

Appraisal District for Chambers County

2019 Annual Report



Amended August 26, 2019

CHAMBERS COUNTY APPRAISAL DISTRICT

2019 ANNUAL REPORT

Total Number of Parcels: The CCAD currently appraised 43,646 total parcels. The total appraised market value of the properties is \$18,854,449,079.

Uses and Types of Property: The following represents a breakdown of the number of parcels in each category of property and the appraised values of each of the categories. Category "A" (Single Family Residential) has 14,667 parcels with an appraised value of \$2,650,746,610. Category "B" (Multi-Family) has 36 parcels with an appraised value of \$20,461,130. Category "C" (Vacant Lots) has 5326 parcels with an appraised value of \$80,783,250. Category "D" (Acreage and AG-Use) has 5,991 parcels with an appraised value of \$42,308,390. Category "E" (Farm and Ranch Improvements) has 5,529 parcels with an appraised value of \$342,191,160. Category "F" (Commercial and Industrial) has 1,263 parcels with an appraised value \$10,960,634,369. Category "G" has 3,426 parcels with an appraised value of \$207,919,545. Category "J" (Utilities) has 984 parcels with an appraised value of \$299,273,715. Category "L" (Personal Property) has 3,123 parcels with an appraised of \$3,412,127,174. Category "M" (Mobile Homes) has 1,072 parcels with an appraised value of \$15,503,080. Category "O" (Inventory) has 514 parcels with an appraised value of \$16,334,250. Category "S" (Special Inventory) has 17 parcels with an appraised value of \$11,278,088. Additionally, there are 2,588 exempt properties that are appraised at \$7,165,051,485.

New Construction: There were 464 new homes in category "A" (Single Family Residential), and 25 new parcels in category "F" (Commercial and Industrial). There were 20 new subdivisions set up for 2019.

Exemption Information: There are 7,544 Residential Homestead Exemptions, 2,904 Over 65 Exemptions, and 301 Disabled Person Exemptions. There are 282 Widow exemptions and 1 Over-65 exemption without the homestead portion. There are 315 Partial Disabled Veteran Exemptions and 71 Total Disabled Veteran Exemptions. Added new for 2019 are 2 exemptions for Surviving Spouse of a first responder and 1 exemption for a Surviving Spouse of a service member killed in the line of duty. The CCAD has 47 Pollution Control Exemptions, 52 Abatements and 23 313 Agreements. The values associated with the exemptions may be found in the 2019 CCAD Assessment Roll Grand Totals Report (Attached).

Appeal Data: Typically the CCAD will process approximately 2,000 appeals. This includes informal meetings and ARB proceedings. In 2019 there were 2,484 total appeals. Those include 1,144 resolved informal appeals, 111 resolved ARB protest. There were 968 withdrawn protests, and the remainder (261) was no shows.

Ratio Study Analysis: A ratio study is designed to evaluate appraisal performance through a comparison of appraised or assessed values for tax purposes with estimates of market value based on sales prices, and tested by measures of central tendency. The Chambers County Appraisal District will adhere to the IAAO Standards on ratio studies. The

statistics include current measures of Central Tendency by CAD and Measures of Dispersion as required by law.

Staff Resources: There are 3 support personnel, one of whom is registered with TDLR . CCAD currently employs 7 registered appraisers. There is an Assistant Chief Administrator who is also registered with TDLR.

CCAD appraisers are actively involved in the discovery, listing, and appraisal of all types of property. Properties are grouped by location, type, use, quality, and a variety of other quantitative data elements. A common set of data characteristics on each specific type of property is observed, listed, and collected during field inspection. Each appraiser is trained in the use of the Chambers County Appraisal District's appraisal manual, appraisal techniques, and methodology in the use of this information.

The Board of Directors hires the Chief Appraiser and approves the annual budget. The Chief Appraiser is responsible for all operations of the appraisal district including, but not limited to hiring appraisal district staff, calculating the annual budget, granting of exemptions and special valuations, dealing with legal issues, and setting appraised values. The Board of Directors consists of five voting members, and one non-voting member (Chambers County Tax Assessor-Collector).

Board members include:

Joe Crumpler, Chairman
Alecia Turner, Secretary
Everett Williams
Joey Presnall
John Iles
Denise Hutter, Tax Assessor-Collector

Legislative Changes: The 86th Legislative session brought about many changes for the property tax profession. These changes include changes to the 25.19 notice of appraised value. SB2 says the tax estimate will not be required on these notices and the chief appraiser shall include a brief explanation about certain tax exemptions with the notices. SB2 also requires the chief appraiser to create and maintain a database that identifies the county and contains information from the officers or employees of the taxing units in the CAD. HB 1802 changes the deadline to file for Binding Arbitration from 45 days to 60 days. HB492 allows for temporary exemptions for areas declared a disaster. The property owner must apply for this exemption after the Governor declares the area a disaster and the exemption will expire January 1 of the first year the property is reappraised under 25.18. The property must be at least 15% damaged and includes tangible personal property, an improvement to real property, and manufactured homes. The exemption is based on the level of damage. HB1743 changes the Rollback period from 5 years to 3 years. SB1943 allows owners who have an interest in inherited property to homestead the entire property if it's their primary residence. This does not affect the legal title of the property.

COMPUTER RESOURCES

Data is collected in the field and keypunch entered to the computer. The appraisal records are maintained on Dell Power Edge Servers. The primary storage media: power edge data base servers. The District also employs the tape drive storage media on some projects. The CCAD appraisal software is a CAMA system (computer assisted mass appraisal). This system contains cost and depreciation schedules that utilize common data elements to assist in creating base values.

CCAD contracts with The Pritchard and Abbott Inc. for appraisal administration software. CCAD employs the use of a server based computer network with personal computers to form the CAD computer system. Further, the entire CCAD database is available to the public via the Internet at www.chamberscad.org. This service provides instant access to individual property information including homestead, ownership, address, and some related appraisal data. This information includes square foot of living area, land size, age, construction type, and a variety of other useful information.

MAPPING RESOURCES

CCAD utilizes a Bentley Redline Mapping System to maintain parcel data and maps for all of Chambers County. All map files are stored on the Dell Power Edge Server in RDL format. The digital mapping is currently 80% complete. The District uses Aerial Imagery available on the internet. Chambers CAD is currently in the process of having a conversion done and should have GIS shapefiles before the end of 2019.

INFORMATION SOURCES

CCAD appraisal staff and administration collect data on local and regional economic forces that may affect value. Locational forces are carefully observed as we find location to be the most significant factor in determining the market value of property in our geographic area. General trends in employment, interest rates, availability of vacant land, and new construction trends are closely monitored. CCAD obtains information from local realtors, mail surveys, brokers, appraisers, and a variety of other sources, such as Marshall & Swift.

THE DATABASE

The CCAD database was constructed from property data obtained originally from Chambers County in 1981. Data received was on-site field-inspected and revised to create the foundation for our current database. Since the inception of the CCAD, this data-base has been continually updated to recognize the current status of the property records. A variety of programs designed to discover changes that may occur to data elements are maintained. Property inspections or drive-outs occur as the result of information gathered during various forms of analysis. Building permits, field review, renditions, reports of value, local news publications, tax offices, and the public are but a few of the sources of information considered by staff analysts during the discovery phase of the appraisal process. Information from building permits is compiled from local taxing units, sorted, and distributed to appraisal staff members for field inspection.

