS

Property Count: 636

CCL - CELESTE, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	302		\$240,340	\$12,937,210
B	MULTIFAMILY RESIDENCE	1		\$0	\$102,000
C1	VACANT LOTS AND LAND TRACTS	74		\$0	\$408,160
D1	QUALIFIED AG LAND	66	445.4607	\$0	\$1,233,800
D2	NON-QUALIFIED LAND	13		\$0	\$54,160
E	FARM OR RANCH IMPROVEMENT	40	48.8338	\$90,880	\$2,318,010
F1	COMMERCIAL REAL PROPERTY	32		\$79,430	\$1,633,230
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$322,340
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$533,400
J4	TELEPHONE COMPANY (INCLUDING CO-O	3		\$0	\$225,370
J5	RAILROAD	6		\$0	\$25,450
J6	PIPELAND COMPANY	4		\$0	\$517,450
J7	CABLE TELEVISION COMPANY	2		\$0	\$65,800
L1	COMMERCIAL PERSONAL PROPERTY	26		\$0	\$542,483
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2		\$0	\$4,840
X	TOTALLY EXEMPT PROPERTY	96		\$0	\$16,798,880
	Totals		494.2945	\$410,650	\$37,722,583

2015 CERTIFIED TOTALS

Property Count: 1,384

CCM - CADDO MILLS CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		5,968,060		
Non Homesite:		5,165,240		
Ag Market:		2,699,560		
Timber Market:		0	Total Land	(+) 13,832,860
Improvement		Value		
Homesite:		37,989,033		
Non Homesite:		41,288,617	Total Improvements	(+) 79,277,650
Non Real		Count	Value	
Personal Property:	144		68,834,440	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 68,834,440
			Market Value	= 161,944,950
Ag		Non Exempt	Exempt	
Total Productivity Market:	2,699,560		0	
Ag Use:	73,520		0	Productivity Loss (-) 2,626,040
Timber Use:	0		0	Appraised Value = 159,318,910
Productivity Loss:	2,626,040		0	Homestead Cap (-) 151,783
				Assessed Value = 159,167,127
				Total Exemptions Amount (Breakdown on Next Page) (-) 35,554,523
				Net Taxable = 123,612,604

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 927,094.53 = 123,612,604 * (0.750000 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 1,384

CCM - CADDO MILLS CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV3	2	0	20,000	20,000
DV4	7	0	84,000	84,000
DV4S	1	0	12,000	12,000
DVHS	1	0	210,500	210,500
DVHSS	1	0	49,550	49,550
EX-XG	1	0	182,640	182,640
EX-XN	5	0	125,430	125,430
EX-XR	2	0	71,640	71,640
EX-XV	47	0	32,015,670	32,015,670
EX366	13	0	2,763	2,763
OV65	113	1,110,000	0	1,110,000
PC	3	1,670,330	0	1,670,330
Totals		2,780,330	32,774,193	35,554,523

2015 CERTIFIED TOTALS

Property Count: 1,384

CCM - CADDO MILLS CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	354		\$2,283,510	\$34,299,630
B	MULTIFAMILY RESIDENCE	4		\$327,050	\$1,058,860
C1	VACANT LOTS AND LAND TRACTS	60		\$0	\$791,680
D1	QUALIFIED AG LAND	56	741.0051	\$0	\$2,699,560
D2	NON-QUALIFIED LAND	10		\$0	\$28,859
E	FARM OR RANCH IMPROVEMENT	181	114.4302	\$0	\$9,989,581
F1	COMMERCIAL REAL PROPERTY	63		\$0	\$8,799,700
F2	INDUSTRIAL REAL PROPERTY	10		\$76,070	\$2,442,510
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$596,570
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	3		\$0	\$1,704,690
J4	TELEPHONE COMPANY (INCLUDING CO-O	4		\$0	\$1,136,040
J5	RAILROAD	11		\$0	\$18,380
J6	PIPELAND COMPANY	10		\$0	\$9,428,400
J7	CABLE TELEVISION COMPANY	3		\$0	\$86,130
L1	COMMERCIAL PERSONAL PROPERTY	91		\$0	\$4,800,867
L2	INDUSTRIAL PERSONAL PROPERTY	13		\$0	\$50,550,230
M1	TANGIBLE OTHER PERSONAL, MOBILE H	3		\$0	\$51,940
O	RESIDENTIAL INVENTORY	467		\$0	\$572,100
S	SPECIAL INVENTORY TAX	3		\$0	\$491,080
X	TOTALLY EXEMPT PROPERTY	68		\$0	\$32,398,143
	Totals		855.4353	\$2,686,630	\$161,944,950

2015 CERTIFIED TOTALS

Property Count: 3,498

CCO - COMMERCE, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		13,880,574		
Non Homesite:		34,699,135		
Ag Market:		3,183,460		
Timber Market:		0	Total Land	(+) 51,763,169
Improvement		Value		
Homesite:		83,701,744		
Non Homesite:		654,868,804	Total Improvements	(+) 738,570,548
Non Real		Count	Value	
Personal Property:	351		308,655,978	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 308,655,978
			Market Value	= 1,098,989,695
Ag		Non Exempt	Exempt	
Total Productivity Market:	3,183,460		0	
Ag Use:	89,210		0	Productivity Loss (-) 3,094,250
Timber Use:	0		0	Appraised Value = 1,095,895,445
Productivity Loss:	3,094,250		0	Homestead Cap (-) 652,222
				Assessed Value = 1,095,243,223
				Total Exemptions Amount (Breakdown on Next Page) (-) 807,518,914
				Net Taxable = 287,724,309

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,359,339.33 = 287,724,309 * (0.820000 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 3,498

CCO - COMMERCE, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO (Partial)	1	960,360	0	960,360
DV2	4	0	30,000	30,000
DV3	2	0	20,000	20,000
DV4	15	0	132,000	132,000
DV4S	4	0	48,000	48,000
DVHS	7	0	573,043	573,043
EX-XG	2	0	190,330	190,330
EX-XI	1	0	4,830	4,830
EX-XJ	1	0	70,000	70,000
EX-XN	12	0	529,440	529,440
EX-XR	6	0	12,950	12,950
EX-XV	288	0	794,690,614	794,690,614
EX-XV (Prorated)	7	0	307,141	307,141
EX366	16	0	3,197	3,197
FR	6	6,674,433	0	6,674,433
OV65	324	1,898,206	0	1,898,206
OV65S	1	6,000	0	6,000
PC	2	1,368,370	0	1,368,370
Totals		10,907,369	796,611,545	807,518,914

2015 CERTIFIED TOTALS

Property Count: 3,498

CCO - COMMERCE, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,698		\$628,338	\$102,401,060
B	MULTIFAMILY RESIDENCE	140		\$246,640	\$35,358,119
C1	VACANT LOTS AND LAND TRACTS	512		\$0	\$4,604,109
D1	QUALIFIED AG LAND	76	1,239.6578	\$0	\$3,183,460
D2	NON-QUALIFIED LAND	13		\$0	\$93,350
E	FARM OR RANCH IMPROVEMENT	156	516.2178	\$43,290	\$7,803,881
F1	COMMERCIAL REAL PROPERTY	229		\$2,072,630	\$49,394,662
F2	INDUSTRIAL REAL PROPERTY	16		\$61,740	\$23,728,460
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$1,734,730
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	5		\$0	\$6,086,080
J4	TELEPHONE COMPANY (INCLUDING CO-O	10		\$0	\$2,411,840
J5	RAILROAD	15		\$0	\$61,970
J6	PIPELAND COMPANY	10		\$0	\$7,052,950
J7	CABLE TELEVISION COMPANY	5		\$0	\$834,820
L1	COMMERCIAL PERSONAL PROPERTY	276		\$0	\$20,235,692
L2	INDUSTRIAL PERSONAL PROPERTY	14		\$0	\$35,051,230
M1	TANGIBLE OTHER PERSONAL, MOBILE H	47		\$24,640	\$314,020
O	RESIDENTIAL INVENTORY	14		\$0	\$237,340
S	SPECIAL INVENTORY TAX	3		\$0	\$1,633,060
X	TOTALLY EXEMPT PROPERTY	334		\$4,046,852	\$796,768,862
		Totals	1,755.8756	\$7,124,130	\$1,098,989,695

2015 CERTIFIED TOTALS

Property Count: 14,035

CGR - GREENVILLE, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		68,478,780		
Non Homesite:		210,979,396		
Ag Market:		25,042,399		
Timber Market:		0	Total Land	(+) 304,500,575
Improvement		Value		
Homesite:		495,128,000		
Non Homesite:		1,291,954,064	Total Improvements	(+) 1,787,082,064
Non Real		Count	Value	
Personal Property:	1,253		609,429,437	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 609,429,437
			Market Value	= 2,701,012,076
Ag		Non Exempt	Exempt	
Total Productivity Market:	25,042,399		0	
Ag Use:	753,025		0	Productivity Loss (-) 24,289,374
Timber Use:	0		0	Appraised Value = 2,676,722,702
Productivity Loss:	24,289,374		0	Homestead Cap (-) 5,572,930
				Assessed Value = 2,671,149,772
				Total Exemptions Amount (Breakdown on Next Page) (-) 1,079,383,268
				Net Taxable = 1,591,766,504

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 11,126,447.86 = 1,591,766,504 * (0.699000 / 100)

Tif Zone Code	Tax Increment Loss
TIRZ1	36,010,106
Tax Increment Finance Value:	36,010,106
Tax Increment Finance Levy:	251,710.64

2015 CERTIFIED TOTALS

Property Count: 14,035

CGR - GREENVILLE, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	29,915,808	0	29,915,808
DP	193	1,851,190	0	1,851,190
DV1	22	0	107,830	107,830
DV2	14	0	105,000	105,000
DV3	15	0	141,400	141,400
DV4	119	0	1,124,610	1,124,610
DV4S	16	0	168,000	168,000
DVHS	44	0	5,133,288	5,133,288
DVHSS	6	0	709,323	709,323
EX-XG	3	0	718,550	718,550
EX-XI	4	0	895,680	895,680
EX-XJ	5	0	6,366,310	6,366,310
EX-XL	1	0	58,240	58,240
EX-XN	16	0	2,571,770	2,571,770
EX-XU	7	0	979,600	979,600
EX-XV	1,034	0	949,701,939	949,701,939
EX-XV (Prorated)	50	0	621,052	621,052
EX366	30	0	6,090	6,090
FR	8	58,323,787	0	58,323,787
OV65	1,661	16,146,941	0	16,146,941
OV65S	10	90,000	0	90,000
PC	5	3,646,860	0	3,646,860
Totals		109,974,586	969,408,682	1,079,383,268

2015 CERTIFIED TOTALS

Property Count: 14,035

CGR - GREENVILLE, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	7,334		\$9,472,880	\$559,040,653
B	MULTIFAMILY RESIDENCE	182		\$613,660	\$99,944,258
C1	VACANT LOTS AND LAND TRACTS	2,166		\$0	\$28,045,765
D1	QUALIFIED AG LAND	372	7,716.4227	\$0	\$25,042,399
D2	NON-QUALIFIED LAND	35		\$0	\$246,683
E	FARM OR RANCH IMPROVEMENT	396	1,625.4509	\$52,290	\$25,862,465
F1	COMMERCIAL REAL PROPERTY	822		\$7,004,530	\$326,306,454
F2	INDUSTRIAL REAL PROPERTY	38		\$5,787,320	\$102,324,310
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$6,637,940
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	4		\$0	\$1,928,680
J4	TELEPHONE COMPANY (INCLUDING CO-O	41		\$0	\$6,388,190
J5	RAILROAD	45		\$0	\$2,439,310
J6	PIPELAND COMPANY	11		\$0	\$8,708,840
J7	CABLE TELEVISION COMPANY	5		\$0	\$2,837,080
L1	COMMERCIAL PERSONAL PROPERTY	1,071		\$1,897,670	\$130,052,598
L2	INDUSTRIAL PERSONAL PROPERTY	21		\$0	\$391,163,710
M1	TANGIBLE OTHER PERSONAL, MOBILE H	57		\$0	\$379,810
O	RESIDENTIAL INVENTORY	457		\$0	\$2,388,450
S	SPECIAL INVENTORY TAX	26		\$0	\$19,355,250
X	TOTALLY EXEMPT PROPERTY	1,150		\$251,160	\$961,919,231
	Totals		9,341.8736	\$25,079,510	\$2,701,012,076

2015 CERTIFIED TOTALS

Property Count: 1,099

CHC - HAWK COVE, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		1,322,960		
Non Homesite:		2,967,490		
Ag Market:		0		
Timber Market:		0	Total Land	(+) 4,290,450
Improvement		Value		
Homesite:		3,440,400		
Non Homesite:		693,040	Total Improvements	(+) 4,133,440
Non Real		Count	Value	
Personal Property:	15	1,002,780		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 1,002,780
			Market Value	= 9,426,670
Ag		Non Exempt	Exempt	
Total Productivity Market:	0	0		
Ag Use:	0	0	Productivity Loss	(-) 0
Timber Use:	0	0	Appraised Value	= 9,426,670
Productivity Loss:	0	0	Homestead Cap	(-) 3,189
			Assessed Value	= 9,423,481
			Total Exemptions Amount (Breakdown on Next Page)	(-) 760,582
			Net Taxable	= 8,662,899

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 93,606.18 = 8,662,899 * (1.080541 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 1,099

CHC - HAWK COVE, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV3	2	0	14,690	14,690
DV4	6	0	47,070	47,070
EX-XN	3	0	45,280	45,280
EX-XR	2	0	351,230	351,230
EX-XV	62	0	295,550	295,550
EX-XV (Prorated)	3	0	6,112	6,112
EX366	3	0	650	650
Totals		0	760,582	760,582

2015 CERTIFIED TOTALS

Property Count: 1,099

CHC - HAWK COVE, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	312		\$140,660	\$5,538,550
C1	VACANT LOTS AND LAND TRACTS	707		\$0	\$2,230,448
E	FARM OR RANCH IMPROVEMENT	1	2.4494	\$0	\$47,240
F1	COMMERCIAL REAL PROPERTY	1		\$0	\$302,360
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$446,620
L1	COMMERCIAL PERSONAL PROPERTY	7		\$0	\$162,630
X	TOTALLY EXEMPT PROPERTY	73		\$1,440	\$698,822
	Totals		2.4494	\$142,100	\$9,426,670

2015 CERTIFIED TOTALS

Property Count: 20

CJO - JOSEPHINE, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		186,030			
Non Homesite:		85,560			
Ag Market:		15,080			
Timber Market:		0		Total Land	(+) 286,670
Improvement		Value			
Homesite:		1,561,660			
Non Homesite:		16,740		Total Improvements	(+) 1,578,400
Non Real		Count	Value		
Personal Property:		1	720		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 720
				Market Value	= 1,865,790
Ag	Non Exempt	Exempt			
Total Productivity Market:	15,080	0			
Ag Use:	220	0	Productivity Loss	(-)	14,860
Timber Use:	0	0	Appraised Value	=	1,850,930
Productivity Loss:	14,860	0	Homestead Cap	(-)	3,205
				Assessed Value	= 1,847,725
				Total Exemptions Amount (Breakdown on Next Page)	(-) 185,935
				Net Taxable	= 1,661,790

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	143,935	0	0.00	0.00	1			
Total	143,935	0	0.00	0.00	1	Freeze Taxable	(-) 0	
Tax Rate	0.615000							
							Freeze Adjusted Taxable	= 1,661,790

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 10,220.01 = 1,661,790 * (0.615000 / 100) + 0.00

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

2015 CERTIFIED TOTALS

Property Count: 20

CJO - JOSEPHINE, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV3	1	0	10,000	10,000
DV4	1	0	12,000	12,000
DVHS	1	0	143,935	143,935
OV65	3	20,000	0	20,000
	Totals	20,000	165,935	185,935

