

# Appraisal District for Chambers County

## 2020 Annual Report



Amended August 10, 2020

# CHAMBERS COUNTY APPRAISAL DISTRICT

## 2020 ANNUAL REPORT

**Total Number of Parcels:** The CCAD currently appraised 44,582 total parcels. The total appraised market value of the properties is 21,353,016,767.

**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 15,292 parcels with an appraised value of \$3,194,661,870. Category "B" (Multi-Family) has 38 parcels with an appraised value of \$48,594,440. Category "C" (Vacant Lots) has 5382 parcels with an appraised value of \$81,035,200. Category "D" (Acreage and AG-Use) has 5,887 parcels with an appraised value of \$41,352,340. Category "E" (Farm and Ranch Improvements) has 5,609 parcels with an appraised value of \$393,101,980. Category "F" (Commercial and Industrial) has 1,281 parcels with an appraised value \$13,136,082,888. Category "G" has 3,539 parcels with an appraised value of \$157,346,949. Category "J" (Utilities) has 1,013 parcels with an appraised value of \$331,134,211. Category "L" (Personal Property) has 4,319 parcels with an appraised of \$3,163,247,600. Category "M" (Mobile Homes) has 1,086 parcels with an appraised value of \$16,841,380. Category "O" (Inventory) has 375 parcels with an appraised value of \$13,285,790. Category "S" (Special Inventory) has 17 parcels with an appraised value of \$12,403,910. Additionally, there are 2,728 exempt properties that are appraised at \$8,402,200,166.

**New Construction:** There were 625 new homes in category "A" (Single Family Residential), and 18 new parcels in category "F" (Commercial and Industrial). There were 16 new subdivisions set up for 2020.

**Exemption Information:** There are 7,851 Residential Homestead Exemptions, 3,037 Over 65 Exemptions, and 302 Disabled Person Exemptions. There are 306 Widow exemptions and 4 Over-65 exemption without the homestead portion. There are 341 Partial Disabled Veteran Exemptions and 91 Total Disabled Veteran Exemptions. There 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 46 Pollution Control Exemptions, 70 Abatements and 24 313 Agreements. The values associated with the exemptions may be found in the 2020 CCAD Assessment Roll Grand Totals Report (Attached).

**Appeal Data:** Typically the CCAD will process approximately 2,400 appeals. This includes informal meetings and ARB proceedings. In 2020 there were 3,930 total appeals. Those include 1,810 resolved informal appeals, 285 resolved ARB protest. There were 939 withdrawn protests, and the remainder (896) 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 86<sup>th</sup> Legislative session (2019) 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](http://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 ESRI ArcGIS to maintain parcel data and maps for all of Chambers County. All map files are stored on the Dell Power Edge Server. An outside contractor, Pritchard & Abbott supports the file. The District uses Aerial Imagery obtained from Eagle View (Pictometry) and views through Connect Explorer. Bentley Microstation and Google Earth are still used for mapping and aerial imagery in some instances.

## **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 reproduction<sup>1</sup> (or replacement<sup>2</sup>) 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.**

<sup>1</sup> **Reproduction cost is the cost to construct an exact duplicate at current prices.**

<sup>2</sup> **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.

  
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Mitch McCullough, Chief Appraiser  
Chambers County Appraisal District

## 2020 Jurisdiction Summary A036 - Chambers County Appraisal District

CHAMBERS COUNTY (CC)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land	25,794,709	5			25,794,709	5
Improvements	12,583,728,069	278			12,583,728,069	278
Personal	3,364,826,776	2,217			3,364,826,776	2,217
Mineral	157,346,949	3,539			157,346,949	3,539
<b>Total Market</b>	<b>16,131,696,503</b>	<b>6,039</b>			<b>16,131,696,503</b>	<b>6,039</b>
Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement	7,677,032,808	58			7,677,032,808	58
Absolute	6,252,427	39			6,252,427	39
Foreign Trade	45,785,942	15			45,785,942	15
Freeport						
Goods in Transit						
Historical						
Interstate Commerce	92,212,856	33			92,212,856	33
Minimum \$500	186,290	780			186,290	780
Miscellaneous						
Solar/Wind						
TCEQ	254,601,694	46			254,601,694	46
Water System						
<b>Total Exemptions</b>	<b>8,076,072,017</b>	<b>971</b>			<b>8,076,072,017</b>	<b>971</b>
<b>Total Taxable</b>	<b>8,055,624,486</b>	<b>5,096</b>			<b>8,055,624,486</b>	<b>5,096</b>
New Improvements	544,380,093	15			544,380,093	15
New Absolute	1,145,102	308			1,145,102	308