Data collection in the field requires preparation of maps, computer generated appraisal cards, and coordination of staff. Properties are grouped by type, location, and neighborhood prior to the start of the fieldwork. Texas Property Tax Assistance Division

(PTAD) property types include Residential, Multi-Family, Commercial, Industrial, Farm and Ranch, Vacant Land and Acreage, Oil, Gas, and Mineral, Utilities, Business Personal Property, and other Special Inventory types.

Properties are also grouped by location within each of our school districts. Within each school district are neighborhoods, defined by the IAAO as the environment of a subject property that has a direct and immediate effect on value. The neighborhood concept is used in the grouping of all taxable property located in CCAD with the exception of some special use properties.

APPROACHES TO VALUE

Value occurs in many different forms. Numerous and varied forces and influences combine to create, sustain, or destroy value. The appraiser must define the type of value sought in order to compile and analyze all relevant data, giving due consideration to all factors which may influence value. The appraisal is simply an opinion of value and the accuracy and validity of the opinion can be measured against the supporting evidence from which it was derived along with its accuracy against the actual behavior of the market. An appraiser must adequately and fully obtain, document, and then interpret the evidence into a final estimate of value.

Appraising real property is an exercise in reasoning. It is a discipline and, like any discipline, it is founded on fundamental economic and social principles. From these principles evolve certain premises which, when applied to the valuation of property, serve to explain the reaction of the market. This section concerns itself with those concepts and principles basic to the property valuation process. One cannot overstate the necessity of having a workable understanding of them.

The processing of data into a conclusion of value generally takes the form of three recognized approaches to value: the Cost, Market, and Income Approaches to Value. Underlying each approach is the principle that the justifiable price of a property is no more than the cost of acquiring and/or reproducing an equally desirable substitute property. The use of one or all three approaches in the valuation of a property is determined by the quantity, quality, and accuracy of the data available to the appraiser.

The Cost Approach to Value

The Cost Approach to Value is an appraisal analysis that is based on the economic principle of substitution that suggests that an informed purchaser would not pay more for a property than the cost of reproducing a substitute property with the same utility. The Cost Approach involves estimating the cost of the improvements new less all forms of depreciation (physical, functional, economic) plus the value of the site. If an improvement has no accrued depreciation, then and only then is cost equal to value.

Steps in the Cost Approach include:

1. Estimate the value of the site as if vacant
2. Estimate reproduction¹ (or replacement²) cost new of the improvements
3. Estimate accrued depreciation
4. Deduct the accrued depreciation from the reproduction (or replacement) cost new to obtain an estimate of the present worth of the improvements

5. Add the present worth to the site value to obtain the indicated value. The significance of the Cost Approach lies in its extent of application - it is the one approach that can be used on all types of properties. The cost approach is a starting point for appraisers and therefore a very effective "yardstick" in any equalization program for ad valorem taxes. Its widest application is in the appraisal of properties where lack of adequate market and income data preclude the reasonable application of the other two approaches to value.

¹ Reproduction cost is the cost to construct an exact duplicate at current prices.

² Replacement cost is the cost to construct a building of equal utility to the building being appraised but with modern materials and according to current standards.

The Market Approach to Value

The Market Approach to Value is an appraisal analysis that involves the compiling of sales and offerings of properties that are comparable to the property being appraised. The sales and listings are then adjusted for differences and a value range obtained. The Market Approach is reliable to the extent that the properties are comparable and the appraiser's judgment of property adjustments is sound. The procedure for utilizing this approach is essentially the same for all types of property with the only difference being the elements of comparison.

The significance of the Market Approach lies in its ability to produce estimates of value that directly reflect the attitude of the market. Application is contingent upon the availability of comparable sales, and therefore finds its widest range in the appraisal of vacant land and residential properties.

The Income Approach to Value

The Income Approach to Value is an appraisal technique that measures the present worth of the future benefits of a property by capitalization of the net income stream over the remaining economic life of the property.

The Income Approach involves making an estimate of "effective gross income" which is derived by deducting vacancy and collection losses from the estimated economic rent, as evidenced by comparable properties. Operating expenses, taxes and insurance, and reserves for replacements are deducted from the effective gross income. The resultant net income is capitalized into an indication of value.

The Income Approach obviously has its basic application in the appraisal of properties universally bought and sold for their ability to generate and maintain an income stream. The effectiveness of the approach lies in the appraiser's ability to relate to the changing economic environment and to analyze income yields in terms of their relative quality and durability.

In theory, the market value of a property should be equal to the present value of its future income. The simplest capitalization formula is $V = I/R$ (present value of the property = annual net income expected in the future divided by the rate [interest, risk, or discount rates]). For an asset that declines in value over time, the appropriate capitalization formula is $V = (I/R) [1 - 1/(I + R)N]$ where N equals the number of years that the asset will be in use. The resultant capitalization rate is the hoped-for or expected rate of return. It is the rate necessary to attract capital to the investment.

Section 23.012 of the Texas Property Tax Code (effective January 1, 2004) requires the chief appraiser, when using the income approach, to:

1. Analyze available comparable rental data or the potential earnings capacity of the property, or both, to estimate the gross income potential of the property;
2. Analyze available comparable operating expense data to estimate the operating expenses of the property;
3. Analyze available comparable data to estimate rates of capitalization or rates of discount; and
4. Base projections of future rent or income potential and expenses on reasonably clear and appropriate evidence.
5. In developing income and expense statements and cash-flow projections, the chief appraiser shall consider: (1) historical information and trends; (2) current supply and demand factors affecting those trends; and (3) anticipated events such as competition from other similar properties under construction.

VALUATION PROCESS

All taxable properties in the District are valued by the aforementioned cost schedule using a comparative unit method. CCAD schedules are constructed based on a schedule developed originally by a private mass appraisal firm, and periodically modified to reflect the current CCAD market place. The cost schedules are tested against commonly accepted sources of building cost information, such as Marshall & Swift, to determine accuracy and cost estimates are also compared to analysis of the local market to determine level of appraisal. A ratio analysis is performed for all types of property to determine the accuracy of schedules and properties that need visual inspection or reappraisal.

RESIDENTIAL MARKET ANALYSIS

Market analysis is performed throughout the year. Both, general and specific data is collected and analyzed. There are a number of economic principles that relate to the market value of property. The principle of supply and demand is an important economic principle that must be considered by appraisers. There are a number of others including economic trends, national, regional, and local trends that affect the value of properties located in our various tax jurisdictions. An awareness of physical, economic, governmental, and social forces is essential in understanding, analyzing, and identifying local trends that affect the real estate market.

DATA COLLECTION

Data collection in the field requires preparation of maps, computer generated appraisal cards, and coordination of appropriate staff members to begin the process. Properties are grouped by type, location, and neighborhood prior to the start of the fieldwork. This process requires coordination and supervision during all phases. Fieldwork is distributed to appraisers based on property type and location. Field appraisers are coordinated to work in

areas in which they are experienced and familiar. The appraisers are trained in the techniques of listing, measuring, classifying, and appraising of property. Depreciation is also considered during the field inspection phase of the appraisal process.

BASIC MEASURING PROCEDURES

In any reappraisal the foundation for the initial cost approach is the improvement sketch, appraisers are trained in the following way. Neatly draw an outline in the space provided on your field worksheet. Draw the improvement with the front of the structure toward you, or as it faces the street. Draw the improvement in approximate proportion to its size. Second floor drawings are drawn separate from the main level and noted appropriately.