2015 CERTIFIED TOTALS

Property Count: 20

CJO - JOSEPHINE, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	11		\$0	\$1,439,070
C1	VACANT LOTS AND LAND TRACTS	1		\$0	\$17,220
D1	QUALIFIED AG LAND	3	2.2700	\$0	\$15,080
E	FARM OR RANCH IMPROVEMENT	6	11.9460	\$0	\$393,700
L1	COMMERCIAL PERSONAL PROPERTY	1		\$0	\$720
		Totals	14.2160	\$0	\$1,865,790

2015 CERTIFIED TOTALS

Property Count: 565

CLO - LONE OAK, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		2,259,320		
Non Homesite:		2,616,940		
Ag Market:		1,173,240		
Timber Market:		0	Total Land	(+) 6,049,500
Improvement		Value		
Homesite:		10,589,657		
Non Homesite:		19,348,844	Total Improvements	(+) 29,938,501
Non Real		Count	Value	
Personal Property:	71		2,733,278	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 2,733,278
			Market Value	= 38,721,279
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,173,240		0	
Ag Use:	22,290		0	Productivity Loss (-) 1,150,950
Timber Use:	0		0	Appraised Value = 37,570,329
Productivity Loss:	1,150,950		0	Homestead Cap (-) 65,027
				Assessed Value = 37,505,302
				Total Exemptions Amount (Breakdown on Next Page) (-) 17,141,378
				Net Taxable = 20,363,924

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 93,165.16 = 20,363,924 * (0.457501 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 565

CLO - LONE OAK, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	3	0	24,000	24,000
DVHS	1	0	38,239	38,239
EX	1	0	10,038	10,038
EX-XG	2	0	55,740	55,740
EX-XN	2	0	43,820	43,820
EX-XV	43	0	16,497,890	16,497,890
EX-XV (Prorated)	1	0	5,201	5,201
EX366	15	0	2,240	2,240
OV65	49	464,210	0	464,210
Totals		464,210	16,677,168	17,141,378

2015 CERTIFIED TOTALS

Property Count: 565

CLO - LONE OAK, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	258		\$178,090	\$11,716,691
B	MULTIFAMILY RESIDENCE	2		\$0	\$271,040
C1	VACANT LOTS AND LAND TRACTS	78		\$0	\$700,309
D1	QUALIFIED AG LAND	26	269.2749	\$0	\$1,173,240
D2	NON-QUALIFIED LAND	6		\$0	\$268,924
E	FARM OR RANCH IMPROVEMENT	25	57.3168	\$0	\$1,523,506
F1	COMMERCIAL REAL PROPERTY	40		\$660	\$3,161,900
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$131,350
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$472,060
J4	TELEPHONE COMPANY (INCLUDING CO-O	7		\$0	\$807,000
J6	PIPELAND COMPANY	1		\$0	\$128,160
J7	CABLE TELEVISION COMPANY	1		\$0	\$800
L1	COMMERCIAL PERSONAL PROPERTY	42		\$0	\$1,122,010
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$26,050
M1	TANGIBLE OTHER PERSONAL, MOBILE H	14		\$68,090	\$317,400
O	RESIDENTIAL INVENTORY	24		\$0	\$285,910
X	TOTALLY EXEMPT PROPERTY	64		\$2,050	\$16,614,929
		Totals	326.5917	\$248,890	\$38,721,279

2015 CERTIFIED TOTALS

Property Count: 1,203

CQL - QUINLAN, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		4,715,219		
Non Homesite:		23,556,520		
Ag Market:		1,160,060		
Timber Market:		0	Total Land	(+) 29,431,799
Improvement		Value		
Homesite:		21,666,625		
Non Homesite:		60,883,331	Total Improvements	(+) 82,549,956
Non Real		Count	Value	
Personal Property:	235	20,859,215		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 20,859,215
			Market Value	= 132,840,970
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,160,060	0		
Ag Use:	6,930	0	Productivity Loss	(-) 1,153,130
Timber Use:	0	0	Appraised Value	= 131,687,840
Productivity Loss:	1,153,130	0	Homestead Cap	(-) 104,985
			Assessed Value	= 131,582,855
			Total Exemptions Amount (Breakdown on Next Page)	(-) 40,131,056
			Net Taxable	= 91,451,799

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 498,412.30 = 91,451,799 * (0.545000 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 1,203

CQL - QUINLAN, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	2	0	15,000	15,000
DV4	4	0	36,000	36,000
DV4S	2	0	0	0
DVHS	5	0	434,980	434,980
DVHSS	2	0	61,310	61,310
EX-XG	1	0	381,280	381,280
EX-XN	4	0	173,520	173,520
EX-XR	1	0	57,000	57,000
EX-XV	71	0	38,407,460	38,407,460
EX-XV (Prorated)	1	0	9,728	9,728
EX366	17	0	5,110	5,110
OV65	121	549,668	0	549,668
Totals		549,668	39,581,388	40,131,056

2015 CERTIFIED TOTALS

Property Count: 1,203

CQL - QUINLAN, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	461		\$322,990	\$24,072,404
B	MULTIFAMILY RESIDENCE	11		\$0	\$2,221,470
C1	VACANT LOTS AND LAND TRACTS	142		\$0	\$3,188,911
D1	QUALIFIED AG LAND	39	83.0568	\$0	\$1,160,060
D2	NON-QUALIFIED LAND	1		\$0	\$32,430
E	FARM OR RANCH IMPROVEMENT	70	117.6058	\$73,740	\$3,246,840
F1	COMMERCIAL REAL PROPERTY	124		\$1,640,680	\$38,681,912
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$225,590
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	3		\$0	\$677,680
J4	TELEPHONE COMPANY (INCLUDING CO-O	9		\$0	\$875,740
J6	PIPELAND COMPANY	4		\$0	\$3,351,720
J7	CABLE TELEVISION COMPANY	2		\$0	\$31,900
L1	COMMERCIAL PERSONAL PROPERTY	192		\$35,490	\$15,491,725
M1	TANGIBLE OTHER PERSONAL, MOBILE H	13		\$0	\$93,990
O	RESIDENTIAL INVENTORY	58		\$0	\$359,340
S	SPECIAL INVENTORY TAX	3		\$0	\$95,160
X	TOTALLY EXEMPT PROPERTY	95		\$6,190	\$39,034,098
		Totals	200.6626	\$2,079,090	\$132,840,970

2015 CERTIFIED TOTALS

Property Count: 304

CRC - ROYSE CITY, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		3,910,670			
Non Homesite:		3,416,720			
Ag Market:		14,086,750			
Timber Market:		0		Total Land	(+) 21,414,140
Improvement		Value			
Homesite:		17,025,638			
Non Homesite:		37,504,990		Total Improvements	(+) 54,530,628
Non Real		Count	Value		
Personal Property:		20	935,690		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 935,690
				Market Value	= 76,880,458
Ag	Non Exempt	Exempt			
Total Productivity Market:	14,086,750	0			
Ag Use:	190,800	0		Productivity Loss	(-) 13,895,950
Timber Use:	0	0		Appraised Value	= 62,984,508
Productivity Loss:	13,895,950	0		Homestead Cap	(-) 50,166
				Assessed Value	= 62,934,342
				Total Exemptions Amount (Breakdown on Next Page)	(-) 36,799,550
				Net Taxable	= 26,134,792

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	881,820	673,860	3,934.45	5,087.72	12			
Total	881,820	673,860	3,934.45	5,087.72	12	Freeze Taxable	(-) 673,860	
Tax Rate	0.677100							
						Freeze Adjusted Taxable	= 25,460,932	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 176,330.42 = 25,460,932 * (0.677100 / 100) + 3,934.45

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

2015 CERTIFIED TOTALS

Property Count: 304

CRC - ROYSE CITY, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV3	1	0	5,000	5,000
DV4	3	0	12,000	12,000
DVHS	3	0	452,640	452,640
EX-XV	5	0	36,246,650	36,246,650
EX366	2	0	260	260
OV65	13	72,000	0	72,000
OV65S	2	6,000	0	6,000
Totals		78,000	36,721,550	36,799,550

2015 CERTIFIED TOTALS

Property Count: 304

CRC - ROYSE CITY, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	146		\$144,290	\$19,101,998
C1	VACANT LOTS AND LAND TRACTS	11		\$0	\$726,090
D1	QUALIFIED AG LAND	97	1,615.8637	\$0	\$14,086,750
D2	NON-QUALIFIED LAND	10		\$3,750	\$30,670
E	FARM OR RANCH IMPROVEMENT	28	119.8306	\$4,410	\$2,645,590
F1	COMMERCIAL REAL PROPERTY	5		\$862,310	\$3,070,540
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$81,710
J6	PIPELAND COMPANY	2		\$0	\$310,970
L1	COMMERCIAL PERSONAL PROPERTY	15		\$0	\$542,750
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2		\$0	\$35,480
O	RESIDENTIAL INVENTORY	1		\$0	\$1,000
X	TOTALLY EXEMPT PROPERTY	7		\$0	\$36,246,910
	Totals		1,735.6943	\$1,014,760	\$76,880,458

2015 CERTIFIED TOTALS

Property Count: 222

CUV - UNION VALLEY, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		3,121,720		
Non Homesite:		2,591,210		
Ag Market:		3,305,360		
Timber Market:		0	Total Land	(+) 9,018,290
Improvement		Value		
Homesite:		17,870,555		
Non Homesite:		3,407,742	Total Improvements	(+) 21,278,297
Non Real		Count	Value	
Personal Property:	18	623,137		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 623,137
			Market Value	= 30,919,724
Ag		Non Exempt	Exempt	
Total Productivity Market:	3,305,360	0		
Ag Use:	47,580	0	Productivity Loss	(-) 3,257,780
Timber Use:	0	0	Appraised Value	= 27,661,944
Productivity Loss:	3,257,780	0	Homestead Cap	(-) 279,903
			Assessed Value	= 27,382,041
			Total Exemptions Amount (Breakdown on Next Page)	(-) 3,251,940
			Net Taxable	= 24,130,101

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 0.00 = 24,130,101 * (0.000000 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 222

CUV - UNION VALLEY, CITY

Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	5	166,687	0	166,687
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	1	0	12,000	12,000
EX-XR	1	0	1,970	1,970
EX-XV	5	0	1,390,660	1,390,660
EX366	4	0	730	730
OV65	39	1,662,393	0	1,662,393
Totals		1,829,080	1,422,860	3,251,940

2015 CERTIFIED TOTALS

Property Count: 222

CUV - UNION VALLEY, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	57		\$660,030	\$11,142,240
C1	VACANT LOTS AND LAND TRACTS	12		\$0	\$397,340
D1	QUALIFIED AG LAND	48	595.8433	\$0	\$3,305,360
D2	NON-QUALIFIED LAND	18		\$1,970	\$559,042
E	FARM OR RANCH IMPROVEMENT	102	306.0920	\$34,060	\$11,899,295
F1	COMMERCIAL REAL PROPERTY	6		\$0	\$1,566,560
L1	COMMERCIAL PERSONAL PROPERTY	13		\$0	\$621,867
M1	TANGIBLE OTHER PERSONAL, MOBILE H	1		\$27,170	\$27,170
O	RESIDENTIAL INVENTORY	1		\$0	\$6,950
S	SPECIAL INVENTORY TAX	1		\$0	\$540
X	TOTALLY EXEMPT PROPERTY	10		\$0	\$1,393,360
	Totals		901.9353	\$723,230	\$30,919,724

2015 CERTIFIED TOTALS

Property Count: 975

CWC - WOLFE CITY, CITY
Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		3,732,830		
Non Homesite:		2,751,530		
Ag Market:		458,710		
Timber Market:		0	Total Land	(+) 6,943,070
Improvement		Value		
Homesite:		23,667,490		
Non Homesite:		14,730,964	Total Improvements	(+) 38,398,454
Non Real		Count	Value	
Personal Property:	76	6,724,771		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 6,724,771
			Market Value	= 52,066,295
Ag		Non Exempt	Exempt	
Total Productivity Market:	458,710	0		
Ag Use:	8,050	0	Productivity Loss	(-) 450,660
Timber Use:	0	0	Appraised Value	= 51,615,635
Productivity Loss:	450,660	0	Homestead Cap	(-) 512,322
			Assessed Value	= 51,103,313
			Total Exemptions Amount (Breakdown on Next Page)	(-) 10,098,121
			Net Taxable	= 41,005,192

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 232,337.47 = 41,005,192 * (0.566605 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 975

CWC - WOLFE CITY, CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV4	4	0	36,000	36,000
DVHS	2	0	177,700	177,700
EX-XG	1	0	36,040	36,040
EX-XN	3	0	76,080	76,080
EX-XV	66	0	7,327,485	7,327,485
EX366	12	0	2,560	2,560
HS	273	1,309,696	0	1,309,696
OV65	117	1,127,560	0	1,127,560
Totals		2,437,256	7,660,865	10,098,121

2015 CERTIFIED TOTALS

Property Count: 975

CWC - WOLFE CITY, CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	584		\$567,930	\$27,218,889
B	MULTIFAMILY RESIDENCE	17		\$0	\$2,439,500
C1	VACANT LOTS AND LAND TRACTS	130		\$0	\$761,920
D1	QUALIFIED AG LAND	21	132.9546	\$0	\$458,710
D2	NON-QUALIFIED LAND	3		\$0	\$14,890
E	FARM OR RANCH IMPROVEMENT	23	42.9028	\$2,010	\$917,900
F1	COMMERCIAL REAL PROPERTY	55		\$512,070	\$4,776,280
F2	INDUSTRIAL REAL PROPERTY	6		\$87,200	\$1,091,030
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$419,090
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	3		\$0	\$979,400
J4	TELEPHONE COMPANY (INCLUDING CO-O	3		\$0	\$321,990
J6	PIPELAND COMPANY	1		\$0	\$100,220
J7	CABLE TELEVISION COMPANY	2		\$0	\$55,800
L1	COMMERCIAL PERSONAL PROPERTY	50		\$0	\$1,273,631
L2	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$3,567,420
M1	TANGIBLE OTHER PERSONAL, MOBILE H	13		\$0	\$213,020
S	SPECIAL INVENTORY TAX	1		\$0	\$14,440
X	TOTALLY EXEMPT PROPERTY	82		\$115,930	\$7,442,165
		Totals	175.8574	\$1,285,140	\$52,066,295

2015 CERTIFIED TOTALS

Property Count: 1,862

CWT - WEST TAWAKONI CITY

Grand Totals

9/21/2015

3:28:25PM

Land		Value		
Homesite:		7,577,220		
Non Homesite:		12,067,182		
Ag Market:		1,826,390		
Timber Market:		0	Total Land	(+) 21,470,792
Improvement		Value		
Homesite:		30,174,473		
Non Homesite:		12,317,910	Total Improvements	(+) 42,492,383
Non Real		Count	Value	
Personal Property:	67		5,435,834	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 5,435,834
			Market Value	= 69,399,009
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,826,390		0	
Ag Use:	23,990		0	Productivity Loss (-) 1,802,400
Timber Use:	0		0	Appraised Value = 67,596,609
Productivity Loss:	1,802,400		0	Homestead Cap (-) 147,352
				Assessed Value = 67,449,257
				Total Exemptions Amount (Breakdown on Next Page) (-) 5,959,543
				Net Taxable = 61,489,714

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 351,748.83 = 61,489,714 * (0.572045 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 1,862

CWT - WEST TAWAKONI CITY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	2	0	7,500	7,500
DV3	1	0	5,000	5,000
DV4	16	0	139,710	139,710
DV4S	3	0	24,000	24,000
DVHS	7	0	390,030	390,030
EX-XG	1	0	35,600	35,600
EX-XI	2	0	280,650	280,650
EX-XL	1	0	40,930	40,930
EX-XN	1	0	31,570	31,570
EX-XU	4	0	641,440	641,440
EX-XV	45	0	4,340,190	4,340,190
EX-XV (Prorated)	2	0	21,203	21,203
EX366	6	0	1,720	1,720
Totals		0	5,959,543	5,959,543