6,039 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
G1 Oil and Gas	157,346,949	152,237,960	3,539	157,346,949	152,237,960	3,539
F2 Industrial Real Property	12,609,522,778	4,877,093,217	283	12,609,522,778	4,877,093,217	283
L2 Industrial Personal Property	3,049,167,096	2,710,633,629	1,317	3,049,167,096	2,710,633,629	1,317
J1 Water Systems						
J2 Gas Distribution Systems	3,224,610	3,224,610	7	3,224,610	3,224,610	7
J3 Electric Companies/Co-ops	83,735,934	83,735,934	42	83,735,934	83,735,934	42
J4 Telephone Companies/Co-ops	6,280,507	6,280,507	28	6,280,507	6,280,507	28
J5 Railroads	6,525,322	6,525,322	10	6,525,322	6,525,322	10
J6 Pipelines	212,662,341	212,662,341	801	212,662,341	212,662,341	801
J7 Cable Companies	3,230,966	3,230,966	12	3,230,966	3,230,966	12
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
<b>Total by Use Code</b>	<b>16,131,696,503</b>	<b>8,055,624,486</b>	<b>6,039</b>	<b>16,131,696,503</b>	<b>8,055,624,486</b>	<b>6,039</b>

2020 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

Land	Value	Items	Exempt		
Land - Homesite	(+) 351,710,910	14,279	270,130		
Land - Non Homesite	(+) 752,908,540	14,201	78,278,300		
Land - Productivity Market	(+) 468,297,480	5,091	0		
Land - Income	(+) 0	0	0		
<b>Total Land Market Value</b>	<b>(=) 1,572,916,930</b>	<b>33,571</b>		<b>Total Land Value:</b>	<b>(+) 1,572,916,930</b>
Improvements	Value	Items	Exempt		
Improvements - Homesite	(+) 2,707,296,980	14,257	9,441,180		
New Improvements - Homesite	(+) 174,173,730	1,510	0		
Improvements - Non Homesite	(+) 562,246,710	2,908	226,082,910		
New Improvements - Non Homesite	(+) 48,848,860	153	2,156,720		
Improvements - Income	(+) 0	0	0		
<b>Total Improvement Value</b>	<b>(=) 3,492,566,280</b>	<b>18,828</b>		<b>Total Imp Value:</b>	<b>(+) 3,492,566,280</b>
Personal	Value	Items	Exempt		
Personal - Homesite	(+) 11,980,830	827	0		
New Personal - Homesite	(+) 1,501,300	78	0		
Personal - Non Homesite	(+) 110,427,060	2,147	5,788,048		
New Personal - Non Homesite	(+) 31,927,864	638	3,993,660		
<b>Total Personal Value</b>	<b>(=) 155,837,054</b>	<b>3,690</b>		<b>Total Personal Value:</b>	<b>(+) 155,837,054</b>
<b>Total Real Estate &amp; Personal Mkt Value</b>	<b>(=) 5,221,320,264</b>	<b>56,089</b>			
Minerals	Value	Items			
Mineral Value	(+) 0	0			
Mineral Value - Real	(+) 0	0			
Mineral Value - Personal	(+) 0	0			
<b>Total Mineral Market Value</b>	<b>(=) 0</b>	<b>0</b>		<b>Total Min Mkt Value:</b>	<b>(+) 0</b>
<b>Total Market Value</b>	<b>(=) 5,221,320,264</b>			<b>Total Market Value:</b>	<b>(=+) 5,221,320,264</b>
Ag/Timber *does not include protested	Value	Items			
Land Timber Gain	(+) 0	0		<b>Land Timber Gain:</b>	<b>(+) 0</b>
Productivity Market	(+) 468,297,480	5,091			
Land Ag 1D	(-) 0	0			
Land Ag 1D1	(-) 28,201,990	4,369			
Land Ag Tim	(-) 2,295,430	754			
<b>Productivity Loss:</b>	<b>(=) 437,800,060</b>	<b>5,091</b>		<b>Productivity Loss:</b>	<b>(-) 437,800,060</b>
Losses	Value	Items			
Less Real Exempt Property	(-) 326,822,748	1,697 (includes Prorated Exempt of 712,960)			
Less \$500 Inc. Real Personal	(-) 18,361	82		<b>Total Market Taxable:</b>	<b>(=) 4,783,520,204</b>
Less Disaster Exemption	(-) 0	0			
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 (Real & Industrial)	(-) 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		<b>Total Protested Value:</b>	<b>0</b>
Less 10% Cap Loss	(-) 195,500,780	8,599		<b>Protested % of Total Market :</b>	<b>0.00 %</b>
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	(-) 0	0			
Less Interstate Commerce	(-) 0	0			
Less Foreign Trade	(-) 0	0			
Less Mineral Unknown	(-) 0	0		<b>Total Losses:</b>	<b>(-) 522,595,360</b>
Less Mineral Protested Value	(-) 0	0		<b>Total Appraised Value:</b>	<b>(=+) 4,260,924,844</b>
<b>Total Losses (includes Prod. Loss)</b>	<b>(=) 960,395,420</b>			<b>Total Exemptions*:</b>	<b>(-) 724,648,720</b>
<b>Total Appraised Value</b>	<b>(=) 4,260,924,844</b>			<i>* See breakdown on following page</i>	
				<b>Net Taxable Value:</b>	<b>3,536,276,124</b>