Appraisers are trained to measure completely around the structure. They are then required to check the sums of overall measurements along the front with those in the rear and side-to-side. Appraisers start measuring at one corner of the structure; they are required to label areas accurately while in the field. Often used residential building terms and roof shapes are shown in the CCAD appraisal manual. The CCAD appraisal manual goes into greater detail in this important training task.

DEPRECIATION

CCAD depreciation tables are based on an extended life theory, which encompasses a remaining life and effective age approach. The effective age approach provides a logical reasoning process by means of which normal age depreciation may be modified according to the appraiser's best determination of the relative loss of value in a structure as compared with the average loss that might be expected.

The extended life expectancy theory explains that the increased life expectancy due to seasoning and proven ability to exist will in fact increase the total life expectancy the longer it continues to exist. Since otherwise similar structures depreciate at lesser or more rapid rates than what is considered to be average, the extended life expectancy provides an accurate means to assign depreciation in a mass appraisal effort. The CCAD depreciation table is based on typical life expectancies and is periodically tested using case studies. Information discovered during the field inspection process is listed on the appraisal card while the appraiser is at the subject property. Once the field inspection is complete, the appraisal cards are returned to the office for quality control inspection, keypunch data entry, and verification.

Once the necessary data has been entered to the CAMA system, a computer driven mass appraisal cost system is activated and a base cost of replacement cost new, less depreciation is calculated. As such, the record is prepared for statistical analysis.

FIELD REVIEW

During all phases of the appraisal operation, analysis reveals properties that do not fit the necessary tolerance of the statistical profile. As such, the need arises for additional field inspection. As properties are identified, they are sorted, grouped, and prepared for additional field inspection to check for the accuracy of the data elements currently listed on the records. This process is ongoing throughout the year. At all times during the appraisal

phase appraisers review subjective data, such as quality of construction, condition, and all projected forms of obsolescence.

HIGHEST AND BEST USE ANALYSIS

In considering the fair market value of taxable property, CCAD employs the principle of highest and best use analysis. Highest and best use analysis is the first step in the District appraisers' economic analysis. Highest and best use is defined as the most profitable use at a specific time. For the purpose of ad valorem property taxation in Texas, the specific time is January 1 of each calendar year. The highest and best use must be legal, physically possible, and financially feasible. CCAD appraisers generally consider that the current use of the property is most likely its highest and best use. In certain types of property, local zoning and deed restrictions often determine highest and best use. However, in areas of transition, it may be necessary for the analyst to more carefully consider the concept of highest and best use. A senior analyst, the director of appraisal operations, and the deputy chief appraiser generally discuss decisions regarding changes in highest and best use determination. Highest and best use may not be the present use of the property when the agents of production are not in alignment (i.e. land, labor, capital, and management), then highest and best use of the property may not currently exist.

NEIGHBORHOOD ANALYSIS

Initially, property is considered based on its location within particular boundaries. The most common boundary used to define location is the school district boundary. In all types of property, valuation analysis and neighborhood analysis is conducted on school districts. The IAAO defines a neighborhood as the environment of a subject property that has a direct and immediate effect on value. For our purposes, the neighborhood boundary is the environment of the subject property. The neighborhood concept is used in the grouping of all taxable property located in CCAD with the exception of some special use properties.

Requests to segment or redesignate boundaries of neighborhoods must be presented to the Chief Appraiser for consideration by appraisal staff.

LAND ANALYSIS

Land analysis is conducted generally by our senior land appraiser and other experienced analysts. Highest and best use determinations generally occur at this time. Base lot square footage rates, acreage rates, primary and residual price rates, and hard code unit prices are established during this phase of the appraisal operation. A computerized land table containing the necessary information by ISD and neighborhood, and any other pre-specified area, assist the analyst in consistently valuing land based on its location, size, configuration, and topography elements. When possible, the sales comparison approach is used to assist in the development of unit prices. The land appraisal techniques of allocation by abstraction and allocation by ratio are used to best reflect the value of the land as vacant in areas where build-out has occurred or in areas where vacant land sales are not available.

APPRAISAL OF RURAL LAND

This section provides general guidelines to assist appraisers in the market valuation of rural lands. Appraised values based on market valuation must be established for all taxable land in each taxing jurisdiction, regardless of whether the land qualified, or would qualify, for productivity valuation under either Article VIII, Section I-d of Section I-d-1 of the Texas Constitution. Market values so determined must be submitted to the Appraisal Review Board for determination of protests for all taxable land in each jurisdiction, including land that qualifies for productivity valuation. In addition, appraised values based on market valuation must be retained for land receiving productivity valuation for rollback purposes.

The rural land market can best be understood by dividing it into three distinct types of markets—the production, investment, and consumptive land markets--each based on the principal factor which influences value. Discussion of these market influences and common examples of each are presented below.

The Production Land Market

The principle factor influencing value of rural land in the production land market is the income potential associated with agricultural production. In the production land market, land values will reflect the productive capacity of soils, the availability of irrigation water, and the topographic features which influence the ability of a producer to use the land for agricultural purposes. Most areas of the Texas High Plains are still dominated by production-market influences.

The Investment Land Market

The principal factor influencing the market value of rural land in the investment land market is the appreciation potential of land investments. The investment land market is not composed strictly of speculators who purchase land with the intent to make a quick profit by resale, but also includes individuals who purchase land for conversion into subdivisions or for other types of development. In addition, the investment land market includes individuals who purchase land as a means of preserving their capital for a later use, or as a hedge against inflation. Although investment-market influences exist in all areas of the state, they are the principal market influences in suburban areas.

The Consumptive Land Market

The principal factor influencing the market value of rural land in the consumptive land market is the satisfaction that land ownership provides. The consumptive land market is often characterized by the purchase of small tracts of land to be used for recreational purposes. For instance, an individual who lives in a city or town may purchase a 10-acre tract of land in a rural area to visit on weekends with his family. Generally, the value of land located within 200 miles of major population centers is most heavily affected by consumption-market influences.

The most distinctive features of the rural land market are that all three types of market influences, in combination with supply, establish market values. For this reason, it is important that the appraiser be knowledgeable of the key factors that influence value and of

the relative influence each of these factors has upon value when establishing procedures for the valuation of rural land in a jurisdiction.

Analysis of the Local Market

From a practical standpoint, using a fee-appraisal approach to appraise each individual tract of land in a jurisdiction is not possible. Fee appraisers make detailed appraisals of individual parcels by obtaining comparable sales of other land in the jurisdiction and adjusting each comparable sale to the subject property to estimate the value of the subject property. In this way, fee appraisers allow market transactions that have occurred regarding other properties to define the market value of the subject property. Common types of adjustments made by fee appraisers to comparables in estimating market values of subject properties include adjustments for date of sale, for size of tract, for productivity factors, for improvement value, and for special amenities.

Central appraisal district appraisers must also use market transactions to define factors that influence rural land values in their jurisdictions. However, unlike fee appraisers, these appraisers can not compare each tract individually to each market transaction identified to make adjustments because of the volume of properties to be appraised. Appraisal office appraisers must, therefore, incorporate the factors indicated by market transactions into general standards or schedules of value. Such schedules are normally comprised of per acre prices that will be multiplied by the number of acres in an individual tract to develop an estimate of the value of the tract. Schedules of this kind should be divided into as many categories or classes as are necessary to reasonably reflect market values when applied to individual tracts of land found in the jurisdiction.