2015 CERTIFIED TOTALS

Property Count: 1,862

CWT - WEST TAWAKONI CITY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	746		\$88,000	\$38,046,731
B	MULTIFAMILY RESIDENCE	1		\$0	\$268,800
C1	VACANT LOTS AND LAND TRACTS	540		\$0	\$4,454,416
D1	QUALIFIED AG LAND	36	338.1359	\$0	\$1,826,390
D2	NON-QUALIFIED LAND	7		\$160	\$11,220
E	FARM OR RANCH IMPROVEMENT	142	312.0603	\$247,150	\$4,503,990
F1	COMMERCIAL REAL PROPERTY	73		\$54,110	\$7,738,805
J4	TELEPHONE COMPANY (INCLUDING CO-O	2		\$0	\$155,250
L1	COMMERCIAL PERSONAL PROPERTY	57		\$0	\$5,132,024
M1	TANGIBLE OTHER PERSONAL, MOBILE H	113		\$143,840	\$987,660
O	RESIDENTIAL INVENTORY	132		\$0	\$729,630
S	SPECIAL INVENTORY TAX	2		\$0	\$150,790
X	TOTALLY EXEMPT PROPERTY	62		\$234,260	\$5,393,303
	Totals		650.1962	\$767,520	\$69,399,009

2015 CERTIFIED TOTALS

Property Count: 68,985

GHT - HUNT COUNTY
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		372,433,955			
Non Homesite:		623,627,500			
Ag Market:		1,020,277,166			
Timber Market:		0		Total Land	(+) 2,016,338,621
Improvement		Value			
Homesite:		2,238,939,354			
Non Homesite:		2,488,270,974		Total Improvements	(+) 4,727,210,328
Non Real		Count	Value		
Personal Property:		3,018	1,255,425,366		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 1,255,425,366
				Market Value	= 7,998,974,315
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,019,803,396	473,770			
Ag Use:	35,565,267	17,100		Productivity Loss	(-) 984,238,129
Timber Use:	0	0		Appraised Value	= 7,014,736,186
Productivity Loss:	984,238,129	456,670		Homestead Cap	(-) 17,730,975
				Assessed Value	= 6,997,005,211
				Total Exemptions Amount (Breakdown on Next Page)	(-) 2,310,424,468
				Net Taxable	= 4,686,580,743

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 24,954,589.62 = 4,686,580,743 * (0.532469 / 100)

Tif Zone Code	Tax Increment Loss
TIRZ1	43,899,707
Tax Increment Finance Value:	43,899,707
Tax Increment Finance Levy:	233,752.33

2015 CERTIFIED TOTALS

Property Count: 68,985

GHT - HUNT COUNTY
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	11,048,694	0	11,048,694
CHODO (Partial)	1	960,360	0	960,360
DV1	107	0	528,830	528,830
DV1S	2	0	10,000	10,000
DV2	67	0	472,120	472,120
DV3	77	0	724,940	724,940
DV4	542	0	4,981,904	4,981,904
DV4S	73	0	651,700	651,700
DVHS	232	0	24,359,644	24,359,644
DVHSS	26	0	2,275,763	2,275,763
EX	1	0	10,038	10,038
EX-XG	12	0	1,636,160	1,636,160
EX-XI	8	0	1,280,430	1,280,430
EX-XI (Prorated)	1	0	4,907	4,907
EX-XJ	11	0	6,760,340	6,760,340
EX-XL	2	0	99,170	99,170
EX-XN	26	0	7,483,090	7,483,090
EX-XR	124	0	25,644,657	25,644,657
EX-XU	16	0	1,736,020	1,736,020
EX-XV	2,687	0	2,081,159,049	2,081,159,049
EX-XV (Prorated)	143	0	1,317,869	1,317,869
EX366	74	0	8,910	8,910
FR	12	0	0	0
OV65	7,178	128,999,748	0	128,999,748
OV65S	38	670,800	0	670,800
PC	30	7,586,270	0	7,586,270
SO	2	13,055	0	13,055
Totals		149,278,927	2,161,145,541	2,310,424,468

2015 CERTIFIED TOTALS

Property Count: 68,985

GHT - HUNT COUNTY
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	21,144		\$42,499,723	\$1,602,627,010
B	MULTIFAMILY RESIDENCE	372		\$1,272,330	\$143,431,841
C1	VACANT LOTS AND LAND TRACTS	10,963		\$0	\$97,114,751
D1	QUALIFIED AG LAND	14,580	411,075.3398	\$0	\$1,019,803,396
D2	NON-QUALIFIED LAND	4,395		\$2,799,290	\$49,643,623
E	FARM OR RANCH IMPROVEMENT	16,398	61,062.1544	\$28,488,870	\$1,290,664,681
F1	COMMERCIAL REAL PROPERTY	2,007		\$21,281,360	\$538,749,587
F2	INDUSTRIAL REAL PROPERTY	103		\$6,102,530	\$141,753,170
J1	WATER SYSTEMS	15		\$1,830	\$520,259
J2	GAS DISTRIBUTION SYSTEM	29		\$0	\$10,866,540
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	84		\$76,560	\$61,897,760
J4	TELEPHONE COMPANY (INCLUDING CO-O	210		\$0	\$32,227,320
J5	RAILROAD	175		\$0	\$12,545,360
J6	PIPELAND COMPANY	157		\$0	\$39,607,540
J7	CABLE TELEVISION COMPANY	51		\$0	\$5,973,820
J8	OTHER TYPE OF UTILITY	1		\$0	\$1,090
L1	COMMERCIAL PERSONAL PROPERTY	2,215		\$2,114,700	\$245,814,383
L2	INDUSTRIAL PERSONAL PROPERTY	66		\$0	\$523,075,790
M1	TANGIBLE OTHER PERSONAL, MOBILE H	1,478		\$2,225,580	\$22,029,011
O	RESIDENTIAL INVENTORY	1,986		\$222,430	\$9,139,093
S	SPECIAL INVENTORY TAX	67		\$0	\$23,387,290
X	TOTALLY EXEMPT PROPERTY	3,106		\$8,866,117	\$2,128,101,000
	Totals		472,137.4942	\$115,951,320	\$7,998,974,315

2015 CERTIFIED TOTALS

Property Count: 68,984

HHO - HUNT MEMORIAL HD
Grand Totals

9/21/2015

3:28:25PM

Land		Value				
Homesite:		372,433,955				
Non Homesite:		623,627,500				
Ag Market:		1,020,277,166				
Timber Market:		0		Total Land	(+)	2,016,338,621
Improvement		Value				
Homesite:		2,238,966,724				
Non Homesite:		2,488,273,194		Total Improvements	(+)	4,727,239,918
Non Real		Count	Value			
Personal Property:	3,015	1,255,471,046				
Mineral Property:	0	0				
Autos:	0	0		Total Non Real	(+)	1,255,471,046
				Market Value	=	7,999,049,585
Ag	Non Exempt	Exempt				
Total Productivity Market:	1,019,803,396	473,770				
Ag Use:	35,565,267	17,100		Productivity Loss	(-)	984,238,129
Timber Use:	0	0		Appraised Value	=	7,014,811,456
Productivity Loss:	984,238,129	456,670		Homestead Cap	(-)	17,730,975
				Assessed Value	=	6,997,080,481
				Total Exemptions Amount (Breakdown on Next Page)	(-)	2,385,031,035
				Net Taxable	=	4,612,049,446

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 11,207,280.15 = 4,612,049,446 * (0.243000 / 100)

Tif Zone Code	Tax Increment Loss
TIRZ1	43,875,547
Tax Increment Finance Value:	43,875,547
Tax Increment Finance Levy:	106,617.58

2015 CERTIFIED TOTALS

Property Count: 68,984

HHO - HUNT MEMORIAL HD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CHODO (Partial)	1	960,360	0	960,360
DV1	107	0	528,830	528,830
DV1S	2	0	10,000	10,000
DV2	67	0	472,120	472,120
DV3	77	0	724,940	724,940
DV4	542	0	4,981,904	4,981,904
DV4S	73	0	651,700	651,700
DVHS	232	0	24,359,644	24,359,644
DVHSS	26	0	2,275,763	2,275,763
EX	1	0	10,038	10,038
EX-XG	12	0	1,636,160	1,636,160
EX-XI	8	0	1,280,430	1,280,430
EX-XI (Prorated)	1	0	4,907	4,907
EX-XJ	11	0	6,760,340	6,760,340
EX-XL	2	0	99,170	99,170
EX-XN	26	0	7,483,090	7,483,090
EX-XR	124	0	25,644,657	25,644,657
EX-XU	16	0	1,736,020	1,736,020
EX-XV	2,687	0	2,081,159,049	2,081,159,049
EX-XV (Prorated)	143	0	1,317,869	1,317,869
EX366	70	0	8,910	8,910
FR	18	85,655,261	0	85,655,261
OV65	7,178	128,999,748	0	128,999,748
OV65S	38	670,800	0	670,800
PC	30	7,586,270	0	7,586,270
SO	2	13,055	0	13,055
Totals		223,885,494	2,161,145,541	2,385,031,035

2015 CERTIFIED TOTALS

Property Count: 68,984

HHO - HUNT MEMORIAL HD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	21,144		\$42,499,723	\$1,602,627,010
B	MULTIFAMILY RESIDENCE	372		\$1,272,330	\$143,431,841
C1	VACANT LOTS AND LAND TRACTS	10,963		\$0	\$97,114,751
D1	QUALIFIED AG LAND	14,580	411,075.3398	\$0	\$1,019,803,396
D2	NON-QUALIFIED LAND	4,395		\$2,799,290	\$49,643,623
E	FARM OR RANCH IMPROVEMENT	16,399	61,062.1544	\$28,488,870	\$1,290,666,901
F1	COMMERCIAL REAL PROPERTY	2,007		\$21,281,360	\$538,749,587
F2	INDUSTRIAL REAL PROPERTY	103		\$6,102,530	\$141,753,170
J1	WATER SYSTEMS	15		\$1,830	\$520,259
J2	GAS DISTRIBUTION SYSTEM	29		\$0	\$10,866,540
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	84		\$76,560	\$61,897,760
J4	TELEPHONE COMPANY (INCLUDING CO-O	210		\$0	\$32,227,320
J5	RAILROAD	175		\$0	\$12,545,360
J6	PIPELAND COMPANY	157		\$0	\$39,607,540
J7	CABLE TELEVISION COMPANY	51		\$0	\$5,973,820
J8	OTHER TYPE OF UTILITY	1		\$0	\$1,090
L1	COMMERCIAL PERSONAL PROPERTY	2,216		\$2,114,700	\$245,860,063
L2	INDUSTRIAL PERSONAL PROPERTY	66		\$0	\$523,075,790
M1	TANGIBLE OTHER PERSONAL, MOBILE H	1,479		\$2,225,580	\$22,056,381
O	RESIDENTIAL INVENTORY	1,986		\$222,430	\$9,139,093
S	SPECIAL INVENTORY TAX	67		\$0	\$23,387,290
X	TOTALLY EXEMPT PROPERTY	3,102		\$8,866,117	\$2,128,101,000
	Totals		472,137.4942	\$115,951,320	\$7,999,049,585

2015 CERTIFIED TOTALS

JTV - TRINITY VALLEY COMMUNITY COLLEGE

Property Count: 756

Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		10,286,660			
Non Homesite:		9,566,590			
Ag Market:		22,724,390			
Timber Market:		0		Total Land	(+) 42,577,640
Improvement		Value			
Homesite:		50,974,259			
Non Homesite:		5,986,794		Total Improvements	(+) 56,961,053
Non Real		Count	Value		
Personal Property:		8	1,932,129		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 1,932,129
				Market Value	= 101,470,822
Ag	Non Exempt	Exempt			
Total Productivity Market:	22,724,390	0			
Ag Use:	482,890	0		Productivity Loss	(-) 22,241,500
Timber Use:	0	0		Appraised Value	= 79,229,322
Productivity Loss:	22,241,500	0		Homestead Cap	(-) 364,659
				Assessed Value	= 78,864,663
				Total Exemptions Amount	(-) 3,546,330
				(Breakdown on Next Page)	
				Net Taxable	= 75,318,333

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,010,800	979,050	630.22	649.98	11			
OV65	13,994,262	12,477,132	8,815.36	8,964.24	103			
Total	15,005,062	13,456,182	9,445.58	9,614.22	114	Freeze Taxable	(-) 13,456,182	
Tax Rate	0.103600							
						Freeze Adjusted Taxable	= 61,862,151	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 73,534.77 = 61,862,151 * (0.103600 / 100) + 9,445.58

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

2015 CERTIFIED TOTALS

Property Count: 756

JTV - TRINITY VALLEY COMMUNITY COLLEGE
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	14	0	0	0
DV1	3	0	15,000	15,000
DV4	3	0	36,000	36,000
DV4S	2	0	24,000	24,000
DVHS	2	0	221,560	221,560
EX-XR	1	0	20,000	20,000
EX-XV	5	0	1,536,840	1,536,840
OV65	117	1,677,930	0	1,677,930
OV65S	1	15,000	0	15,000
Totals		1,692,930	1,853,400	3,546,330

2015 CERTIFIED TOTALS

Property Count: 756

JTV - TRINITY VALLEY COMMUNITY COLLEGE
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	180		\$939,060	\$25,879,801
B	MULTIFAMILY RESIDENCE	2		\$84,980	\$149,244
C1	VACANT LOTS AND LAND TRACTS	37		\$0	\$1,015,600
D1	QUALIFIED AG LAND	278	6,408.8195	\$0	\$22,724,390
D2	NON-QUALIFIED LAND	114		\$96,620	\$1,923,635
E	FARM OR RANCH IMPROVEMENT	395	2,703.8073	\$1,427,740	\$45,653,743
F1	COMMERCIAL REAL PROPERTY	2		\$0	\$337,340
J1	WATER SYSTEMS	1		\$0	\$141,279
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2		\$0	\$1,325,640
J4	TELEPHONE COMPANY (INCLUDING CO-O	1		\$0	\$160,730
J6	PIPELAND COMPANY	1		\$0	\$87,270
L1	COMMERCIAL PERSONAL PROPERTY	3		\$0	\$217,210
M1	TANGIBLE OTHER PERSONAL, MOBILE H	13		\$80,760	\$298,100
X	TOTALLY EXEMPT PROPERTY	6		\$352,000	\$1,556,840
		Totals	9,112.6268	\$2,981,160	\$101,470,822

2015 CERTIFIED TOTALS

MV1 - VERANDAH MUNICIPAL UTILITY DISTRICT

Property Count: 544

Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		9,388,180			
Non Homesite:		15,015,900			
Ag Market:		775,800			
Timber Market:		0	Total Land	(+)	
				25,179,880	
Improvement		Value			
Homesite:		45,751,767			
Non Homesite:		391,200	Total Improvements	(+)	
				46,142,967	
Non Real		Count	Value		
Personal Property:	4		48,787		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
					48,787
			Market Value	=	71,371,634
Ag		Non Exempt	Exempt		
Total Productivity Market:	775,800		0		
Ag Use:	11,820		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	763,980		0		70,607,654
				Homestead Cap	(-)
					2,811
				Assessed Value	=
					70,604,843
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					265,550
				Net Taxable	=
					70,339,293

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 597,883.99 = 70,339,293 * (0.850000 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 544

MV1 - VERANDAH MUNICIPAL UTILITY DISTRICT
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	3	0	15,000	15,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	3	0	36,000	36,000
DVHS	1	0	170,050	170,050
EX-XV	1	0	27,000	27,000
Totals		0	265,550	265,550