2020 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

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

Total Ceiling Tax: 1,281,017.17  
 Total Freeze Taxable: - 319,294,140  
 New Imp/Pers with Ceiling: + 1,243,080  
 \*\*Freeze Adjusted Taxable: 3,219,225,084 \*\*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
7,851	3,037	0	302	3	308	4	341	91	2	1

**Owner and Parcel Counts**

Total Parcels\*: 38,889 Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 22,348

**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%	(+) 21,418,880	92
Surviving Spouse of a Service Member	(+) 145,280	1
Surviving Spouse of a First Responder	(+) 635,380	2
<b>Total Reimbursable</b>	<b>(=) 22,199,360</b>	<b>95</b>
Local Discount	(+) 502,895,280	11,496
Disabled Veteran	(+) 2,817,350	285
Optional 65	(+) 181,344,270	3,337
Local Disabled	(+) 15,582,480	303
State Homestead	(+) 0	0
<b>Total Exemptions</b>	<b>(=) 724,648,720</b>	<b>(includes Ported/Charity Amounts)</b>

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 \$1,313,450  
 Exempt Value of First Time Partial Exemption \$17,346,450  
 New AG/Timber  
 Market \$0  
 Taxable \$0  
 Value Loss \$0  
 New Improvement/Personal  
 Market \$250,301,374  
 Taxable \$228,138,074

2020 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

**Average Values (Includes Homestead Exempt Values)**

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$216,119	14,428	Market	\$3,118,169,200
Taxable	\$162,344		Taxable	\$2,266,152,800
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$214,657	14,960	Market	\$3,211,275,940
Taxable	\$161,273		Taxable	\$2,330,993,800
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$203,675	15,833	Market	\$3,224,801,580
Taxable	\$153,058		Taxable	\$2,342,266,820
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$15,493	873	Market	\$13,525,620
Taxable	\$10,418		Taxable	\$11,293,020

P&A Recap for balancing TAXROLL Recap to Appraisal District Recap

Minerals		Value	Items	
Mineral Value		0	0	
Mineral Value - Real		0	0	
Mineral Value - Personal		0	0	
				<b>Total Mineral Value:</b>
				0
Mineral Loss		Value	Items	
Less Mineral Exempt Property		0	0	
Less \$500 Inc. Mineral Owner		0	0	
Less Mineral Abatements		0	0	
Less Mineral Freeports/Interstate Commerce		0	0	
Less Mineral Unknown		0	0	
Less TCEQ/Pollution Control		253,471	2	
Less VLA		0	0	
Less Mineral Protested Value		0	0	
				<b>Total Mineral Exempt Value:</b>
				0
				<b>Taxload Mineral Total:</b>
				0
Land		Value	Items	
Land - Homesite		351,710,910	14,279	
Land - Non Homesite		752,808,540	14,201	
Land - Productivity Market		488,297,480	5,091	
Land - Income		0	0	
Land Timber Gain		0	0	
				<b>Total Land Value:</b>
				1,572,916,930
Improvements		Value	Items	
Improvements - Homesite		2,707,288,980	14,257	
New Improvements - Homesite		174,173,730	1,510	
Improvements - Non Homesite		582,246,710	2,908	
New Improvements - Non Homesite		48,848,880	153	
Improvements - Income		0	0	
				<b>Total Improvement Value:</b>
				3,492,566,280
Ag Loss		Value	Items	
Productivity Market		488,297,480	5,091	
Land Ag 1D		0	0	
Land Ag 1D1		28,201,990	4,369	
Land Ag Tim		2,295,430	2,295,430	
				<b>Productivity Loss:</b>
				437,800,080
Real Loss		Value		
Land Homesite Exempt		270,130		
Land Non-Homesite Exempt		78,278,300		
Productivity Market Exempt		0		
Income Land Exempt		0		
Improvement Homesite Exempt		9,441,180		
New Improvement Homesite Exempt		0		
Improvement Non-Homesite Exempt		226,082,910		
New Improvement Non-Homesite Exempt		2,156,720		
Income Improvement Exempt		0		
				<b>Real Exempt Total:</b>
				316,328,080
				<b>Taxload Real Total:</b>
				4,311,355,070
Personal		Value	Items	
Personal - Homesite		11,980,830	827	
New Personal - Homesite		1,501,300	78	
Personal - Non Homesite		110,427,080	2,147	
New Personal - Non Homesite		31,827,884	838	
				<b>Total Personal Value:</b>
				155,837,054
Personal Loss		Value		
Personal Homesite Exempt		0		
New Personal Homesite Exempt		0		
Personal Non-Homesite Exempt		5,788,048		
New Personal Non-Homesite Exempt		3,993,660		
Personal Under 500		16,361		
				<b>Personal Exempt Total:</b>
				9,781,708
				<b>Taxload Personal Total:</b>
				146,055,346
				<b>Total Appraised:</b>
				4,260,924,844