SALES ANALYSIS

The CCAD Appraisal Director and appraisers gather sales information. CCAD receives sales from a variety of sources including, but not limited to, field discovery, local realtors, appraisers, CCAD buyer and seller sales questionnaires, sale price vendors, protest hearings and local builders. Sales are reviewed for validity and field inspected for data accuracy. All sales are keypunched into our computer assisted sales system. The sales are classified to recognize their appropriate status, source, and confirmation codes.

OFFICE AUDIT

The sales ratio analysis and associated individual property value audit or review is conducted in the office on a year around basis. As stated above, properties that do not fit a homogenous statistical profile are set aside for review by a senior appraiser. In all classes of property, a number of different reports are generated on our computer to provide information on statistical measures, i. e. percent of increase, increase from prior year, percent of change to land value, percent of change to improvement value, etc. This type of information along with the other forms of analysis described in this report often helps locate areas or property types in need of reappraisal.

MARKET ADJUSTMENT

The Ratio Study Procedures provide accurate information regarding the level of appraisal of the various classes and categories of properties. For the purpose of valuing residential property, the CAD approach to value is described by the IAAO as a hybrid cost-sales comparison approach. This commonly accepted mass appraisal technique considers local influences not always accounted for in the cost approach. The following equation explains this theory: $MV = MA (RCN - D) + LV$.

Where MV equates to market value, MA equals market adjustment, RCN-D is the replacement cost new of the dwelling, less depreciation, and LV is the estimate of land value based on highest and best use. Market value equals market adjustment times RCNLD + land.

In areas where the sales ratio indicates that the property located within a given neighborhood is not being appraised at the legally permissible level of appraisal, the market adjustment process described in the previous paragraph is conducted. Base cost estimates are compared to sales and a ratio is derived. The ratio is divided into a target ratio, and a neighborhood adjustment factor is determined. Each homogenous parcel in that given neighborhood is programmatically adjusted according to the factor derived from the process. This adjustment factor is keypunched to a computer program and each parcel is adjusted programmatically. Ongoing neighborhood analysis and delineation ensures the accuracy of this process.

COMMERCIAL PROPERTY VALUATION

The CCAD employs all three approaches to value when possible in valuing income-producing property. The primary approach used to initiate the valuation process is the cost approach to value. Each commercial property is listed according to its quantitative data elements. The data elements are keypunched to our computer and an initial cost value is calculated. The depreciation is calculated and assigned during this process so that an RCNLD of the improvements may be derived and this is added to an estimate of the land value.

The income and expense data of these types of properties is gathered and evaluated. When appropriate, one or more forms of the income approach to value are used. Information from a variety of sources is obtained and detailed analysis is undertaken. When possible, the commercial analyst uses the technique of direct capitalization to derive the income approach value. Further, during the establishment of the capitalization rate it is always important to estimate an appropriate amount of risk when building the capitalization rate. CCAD analyst prefer utilizing current market, sales, and income information to develop overall rates by class, use, location, and quality of commercial improvements.

The field inspection, valuation review, and performance analysis described throughout this report, apply to commercial as well as other types of properties. When available, the commercial analyst also uses the sales comparison approach to determine the fair market value of income-producing properties. In using the cost approach, however, it is sometimes necessary for the appraiser to utilize the unit in place, quantity survey, or historical cost method to derive accurate cost estimates.

PERSONAL PROPERTY VALUATION

All income-producing business personal property located within District boundaries is subject to tax. Business use vehicles are also listed in the appraisal records and subject to ad valorem taxation. Personal property schedules are used to value business furniture, fixtures, equipment, and inventory. Additionally, personal property values are obtained by some other sources.

Business owners are required by Texas Law to render their business personal property each year. The appraiser considers rendered values during the appropriate phase of valuation analysis. Rendered values are often used as the basis for the CAD value if the value rendered is reasonable for the type of business and within acceptable ranges when compared to the CCAD/PTAD or Marshall & Swift personal property schedules. Should the property owner choose not to render the property, or if the rendered amount does not fit acceptable ranges, then the CCAD/PTD schedule or the Marshall & Swift schedule is used to value the property.

Depreciation of the property is determined by the age of the property and its expected life. Valuation and depreciation schedules are included in the CCAD appraisal manual. Business vehicles are valued based on NADA Used Car Guide trade-in value for the particular make, model, and age of the vehicle. The Appraisal District uses a report obtained from Texas Motor Vehicle Listings to determine ownership, make, model, and vehicle characteristics to determine NADA trade-in value. This report along with the aforementioned renditions and physical observations are used to discover and list vehicles that are taxable. When adverse factors, such as high mileage, are known, appropriate adjustments are made.

The U. S. Coast Guard and the Texas Parks and Wildlife Department provide lists to the CAD regarding taxable watercraft. The ownership, make, name, and type of watercraft are provided on these lists. Fair market value estimate of taxable watercraft is based on the same techniques used to value other business personal property.

PROCEDURES FOR RATIO STUDIES

A ratio study is designed to evaluate appraisal performance through a comparison of appraised or assessed values for tax purposes with estimates of market value based on sales prices, and tested by measures of central tendency. The Chambers County Appraisal District will adhere to the IAAO Standards on ratio studies.

The Chambers County Appraisal District serves the following taxing units:

Chambers County
Anahuac ISD
Barbers Hill ISD
East Chambers ISD
Goose Creek ISD
LaPorte ISD
City of Anahuac
City of Baytown
City of Mont Belvieu
Lee College
San Jacinto College
Chambers County Public Hospital District

Trinity Bay Conservation District
Chambers-Liberty County Navigation District
Chambers County MUD #1
Cedar Bayou Navigation District
Chambers County Improvement District #1
Chambers County Improvement District #2
Chambers County Improvement District #3
Jefferson County Drainage District #6

Certification:

I 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, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
- 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 compensation 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 estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- 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 not made a personal inspection of the property that is the subject of this report.
- No one provided significant professional assistance to the person signing this report.



Mitch McCullough, Chief Appraiser
Chambers County Appraisal District

2019 Jurisdiction Summary A036 - Chambers County Appraisal District

CHAMBERS COUNTY (CC)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements	10,344,555,930	263			10,344,555,930	263
Personal	3,704,628,566	2,117			3,704,628,566	2,117
Mineral	207,919,545	3,426			207,919,545	3,426
Total Market	14,257,104,041	5,806			14,257,104,041	5,806

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement	6,352,995,642	52			6,352,995,642	52
Absolute	3,499,740	33			3,499,740	33
Foreign Trade	39,807,743	14			39,807,743	14
Freeport						
Goods in Transit						
Historical						
Interstate Commerce	181,558,398	29			181,558,398	29
Minimum \$500	165,200	715			165,200	715
Miscellaneous						
Solar/Wind						
TCEQ	259,099,934	47			259,099,934	47
Water System						
Total Exemptions	6,837,126,657	890			6,837,126,657	890

Total Taxable	7,419,977,384	4,945			7,419,977,384	4,945
New Improvements	177,877,816	20			211,562,916	20
New Absolute	112,871	287			112,871	287