2015 CERTIFIED TOTALS

Property Count: 544

MV1 - VERANDAH MUNICIPAL UTILITY DISTRICT

Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	368		\$6,979,010	\$55,391,497
C1	VACANT LOTS AND LAND TRACTS	120		\$0	\$2,964,690
D1	QUALIFIED AG LAND	1	71.5073	\$0	\$775,800
D2	NON-QUALIFIED LAND	1		\$0	\$29,600
E	FARM OR RANCH IMPROVEMENT	18	516.7023	\$0	\$11,338,100
F1	COMMERCIAL REAL PROPERTY	1		\$0	\$2,000
L1	COMMERCIAL PERSONAL PROPERTY	4		\$0	\$48,787
O	RESIDENTIAL INVENTORY	31		\$222,430	\$794,160
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$27,000
	Totals		588.2096	\$7,201,440	\$71,371,634

2015 CERTIFIED TOTALS

Property Count: 456

SBH - BOLES ISD
Grand Totals

9/21/2015

3:28:25PM

Land			Value			
Homesite:			2,637,360			
Non Homesite:			7,324,976			
Ag Market:			7,036,450			
Timber Market:			0	Total Land	(+)	
					16,998,786	
Improvement			Value			
Homesite:			11,196,300			
Non Homesite:			8,408,520	Total Improvements	(+)	
					19,604,820	
Non Real	Count			Value		
Personal Property:	24		695,780			
Mineral Property:	0		0			
Autos:	0		0	Total Non Real	(+)	
					695,780	
				Market Value	=	
					37,299,386	
Ag	Non Exempt			Exempt		
Total Productivity Market:	7,036,450		0			
Ag Use:	247,060		0	Productivity Loss	(-)	
Timber Use:	0		0	Appraised Value	=	
Productivity Loss:	6,789,390		0		30,509,996	
				Homestead Cap	(-)	
					86,397	
				Assessed Value	=	
					30,423,599	
				Total Exemptions Amount (Breakdown on Next Page)	(-)	
					16,075,644	
				Net Taxable	=	
					14,347,955	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	779,690	431,520	6,551.82	8,653.76	13			
OV65	1,831,968	1,045,768	11,014.34	13,658.99	28			
Total	2,611,658	1,477,288	17,566.16	22,312.75	41	Freeze Taxable	(-)	
Tax Rate	1.522940							1,477,288
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	72,180	37,180	28,895	8,285	2			
Total	72,180	37,180	28,895	8,285	2	Transfer Adjustment	(-)	
							8,285	
						Freeze Adjusted Taxable	=	
							12,862,382	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 213,452.52 = 12,862,382 * (1.522940 / 100) + 17,566.16

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

2015 CERTIFIED TOTALS

Property Count: 456

SBH - BOLES ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	15	0	96,720	96,720
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV4	7	0	39,620	39,620
DVHS	3	0	216,925	216,925
EX-XN	3	0	58,660	58,660
EX-XV	36	0	12,173,770	12,173,770
EX-XV (Prorated)	1	0	1,439	1,439
EX366	4	0	790	790
HS	142	0	3,214,610	3,214,610
OV65	36	0	260,610	260,610
Totals		0	16,075,644	16,075,644

2015 CERTIFIED TOTALS

Property Count: 456

SBH - BOLES ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	156		\$109,090	\$8,820,461
C1	VACANT LOTS AND LAND TRACTS	38		\$0	\$432,506
D1	QUALIFIED AG LAND	116	2,883.4249	\$0	\$7,036,450
D2	NON-QUALIFIED LAND	29		\$13,880	\$264,760
E	FARM OR RANCH IMPROVEMENT	115	484.8662	\$37,310	\$7,641,880
F1	COMMERCIAL REAL PROPERTY	1		\$0	\$6,530
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2		\$0	\$458,660
J4	TELEPHONE COMPANY (INCLUDING CO-O	2		\$0	\$107,330
J5	RAILROAD	1		\$0	\$6,170
J6	PIPELAND COMPANY	1		\$0	\$2,180
J7	CABLE TELEVISION COMPANY	2		\$0	\$12,600
L1	COMMERCIAL PERSONAL PROPERTY	9		\$0	\$29,310
M1	TANGIBLE OTHER PERSONAL, MOBILE H	18		\$21,630	\$245,890
X	TOTALLY EXEMPT PROPERTY	44		\$0	\$12,234,659
	Totals		3,368.2911	\$181,910	\$37,299,386

2015 CERTIFIED TOTALS

Property Count: 2,663

SBL - BLAND ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		12,644,754			
Non Homesite:		20,806,563			
Ag Market:		73,093,380			
Timber Market:		0		Total Land	(+) 106,544,697
Improvement		Value			
Homesite:		82,531,344			
Non Homesite:		27,024,474		Total Improvements	(+) 109,555,818
Non Real		Count	Value		
Personal Property:	84	19,103,569			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 19,103,569
				Market Value	= 235,204,084
Ag	Non Exempt	Exempt			
Total Productivity Market:	72,994,910	98,470			
Ag Use:	2,560,661	1,970		Productivity Loss	(-) 70,434,249
Timber Use:	0	0		Appraised Value	= 164,769,835
Productivity Loss:	70,434,249	96,500		Homestead Cap	(-) 93,153
				Assessed Value	= 164,676,682
				Total Exemptions Amount	(-) 40,716,947
				(Breakdown on Next Page)	
				Net Taxable	= 123,959,735

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	2,802,060	1,559,779	18,978.40	23,900.00	40	
OV65	18,415,960	11,223,493	119,221.61	138,183.20	228	
Total	21,218,020	12,783,272	138,200.01	162,083.20	268	Freeze Taxable (-) 12,783,272
Tax Rate	1.516300					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	77,240	18,000	0	18,000	3	
Total	77,240	18,000	0	18,000	3	Transfer Adjustment (-) 18,000
						Freeze Adjusted Taxable = 111,158,463

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,823,695.78 = 111,158,463 * (1.516300 / 100) + 138,200.01

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

2015 CERTIFIED TOTALS

Property Count: 2,663

SBL - BLAND ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	43	0	339,071	339,071
DV1	5	0	20,000	20,000
DV1S	1	0	5,000	5,000
DV2	4	0	30,000	30,000
DV3	3	0	30,000	30,000
DV4	14	0	87,850	87,850
DV4S	4	0	26,900	26,900
DVHS	9	0	854,478	854,478
EX-XN	8	0	286,200	286,200
EX-XR	7	0	131,870	131,870
EX-XV	42	0	18,293,151	18,293,151
EX366	9	0	1,640	1,640
FR	1	0	0	0
HS	814	0	18,603,417	18,603,417
OV65	252	0	2,007,370	2,007,370
Totals		0	40,716,947	40,716,947

2015 CERTIFIED TOTALS

Property Count: 2,663

SBL - BLAND ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	425		\$1,198,430	\$30,202,490
B	MULTIFAMILY RESIDENCE	2		\$0	\$323,140
C1	VACANT LOTS AND LAND TRACTS	179		\$0	\$3,413,230
D1	QUALIFIED AG LAND	1,098	27,072.0745	\$0	\$72,994,910
D2	NON-QUALIFIED LAND	308		\$37,070	\$2,938,904
E	FARM OR RANCH IMPROVEMENT	1,163	4,601.5293	\$3,018,370	\$83,130,411
F1	COMMERCIAL REAL PROPERTY	24		\$97,430	\$3,308,970
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	9		\$0	\$9,883,170
J4	TELEPHONE COMPANY (INCLUDING CO-O	12		\$0	\$1,156,760
J5	RAILROAD	11		\$0	\$2,008,450
J6	PIPELAND COMPANY	5		\$0	\$2,166,240
J7	CABLE TELEVISION COMPANY	3		\$0	\$48,140
L1	COMMERCIAL PERSONAL PROPERTY	40		\$0	\$3,237,358
M1	TANGIBLE OTHER PERSONAL, MOBILE H	79		\$44,010	\$1,399,290
O	RESIDENTIAL INVENTORY	25		\$0	\$279,760
X	TOTALLY EXEMPT PROPERTY	66		\$0	\$18,712,861
	Totals		31,673.6038	\$4,395,310	\$235,204,084

2015 CERTIFIED TOTALS

Property Count: 2,234

SCA - CAMPBELL ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		6,822,290			
Non Homesite:		12,819,350			
Ag Market:		54,604,712			
Timber Market:		0		Total Land	(+) 74,246,352
Improvement		Value			
Homesite:		61,768,357			
Non Homesite:		15,145,205		Total Improvements	(+) 76,913,562
Non Real		Count	Value		
Personal Property:		93	11,025,321		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 11,025,321
				Market Value	= 162,185,235
Ag	Non Exempt	Exempt			
Total Productivity Market:	54,604,712	0			
Ag Use:	1,782,330	0		Productivity Loss	(-) 52,822,382
Timber Use:	0	0		Appraised Value	= 109,362,853
Productivity Loss:	52,822,382	0		Homestead Cap	(-) 861,491
				Assessed Value	= 108,501,362
				Total Exemptions Amount	(-) 25,474,932
				(Breakdown on Next Page)	
				Net Taxable	= 83,026,430

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,788,305	904,863	8,995.69	11,495.12	31		
OV65	19,942,223	11,959,406	96,273.37	110,637.30	255		
Total	21,730,528	12,864,269	105,269.06	122,132.42	286	Freeze Taxable	(-) 12,864,269
Tax Rate	1.100900						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	98,160	34,930	0	34,930	3		
Total	98,160	34,930	0	34,930	3	Transfer Adjustment	(-) 34,930
						Freeze Adjusted Taxable	= 70,127,231

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 877,299.75 = 70,127,231 * (1.100900 / 100) + 105,269.06

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

2015 CERTIFIED TOTALS

Property Count: 2,234

SCA - CAMPBELL ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	31	0	215,151	215,151
DV1	3	0	15,000	15,000
DV2	3	0	22,500	22,500
DV4	20	0	168,700	168,700
DV4S	3	0	14,980	14,980
DVHS	6	0	233,988	233,988
DVHSS	2	0	78,740	78,740
EX-XN	3	0	57,480	57,480
EX-XR	9	0	1,560,990	1,560,990
EX-XV	68	0	6,164,000	6,164,000
EX-XV (Prorated)	4	0	4,770	4,770
EX366	7	0	1,010	1,010
HS	660	0	14,728,476	14,728,476
OV65	273	0	2,181,377	2,181,377
OV65S	1	0	10,000	10,000
PC	1	17,770	0	17,770
Totals		17,770	25,457,162	25,474,932

2015 CERTIFIED TOTALS

Property Count: 2,234

SCA - CAMPBELL ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	111		\$76,990	\$4,268,491
B	MULTIFAMILY RESIDENCE	1		\$0	\$86,330
C1	VACANT LOTS AND LAND TRACTS	94		\$0	\$714,445
D1	QUALIFIED AG LAND	1,020	23,760.4876	\$0	\$54,604,712
D2	NON-QUALIFIED LAND	381		\$87,290	\$4,411,071
E	FARM OR RANCH IMPROVEMENT	1,151	3,950.9165	\$1,460,480	\$77,818,025
F1	COMMERCIAL REAL PROPERTY	31		\$231,550	\$2,074,320
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$188,260
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	3		\$0	\$1,243,310
J4	TELEPHONE COMPANY (INCLUDING CO-O	15		\$0	\$1,239,240
J5	RAILROAD	18		\$0	\$2,516,810
J6	PIPELAND COMPANY	9		\$0	\$1,175,660
J7	CABLE TELEVISION COMPANY	6		\$0	\$225,090
L1	COMMERCIAL PERSONAL PROPERTY	42		\$0	\$2,849,081
M1	TANGIBLE OTHER PERSONAL, MOBILE H	53		\$90	\$904,840
S	SPECIAL INVENTORY TAX	3		\$0	\$77,300
X	TOTALLY EXEMPT PROPERTY	91		\$65,200	\$7,788,250
		Totals	27,711.4041	\$1,921,600	\$162,185,235

2015 CERTIFIED TOTALS

Property Count: 2,460

SCL - CELESTE ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		6,937,827			
Non Homesite:		12,003,599			
Ag Market:		88,015,066			
Timber Market:		0		Total Land	(+) 106,956,492
Improvement		Value			
Homesite:		64,987,609			
Non Homesite:		26,951,377		Total Improvements	(+) 91,938,986
Non Real		Count	Value		
Personal Property:		107	10,175,921		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 10,175,921
				Market Value	= 209,071,399
Ag	Non Exempt	Exempt			
Total Productivity Market:	87,756,986	258,080			
Ag Use:	3,174,650	10,250	Productivity Loss	(-) 84,582,336	
Timber Use:	0	0	Appraised Value	= 124,489,063	
Productivity Loss:	84,582,336	247,830	Homestead Cap	(-) 186,686	
			Assessed Value	= 124,302,377	
			Total Exemptions Amount	(-) 39,106,534	
			(Breakdown on Next Page)		
			Net Taxable	= 85,195,843	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,400,133	569,058	7,857.34	11,122.57	34		
OV65	17,372,719	9,829,053	113,034.51	133,030.96	218		
Total	18,772,852	10,398,111	120,891.85	144,153.53	252	Freeze Taxable	(-) 10,398,111
Tax Rate	1.538540						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	173,370	91,370	77,844	13,526	2		
Total	173,370	91,370	77,844	13,526	2	Transfer Adjustment	(-) 13,526
						Freeze Adjusted Taxable	= 74,784,206

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,271,476.77 = 74,784,206 * (1.538540 / 100) + 120,891.85

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

2015 CERTIFIED TOTALS

Property Count: 2,460

SCL - CELESTE ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	37	0	185,823	185,823
DV1	6	0	30,000	30,000
DV3	1	0	10,000	10,000
DV4	27	0	255,440	255,440
DV4S	4	0	25,220	25,220
DVHS	13	0	573,204	573,204
DVHSS	2	0	281,360	281,360
EX-XG	1	0	35,980	35,980
EX-XN	4	0	184,560	184,560
EX-XR	8	0	1,160,562	1,160,562
EX-XU	1	0	33,360	33,360
EX-XV	142	0	19,418,990	19,418,990
EX366	10	0	1,460	1,460
HS	645	0	14,956,784	14,956,784
OV65	232	0	1,939,181	1,939,181
OV65S	1	0	170	170
PC	2	14,440	0	14,440
Totals		14,440	39,092,094	39,106,534

2015 CERTIFIED TOTALS

Property Count: 2,460

SCL - CELESTE ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	373		\$267,270	\$20,264,240
B	MULTIFAMILY RESIDENCE	1		\$0	\$102,000
C1	VACANT LOTS AND LAND TRACTS	111		\$0	\$802,680
D1	QUALIFIED AG LAND	1,171	40,141.9103	\$0	\$87,756,986
D2	NON-QUALIFIED LAND	357		\$110,420	\$3,033,302
E	FARM OR RANCH IMPROVEMENT	853	3,203.4576	\$688,430	\$63,603,850
F1	COMMERCIAL REAL PROPERTY	37		\$108,570	\$1,920,370
F2	INDUSTRIAL REAL PROPERTY	1		\$0	\$723,950
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$322,340
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	7		\$76,560	\$4,795,270
J4	TELEPHONE COMPANY (INCLUDING CO-O	11		\$0	\$1,539,490
J5	RAILROAD	9		\$0	\$218,700
J6	PIPELAND COMPANY	17		\$0	\$1,031,330
J7	CABLE TELEVISION COMPANY	3		\$0	\$439,800
L1	COMMERCIAL PERSONAL PROPERTY	47		\$0	\$1,037,839
M1	TANGIBLE OTHER PERSONAL, MOBILE H	31		\$36,260	\$644,340
X	TOTALLY EXEMPT PROPERTY	166		\$16,860	\$20,834,912
		Totals	43,345.3679	\$1,304,370	\$209,071,399