2020 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

Category Code Breakdown											
Cat Code	Name	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mat Taxable	Total Mat Taxable
A1	13,357	10,289.400	348,009,980	0	0	348,009,980	2,787,476,580	338,840	0	3,135,825,180	2,282,238,410
A2	1,482	1,312.889	19,501,840	0	0	19,501,840	29,511,130	85,170	0	49,077,840	35,288,750
A4	472	572.255	6,848,180	0	0	6,848,180	3,077,840	34,730	0	9,759,750	9,817,880
AC1	1	0.000	0	0	0	0	0	0	0	0	0
A*	16,292	12,164.365	374,167,780	0	0	374,167,780	2,820,068,550	438,540	0	3,194,661,870	2,307,143,020
B1	23	58.690	1,282,190	0	0	1,282,190	46,012,230	0	0	47,274,420	47,274,420
B2	15	3.411	48,770	0	0	48,770	1,271,250	0	0	1,320,020	1,320,020
B*	38	62.101	1,310,960	0	0	1,310,960	47,283,480	0	0	48,594,440	48,594,440
C1	4,988	4,073.943	78,055,720	0	0	78,055,720	0	0	0	78,055,720	77,851,050
C1B	83	117.843	2,080,040	0	0	2,080,040	240,270	0	0	2,300,310	2,300,310
C3	33	40.871	581,080	0	0	581,080	0	0	0	581,080	581,080
C6	297	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*	5,382	4,234.163	80,794,930	0	0	80,794,930	240,270	0	0	81,035,200	80,830,830
D1	4,397	236,522.425	0	28,583,080	440,841,590	28,583,080	0	0	0	28,583,080	28,579,180
D1C	19	997.006	0	143,820	1,659,230	143,820	0	0	0	143,820	143,820
D1T	675	9,442.597	0	1,770,540	25,998,660	1,770,540	0	0	0	1,770,540	1,770,540
D2	788	0.000	0	0	0	0	10,854,920	0	0	10,854,920	10,849,890
D*	6,887	248,982.029	0	30,497,420	468,297,480	30,497,420	10,854,920	0	0	41,352,340	41,343,230
E	4,919	47,194.433	288,136,150	0	0	288,136,150	10,822,080	0	0	288,958,240	288,750,320
E1	287	3,559.243	6,312,790	0	0	6,312,790	9,815,880	0	0	15,928,460	13,908,340
E11	314	888.240	7,021,170	0	0	7,021,170	56,013,170	0	0	63,034,340	41,853,270
E12	17	35.508	189,180	0	0	189,180	2,795,820	0	0	2,983,810	1,900,750
E13	45	125.205	785,300	0	0	785,300	9,854,380	0	0	10,439,680	7,099,210
E21	25	62.078	313,750	0	0	313,750	1,389,870	0	0	1,683,620	1,230,830
E23	1	10.010	60,080	0	0	60,080	5,840	0	0	65,700	65,700
E3	1	10.000	28,000	0	0	28,000	130	0	0	28,130	28,130
E*	6,809	61,884.717	302,925,410	0	0	302,925,410	90,276,570	0	0	393,101,980	362,836,660
F1	806	2,147.284	65,208,070	0	0	65,208,070	279,192,880	23,810	0	344,422,760	344,188,880
F1	806	2,147.284	65,208,070	0	0	65,208,070	279,192,880	23,810	0	344,422,760	344,188,880
F2	192	3,674.403	179,021,880	0	0	179,021,880	3,115,470	0	0	182,137,350	182,137,350
F2	192	3,674.403	179,021,880	0	0	179,021,880	3,116,470	0	0	182,137,350	182,137,350
F*	998	6,821.687	244,227,950	0	0	244,227,950	282,308,350	23,810	0	526,560,110	526,308,030
J1	34	3.684	69,750	0	0	69,750	0	2,892,941	0	2,782,691	2,782,691
J3	58	4,849.421	10,973,920	0	0	10,973,920	622,910	0	0	11,598,830	11,598,830
J4	20	18.688	191,850	0	0	191,850	889,580	0	0	1,081,240	1,081,240
J5	2	27.570	6,800	0	0	6,800	0	0	0	6,800	6,800
J6	1	2.960	48,870	0	0	48,870	0	0	0	48,870	48,870
J*	113	4,702.361	11,289,090	0	0	11,289,090	1,492,500	2,892,941	0	15,474,531	15,474,531
L1	1,889	0.000	0	0	0	0	0	114,080,504	0	114,080,504	114,059,133
L1	1,889	0.000	0	0	0	0	0	114,080,504	0	114,080,504	114,059,133
L*	1,889	0.000	0	0	0	0	0	114,080,504	0	114,080,504	114,059,133
M1	1,086	0.000	0	0	0	0	443,810	16,397,570	0	16,841,380	13,899,960
M*	1,086	0.000	0	0	0	0	443,810	16,397,570	0	16,841,380	13,899,960
O1	388	301.852	11,285,170	0	0	11,285,170	0	0	0	11,285,170	11,285,170
O2	7	2.483	100,600	0	0	100,600	1,920,020	0	0	2,020,620	2,020,620
O*	375	304.136	11,385,770	0	0	11,385,770	1,920,020	0	0	13,285,790	13,285,790
S1	17	0.000	0	0	0	0	0	12,403,910	0	12,403,910	12,403,910
S*	17	0.000	0	0	0	0	0	12,403,910	0	12,403,910	12,403,910