5,806 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	207,919,545	204,608,558	3,426	207,919,545	204,608,558	3,426
F2 Industrial Real Property	10,475,063,089	4,042,482,594	270	10,475,063,089	4,042,482,594	270
L2 Industrial Personal Property	3,290,201,842	2,888,966,667	1,235	3,290,201,842	2,888,966,667	1,235
J1 Water Systems						
J2 Gas Distribution Systems	2,773,240	2,773,240	7	2,773,240	2,773,240	7
J3 Electric Companies/Co-ops	67,083,927	67,083,927	42	67,083,927	67,083,927	42
J4 Telephone Companies/Co-ops	7,416,322	7,416,322	28	7,416,322	7,416,322	28
J5 Railroads	6,202,590	6,202,590	10	6,202,590	6,202,590	10
J6 Pipelines	197,128,160	197,128,160	776	197,128,160	197,128,160	776
J7 Cable Companies	3,315,326	3,315,326	12	3,315,326	3,315,326	12
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
Total by Use Code	14,257,104,041	7,419,977,384	5,806	14,257,104,041	7,419,977,384	5,806

2019 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

Land		Value	Items	Exempt		
Land - Homesite	(+)	320,182,350	13,731	237,150		
Land - Non Homesite	(+)	693,551,710	14,107	77,404,000		
Land - Productivity Market	(+)	499,030,900	5,181	0		
Land - Income	(+)	0	0	0		
Total Land Market Value	(=)	1,512,764,960	33,019		Total Land Value:	(+) 1,512,764,960
Improvements		Value	Items	Exempt		
Improvements - Homesite	(+)	2,247,169,340	13,743	9,088,080		
New Improvements - Homesite	(+)	118,722,230	1,432	680		
Improvements - Non Homesite	(+)	514,395,720	2,927	211,635,140		
New Improvements - Non Homesite	(+)	43,391,200	162	19,834,040		
Improvements - Income	(+)	0	0	0		
Total Improvement Value	(=)	2,923,678,490	18,264		Total Imp Value:	(+) 2,923,678,490
Personal		Value	Items	Exempt		
Personal - Homesite	(+)	10,961,430	791	0		
New Personal - Homesite	(+)	1,644,060	126	0		
Personal - Non Homesite	(+)	99,390,003	2,121	4,650,108		
New Personal - Non Homesite	(+)	48,906,095	478	4,960,360		
Total Personal Value	(=)	160,901,588	3,516		Total Personal Value:	(+) 160,901,588
Total Real Estate & Personal Mkt Value	(=)	4,597,345,038	54,799			
Minerals		Value	Items			
Mineral Value	(+)	0	0			
Mineral Value - Real	(+)	0	0			
Mineral Value - Personal	(+)	0	0			
Total Mineral Market Value	(=)	0	0		Total Min Mkt Value:	(+) 0
Total Market Value	(=)	4,597,345,038			Total Market Value:	(=+) 4,597,345,038
Ag/Timber *does not include protested		Value	Items			
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+) 0
Productivity Market	(+)	499,030,900	5,181			
Land Ag 1D	(-)	0	0			
Land Ag 1D1	(-)	29,508,320	4,436			
Land Ag Tim	(-)	2,559,090	778			
Productivity Loss:	(=)	466,963,490	5,181		Productivity Loss:	(-) 466,963,490
Losses		Value	Items			
Less Real Exempt Property	(-)	328,617,098	1,648	(includes Prorated Exempt of 708,700)		
Less \$500 Inc. Real Personal	(-)	16,430	71		Total Market Taxable:	(=) 4,130,381,548
Less Real/Personal Abatements	(-)	0	0			
Less Community Housing	(-)	0	0			
Less Freeport	(-)	0	0			
Less Allocation	(-)	0	0			
Less MultiUse	(-)	0	0			
Less Goods In Transit	(-)	0	0			
Less Historical	(-)	0	0			
Less Solar/Wind Power	(-)	0	0			
Less Vehicle Leased for Personal Use	(-)	0	0			
Less Real Protested Value	(-)	0	0		Total Protested Value:	0
Less 10% Cap Loss	(-)	94,763,920	2,521		Protested % of Total Market :	0.00 %
Less TCEQ/Pollution Control	(-)	253,471	2			
Less VLA Loss	(-)	0	0			
Less Mineral Exempt Property	(-)	0	0			
Less \$500 Inc. Mineral Owner	(-)	0	0			
Less Mineral Abatements	(-)	0	0			
Less Mineral Freeports/Interstate Commer	(-)	0	0			
Less Mineral Unknown	(-)	0	0			
Less Mineral Protested Value	(-)	0	0			
Total Losses (includes Prod. Loss)	(=)	890,614,409			Total Losses:	(-) 423,650,919
Total Appraised Value	(=)	3,706,730,629			Total Appraised Value:	(=+) 3,706,730,629
					Total Exemptions*:	(-) 638,043,920
					<i>* See breakdown on following page</i>	
					Net Taxable Value:	3,068,686,709

***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax:	1,113,183.96
Total Freeze Taxable: -	255,597,210
New Imp/Pers with Ceiling: +	839,000
Freeze Adjusted Taxable:	2,813,928,499 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
7,544	2,904	0	301	0	282	1	315	71	2	1

Owner and Parcel Counts

Total Parcels*:	36,156 * Parcel count is figured by parcel per ownership sequences.
Total Owners:	21,686

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 14,281,520	71
Surviving Spouse of a Service Member	(+) 132,080	1
Surviving Spouse of a First Responder	(+) 577,620	2
Total Reimbursable (=)	14,991,220	709,771
Local Discount	(+) 433,665,890	11,032
Disabled Veteran	(+) 2,539,310	262
Optional 65	(+) 171,678,760	3,174
Local Disabled	(+) 15,168,740	300
State Homestead	(+) 0	0
Total Exemptions (=)	638,043,920 (includes Ported/Charity Amounts)	

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$953,950
Exempt Value of First Time Partial Exemption	\$15,814,690
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$187,868,505
Taxable	\$173,416,868

Average Values* (Includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$187,303	13,781	Market	\$2,581,223,690
Taxable	\$144,538		Taxable	\$1,907,837,910
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$186,280	14,300	Market	\$2,663,807,560
Taxable	\$143,730		Taxable	\$1,965,747,360
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$176,592	15,156	Market	\$2,676,430,090
Taxable	\$136,269		Taxable	\$1,976,297,080
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$14,745	856	Market	\$12,622,530
Taxable	\$9,623		Taxable	\$10,549,720