2015 CERTIFIED TOTALS

Property Count: 5,062

SCM - CADDO MILLS ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		41,679,935			
Non Homesite:		32,877,159			
Ag Market:		104,122,402			
Timber Market:		0		Total Land	(+) 178,679,496
Improvement		Value			
Homesite:		228,303,487			
Non Homesite:		69,306,642		Total Improvements	(+) 297,610,129
Non Real		Count	Value		
Personal Property:		332	96,303,663		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 96,303,663
				Market Value	= 572,593,288
Ag	Non Exempt	Exempt			
Total Productivity Market:	104,122,402	0			
Ag Use:	3,417,752	0		Productivity Loss	(-) 100,704,650
Timber Use:	0	0		Appraised Value	= 471,888,638
Productivity Loss:	100,704,650	0		Homestead Cap	(-) 1,083,117
				Assessed Value	= 470,805,521
				Total Exemptions Amount	(-) 96,629,279
				(Breakdown on Next Page)	
				Net Taxable	= 374,176,242

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,747,307	3,438,349	46,988.30	59,533.39	77		
OV65	45,365,379	27,916,047	337,468.48	385,236.93	470		
Total	51,112,686	31,354,396	384,456.78	444,770.32	547	Freeze Taxable	(-) 31,354,396
Tax Rate	1.501000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	65,640	30,640	30,640	0	2		
OV65	492,710	332,710	327,756	4,954	4		
Total	558,350	363,350	358,396	4,954	6	Transfer Adjustment	(-) 4,954
						Freeze Adjusted Taxable	= 342,816,892

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 5,530,138.33 = 342,816,892 * (1.501000 / 100) + 384,456.78

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

2015 CERTIFIED TOTALS

Property Count: 5,062

SCM - CADDO MILLS ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	84	0	643,283	643,283
DV1	12	0	52,010	52,010
DV2	11	0	75,000	75,000
DV3	8	0	74,450	74,450
DV4	40	0	391,410	391,410
DV4S	4	0	25,080	25,080
DVHS	17	0	2,297,846	2,297,846
DVHSS	3	0	77,390	77,390
EX-XG	1	0	182,640	182,640
EX-XJ	1	0	43,560	43,560
EX-XN	13	0	905,550	905,550
EX-XR	7	0	1,750,992	1,750,992
EX-XV	96	0	39,498,440	39,498,440
EX366	20	0	2,353	2,353
HS	1,787	0	42,269,968	42,269,968
OV65	531	2,085,514	4,557,493	6,643,007
OV65S	1	5,000	10,000	15,000
PC	4	1,681,300	0	1,681,300
Totals		3,771,814	92,857,465	96,629,279

2015 CERTIFIED TOTALS

Property Count: 5,062

SCM - CADDO MILLS ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,229		\$4,248,770	\$148,817,805
B	MULTIFAMILY RESIDENCE	7		\$327,050	\$1,444,210
C1	VACANT LOTS AND LAND TRACTS	178		\$0	\$4,108,030
D1	QUALIFIED AG LAND	1,325	33,860.6942	\$0	\$104,122,402
D2	NON-QUALIFIED LAND	333		\$270,530	\$3,286,229
E	FARM OR RANCH IMPROVEMENT	1,693	4,500.0749	\$5,838,650	\$139,514,071
F1	COMMERCIAL REAL PROPERTY	148		\$309,510	\$29,769,028
F2	INDUSTRIAL REAL PROPERTY	12		\$76,070	\$2,729,490
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$596,570
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	6		\$0	\$5,084,750
J4	TELEPHONE COMPANY (INCLUDING CO-O	15		\$0	\$4,643,990
J5	RAILROAD	23		\$0	\$387,150
J6	PIPELAND COMPANY	14		\$0	\$10,717,320
J7	CABLE TELEVISION COMPANY	5		\$0	\$219,070
J8	OTHER TYPE OF UTILITY	1		\$0	\$1,090
L1	COMMERCIAL PERSONAL PROPERTY	232		\$0	\$20,418,508
L2	INDUSTRIAL PERSONAL PROPERTY	13		\$0	\$50,550,230
M1	TANGIBLE OTHER PERSONAL, MOBILE H	72		\$261,490	\$1,971,560
O	RESIDENTIAL INVENTORY	467		\$0	\$572,100
S	SPECIAL INVENTORY TAX	12		\$0	\$1,256,150
X	TOTALLY EXEMPT PROPERTY	138		\$0	\$42,383,535
	Totals		38,360.7691	\$11,332,070	\$572,593,288

2015 CERTIFIED TOTALS

Property Count: 6,641

SCO - COMMERCE ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value				
Homesite:		22,487,674				
Non Homesite:		51,573,407				
Ag Market:		104,122,640				
Timber Market:		0		Total Land	(+)	178,183,721
Improvement		Value				
Homesite:		171,432,756				
Non Homesite:		688,787,093		Total Improvements	(+)	860,219,849
Non Real		Count	Value			
Personal Property:	453	334,739,215				
Mineral Property:	0	0				
Autos:	0	0		Total Non Real	(+)	334,739,215
				Market Value	=	1,373,142,785
Ag	Non Exempt	Exempt				
Total Productivity Market:	104,122,640	0				
Ag Use:	5,336,650	0		Productivity Loss	(-)	98,785,990
Timber Use:	0	0		Appraised Value	=	1,274,356,795
Productivity Loss:	98,785,990	0		Homestead Cap	(-)	1,295,905
				Assessed Value	=	1,273,060,890
				Total Exemptions Amount	(-)	877,511,874
				(Breakdown on Next Page)		
				Net Taxable	=	395,549,016

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,231,172	1,374,448	20,251.08	25,413.57	59		
OV65	52,342,267	31,675,321	381,895.31	418,738.69	602		
Total	55,573,439	33,049,769	402,146.39	444,152.26	661	Freeze Taxable	(-) 33,049,769
Tax Rate	1.623500						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	730,630	520,630	392,525	128,105	6		
Total	730,630	520,630	392,525	128,105	6	Transfer Adjustment	(-) 128,105
						Freeze Adjusted Taxable	= 362,371,142

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 6,285,241.88 = 362,371,142 * (1.623500 / 100) + 402,146.39

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

2015 CERTIFIED TOTALS

Property Count: 6,641

SCO - COMMERCE ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO (Partial)	1	960,360	0	960,360
DP	68	0	538,108	538,108
DV1	1	0	5,000	5,000
DV2	9	0	64,100	64,100
DV3	5	0	46,785	46,785
DV4	37	0	301,010	301,010
DV4S	9	0	96,000	96,000
DVHS	23	0	1,454,933	1,454,933
DVHSS	3	0	6,720	6,720
EX-XG	2	0	190,330	190,330
EX-XI	1	0	4,830	4,830
EX-XJ	1	0	70,000	70,000
EX-XN	13	0	647,210	647,210
EX-XR	16	0	1,465,932	1,465,932
EX-XV	369	0	817,909,494	817,909,494
EX-XV (Prorated)	12	0	335,239	335,239
EX366	23	0	4,387	4,387
FR	6	6,674,433	0	6,674,433
HS	1,651	0	39,065,917	39,065,917
OV65	634	0	5,558,916	5,558,916
OV65S	5	0	41,180	41,180
PC	4	2,070,990	0	2,070,990
Totals		9,705,783	867,806,091	877,511,874

2015 CERTIFIED TOTALS

Property Count: 6,641

SCO - COMMERCE ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,778		\$664,538	\$111,589,092
B	MULTIFAMILY RESIDENCE	141		\$246,640	\$35,389,259
C1	VACANT LOTS AND LAND TRACTS	637		\$0	\$5,802,868
D1	QUALIFIED AG LAND	1,788	58,132.6671	\$0	\$104,122,640
D2	NON-QUALIFIED LAND	469		\$928,480	\$4,719,998
E	FARM OR RANCH IMPROVEMENT	1,686	6,993.5073	\$1,625,110	\$110,238,127
F1	COMMERCIAL REAL PROPERTY	276		\$2,567,970	\$54,329,582
F2	INDUSTRIAL REAL PROPERTY	19		\$61,740	\$24,066,360
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$1,953,720
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	8		\$0	\$12,628,970
J4	TELEPHONE COMPANY (INCLUDING CO-O	23		\$0	\$5,048,020
J5	RAILROAD	19		\$0	\$469,150
J6	PIPELAND COMPANY	23		\$0	\$8,203,750
J7	CABLE TELEVISION COMPANY	10		\$0	\$1,090,880
L1	COMMERCIAL PERSONAL PROPERTY	327		\$0	\$33,453,367
L2	INDUSTRIAL PERSONAL PROPERTY	15		\$0	\$35,315,300
M1	TANGIBLE OTHER PERSONAL, MOBILE H	102		\$32,240	\$1,200,940
O	RESIDENTIAL INVENTORY	14		\$0	\$237,340
S	SPECIAL INVENTORY TAX	8		\$0	\$1,695,640
X	TOTALLY EXEMPT PROPERTY	438		\$6,759,152	\$821,587,782
	Totals		65,126.1744	\$12,885,870	\$1,373,142,785

2015 CERTIFIED TOTALS

Property Count: 70

SCP - COOPER ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		189,990			
Non Homesite:		292,540			
Ag Market:		2,500,380			
Timber Market:		0		Total Land	(+) 2,982,910
Improvement		Value			
Homesite:		1,177,940			
Non Homesite:		49,040		Total Improvements	(+) 1,226,980
Non Real		Count	Value		
Personal Property:		6	666,530		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 666,530
				Market Value	= 4,876,420
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,500,380	0			
Ag Use:	245,150	0		Productivity Loss	(-) 2,255,230
Timber Use:	0	0		Appraised Value	= 2,621,190
Productivity Loss:	2,255,230	0		Homestead Cap	(-) 70,926
				Assessed Value	= 2,550,264
				Total Exemptions Amount (Breakdown on Next Page)	(-) 374,000
				Net Taxable	= 2,176,264

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	26,010	0	0.00	17.88	1		
OV65	363,339	225,959	2,828.88	3,330.34	4		
Total	389,349	225,959	2,828.88	3,348.22	5	Freeze Taxable	(-) 225,959
Tax Rate	1.490000						
						Freeze Adjusted Taxable	= 1,950,305

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 31,888.42 = 1,950,305 * (1.490000 / 100) + 2,828.88

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

2015 CERTIFIED TOTALS

Property Count: 70

SCP - COOPER ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	1,010	1,010
DV3	1	0	10,000	10,000
EX-XR	1	0	240	240
EX366	3	0	350	350
HS	13	0	325,000	325,000
OV65	4	0	37,380	37,380
PC	1	20	0	20
	Totals	20	373,980	374,000

2015 CERTIFIED TOTALS

Property Count: 70

SCP - COOPER ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
C1	VACANT LOTS AND LAND TRACTS	3		\$0	\$20,160
D1	QUALIFIED AG LAND	35	1,766.7439	\$0	\$2,500,380
D2	NON-QUALIFIED LAND	5		\$0	\$18,000
E	FARM OR RANCH IMPROVEMENT	28	174.2330	\$113,710	\$1,615,630
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$24,090
J4	TELEPHONE COMPANY (INCLUDING CO-O	1		\$0	\$1,930
J6	PIPELAND COMPANY	1		\$0	\$640,140
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2		\$300	\$55,480
X	TOTALLY EXEMPT PROPERTY	4		\$0	\$610
	Totals		1,940.9769	\$114,010	\$4,876,420

2015 CERTIFIED TOTALS

Property Count: 93

SCT - COMMUNITY ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		436,060			
Non Homesite:		317,140			
Ag Market:		4,852,170			
Timber Market:		0		Total Land	(+) 5,605,370
Improvement		Value			
Homesite:		3,777,120			
Non Homesite:		655,540		Total Improvements	(+) 4,432,660
Non Real		Count	Value		
Personal Property:		11	801,580		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 801,580
				Market Value	= 10,839,610
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,852,170	0			
Ag Use:	322,780	0		Productivity Loss	(-) 4,529,390
Timber Use:	0	0		Appraised Value	= 6,310,220
Productivity Loss:	4,529,390	0		Homestead Cap	(-) 3,205
				Assessed Value	= 6,307,015
				Total Exemptions Amount	(-) 762,975
				(Breakdown on Next Page)	
				Net Taxable	= 5,544,040

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	177,660	142,660	2,303.96	2,355.58	1			
OV65	712,505	416,610	5,492.89	6,201.46	5			
Total	890,165	559,270	7,796.85	8,557.04	6	Freeze Taxable	(-) 559,270	
Tax Rate	1.615000							
						Freeze Adjusted Taxable	= 4,984,770	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 88,300.89 = 4,984,770 * (1.615000 / 100) + 7,796.85

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

2015 CERTIFIED TOTALS

Property Count: 93

SCT - COMMUNITY ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	10,000	10,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	2	0	24,000	24,000
DVHS	1	0	108,935	108,935
EX-XV	3	0	88,210	88,210
HS	19	0	462,500	462,500
OV65	5	0	50,000	50,000
PC	1	1,830	0	1,830
Totals		1,830	761,145	762,975

2015 CERTIFIED TOTALS

Property Count: 93

SCT - COMMUNITY ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	16		\$0	\$2,315,850
C1	VACANT LOTS AND LAND TRACTS	5		\$0	\$69,260
D1	QUALIFIED AG LAND	47	2,457.2762	\$0	\$4,852,170
D2	NON-QUALIFIED LAND	4		\$0	\$231,050
E	FARM OR RANCH IMPROVEMENT	18	55.4596	\$0	\$2,145,190
F1	COMMERCIAL REAL PROPERTY	2		\$0	\$336,300
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2		\$0	\$391,670
J4	TELEPHONE COMPANY (INCLUDING CO-O	2		\$0	\$9,650
J6	PIPELAND COMPANY	4		\$0	\$297,710
L1	COMMERCIAL PERSONAL PROPERTY	3		\$0	\$102,550
X	TOTALLY EXEMPT PROPERTY	3		\$0	\$88,210
	Totals		2,512.7358	\$0	\$10,839,610

2015 CERTIFIED TOTALS

Property Count: 249

SCU - CUMBY ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		643,620			
Non Homesite:		1,878,550			
Ag Market:		11,470,700			
Timber Market:		0		Total Land	(+) 13,992,870
Improvement		Value			
Homesite:		4,785,612			
Non Homesite:		1,146,168		Total Improvements	(+) 5,931,780
Non Real		Count	Value		
Personal Property:		15	925,400		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 925,400
				Market Value	= 20,850,050
Ag	Non Exempt	Exempt			
Total Productivity Market:	11,470,700	0			
Ag Use:	464,200	0		Productivity Loss	(-) 11,006,500
Timber Use:	0	0		Appraised Value	= 9,843,550
Productivity Loss:	11,006,500	0		Homestead Cap	(-) 19,462
				Assessed Value	= 9,824,088
				Total Exemptions Amount (Breakdown on Next Page)	(-) 1,746,686
				Net Taxable	= 8,077,402

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	1,568,038	842,572	6,804.75	9,075.86	24		
Total	1,568,038	842,572	6,804.75	9,075.86	24	Freeze Taxable	(-) 842,572
Tax Rate	1.300000						
						Freeze Adjusted Taxable	= 7,234,830

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 100,857.54 = 7,234,830 * (1.300000 / 100) + 6,804.75

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

2015 CERTIFIED TOTALS

Property Count: 249

SCU - CUMBY ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV3	1	0	10,000	10,000
DVHS	1	0	74,540	74,540
EX-XR	1	0	8,000	8,000
EX-XV	2	0	171,670	171,670
EX366	3	0	520	520
HS	61	0	1,289,236	1,289,236
OV65	24	0	180,000	180,000
PC	1	2,720	0	2,720
Totals		2,720	1,743,966	1,746,686