2020 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 Net Taxable	Total Net Taxable
XB	82	0.028	290	0	0	290	0	18,071	0	18,361	0
XC	1	7.788	780	0	0	780	0	0	0	780	0
XCV	1	7.489	750	0	0	750	0	0	0	750	0
XLV	1	0.000	0	0	0	0	0	41,270	0	41,270	0
XVA	259	813.142	8,249,240	0	0	8,249,240	128,535,320	0	0	134,784,560	0
XVC	715	1,801.320	9,600,310	0	0	9,600,310	1,858,700	0	0	11,259,010	0
XVD	495	62,633.994	54,175,980	0	0	54,175,980	104,317,080	0	0	158,493,060	0
XVF	30	148.680	1,604,480	0	0	1,604,480	5,169,710	0	0	6,774,200	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	9,682,638	0	9,682,638	0
XVU	13	22,852.199	4,633,390	0	0	4,633,390	0	0	0	4,633,390	0
X*	1,757	88,187.917	78,647,560	0	0	78,647,560	237,680,810	9,799,779	0	326,128,149	0
39,543		414,313.454	1,104,619,450	30,497,420	488,297,480	1,135,116,870	3,492,568,280	155,837,054	0	4,783,520,204	3,538,276,124

2020 Certified - HISTORY VALUE RECAP

(10) - CITY OF MT BELVIEU

**Count of Homesteads**

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,481	447	0	32	0	23	1	75	20	0	0

**Owner and Parcel Counts**

Total Parcels: 4,463 Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 3,131

**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%	(+) 5,881,750	20
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
<b>Total Reimbursable (=)</b>	<b>5,881,750</b>	<b>20</b>
Local Discount	(+) 113,885,540	1,883
Disabled Veteran	(+) 684,280	88
Optional 65	(+) 70,328,880	471
Local Disabled	(+) 2,400,000	32
State Homestead	(+) 0	0
<b>Total Exemptions (=)</b>	<b>193,038,470</b>	<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	\$233,420
Exempt Value of First Time Partial Exemption	\$5,220,710
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$85,813,079
Taxable	\$76,650,789

2020 Certified - HISTORY VALUE RECAP

(11) - CITY OF ANAHUAC

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

Total Ceiling Tax:	84,789.28
Total Freeze Taxable:	- 18,888,400
New Imp/Pers with Ceiling:	+ 88,600
<b>**Freeze Adjusted Taxable:</b>	<b>63,379,134**</b> <small>**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**</small>

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
267	188	0	11	0	28	1	14	5	0	0

**Owner and Parcel Counts**

Total Parcels\*: 1,709\* Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 1,235

**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%	(+) 598,170	5
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
<b>Total Reimbursable (=)</b>	<b>598,170</b>	<b>5</b>
Local Discount	(+) 11,735,420	492
Disabled Veteran	(+) 101,000	9
Optional 65	(+) 1,583,120	214
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
<b>Total Exemptions (=)</b>	<b>14,017,710</b> (includes Ported/Charity Amounts)	

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	\$4,020
Exempt Value of First Time Partial Exemption	\$130,060
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$1,578,000
Taxable	\$1,336,080



2020 Certified - HISTORY VALUE RECAP

(22) - CITY OF BAYTOWN

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

Total Ceiling Tax:	139,724.71
Total Freeze Taxable:	17,089,320
New Imp/Pers with Ceiling: +	680
<b>**Freeze Adjusted Taxable:</b>	<b>169,837,957</b> <b>**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**</b>

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
787	318	0	29	1	27	0	31	9	0	0

**Owner and Parcel Counts**

Total Parcels:	2,249 <sup>9</sup> Parcel count is figured by parcel per ownership sequences.
Total Owners:	1,912

**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%	(+)	1,411,410
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
<b>Total Reimbursable (=)</b>	<b>1,411,410</b>	<b>9</b>
Local Discount	(+)	33,372,570
Disabled Veteran	(+)	210,180
Optional 65	(+)	18,854,170
Local Disabled	(+)	1,612,380
State Homestead	(+)	0
<b>Total Exemptions</b>	<b>(=)</b>	<b>55,460,710 (includes Ported/Charity Amounts)</b>

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	\$0
Exempt Value of First Time Partial Exemption	\$1,476,950
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$10,336,227
Taxable	\$9,258,117

2020 Certified - HISTORY VALUE RECAP

(30) - ANAHUAC ISD

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

Total Ceiling Tax:	351,050.11
Total Freeze Taxable:	41,012,380
New Imp/Pers with Ceiling: +	387,140
<b>**Freeze Adjusted Taxable:</b>	<b>283,834,889**</b> 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
1,043	713	0	78	0	104	1	51	13	0	0