2019 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	12,729	9,929.384	311,309,380	0	0	311,309,380	2,280,887,610	94,320	0	2,592,291,310	1,902,611,840
A1+	1	0.623	40,020	0	0	40,020	299,460	0	0	339,480	271,580
A2	1,475	1,324.947	19,693,330	0	0	19,693,330	28,485,540	38,580	0	48,217,450	34,688,190
A4	462	571.314	6,441,720	0	0	6,441,720	3,421,670	34,980	0	9,898,370	9,783,430
A*	14,667	11,826.268	337,484,450	0	0	337,484,450	2,313,094,280	167,880	0	2,650,746,610	1,947,355,040
B1	21	34.304	751,460	0	0	751,460	17,976,980	0	0	18,728,440	18,728,440
B2	15	3.411	48,770	0	0	48,770	1,683,920	0	0	1,732,690	1,732,690
B*	36	37.715	800,230	0	0	800,230	19,660,900	0	0	20,461,130	20,461,130
C1	4,948	4,097.474	77,657,030	0	0	77,657,030	0	0	0	77,657,030	77,460,980
C1B	65	119.458	2,178,690	0	0	2,178,690	248,130	0	0	2,426,820	2,426,820
C3	36	43.350	581,290	0	0	581,290	0	0	0	581,290	581,290
C6	276	0.194	8,110	0	0	8,110	0	0	0	8,110	8,110
CI	1	1.502	110,000	0	0	110,000	0	0	0	110,000	110,000
C*	5,326	4,261.978	80,535,120	0	0	80,535,120	248,130	0	0	80,783,250	80,587,200
D1	4,465	240,664.186	0	29,900,990	471,127,340	29,900,990	0	0	0	29,900,990	29,897,030
D1C	20	1,001.738	0	156,310	1,685,700	156,310	0	0	0	156,310	156,310
D1T	696	9,735.675	0	2,010,110	26,217,860	2,010,110	0	0	0	2,010,110	2,010,110
D2	810	0.000	0	0	0	0	10,240,980	0	0	10,240,980	10,227,750
D*	5,991	251,401.599	0	32,067,410	499,030,900	32,067,410	10,240,980	0	0	42,308,390	42,291,200
E	4,851	43,655.862	248,402,570	0	0	248,402,570	9,043,560	0	0	257,446,130	255,554,480
E1	274	3,432.425	6,608,160	0	0	6,608,160	7,635,790	0	0	14,243,950	12,570,610
E11	315	865.572	7,104,270	0	0	7,104,270	50,797,990	0	0	57,902,260	38,535,030
E12	17	35.508	167,450	0	0	167,450	2,131,660	0	0	2,299,110	1,406,520
E13	45	125.205	785,300	0	0	785,300	7,806,520	0	0	8,591,820	5,602,920
E21	25	65.101	390,210	0	0	390,210	1,223,850	0	0	1,614,060	1,244,790
E23	1	10.010	60,060	0	0	60,060	5,640	0	0	65,700	65,700
E3	1	10.000	28,000	0	0	28,000	130	0	0	28,130	28,130
E*	5,529	48,199.683	263,546,020	0	0	263,546,020	78,645,140	0	0	342,191,160	315,008,180
F1	796	2,083.013	57,993,280	0	0	57,993,280	253,198,020	0	0	311,191,300	310,937,220
F1	796	2,083.013	57,993,280	0	0	57,993,280	253,198,020	0	0	311,191,300	310,937,220
F2	197	3,769.477	171,041,660	0	0	171,041,660	3,338,320	0	0	174,379,980	174,379,980
F2	197	3,769.477	171,041,660	0	0	171,041,660	3,338,320	0	0	174,379,980	174,379,980
F*	993	5,852.490	229,034,940	0	0	229,034,940	256,536,340	0	0	485,571,280	485,317,200
J1	30	3.684	69,750	0	0	69,750	0	2,566,590	0	2,636,340	2,636,340
J3	56	4,649.421	10,973,920	0	0	10,973,920	622,910	0	0	11,596,830	11,596,830
J4	20	18.696	191,650	0	0	191,650	875,560	0	0	1,067,210	1,067,210
J5	2	27.570	6,900	0	0	6,900	0	0	0	6,900	6,900
J6	1	2.990	46,870	0	0	46,870	0	0	0	46,870	46,870
J*	109	4,702.361	11,289,090	0	0	11,289,090	1,498,470	2,566,590	0	15,354,150	15,354,150
L1	1,887	0.000	0	0	0	0	0	121,875,332	0	121,875,332	121,853,961
L1M	1	0.000	0	0	0	0	0	50,000	0	50,000	50,000
L1	1,888	0.000	0	0	0	0	0	121,925,332	0	121,925,332	121,903,961
L*	1,888	0.000	0	0	0	0	0	121,925,332	0	121,925,332	121,903,961
M1	1,072	0.000	0	0	0	0	165,990	15,337,090	0	15,503,080	12,796,310
M*	1,072	0.000	0	0	0	0	165,990	15,337,090	0	15,503,080	12,796,310
O1	499	334.936	13,066,210	0	0	13,066,210	0	0	0	13,066,210	13,066,210
O2	15	5.115	237,720	0	0	237,720	3,030,320	0	0	3,268,040	3,268,040
O*	514	340.051	13,303,930	0	0	13,303,930	3,030,320	0	0	16,334,250	16,334,250
S1	17	0.000	0	0	0	0	0	11,278,088	0	11,278,088	11,278,088
S*	17	0.000	0	0	0	0	0	11,278,088	0	11,278,088	11,278,088

2019 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

Category Code Breakdown

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total (Mk) Taxable	Total (Net) Taxable	
XB	71	0.028	290	0	0	290	0	16,140	0	16,430	0	
XC	1	7.796	780	0	0	780	0	0	0	780	0	
XCV	1	7.499	750	0	0	750	0	0	0	750	0	
XVA	260	819.491	8,478,530	0	0	8,478,530	128,203,070	0	0	136,681,600	0	
XVC	676	1,434.999	8,989,320	0	0	8,989,320	1,658,700	0	0	10,648,020	0	
XVD	486	62,283.875	53,659,170	0	0	53,659,170	105,435,300	0	0	159,094,470	0	
XVF	30	148.680	1,595,720	0	0	1,595,720	5,260,870	0	0	6,856,590	0	
XVJ	23	123.260	382,330	0	0	382,330	0	77,800	0	460,130	0	
XVL	137	0.000	0	0	0	0	0	9,532,668	0	9,532,668	0	
XVU	13	22,852.199	4,633,390	0	0	4,633,390	0	0	0	4,633,390	0	
X*	1,698	87,677.826	77,740,280	0	0	77,740,280	240,557,940	9,626,608	0	327,924,828	0	
		37,840	414,299.970	1,013,734.060	32,067.410	499,030.900	1,045,801.470	2,923,678.490	160,901,588	0	4,130,381,548	3,068,686,709

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,350	405	0	32	0	23	1	68	14	0	0

Owner and Parcel Counts

Total Parcels*: 4,207 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 2,927

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 3,606,640	14
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	3,606,640	14
Local Discount	(+) 94,514,890	1,810
Disabled Veteran	(+) 549,080	59
Optional 65	(+) 62,010,470	428
Local Disabled	(+) 2,328,180	32
State Homestead	(+) 0	0
Total Exemptions (=)	163,009,260	<i>(includes Ported/Charity Amounts)</i>

H - Homestead
 S - Over 65
 F - Disabled Wldow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$5,540
Exempt Value of First Time Partial Exemption	\$7,628,470
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$44,940,970
Taxable	\$40,043,700

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$260,091	2,089	Market \$543,330,650
Taxable \$205,425		Taxable \$377,784,960
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$260,000	2,090	Market \$543,401,100
Taxable \$205,356		Taxable \$377,855,410
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$257,384	2,112	Market \$543,595,740
Taxable \$203,293		Taxable \$378,014,090
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$8,847	22	Market \$194,640
Taxable \$3,753		Taxable \$158,680

***** Freeze Totals: (This is only for Effective Tax Rate Calculation) *****

Total Ceiling Tax:	85,825.00
Total Freeze Taxable: -	16,148,900
New Imp/Pers with Ceiling: +	1,450
Freeze Adjusted Taxable:	57,749,220 This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
274	184	0	12	0	26	0	15	6	0	0

Owner and Parcel Counts

Total Parcels*:	1,714	* Parcel count is figured by parcel per ownership sequences.
Total Owners:	1,241	

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 583,240	6
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	583,240	6
Local Discount	(+) 10,387,740	496
Disabled Veteran	(+) 101,000	9
Optional 65	(+) 1,548,210	209
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions	(=) 12,620,190	<i>(includes Ported/Charity Amounts)</i>

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$96,440
Exempt Value of First Time Partial Exemption	\$179,050
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$559,350
Taxable	\$516,410