2015 CERTIFIED TOTALS

Property Count: 249

SCU - CUMBY ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	13		\$24,570	\$788,960
C1	VACANT LOTS AND LAND TRACTS	5		\$0	\$76,650
D1	QUALIFIED AG LAND	146	5,686.7187	\$0	\$11,470,700
D2	NON-QUALIFIED LAND	52		\$0	\$534,208
E	FARM OR RANCH IMPROVEMENT	109	699.9962	\$69,180	\$6,674,612
F1	COMMERCIAL REAL PROPERTY	2		\$0	\$162,160
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$19,900
J4	TELEPHONE COMPANY (INCLUDING CO-O	2		\$0	\$182,140
J5	RAILROAD	4		\$0	\$382,610
J6	PIPELAND COMPANY	3		\$0	\$270,220
J7	CABLE TELEVISION COMPANY	2		\$0	\$41,490
L1	COMMERCIAL PERSONAL PROPERTY	3		\$0	\$28,520
M1	TANGIBLE OTHER PERSONAL, MOBILE H	5		\$15,380	\$37,690
X	TOTALLY EXEMPT PROPERTY	6		\$0	\$180,190
	Totals		6,386.7149	\$109,130	\$20,850,050

2015 CERTIFIED TOTALS

Property Count: 186

SFD - FANNINDEL ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		136,870			
Non Homesite:		1,141,190			
Ag Market:		10,607,210			
Timber Market:		0		Total Land	(+) 11,885,270
Improvement		Value			
Homesite:		1,304,482			
Non Homesite:		201,308		Total Improvements	(+) 1,505,790
Non Real		Count	Value		
Personal Property:	11	287,020			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 287,020
				Market Value	= 13,678,080
Ag	Non Exempt	Exempt			
Total Productivity Market:	10,607,210	0			
Ag Use:	703,330	0		Productivity Loss	(-) 9,903,880
Timber Use:	0	0		Appraised Value	= 3,774,200
Productivity Loss:	9,903,880	0		Homestead Cap	(-) 7,452
				Assessed Value	= 3,766,748
				Total Exemptions Amount (Breakdown on Next Page)	(-) 547,258
				Net Taxable	= 3,219,490

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	71,010	36,010	124.69	124.69	1		
OV65	187,332	117,332	859.47	1,046.34	3		
Total	258,342	153,342	984.16	1,171.03	4	Freeze Taxable	(-) 153,342
Tax Rate	1.253000						
						Freeze Adjusted Taxable	= 3,066,148

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 39,402.99 = 3,066,148 * (1.253000 / 100) + 984.16

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

2015 CERTIFIED TOTALS

Property Count: 186

SFD - FANNINDEL ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	10,000	10,000
DV4	1	0	12,000	12,000
DVHS	1	0	16,866	16,866
EX-XR	1	0	187,980	187,980
EX-XV	1	0	12,000	12,000
HS	13	0	275,962	275,962
OV65	3	0	30,000	30,000
PC	1	2,450	0	2,450
Totals		2,450	544,808	547,258

2015 CERTIFIED TOTALS

Property Count: 186

SFD - FANNINDEL ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	7		\$66,390	\$435,540
C1	VACANT LOTS AND LAND TRACTS	2		\$0	\$13,770
D1	QUALIFIED AG LAND	131	7,105.3570	\$0	\$10,607,210
D2	NON-QUALIFIED LAND	23		\$0	\$85,808
E	FARM OR RANCH IMPROVEMENT	50	462.8298	\$0	\$2,232,022
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2		\$0	\$52,000
J4	TELEPHONE COMPANY (INCLUDING CO-O	2		\$0	\$10,140
J6	PIPELAND COMPANY	5		\$0	\$34,450
L1	COMMERCIAL PERSONAL PROPERTY	1		\$0	\$2,450
M1	TANGIBLE OTHER PERSONAL, MOBILE H	2		\$0	\$4,710
X	TOTALLY EXEMPT PROPERTY	2		\$0	\$199,980
	Totals		7,568.1868	\$66,390	\$13,678,080

2015 CERTIFIED TOTALS

Property Count: 18,975

SGR - GREENVILLE ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		94,632,910			
Non Homesite:		248,347,844			
Ag Market:		143,607,489			
Timber Market:		0	Total Land	(+) 486,588,243	
Improvement		Value			
Homesite:		696,559,011			
Non Homesite:		1,339,352,420	Total Improvements	(+) 2,035,911,431	
Non Real		Count	Value		
Personal Property:	1,466		687,728,068		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 687,728,068
			Market Value	= 3,210,227,742	
Ag		Non Exempt	Exempt		
Total Productivity Market:	143,490,269		117,220		
Ag Use:	5,239,625		4,880	Productivity Loss	(-) 138,250,644
Timber Use:	0		0	Appraised Value	= 3,071,977,098
Productivity Loss:	138,250,644		112,340	Homestead Cap	(-) 7,333,309
			Assessed Value	= 3,064,643,789	
			Total Exemptions Amount (Breakdown on Next Page)	(-) 1,234,392,770	
			Net Taxable	= 1,830,251,019	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	16,239,693	8,292,933	92,901.60	109,000.20	237		
OV65	208,889,645	134,059,529	1,272,708.82	1,334,244.96	2,129		
Total	225,129,338	142,352,462	1,365,610.42	1,443,245.16	2,366	Freeze Taxable	(-) 142,352,462
Tax Rate	1.355000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	301,980	196,980	65,597	131,383	3		
OV65	3,350,130	2,475,130	1,877,345	597,785	25		
Total	3,652,110	2,672,110	1,942,942	729,168	28	Transfer Adjustment	(-) 729,168
						Freeze Adjusted Taxable	= 1,687,169,389

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 24,226,755.64 = 1,687,169,389 * (1.355000 / 100) + 1,365,610.42

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

2015 CERTIFIED TOTALS

Property Count: 18,975

SGR - GREENVILLE ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	259	0	2,046,074	2,046,074
DV1	32	0	148,830	148,830
DV2	17	0	127,500	127,500
DV3	23	0	201,400	201,400
DV4	172	0	1,549,231	1,549,231
DV4S	20	0	188,168	188,168
DVHS	63	0	4,836,784	4,836,784
DVHSS	10	0	950,863	950,863
EX-XG	3	0	718,550	718,550
EX-XI	4	0	895,680	895,680
EX-XJ	5	0	6,366,310	6,366,310
EX-XL	1	0	58,240	58,240
EX-XN	17	0	3,243,750	3,243,750
EX-XR	17	0	6,247,180	6,247,180
EX-XU	7	0	979,600	979,600
EX-XV	1,119	0	959,964,339	959,964,339
EX-XV (Prorated)	53	0	625,860	625,860
EX366	37	0	8,020	8,020
FR	10	78,029,760	0	78,029,760
HS	5,920	0	143,102,822	143,102,822
OV65	2,253	0	20,300,709	20,300,709
OV65S	12	0	99,620	99,620
PC	8	3,703,480	0	3,703,480
Totals		81,733,240	1,152,659,530	1,234,392,770

2015 CERTIFIED TOTALS

Property Count: 18,975

SGR - GREENVILLE ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	7,979		\$10,436,600	\$628,262,526
B	MULTIFAMILY RESIDENCE	182		\$613,660	\$99,944,258
C1	VACANT LOTS AND LAND TRACTS	2,399		\$0	\$31,581,215
D1	QUALIFIED AG LAND	2,168	59,227.1714	\$0	\$143,490,269
D2	NON-QUALIFIED LAND	618		\$361,830	\$5,886,040
E	FARM OR RANCH IMPROVEMENT	2,630	10,920.4910	\$2,912,740	\$216,398,327
F1	COMMERCIAL REAL PROPERTY	953		\$8,788,750	\$345,452,027
F2	INDUSTRIAL REAL PROPERTY	59		\$5,877,520	\$111,902,590
J2	GAS DISTRIBUTION SYSTEM	12		\$0	\$6,972,390
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	9		\$0	\$9,488,640
J4	TELEPHONE COMPANY (INCLUDING CO-O	62		\$0	\$9,752,850
J5	RAILROAD	72		\$0	\$6,052,890
J6	PIPELAND COMPANY	28		\$0	\$9,733,820
J7	CABLE TELEVISION COMPANY	10		\$0	\$3,367,350
L1	COMMERCIAL PERSONAL PROPERTY	1,207		\$1,897,670	\$143,893,869
L2	INDUSTRIAL PERSONAL PROPERTY	29		\$0	\$432,965,020
M1	TANGIBLE OTHER PERSONAL, MOBILE H	309		\$102,870	\$3,537,772
O	RESIDENTIAL INVENTORY	495		\$0	\$2,888,850
S	SPECIAL INVENTORY TAX	32		\$0	\$19,549,510
X	TOTALLY EXEMPT PROPERTY	1,263		\$896,770	\$979,107,529
	Totals		70,147.6624	\$31,888,410	\$3,210,227,742

2015 CERTIFIED TOTALS

Property Count: 237

SLE - LEONARD ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		525,630			
Non Homesite:		775,740			
Ag Market:		13,341,020			
Timber Market:		0		Total Land	(+) 14,642,390
Improvement		Value			
Homesite:		5,993,280			
Non Homesite:		1,202,330		Total Improvements	(+) 7,195,610
Non Real		Count	Value		
Personal Property:	21	793,430			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 793,430
				Market Value	= 22,631,430
Ag	Non Exempt	Exempt			
Total Productivity Market:	13,341,020	0			
Ag Use:	555,240	0		Productivity Loss	(-) 12,785,780
Timber Use:	0	0		Appraised Value	= 9,845,650
Productivity Loss:	12,785,780	0		Homestead Cap	(-) 5,319
				Assessed Value	= 9,840,331
				Total Exemptions Amount	(-) 1,774,020
				(Breakdown on Next Page)	
				Net Taxable	= 8,066,311

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	127,130	57,130	726.09	836.32	2		
OV65	1,384,791	849,881	7,801.61	9,506.32	17		
Total	1,511,921	907,011	8,527.70	10,342.64	19	Freeze Taxable	(-) 907,011
Tax Rate	1.270960						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	88,020	53,020	47,553	5,467	1		
Total	88,020	53,020	47,553	5,467	1	Transfer Adjustment	(-) 5,467
						Freeze Adjusted Taxable	= 7,153,833

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 99,450.06 = 7,153,833 * (1.270960 / 100) + 8,527.70

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

2015 CERTIFIED TOTALS

Property Count: 237

SLE - LEONARD ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	2	0	20,000	20,000
DV1	1	0	5,000	5,000
DV4	1	0	12,000	12,000
EX-XN	1	0	10,150	10,150
EX-XV	2	0	232,160	232,160
EX366	3	0	590	590
HS	57	0	1,340,470	1,340,470
OV65	18	0	149,520	149,520
PC	1	4,130	0	4,130
Totals		4,130	1,769,890	1,774,020

2015 CERTIFIED TOTALS

Property Count: 237

SLE - LEONARD ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2		\$3,590	\$82,540
C1	VACANT LOTS AND LAND TRACTS	2		\$0	\$20
D1	QUALIFIED AG LAND	160	6,169.0232	\$0	\$13,341,020
D2	NON-QUALIFIED LAND	47		\$29,570	\$449,550
E	FARM OR RANCH IMPROVEMENT	99	336.2935	\$294,520	\$7,666,830
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2		\$0	\$260,580
J4	TELEPHONE COMPANY (INCLUDING CO-O	1		\$0	\$36,810
J5	RAILROAD	2		\$0	\$41,730
J6	PIPELAND COMPANY	9		\$0	\$381,310
J7	CABLE TELEVISION COMPANY	1		\$0	\$48,000
L1	COMMERCIAL PERSONAL PROPERTY	2		\$0	\$14,260
M1	TANGIBLE OTHER PERSONAL, MOBILE H	5		\$0	\$65,880
X	TOTALLY EXEMPT PROPERTY	6		\$0	\$242,900
	Totals		6,505.3167	\$327,680	\$22,631,430

2015 CERTIFIED TOTALS

Property Count: 5,716

SLO - LONE OAK ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		21,959,701			
Non Homesite:		30,755,289			
Ag Market:		100,314,298			
Timber Market:		0		Total Land	(+) 153,029,288
Improvement		Value			
Homesite:		165,819,171			
Non Homesite:		41,816,848		Total Improvements	(+) 207,636,019
Non Real		Count	Value		
Personal Property:		150	11,848,486		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 11,848,486
				Market Value	= 372,513,793
Ag	Non Exempt	Exempt			
Total Productivity Market:	100,314,298	0			
Ag Use:	3,039,990	0		Productivity Loss	(-) 97,274,308
Timber Use:	0	0		Appraised Value	= 275,239,485
Productivity Loss:	97,274,308	0		Homestead Cap	(-) 1,335,190
				Assessed Value	= 273,904,295
				Total Exemptions Amount (Breakdown on Next Page)	(-) 66,092,738
				Net Taxable	= 207,811,557

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,315,565	3,048,109	36,329.08	42,880.46	71		
OV65	40,490,014	26,702,358	267,780.54	296,449.34	440		
Total	45,805,579	29,750,467	304,109.62	339,329.80	511	Freeze Taxable	(-) 29,750,467
Tax Rate	1.362050						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	213,230	120,730	117,783	2,947	3		
OV65	652,670	512,670	491,971	20,699	4		
Total	865,900	633,400	609,754	23,646	7	Transfer Adjustment	(-) 23,646
						Freeze Adjusted Taxable	= 178,037,444

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 2,729,068.63 = 178,037,444 * (1.362050 / 100) + 304,109.62

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

2015 CERTIFIED TOTALS

Property Count: 5,716

SLO - LONE OAK ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	85	0	595,413	595,413
DV1	5	0	25,000	25,000
DV2	2	0	15,000	15,000
DV3	10	0	100,000	100,000
DV4	50	0	415,840	415,840
DV4S	4	0	31,860	31,860
DVHS	14	0	1,238,319	1,238,319
DVHSS	1	0	0	0
EX	1	0	10,038	10,038
EX-XG	2	0	55,740	55,740
EX-XI (Prorated)	1	0	4,907	4,907
EX-XJ	1	0	15,190	15,190
EX-XN	9	0	522,670	522,670
EX-XR	8	0	2,240,280	2,240,280
EX-XU	1	0	15,190	15,190
EX-XV	227	0	27,602,290	27,602,290
EX-XV (Prorated)	20	0	16,885	16,885
EX366	22	0	2,550	2,550
HS	1,286	0	29,513,132	29,513,132
OV65	464	0	3,644,600	3,644,600
OV65S	3	0	27,634	27,634
PC	1	200	0	200
Totals		200	66,092,538	66,092,738

2015 CERTIFIED TOTALS

Property Count: 5,716

SLO - LONE OAK ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	882		\$3,147,320	\$72,657,001
B	MULTIFAMILY RESIDENCE	2		\$0	\$271,040
C1	VACANT LOTS AND LAND TRACTS	1,456		\$0	\$7,037,519
D1	QUALIFIED AG LAND	1,471	41,734.1526	\$0	\$100,314,298
D2	NON-QUALIFIED LAND	568		\$189,800	\$8,803,299
E	FARM OR RANCH IMPROVEMENT	1,491	4,449.7643	\$2,222,430	\$133,835,117
F1	COMMERCIAL REAL PROPERTY	63		\$144,410	\$6,321,107
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$132,470
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	7		\$0	\$2,177,110
J4	TELEPHONE COMPANY (INCLUDING CO-O	12		\$0	\$2,021,260
J5	RAILROAD	6		\$0	\$171,450
J6	PIPELAND COMPANY	3		\$0	\$129,520
J7	CABLE TELEVISION COMPANY	2		\$0	\$2,000
L1	COMMERCIAL PERSONAL PROPERTY	93		\$16,540	\$4,823,418
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$26,050
M1	TANGIBLE OTHER PERSONAL, MOBILE H	108		\$289,740	\$1,988,410
O	RESIDENTIAL INVENTORY	461		\$0	\$1,316,984
X	TOTALLY EXEMPT PROPERTY	292		\$2,050	\$30,485,740
		Totals	46,183.9169	\$6,012,290	\$372,513,793