**Owner and Parcel Counts**

Total Parcels*:	12,666* Parcel count is figured by parcel per ownership sequences.
Total Owners:	5,854

**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	(+)	48,457,130
Senior S	(+)	7,268,140
Disabled B	(+)	838,370
DV 100%	(+)	1,244,350
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)		66,605,980
Local Discount	(+)	52,788,420
Disabled Veteran	(+)	400,250
Optional 65	(+)	20,635,110
Local Disabled	(+)	1,808,340
State Homestead	(+)	0
<b>Total Exemptions</b>	<b>(=)</b>	<b>131,018,110</b> (includes Ported/Charity Amounts)

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	\$171,380
Exempt Value of First Time Partial Exemption	\$2,072,920
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$15,617,870
Taxable	\$12,904,680

2020 Certified - HISTORY VALUE RECAP

(31) - BARBERS HILL ISD

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

Total Ceiling Tax:	502,100.75
Total Freeze Taxable:	80,956,080
New Imp/Pers with Ceiling: +	677,850
<b>**Freeze Adjusted Taxable:</b>	<b>1,989,818,970**</b> 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
4,832	1,423	0	133	2	101	3	195	51	2	1

**Owner and Parcel Counts**

Total Parcels:	14,407*	Parcel count is figured by parcel per ownership sequences.
Total Owners:	10,470	

**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	(+)	157,045,190
Senior S	(+)	14,789,270
Disabled B	(+)	1,273,020
DV 100%	(+)	14,086,870
Surviving Spouse of a Service Member	(+)	110,290
Surviving Spouse of a First Responder	(+)	585,380
<b>Total Reimbursable (=)</b>		<b>187,890,020</b>
Local Discount	(+)	358,577,240
Disabled Veteran	(+)	1,577,300
Optional 65	(+)	184,661,620
Local Disabled	(+)	15,474,750
State Homestead	(+)	0
<b>Total Exemptions</b>	<b>(=)</b>	<b>746,180,930</b> (includes Ported/Charity Amounts)

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	\$686,080
Exempt Value of First Time Partial Exemption	\$21,972,000
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$176,283,497
Taxable	\$155,124,477

2020 Certified - HISTORY VALUE RECAP

(32) - GOOSECREEK ISD

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

Total Ceiling Tax:	409,930.78
Total Freeze Taxable:	27,824,340
New Imp/Pers with Ceiling: +	680
<b>**Freeze Adjusted Taxable:</b>	<b>517,101,143</b> <b>**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**</b>

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
1,407	430	0	45	1	33	0	57	19	0	0

**Owner and Parcel Counts**

Total Parcels*:	4,288* Parcel count is figured by parcel per ownership sequences.
Total Owners:	3,297

**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	(+)	47,803,800
Senior S	(+)	4,404,140
Disabled B	(+)	488,910
DV 100%	(+)	2,552,760
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)		55,228,430
Local Discount	(+)	29,888,990
Disabled Veteran	(+)	400,710
Optional 65	(+)	16,428,820
Local Disabled	(+)	1,805,850
State Homestead	(+)	0
<b>Total Exemptions</b>	<b>(=)</b>	<b>103,354,400</b> (Includes Ported/Charity Amounts)

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	\$379,360
Exempt Value of First Time Partial Exemption	\$1,553,540
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$46,893,009
Taxable	\$45,689,859

2020 Certified - HISTORY VALUE RECAP

(33) - EAST CHAMBERS ISD

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

Total Ceiling Tax:	287,612.29
Total Freeze Taxable:	31,002,830
New Imp/Pers with Ceiling: +	107,810
<b>**Freeze Adjusted Taxable:</b>	<b>230,017,997</b> <b>**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**</b>

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
789	471	0	48	0	68	0	38	8	0	0

**Owner and Parcel Counts**

Total Parcels*:	5,523* Parcel count is figured by parcel per ownership sequences.
Total Owners:	3,503

**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	(+)	32,289,840
Senior S	(+)	4,692,480
Disabled B	(+)	393,530
DV 100%	(+)	975,070
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
<b>Total Reimbursable (=)</b>		<b>39,330,900</b>
Local Discount	(+)	30,876,110
Disabled Veteran	(+)	303,680
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
<b>Total Exemptions</b>	<b>(=)</b>	<b>69,510,670</b> <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	\$72,000
Exempt Value of First Time Partial Exemption	\$279,740
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$11,506,998
Taxable	\$10,754,788

2020 Certified - HISTORY VALUE RECAP

(80) - CHAMBERS-LIBERTY NAV

**Count of Homesteads**

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
4,345	1,579	0	155	2	163	3	171	43	2	1

**Owner and Parcel Counts**

Total Parcels\*: 18,181\* Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 11,785