***** Freeze Totals: (This is only for Effective Tax Rate Calculation) *****

Total Ceiling Tax:	135,008.72
Total Freeze Taxable: -	16,145,460
New Imp/Pers with Ceiling: +	19,010
Freeze Adjusted Taxable:	176,751,462 This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
720	310	0	32	0	25	0	28	9	0	0

Owner and Parcel Counts

Total Parcels*:	2,217	* Parcel count is figured by parcel per ownership sequences.
Total Owners:	1,838	

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 1,283,090	9
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	1,283,090	9
Local Discount	(+) 27,851,110	1,087
Disabled Veteran	(+) 191,980	19
Optional 65	(+) 15,418,730	334
Local Disabled	(+) 1,422,850	32
State Homestead	(+) 0	0
Total Exemptions (=)	46,167,760	<i>(includes Ported/Charity Amounts)</i>

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$10,690
Exempt Value of First Time Partial Exemption	\$1,141,090
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$11,715,530
Taxable	\$10,966,130

***** Freeze Totals: (This is only for Effective Tax Rate Calculation) *****

Total Ceiling Tax:	294,988.33
Total Freeze Taxable:	- 31,158,550
New Imp/Pers with Ceiling:	+ 162,010
Freeze Adjusted Taxable:	255,548,501 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,031	702	0	77	0	93	0	50	9	0	0

Owner and Parcel Counts

Total Parcels*:	12,516 * Parcel count is figured by parcel per ownership sequences.
Total Owners:	5,820

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 45,608,110	1,912
Senior S	(+) 6,959,640	721
Disabled B	(+) 637,480	69
DV 100%	(+) 581,770	9
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	53,787,000	2,711
Local Discount	(+) 46,035,870	1,687
Disabled Veteran	(+) 354,610	37
Optional 65	(+) 19,172,580	638
Local Disabled	(+) 1,514,120	55
State Homestead	(+) 0	0
Total Exemptions (=)	120,864,180 (includes Ported/Charity Amounts)	

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled W/dow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$305,060
Exempt Value of First Time Partial Exemption	\$1,726,160
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$8,884,450
Taxable	\$7,554,097

***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax: 413,086.30
 Total Freeze Taxable: - 54,245,520
 New Imp/Pers with Ceiling: + 203,100

****Freeze Adjusted Taxable: 1,743,693,769**** This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
4,407	1,303	0	123	0	92	1	173	35	2	1

Owner and Parcel Counts

Total Parcels*: 13,906 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 9,998

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 147,476,180	5,963
Senior S	(+) 13,447,420	1,354
Disabled B	(+) 1,154,580	118
DV 100%	(+) 8,521,240	34
Surviving Spouse of a Service Member	(+) 97,080	1
Surviving Spouse of a First Responder	(+) 527,620	2
Total Reimbursable (=)	171,224,120	632,169
Local Discount	(+) 303,852,120	5,788
Disabled Veteran	(+) 1,337,210	142
Optional 65	(+) 160,989,790	1,311
Local Disabled	(+) 13,046,500	108
State Homestead	(+) 0	0
Total Exemptions (=)	650,449,740 (includes Ported/Charity Amounts)	

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$192,460
 Exempt Value of First Time Partial Exemption \$17,709,620
 New AG/Timber
 Market \$0
 Taxable \$0
 Value Loss \$0
 New Improvement/Personal
 Market \$157,101,320
 Taxable \$142,170,090

Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax:	373,671.85
Total Freeze Taxable: -	20,493,820
New Imp/Pers with Ceiling: +	26,720
Freeze Adjusted Taxable:	415,133,497 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,328	420	0	47	0	29	0	53	17	0	0

Owner and Parcel Counts

Total Parcels*:	4,235 * Parcel count is figured by parcel per ownership sequences.
Total Owners:	3,153

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 45,466,070	1,841
Senior S	(+) 4,271,410	437
Disabled B	(+) 468,910	48
DV 100%	(+) 1,947,990	17
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	52,154,380	2,343
Local Discount	(+) 24,804,400	1,765
Disabled Veteran	(+) 356,950	36
Optional 65	(+) 15,635,670	411
Local Disabled	(+) 1,592,030	42
State Homestead	(+) 0	0
Total Exemptions (=)	94,543,430 (includes Ported/Charity Amounts)	

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Wldow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$348,630
Exempt Value of First Time Partial Exemption	\$2,157,210
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$14,332,260
Taxable	\$13,910,510

***** Freeze Totals: (This is only for Effective Tax Rate Calculation) *****

Total Ceiling Tax:	275,077.40
Total Freeze Taxable: -	31,101,050
New Imp/Pers with Ceiling: +	324,990
Freeze Adjusted Taxable:	218,797,242 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
778	479	0	54	0	68	0	39	10	0	0

Owner and Parcel Counts

Total Parcels*:	5,497 * Parcel count is figured by parcel per ownership sequences.
Total Owners:	3,481

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 33,059,110	1,390
Senior S	(+) 4,813,750	495
Disabled B	(+) 434,990	47
DV 100%	(+) 1,218,110	8
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	39,525,960	1,940
Local Discount	(+) 30,939,470	1,228
Disabled Veteran	(+) 290,530	31
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	70,755,960 (includes Ported/Charity Amounts)	

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Wdow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$107,800
Exempt Value of First Time Partial Exemption	\$489,450
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$7,550,475
Taxable	\$6,977,675

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
4,194	1,474	0	142	0	149	0	154	30	2	1

Owner and Parcel Counts

Total Parcels*: 17,682 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 11,449

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 7,323,710	30
Surviving Spouse of a Service Member	(+) 132,080	1
Surviving Spouse of a First Responder	(+) 577,620	2
Total Reimbursable (=)	8,033,410	709,730
Local Discount	(+) 276,276,220	5,959
Disabled Veteran	(+) 1,291,240	132
Optional 65	(+) 89,057,020	1,618
Local Disabled	(+) 7,490,010	142
State Homestead	(+) 0	0
Total Exemptions (=)	382,147,900 (includes Ported/Charity Amounts)	

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$308,320
Exempt Value of First Time Partial Exemption	\$7,417,180
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$137,787,910
Taxable	\$126,878,820

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$216,717	7,283	Market \$1,578,350,570
Taxable \$170,926		Taxable \$1,204,377,570
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$215,405	7,503	Market \$1,616,183,940
Taxable \$169,862		Taxable \$1,232,106,500
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$207,365	7,816	Market \$1,620,765,930
Taxable \$163,520		Taxable \$1,235,777,340
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$14,638	313	Market \$4,581,990
Taxable \$9,492		Taxable \$3,670,840

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
0	0	0	0	0	0	0	0	0	0	0

Owner and Parcel Counts

Total Parcels*: 2 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 2

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 0	0
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	0	0
Local Discount	(+) 0	0
Disabled Veteran	(+) 0	0
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	0	0 (includes Ported/Charity Amounts)

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$0
Taxable	\$0

Average Values* (Includes protested & exempt value)

Parcels

Market	Market
Taxable	Taxable

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
F1	1	0.000	0	0	0	0	659,130	0	0	659,130	659,130
F1	1	0.000	0	0	0	0	659,130	0	0	659,130	659,130
F*	1	0.000	0	0	0	0	659,130	0	0	659,130	659,130
XVD	1	418.970	104,740	0	0	104,740	0	0	0	104,740	0
X*	1	418.970	104,740	0	0	104,740	0	0	0	104,740	0
	2	418.970	104,740	0	0	104,740	659,130	0	0	763,870	659,130