2015 CERTIFIED TOTALS

Property Count: 18,113

SQL - QUINLAN ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		105,727,874			
Non Homesite:		154,002,803			
Ag Market:		137,912,219			
Timber Market:		0		Total Land	(+) 397,642,896
Improvement		Value			
Homesite:		429,773,791			
Non Homesite:		175,896,637		Total Improvements	(+) 605,670,428
Non Real		Count	Value		
Personal Property:	518	56,988,621			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 56,988,621
				Market Value	= 1,060,301,945
Ag	Non Exempt	Exempt			
Total Productivity Market:	137,912,219	0			
Ag Use:	3,150,049	0		Productivity Loss	(-) 134,762,170
Timber Use:	0	0		Appraised Value	= 925,539,775
Productivity Loss:	134,762,170	0		Homestead Cap	(-) 2,284,019
				Assessed Value	= 923,255,756
				Total Exemptions Amount (Breakdown on Next Page)	(-) 251,183,540
				Net Taxable	= 672,072,216

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	19,027,243	8,971,371	101,324.60	146,910.34	405		
OV65	132,031,261	82,668,649	823,710.47	966,189.16	1,696		
Total	151,058,504	91,640,020	925,035.07	1,113,099.50	2,101	Freeze Taxable	(-) 91,640,020
Tax Rate	1.240000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	2,171,230	1,546,930	1,276,595	270,335	20		
Total	2,171,230	1,546,930	1,276,595	270,335	20	Transfer Adjustment	(-) 270,335
						Freeze Adjusted Taxable	= 580,161,861

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 8,119,042.15 = 580,161,861 * (1.240000 / 100) + 925,035.07

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

2015 CERTIFIED TOTALS

Property Count: 18,113

SQL - QUINLAN ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	434	0	2,440,499	2,440,499
DV1	24	0	103,630	103,630
DV2	10	0	60,000	60,000
DV3	12	0	98,540	98,540
DV4	129	0	863,270	863,270
DV4S	19	0	88,040	88,040
DVHS	56	0	3,838,379	3,838,379
DVHSS	5	0	97,540	97,540
EX-XG	2	0	416,880	416,880
EX-XI	3	0	379,920	379,920
EX-XJ	2	0	201,040	201,040
EX-XL	1	0	40,930	40,930
EX-XN	13	0	1,091,320	1,091,320
EX-XR	43	0	10,148,893	10,148,893
EX-XU	7	0	707,870	707,870
EX-XV	455	0	121,629,230	121,629,230
EX-XV (Prorated)	51	0	251,181	251,181
EX366	30	0	5,380	5,380
HS	4,470	0	95,647,177	95,647,177
OV65	1,831	0	12,903,795	12,903,795
OV65S	10	0	90,000	90,000
PC	3	71,790	0	71,790
SO	1	8,236	0	8,236
Totals		80,026	251,103,514	251,183,540

2015 CERTIFIED TOTALS

Property Count: 18,113

SQL - QUINLAN ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	6,350		\$6,129,845	\$363,178,680
B	MULTIFAMILY RESIDENCE	17		\$0	\$3,282,860
C1	VACANT LOTS AND LAND TRACTS	5,459		\$0	\$34,619,798
D1	QUALIFIED AG LAND	1,779	41,740.4829	\$0	\$137,912,219
D2	NON-QUALIFIED LAND	529		\$464,490	\$7,542,697
E	FARM OR RANCH IMPROVEMENT	3,129	10,696.7185	\$5,698,800	\$245,328,869
F1	COMMERCIAL REAL PROPERTY	365		\$5,512,300	\$75,507,602
F2	INDUSTRIAL REAL PROPERTY	4		\$0	\$868,930
J1	WATER SYSTEMS	14		\$1,830	\$378,980
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$265,720
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	11		\$0	\$7,427,230
J4	TELEPHONE COMPANY (INCLUDING CO-O	32		\$0	\$4,809,330
J5	RAILROAD	5		\$0	\$90,440
J6	PIPELAND COMPANY	10		\$0	\$3,622,750
J7	CABLE TELEVISION COMPANY	3		\$0	\$287,900
L1	COMMERCIAL PERSONAL PROPERTY	395		\$200,490	\$29,287,708
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$533,200
M1	TANGIBLE OTHER PERSONAL, MOBILE H	549		\$1,074,150	\$7,531,089
O	RESIDENTIAL INVENTORY	466		\$0	\$2,571,949
S	SPECIAL INVENTORY TAX	9		\$0	\$381,350
X	TOTALLY EXEMPT PROPERTY	607		\$652,565	\$134,872,644
	Totals		52,437.2014	\$19,734,470	\$1,060,301,945

2015 CERTIFIED TOTALS

Property Count: 2,706

SRC - ROYSE CITY ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		36,936,960			
Non Homesite:		25,746,790			
Ag Market:		59,529,850			
Timber Market:		0		Total Land	(+) 122,213,600
Improvement		Value			
Homesite:		186,899,920			
Non Homesite:		52,098,417		Total Improvements	(+) 238,998,337
Non Real		Count	Value		
Personal Property:	130	7,903,545			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 7,903,545
				Market Value	= 369,115,482
Ag	Non Exempt	Exempt			
Total Productivity Market:	59,529,850	0			
Ag Use:	1,064,990	0		Productivity Loss	(-) 58,464,860
Timber Use:	0	0		Appraised Value	= 310,650,622
Productivity Loss:	58,464,860	0		Homestead Cap	(-) 1,016,954
				Assessed Value	= 309,633,668
				Total Exemptions Amount (Breakdown on Next Page)	(-) 71,069,620
				Net Taxable	= 238,564,048

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,044,803	3,808,743	55,654.71	59,236.08	40		
OV65	21,239,150	12,216,236	159,629.69	188,759.73	189		
Total	26,283,953	16,024,979	215,284.40	247,995.81	229	Freeze Taxable	(-) 16,024,979
Tax Rate	1.670000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	160,490	125,490	80,517	44,973	1		
OV65	592,170	392,170	271,906	120,264	4		
Total	752,660	517,660	352,423	165,237	5	Transfer Adjustment	(-) 165,237
						Freeze Adjusted Taxable	= 222,373,832

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,928,927.39 = 222,373,832 * (1.670000 / 100) + 215,284.40

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

2015 CERTIFIED TOTALS

Property Count: 2,706

SRC - ROYSE CITY ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	44	0	340,310	340,310
DV1	11	0	55,000	55,000
DV2	7	0	45,000	45,000
DV3	9	0	85,000	85,000
DV4	19	0	192,000	192,000
DV4S	1	0	12,000	12,000
DVHS	13	0	1,708,870	1,708,870
EX-XN	7	0	265,010	265,010
EX-XR	2	0	163,790	163,790
EX-XV	8	0	36,965,080	36,965,080
EX-XV (Prorated)	1	0	61,683	61,683
EX366	7	0	820	820
HS	1,127	0	26,731,535	26,731,535
OV65	217	2,527,385	1,857,338	4,384,723
OV65S	3	30,000	20,000	50,000
PC	1	3,980	0	3,980
SO	1	4,819	0	4,819
Totals		2,566,184	68,503,436	71,069,620

2015 CERTIFIED TOTALS

Property Count: 2,706

SRC - ROYSE CITY ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,046		\$14,619,330	\$157,312,655
C1	VACANT LOTS AND LAND TRACTS	198		\$0	\$6,182,970
D1	QUALIFIED AG LAND	561	10,506.0695	\$0	\$59,529,850
D2	NON-QUALIFIED LAND	185		\$112,360	\$2,286,497
E	FARM OR RANCH IMPROVEMENT	843	2,531.1846	\$1,231,560	\$83,668,052
F1	COMMERCIAL REAL PROPERTY	40		\$2,990,800	\$12,534,530
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	4		\$0	\$1,706,610
J4	TELEPHONE COMPANY (INCLUDING CO-O	4		\$0	\$533,640
J5	RAILROAD	5		\$0	\$199,810
J6	PIPELAND COMPANY	6		\$0	\$547,190
L1	COMMERCIAL PERSONAL PROPERTY	99		\$0	\$4,287,855
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$12,480
M1	TANGIBLE OTHER PERSONAL, MOBILE H	79		\$86,500	\$1,171,950
O	RESIDENTIAL INVENTORY	58		\$222,430	\$1,272,110
S	SPECIAL INVENTORY TAX	2		\$0	\$412,900
X	TOTALLY EXEMPT PROPERTY	25		\$0	\$37,456,383
		Totals	13,037.2541	\$19,262,980	\$369,115,482

2015 CERTIFIED TOTALS

Property Count: 762

STR - TERRELL ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		10,286,660			
Non Homesite:		9,566,590			
Ag Market:		22,724,390			
Timber Market:		0		Total Land	(+) 42,577,640
Improvement		Value			
Homesite:		50,974,259			
Non Homesite:		5,986,794		Total Improvements	(+) 56,961,053
Non Real		Count	Value		
Personal Property:	14	2,030,409			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 2,030,409
				Market Value	= 101,569,102
Ag	Non Exempt	Exempt			
Total Productivity Market:	22,724,390	0			
Ag Use:	482,890	0		Productivity Loss	(-) 22,241,500
Timber Use:	0	0		Appraised Value	= 79,327,602
Productivity Loss:	22,241,500	0		Homestead Cap	(-) 364,659
				Assessed Value	= 78,962,943
				Total Exemptions Amount	(-) 10,791,772
				(Breakdown on Next Page)	
				Net Taxable	= 68,171,171

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,182,050	790,661	10,096.41	10,745.07	12		
OV65	13,996,062	10,663,825	122,359.04	131,877.49	104		
Total	15,178,112	11,454,486	132,455.45	142,622.56	116	Freeze Taxable	(-) 11,454,486
Tax Rate	1.460000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	390,490	320,490	320,490	0	2		
Total	390,490	320,490	320,490	0	2	Transfer Adjustment	(-) 0
						Freeze Adjusted Taxable	= 56,716,685

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 960,519.05 = 56,716,685 * (1.460000 / 100) + 132,455.45

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

2015 CERTIFIED TOTALS

Property Count: 762

STR - TERRELL ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	14	0	119,504	119,504
DV1	3	0	15,000	15,000
DV4	3	0	36,000	36,000
DV4S	2	0	24,000	24,000
DVHS	2	0	164,810	164,810
EX-XR	1	0	20,000	20,000
EX-XV	5	0	1,536,840	1,536,840
EX366	1	0	360	360
HS	332	0	7,856,131	7,856,131
OV65	117	0	1,009,127	1,009,127
OV65S	1	0	10,000	10,000
Totals		0	10,791,772	10,791,772

2015 CERTIFIED TOTALS

Property Count: 762

STR - TERRELL ISD
Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	180		\$939,060	\$25,879,801
B	MULTIFAMILY RESIDENCE	2		\$84,980	\$149,244
C1	VACANT LOTS AND LAND TRACTS	37		\$0	\$1,015,600
D1	QUALIFIED AG LAND	278	6,408.8195	\$0	\$22,724,390
D2	NON-QUALIFIED LAND	114		\$96,620	\$1,923,635
E	FARM OR RANCH IMPROVEMENT	395	2,703.8073	\$1,427,740	\$45,653,743
F1	COMMERCIAL REAL PROPERTY	2		\$0	\$337,340
J1	WATER SYSTEMS	1		\$0	\$141,279
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2		\$0	\$1,325,640
J4	TELEPHONE COMPANY (INCLUDING CO-O	1		\$0	\$160,730
J6	PIPELAND COMPANY	2		\$0	\$280,470
L1	COMMERCIAL PERSONAL PROPERTY	7		\$0	\$121,930
M1	TANGIBLE OTHER PERSONAL, MOBILE H	13		\$80,760	\$298,100
X	TOTALLY EXEMPT PROPERTY	7		\$352,000	\$1,557,200
	Totals		9,112.6268	\$2,981,160	\$101,569,102

2015 CERTIFIED TOTALS

Property Count: 2,918

SWC - WOLFE CITY ISD
Grand Totals

9/21/2015

3:28:25PM

Land		Value			
Homesite:		7,747,840			
Non Homesite:		13,397,970			
Ag Market:		82,422,790			
Timber Market:		0	Total Land	(+)	
				103,568,600	
Improvement		Value			
Homesite:		71,682,285			
Non Homesite:		34,244,381	Total Improvements	(+)	
				105,926,666	
Non Real		Count	Value		
Personal Property:	137		13,657,028		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
					13,657,028
			Market Value	=	223,152,294
Ag		Non Exempt	Exempt		
Total Productivity Market:	82,422,790		0		
Ag Use:	3,777,920		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	78,644,870		0		144,507,424
				Homestead Cap	(-)
					1,683,731
				Assessed Value	=
					142,823,693
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	41,975,027
				Net Taxable	=
					100,848,666

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	2,714,598	1,277,931	14,011.45	19,208.04	49			
OV65	18,971,599	10,062,975	93,238.58	106,202.54	268			
Total	21,686,197	11,340,906	107,250.03	125,410.58	317	Freeze Taxable	(-)	
Tax Rate	1.344000							11,340,906
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	80,000	45,000	0	45,000	1			
OV65	72,540	62,540	0	62,540	1			
Total	152,540	107,540	0	107,540	2	Transfer Adjustment	(-)	
							107,540	
						Freeze Adjusted Taxable	=	
							89,400,220	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,308,788.99 = 89,400,220 * (1.344000 / 100) + 107,250.03

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

2015 CERTIFIED TOTALS

Property Count: 2,918

SWC - WOLFE CITY ISD
Grand Totals

9/21/2015

3:28:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	51	0	336,610	336,610
DV1	2	0	10,000	10,000
DV2	2	0	15,000	15,000
DV3	3	0	30,000	30,000
DV4	20	0	169,341	169,341
DV4S	3	0	36,000	36,000
DVHS	10	0	493,734	493,734
EX-XG	1	0	36,040	36,040
EX-XJ	1	0	64,240	64,240
EX-XN	9	0	366,480	366,480
EX-XR	3	0	557,948	557,948
EX-XV	112	0	19,499,385	19,499,385
EX-XV (Prorated)	1	0	8,621	8,621
EX366	15	0	3,130	3,130
HS	763	0	17,974,990	17,974,990
OV65	284	0	2,352,338	2,352,338
OV65S	1	0	10,000	10,000
PC	1	11,170	0	11,170
Totals		11,170	41,963,857	41,975,027

2015 CERTIFIED TOTALS

Property Count: 2,918

SWC - WOLFE CITY ISD

Grand Totals

9/21/2015

3:28:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	597		\$567,930	\$27,763,069
B	MULTIFAMILY RESIDENCE	17		\$0	\$2,439,500
C1	VACANT LOTS AND LAND TRACTS	160		\$0	\$1,224,030
D1	QUALIFIED AG LAND	1,286	42,422.2663	\$0	\$82,422,790
D2	NON-QUALIFIED LAND	373		\$96,950	\$3,228,575
E	FARM OR RANCH IMPROVEMENT	946	4,297.0248	\$1,849,840	\$63,502,145
F1	COMMERCIAL REAL PROPERTY	63		\$530,070	\$6,689,721
F2	INDUSTRIAL REAL PROPERTY	8		\$87,200	\$1,461,850
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$435,070
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	7		\$0	\$4,930,160
J4	TELEPHONE COMPANY (INCLUDING CO-O	8		\$0	\$973,140
J6	PIPELAND COMPANY	16		\$0	\$373,250
J7	CABLE TELEVISION COMPANY	4		\$0	\$191,500
L1	COMMERCIAL PERSONAL PROPERTY	75		\$0	\$2,295,260
L2	INDUSTRIAL PERSONAL PROPERTY	5		\$0	\$3,673,510
M1	TANGIBLE OTHER PERSONAL, MOBILE H	52		\$180,160	\$998,440
S	SPECIAL INVENTORY TAX	1		\$0	\$14,440
X	TOTALLY EXEMPT PROPERTY	142		\$121,520	\$20,535,844
		Totals	46,719.2911	\$3,433,670	\$223,152,294