**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%	(+)	12,292,360
Surviving Spouse of a Service Member	(+)	145,280
Surviving Spouse of a First Responder	(+)	635,380
<b>Total Reimbursable (=)</b>		<b>13,073,030</b>
Local Discount	(+)	322,605,800
Disabled Veteran	(+)	1,454,500
Optional 65	(+)	88,944,000
Local Disabled	(+)	8,433,470
State Homestead	(+)	0
<b>Total Exemptions (=)</b>		<b>442,510,800 (includes Ported/Charity Amounts)</b>

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	\$850,380
Exempt Value of First Time Partial Exemption	\$11,722,330
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$132,620,318
Taxable	\$117,744,968

2020 Certified - HISTORY VALUE RECAP

(61) - SAN JACINTO COLLEGE

**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
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	\$0
Taxable	\$0

**Average Values\* (includes protected & exempt value)**

Parcels		Market
Market		Market
Taxable		Taxable

2020 Certified - HISTORY VALUE RECAP

(62) - TRINITY BAY CONV DIST

**Count of Homesteads**

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,545	998	0	113	0	144	0	75	16	0	0

**Owner and Parcel Counts**

Total Parcels\*: 16,417 Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 8,187

**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%	(+)	2,198,160
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
<b>Total Reimbursable (=)</b>		<b>2,198,160</b>
Local Discount	(+)	73,984,850
Disabled Veteran	(+)	820,100
Optional 65	(+)	56,954,050
Local Disabled	(+)	5,128,940
State Homestead	(+)	0
<b>Total Exemptions (=)</b>		<b>138,886,000 (Includes Ported/Charity Amounts)</b>

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	\$167,360
Exempt Value of First Time Partial Exemption	\$3,694,710
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$25,546,868
Taxable	\$23,084,008



2020 Certified - HISTORY VALUE RECAP

(83) - MUD

**Count of Homesteads**

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
588	87	0	11	0	4	0	24	10	0	0

**Owner and Parcel Counts**

Total Parcels\*: 1,236\* Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 1,148

**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%	(+)	1,712,310
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
<b>Total Reimbursable (=)</b>		<b>1,712,310</b>
Local Discount	(+)	10,778,380
Disabled Veteran	(+)	180,000
Optional 65	(+)	728,000
Local Disabled	(+)	88,000
State Homestead	(+)	0
<b>Total Exemptions (=)</b>		<b>13,486,890 (includes Ported/Charity Amounts)</b>

H - Homestead  
 S - Over 65  
 F - Disabled W/dow  
 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	\$323,840
Exempt Value of First Time Partial Exemption	\$211,320
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$32,231,420
Taxable	\$31,840,780

**Average Values\* (includes protected & exempt value)**

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$197,363	943	Market	\$186,113,330
Taxable	\$148,896		Taxable	\$143,484,830
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$197,363	943	Market	\$186,113,330
Taxable	\$148,896		Taxable	\$143,484,830
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$197,363	943	Market	\$186,113,330
Taxable	\$148,896		Taxable	\$143,484,830

2020 Certified - HISTORY VALUE RECAP

(64) - LEE COLLEGE

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

Total Ceiling Tax:	54,816.98
Total Freeze Taxable:	31,491,680
New Imp/Pers with Ceiling: +	660
<b>**Freeze Adjusted Taxable:</b>	<b>529,532,583</b> <b>**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**</b>

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
1,407	430	0	45	1	33	0	57	19	0	0

**Owner and Parcel Counts**

Total Parcels*:	4,289 Parcel count is figured by parcel per ownership sequences.
Total Owners:	3,297

**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%	(+)	3,123,720
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
<b>Total Reimbursable (=)</b>	<b>3,123,720</b>	<b>20</b>
Local Discount	(+)	59,624,180
Disabled Veteran	(+)	411,000
Optional 65	(+)	21,782,440
Local Disabled	(+)	2,114,280
State Homestead	(+)	0
<b>Total Exemptions</b>	<b>(=)</b>	<b>87,055,620 (includes Ported/Charity Amounts)</b>

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	\$383,990
Exempt Value of First Time Partial Exemption	\$1,666,120
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$46,893,009
Taxable	\$44,609,439

2020 Certified - HISTORY VALUE RECAP

(65) - CHAMBERS CO PUBLIC HD

**Count of Homesteads**

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,043	714	0	76	0	104	1	51	13	0	0

**Owner and Parcel Counts**

Total Parcels\*: 12,831\* Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 5,854

**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%	(+) 1,824,100	13
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
<b>Total Reimbursable (=)</b>	<b>1,824,100</b>	<b>13</b>
Local Discount	(+) 53,888,540	1,937
Disabled Veteran	(+) 421,750	42
Optional 65	(+) 41,403,940	814
Local Disabled	(+) 3,542,980	78
State Homestead	(+) 0	0
<b>Total Exemptions (=)</b>	<b>100,981,290</b>	<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	\$171,380
Exempt Value of First Time Partial Exemption	\$2,811,410
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$15,617,870
Taxable	\$13,492,600

2020 Certified - HISTORY VALUE RECAP

(66) - CEDAR BAYOU NAV

**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**

<b>Total Parcels*:</b>	379	Parcel count is figured by parcel per ownership sequences.
<b>Total Owners:</b>	162	