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,535	997	0	119	0	135	0	74	13	0	0

Owner and Parcel Counts

Total Parcels*: 16,241 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 8,127

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 1,728,760	13
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	1,728,760	13
Local Discount	(+) 68,753,960	2,787
Disabled Veteran	(+) 575,610	61
Optional 65	(+) 56,653,880	1,124
Local Disabled	(+) 5,386,160	118
State Homestead	(+) 0	0
Total Exemptions (=)	133,098,370 (includes Ported/Charity Amounts)	

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$316,420
Exempt Value of First Time Partial Exemption	\$4,275,540
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$15,875,575
Taxable	\$14,477,018

Average Values* (includes protected & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$107,941	3,380	Market	\$364,843,760
Taxable	\$81,960		Taxable	\$240,095,030
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$113,200	3,819	Market	\$432,312,940
Taxable	\$86,062		Taxable	\$285,207,160
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$103,482	4,243	Market	\$439,077,210
Taxable	\$78,723		Taxable	\$290,596,820
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$15,953	424	Market	\$6,764,270
Taxable	\$10,820		Taxable	\$5,389,660

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
561	86	0	12	0	2	0	24	8	0	0

Owner and Parcel Counts

Total Parcels*: 1,222 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 1,082

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 1,179,900	8
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	1,179,900	8
Local Discount	(+) 9,116,630	661
Disabled Veteran	(+) 187,000	18
Optional 65	(+) 704,000	88
Local Disabled	(+) 96,000	12
State Homestead	(+) 0	0
Total Exemptions (=)	11,283,530 (includes Ported/Charity Amounts)	

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$15,860
Exempt Value of First Time Partial Exemption	\$398,240
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$1,594,670
Taxable	\$1,588,970

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$166,793	906	Market \$151,114,750
Taxable \$129,823		Taxable \$119,515,400
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$166,640	907	Market \$151,142,800
Taxable \$129,705		Taxable \$120,444,240
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$166,640	907	Market \$151,142,800
Taxable \$129,705		Taxable \$120,444,240

***** Freeze Totals (This is only for Effective Tax Rate Calculation) *****

Total Ceiling Tax:	49,148.71
Total Freeze Taxable: -	24,568,460
New Imp/Pers with Ceiling: +	29,970
Freeze Adjusted Taxable:	429,703,247 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,328	420	0	47	0	29	0	53	17	0	0

Owner and Parcel Counts

Total Parcels*:	4,235 * Parcel count is figured by parcel per ownership sequences.
Total Owners:	3,153

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 2,462,990	17
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	2,462,990	17
Local Discount	(+) 49,855,710	1,824
Disabled Veteran	(+) 386,910	38
Optional 65	(+) 21,071,930	448
Local Disabled	(+) 2,124,750	47
State Homestead	(+) 0	0
Total Exemptions (=)	75,902,290 (includes Ported/Charity Amounts)	

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$348,630
Exempt Value of First Time Partial Exemption	\$2,180,860
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$14,332,260
Taxable	\$13,571,480

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,031	703	0	77	0	93	0	50	9	0	0

Owner and Parcel Counts

Total Parcels*: 12,484 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 5,821

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 846,770	9
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	846,770	9
Local Discount	(+) 47,374,010	1,904
Disabled Veteran	(+) 388,090	38
Optional 65	(+) 39,495,170	791
Local Disabled	(+) 3,527,910	77
State Homestead	(+) 0	0
Total Exemptions (=)	91,631,950	<i>(includes Ported/Charity Amounts)</i>

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$305,060
Exempt Value of First Time Partial Exemption	\$2,519,920
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$8,723,730
Taxable	\$7,711,363

Average Values* (includes protected & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$109,583	2,289	Market \$250,836,090
Taxable \$84,447		Taxable \$165,823,610
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$114,135	2,560	Market \$292,185,690
Taxable \$87,833		Taxable \$194,187,420
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$107,955	2,732	Market \$294,934,780
Taxable \$83,099		Taxable \$196,115,210
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$15,983	172	Market \$2,749,090
Taxable \$10,694		Taxable \$1,927,790

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1	0	0	0	0	0	0	0	0	0	0

Owner and Parcel Counts

Total Parcels*: 369 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 154

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 0	0
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	0	0
Local Discount	(+) 0	0
Disabled Veteran	(+) 0	0
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0

H - Homestead
 S - Over 65
 F - Disabled Wldow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Total Exemptions (=) 0 (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$322,080
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$1,881,320
Taxable	\$1,881,320

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$203,430	1	Market \$203,430
Taxable \$203,430		Taxable \$203,430
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$203,430	1	Market \$203,430
Taxable \$203,430		Taxable \$203,430
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$203,430	1	Market \$203,430
Taxable \$203,430		Taxable \$203,430

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
0	0	0	0	0	0	0	0	0	0	0

Owner and Parcel Counts

Total Parcels*: 256 * Parcel count is figured by parcel per ownership sequences.
Total Owners: 95

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+)	0
SS of a Service Member Ported Amount	(+)	0
SS of a First Responder Ported Amount	(+)	0
SS of DV Donated Home Ported Amount	(+)	0
SS of 100% DV Ported Amount	(+)	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+)	0
Senior S	(+)	0
Disabled B	(+)	0
DV 100%	(+)	0
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable	(=)	0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions	(=)	0 (includes Ported/Charity Amounts)

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$997,230
Taxable	\$997,230

Average Values* (includes protested & exempt value)

Parcels

Market	Market
Taxable	Taxable

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
0	0	0	0	0	0	0	0	0	0	0

Owner and Parcel Counts

Total Parcels*: 20 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 3

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 0	0
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	0	0
Local Discount	(+) 0	0
Disabled Veteran	(+) 0	0
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	0	0 (includes Ported/Charity Amounts)

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$0
Taxable	\$0

Average Values* (includes protested & exempt value)

Parcels

Market	Market
Taxable	Taxable

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
D1	20	3,083.929	0	186,670	1,290,660	186,670	0	0	0	186,670	186,670
D2	2	0.000	0	0	0	0	57,730	0	0	57,730	57,730
D*	22	3,083.929	0	186,670	1,290,660	186,670	57,730	0	0	244,400	244,400
E	5	64.690	6,470	0	0	6,470	0	0	0	6,470	6,470
E1	1	6.000	600	0	0	600	0	0	0	600	600
E*	6	70.690	7,070	0	0	7,070	0	0	0	7,070	7,070
	28	3,154.619	7,070	186,670	1,290,660	193,740	57,730	0	0	251,470	251,470

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
0	0	0	0	0	0	0	0	0	0	0

Owner and Parcel Counts

Total Parcels*: 95 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 60

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 0	0
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable	(=) 0	0
Local Discount	(+) 0	0
Disabled Veteran	(+) 0	0
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions	(=) 0	0 (includes Ported/Charity Amounts)

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$322,080
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$327,980
Taxable	\$327,980

Average Values* (includes protested & exempt value)

Parcels

Market	Market
Taxable	Taxable

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
0	0	0	0	0	0	0	0	0	0	0

Owner and Parcel Counts

Total Parcels*: 43 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 28

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 0	0
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	0	0
Local Discount	(+) 0	0
Disabled Veteran	(+) 0	0
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	0	0 (includes Ported/Charity Amounts)

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$2,746,040
Taxable	\$2,746,040

Average Values* (includes protested & exempt value)

Parcels

Market	Market
Taxable	Taxable