2014 Frame Final Number Calculations After Cost Multipler, Local Multiplier and Market Factor

QUALITY	LOW	Fair		AVERAGE		GOOD		VERY GOOD		EXCELLENT	
Depreciation	45 Yr. Life	50YR F RES		55YR F RES		55YR F RES		60YR F RES		60YR F RES	
MAX SQ FT	1F	2F	2+F	3F	3+F	4F	4+F	5F	5+F	6F	6+F
400	55.00										
500	53.33										
600	51.67	56.28	66.63	67.85	83.85						
700	51.39	56.27	66.63								
800	51.11	56.26	66.63	67.85	83.85	94.38	108.40				
900	51.11	56.26	66.62								
1000	49.88	55.13	66.00	67.85	82.30	91.46	105.04				
1100	48.81	55.13	66.00								
1200	47.84	53.23	64.94	67.85	80.66	88.36	101.48	110.89	128.05		
1300	46.97	52.43	64.09	67.07	78.93						
1400	46.18	52.42	64.09	67.07	78.93	85.83	98.47	107.52	124.16		
1500		52.41	62.72	64.47	76.68						
1600	44.79	50.36	61.59	64.47	76.68	84.04	96.12	104.68	120.88	142.71	165.49
1700		49.78	59.77	61.60	75.26						
1800	43.59	49.23	59.06	60.83	74.87	84.04	94.90	102.24	118.22	139.69	161.99
1900				60.83	72.86	80.24	91.85				
2000	42.55	48.25	58.52	60.83	72.86	80.24	91.85	100.10	115.88	137.04	158.91
2100				60.04	72.07	79.51	90.98				
2200	41.63	47.36	56.38	57.69	70.53	78.81	90.16	98.21	113.81	134.69	156.19
2300								97.34	112.85		
2400	40.80	46.57	55.11	56.10	69.06	77.53	88.65	96.51	111.95	132.59	153.74
2500								95.26	110.58		
2600	40.06	45.87	54.72	56.10	69.06	77.53	87.88	94.98	110.27	130.68	151.53
2800	39.38	45.22	54.37	56.10	69.01	77.43	87.83	94.98	107.00	128.93	149.51
3000				56.10	68.88	77.19	86.35	92.30	107.00	127.32	147.64
3200						75.98	85.13	91.11	105.67	125.84	145.93
3400						75.98	84.07	88.99	104.33	124.46	144.32
3600						75.18	83.65	88.99	102.49	123.18	142.83
3800						75.18	83.17	88.03	100.65	121.97	141.44
4000								87.13	98.62	120.84	140.13
4200								84.61	96.58	119.78	138.90
4400										118.78	137.73
4800										116.92	135.57
5200										115.23	133.61
5600										113.69	131.83
999999	37.17	44.62	54.03	56.10	66.57	72.84	79.38	82.88	95.34	112.27	130.19

2014 Masonry Final Number Calculations After Cost Multiplier,
Local Multiplier and Market Factor

QUALITY	LOW	Fair		AVERAGE		GOOD		VERY GOOD		EXCELLENT	
Depreciation	50YR	55YR		60YR		60YR		60YR		65YR	
MAX SQ FT	1M	2M	2+M	3M	3+M	4M	4+M	5M	5+M	6M	6+M
400	68.23										
500	64.78										
600	62.10	61.31	71.42	83.09	96.18						
700	59.91	59.99	69.97								
800	58.08	59.49	68.53	78.30	90.64	100.00	112.60				
900	56.52	58.99	67.81								
1000	55.15	57.66	65.87	74.77	86.62	95.62	107.68	114.91			
1100	53.94	57.65	65.18								
1200	52.86	57.65	64.49	72.01	84.30	93.81	105.64	112.73	133.76		
1300	51.89	55.98	63.07	70.83	82.95						
1400	51.00	55.62	62.36	69.75	81.71	90.96	102.34	109.13	129.49		
1500		53.94	61.04	68.77	80.57						
1600	49.31	53.94	60.57	67.86	79.52	88.54	99.57	106.11	125.90	158.93	187.33
1700		53.03	60.13	67.86	79.52						
1800	48.11	53.03	59.32	66.24	77.65	86.48	97.18	103.51	123.02	155.45	183.22
1900				65.51	76.80	85.55	96.10				
2000	46.95	51.97	57.76	64.16	75.62	84.67	95.09	101.25	120.49	152.39	179.62
2100				64.16	75.26	83.85	94.14				
2200	45.92	50.98	56.42	62.47	74.00	83.07	93.23	99.23	118.24	149.67	176.42
2300								98.31	117.21		
2400	45.00	50.08	55.96	62.42	73.24	81.63	91.58	97.43	116.23	147.24	173.55
2500								96.60	115.30		
2600	44.17	49.28	55.05	61.40	72.06	80.33	90.09	95.80	114.41	145.04	170.96
2800	43.42	48.54	54.21	60.46	70.98	79.15	88.73	94.32	112.74	143.02	168.58
3000				59.61	69.99	78.06	87.47	92.96	111.22	141.17	166.40
3200						77.05	86.32	91.71	109.81	139.47	164.39
3400						76.13	85.25	90.55	108.51	137.88	162.52
3600						75.26	84.25	89.47	107.29	136.41	160.78
3800						74.44	83.32	88.45	106.15	135.02	159.15
4000								87.50	105.09	133.73	157.63
4200								86.61	104.08	132.50	156.19
4400										131.35	154.82
4800										129.21	152.29
5200										127.27	150.01
5600										125.51	147.94
9999999	42.72	47.87	53.06	58.81	67.34	73.68	81.56	85.77	99.61	123.89	146.03



2013 Property Value Study

CAD Summary Worksheet

116 Hunt

Category	Number of Ratios **	2013 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	625	1,875,390,921	1.00	7.54	77.12	95.20	1.01
B. Multi-Family Residences	39	131,002,615	*	*	*	*	*
C1. Vacant Lots	81	114,699,130	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Rural Real F & L	10	44,132,396	*	*	*	*	*
E. Real Prop NonQual	210	838,846,180	1.00	13.94	57.14	85.71	1.03
F1. Commercial Real	112	456,375,995	*	*	*	*	*
F2. Industrial Real	0	99,333,642	*	*	*	*	*

Category	Number of Ratios **	2013 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
G. Oil, Gas, Minerals	0	0	*	*	*	*	*
J. Utilities	5	140,791,106	1.25	.00	100.00	100.00	1.00
L1. Commercial Personal	51	464,135,874	*	*	*	*	*
L2. Industrial Personal	0	189,467,097	*	*	*	*	*
M. Other Personal	0	34,385,848	*	*	*	*	*
O. Residential Inventory	0	15,313,160	*	*	*	*	*
S. Special Inventory	0	20,143,180	*	*	*	*	*
Overall	1,133	4,424,017,144	1.00	10.13	70.34	91.26	1.04

* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

** Statistical measures may not be reliable when the sample is small

Recap of Statistics by ISD ALL CONDITIONS
Certified Residential Values 2015 Sales 1/1/2014 thru 3/15/2015

Residential Class	SCHOOL DISTRICTS											All ISD'S
	SBH	SBL	SCA	SCL	SCM	SCO	SCP	SCT	SCU	SFD	SGR	
Condition	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL
Lower Trimming Limit	0	0.5858	0.3817	0.7374	0.8257	0.6903	0	0	0	0	0.7523	0.7528
Upper Trimming Limit	0	1.3378	1.6601	1.2315	1.1878	1.2921	0	0	0	0	1.2816	1.245
Total Number of Sales in ISD	2	23	13	26	83	92	0	0	0	1	260	825
Number of Sales Trimmed	0	2	2	3	8	12	0	0	0	0	34	102
Number of Sales Used in Ratio	2	21	11	23	75	80	0	0	0	1	226	723
Weighted Mean Ratio	1.0798	0.9404	0.9334	0.9421	0.9980	0.9779	#DIV/0!	#DIV/0!	#DIV/0!	1.2526	0.9878	0.9792
Mean Ratio	1.0581	0.9387	0.9594	0.9620	1.0061	0.9788	#DIV/0!	#DIV/0!	#DIV/0!	1.2526	0.9975	0.9881
Median Ratio	1.0581	0.9325	0.9567	0.9639	1.0000	0.9854	#DIV/0!	#DIV/0!	#DIV/0!	1.2526	1.0000	0.9965
Coefficient of Dispersion	16.9171	10.8204	10.9230	7.9884	4.9700	7.9968	#DIV/0!	#DIV/0!	#DIV/0!	0	6.73	6.7235
Price Related Differential	0.9799	0.9982	1.0279	1.0211	1.0081	1.0009	#DIV/0!	#DIV/0!	#DIV/0!	1.0000	1.0098	1.0091
Average Deviation	0.1790	0.1009	0.1045	0.0770	0.0497	0.0788	#DIV/0!	#DIV/0!	#DIV/0!	0	0.0673	0.0670
Population Variance	0.0641	0.0156	0.0196	0.0104	0.0043	0.0115	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.0086	0.0080
Standard Deviation	0.2532	0.1249	0.1400	0.1020	0.0656	0.1072	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.0927	0.0894
Number of Prop in Population All Cond	102	755	689	775	1852	2623	15	26	49	16	9217	24610
#of Sales Used as % of Population	1.96%	2.78%	1.60%	2.97%	4.05%	3.05%	0.00%	0.00%	0.00%	6.25%	2.45%	2.94%

Residential Class	SCHOOL DISTRICTS											
	SLE	SLO	SQL	SRC	STR	SWC						
Condition	ALL	ALL	ALL	ALL	ALL	ALL						
Lower Trimming Limit	0	0.7384	0.6028	0.8631	0	0.1567						
Upper Trimming Limit	0	1.2432	1.4025	1.1119	0	1.7956						
Total Number of Sales in ISD	0	45	124	129	8	19						
Number of Sales Trimmed	0	3	13	5	0	1						
Number of Sales Used in Ratio	0	42	111	124	8	18						
Weighted Mean Ratio	#DIV/0!	0.9688	0.9664	0.9884	0.9922	0.9228						
Mean Ratio	#DIV/0!	0.9838	0.9803	0.9922	0.9881	0.9976						
Median Ratio	#DIV/0!	0.9979	0.9896	0.9979	0.9818	1.0071						
Coefficient of Dispersion	#DIV/0!	6.8444	10.9842	4.0084	5.0010	16.3737						
Price Related Differential	#DIV/0!	1.0155	1.0144	1.0038	0.9959	1.0811						
Average Deviation	#DIV/0!	0.0683	0.1087	0.0400	0.0491	0.1649						
Population Variance	#DIV/0!	0.0070	0.0201	0.0028	0.0038	0.0423						
Standard Deviation	#DIV/0!	0.0837	0.1418	0.0529	0.0616	0.2057						
Number of Prop in Population All Cond	52	1495	4345	1236	344	1019						
#of Sales Used as % of Population	0.00%	2.81%	2.55%	10.03%	2.33%	1.77%						

2015 Certified Values Recap of Statistics by Class
SALES 1/1/2014 THRU 3/15/2015

Residential Class	FRAME CLASSES											FRAME AND MASONRY COMBINED	
	1F	2F	2+F	3F	3+F	4F	4+F	5F	5+F	6F	6+F	All Classes	All Classes
Condition	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	AVG	ALL
Lower Trimming Limit	0.367	0.1144	0.583	0.5756	0.7497	0.6484	0	0	0	0	0	0.6536	0.7533
Upper Triiming Limit	2.055	2.3016	1.4555	1.4116	1.2209	1.3449	0	0	0	0	0	1.2869	1.245
Total Number of Sales in Class	11	82	75	52	32	14	5	3	0	0	0	674	825
Number of Sales Trimmed	1	8	7	5	1	0	1	0	0	0	0	44	102
Number of Sales Used	10	74	68	47	31	14	4	3	0	0	0	630	723
Weighted Mean Ratio	1.1010	1.0024	0.9708	0.9747	0.9765	0.9598	1.0014	0.9847				0.9831	0.9792
Mean Ratio	1.1172	1.0205	1.0016	0.9850	0.9830	0.9869	1.0095	0.9900				0.9883	0.9881
Median Ratio	1.0556	1.0000	0.9976	1.0000	0.9911	0.9629	1.0114	1.0000				0.9966	0.9965
Coefficient of Dispersion	19.1834	18.0400	12.6905	10.5800	6.4272	7.8617	3.8956	2.6700				7.1443	6.7235
Price Related Differential	1.0147	1.0817	1.0317	1.0106	1.0067	1.0282	1.0081	1.0054				1.0053	1.0091
Average Deviation	0.2025	0.1804	0.1266	0.1058	0.0637	0.0757	0.0394	0.0267				0.0712	0.0670
Population Variance	0.0846	0.0630	0.0297	0.0201	0.0075	0.0083	0.0022	0.0013				0.0099	0.0080
Standard Deviation	0.2909	0.2510	0.1723	0.1418	0.0866	0.0911	0.0469	0.0361				0.0995	0.0894
Number of Prop in Population All Cond	1483	4914	3599	2199	640	345	114	25	8	3	0		24915
# OF SALES TRIMMED OUT	1	8	3	5	0	0	1	0				77	90
Total Number of Sales as % of Population	0.74%	1.67%	2.08%	2.36%	5.00%	4.06%	4.39%	12.00%	0.00%	0.00%			

Residential Class	MASONRY CLASSES										
	1M	2M	2+M	3M	3+M	4M	4+M	5M	5+M	6M	6+M
Condition	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL
Lower Trimming Limit	0	0.4764	0.4318	0.7825	0.8254	0.8501	0.7519	0	0	0	0
Upper Triiming Limit	0	1.4753	1.631	1.199	1.1779	1.1309	1.2095	0	0	0	0
Total Number of Sales in Class	1	16	53	264	83	91	28	9	6	0	0
Number of Sales Trimmed	0	1	3	17	13	7	0	0	0	0	0
Number of Sales Used	1	15	50	247	70	84	28	9	6	0	0
Weighted Mean Ratio	1.4594	0.9548	0.9589	0.9820	0.9897	0.9889	0.9736	0.9687	0.9624		
Mean Ratio	1.4594	0.9940	0.9962	0.9866	0.9960	0.9922	0.9799	0.9714	0.9590		
Median Ratio	#REF!	1.0122	0.9862	0.9936	0.9972	1.0000	0.9765	0.9702	0.9717		
Coefficient of Dispersion	#REF!	11.4009	14.0032	5.9481	4.3823	4.2700	6.6769	2.9788	3.5093		
Price Related Differential	1.0000	1.0411	1.0389	1.0047	1.0064	1.0033	1.0065	1.0028	0.9965		
Average Deviation	#REF!	0.1154	0.1381	0.0591	0.0437	0.0427	0.0652	0.0289	0.0341		
Population Variance	#REF!	0.0263	0.0363	0.0059	0.0035	0.0032	0.0072	0.0011	0.0021		
Standard Deviation	#REF!	0.1622	0.1905	0.0768	0.0592	0.0566	0.0849	0.0332	0.0458		
Number of Prop in Population All Cond	56	1044	1712	5159	1661	1242	476	162	51	15	7
# OF SALES TRIMMED OUT	0	2	4	30	4	3	0	0	0		
Total Number of Sales as % of Population	1.79%	1.53%	3.10%	5.12%	5.00%	7.33%	5.88%	5.56%	11.76%	0.00%	0.00%