**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
<b>Total Reimbursable (=)</b>		0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
<b>Total Exemptions (=)</b>		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	\$1,430
Exempt Value of First Time Partial Exemption	\$0
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$3,546,805
Taxable	\$3,546,805

**Average Values\* (includes protested & exempt values)**

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$237,360	1	Market \$237,360
Taxable \$223,770		Taxable \$223,770
<b>Average Homestead Value A* and E*</b>	<b>Parcels</b>	<b>Total Homestead Value A* and E*</b>
Market \$237,360	1	Market \$237,360
Taxable \$223,770		Taxable \$223,770
<b>Average Homestead Value A* and E* and M1</b>	<b>Parcels</b>	<b>Total Homestead Value A* and E* and M1</b>
Market \$237,360	1	Market \$237,360
Taxable \$223,770		Taxable \$223,770

2020 Certified - HISTORY VALUE RECAP

(67) - CHAMBERS CO IMP DIST #1

**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\*: 271\* Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 110

**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
<b>Total Reimbursable (=)</b>		0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
<b>Total Exemptions (=)</b>		0 (includes Ported/Charity Amounts)

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	\$80,520
Exempt Value of First Time Partial Exemption	\$0
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$1,607,250
Taxable	\$1,607,250

**Average Values\* (includes protected & exempt value)**

Parcels		Market	
Market	Taxable	Market	Taxable

2020 Certified - HISTORY VALUE RECAP

(68) - JEFFERSON CO DRAINAGE DIST #8

**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
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
<b>Total Exemptions</b>	<b>(=)</b>	<b>0 (includes Ported/Charity Amounts)</b>

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
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$0
Taxable	\$0

**Average Values\* (includes protected & exempt value)**

Parcels	
Market	Market
Taxable	Taxable

2020 Certified - HISTORY VALUE RECAP

(71) - CHAMBERS CO IMP DIST #2

**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\*: 101\* Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 59

**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
<b>Total Reimbursable (=)</b>		0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
<b>Total Exemptions (=)</b>		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

**Special Certified Totals**

Exempt Value of First Time Absolute Exemption	\$0
Exempt Value of First Time Partial Exemption	\$0
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$1,286,175
Taxable	\$1,286,175

**Average Values\* (includes protected & exempt value)**

Parcels		Market	
Market	Taxable	Market	Taxable

2020 Certified - HISTORY VALUE RECAP

(72) - CHAMBERS CO IMP DIST #3

**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\*: 53\* Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 36

**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
<b>Total Exemptions</b>	<b>(=)</b>	<b>0 (Includes Ported/Charity Amounts)</b>

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
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$1,045,080
Taxable	\$1,045,080

**Average Values\* (includes protested & exempt value)**

Parcels		Market	Taxable
Market			
Taxable			



2020 Certified - HISTORY VALUE RECAP

(33) - EAST CHAMBERS ISD

Land		Value	Items	Exempt		
Land - Homesite	(+)	18,992,110	1,823	67,500		
Land - Non Homesite	(+)	32,027,390	2,079	8,735,240		
Land - Productivity Market	(+)	78,081,050	1,066	0		
Land - Income	(+)	0	0	0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>129,100,550</b>	<b>4,968</b>		<b>Total Land Value:</b>	<b>(+) 129,100,550</b>
Improvements		Value	Items	Exempt		
Improvements - Homesite	(+)	196,887,380	1,959	5,824,870		
New Improvements - Homesite	(+)	6,603,520	149	0		
Improvements - Non Homesite	(+)	85,408,670	735	22,515,820		
New Improvements - Non Homesite	(+)	1,257,370	21	0		
Improvements - Income	(+)	0	0	0		
<b>Total Improvement Value</b>	<b>(=)</b>	<b>290,156,940</b>	<b>2,864</b>		<b>Total Imp Value:</b>	<b>(+) 290,156,940</b>
Personal		Value	Items	Exempt		
Personal - Homesite	(+)	4,085,410	265	0		
New Personal - Homesite	(+)	666,960	31	0		
Personal - Non Homesite	(+)	21,615,980	404	320,150		
New Personal - Non Homesite	(+)	3,218,818	87	239,670		
<b>Total Personal Value</b>	<b>(=)</b>	<b>29,587,168</b>	<b>787</b>		<b>Total Personal Value:</b>	<b>(+) 29,587,168</b>
<b>Total Real Estate &amp; Personal Mkt Value</b>		<b>(=)</b>	<b>448,844,658</b>	<b>8,619</b>		
Minerals		Value	Items			
Mineral Value	(+)	0	0			
Mineral Value - Real	(+)	0	0			
Mineral Value - Personal	(+)	0	0			
<b>Total Mineral Market Value</b>	<b>(=)</b>	<b>0</b>	<b>0</b>		<b>Total Min Mkt Value:</b>	<b>(+) 0</b>
<b>Total Market Value</b>	<b>(=)</b>	<b>448,844,658</b>			<b>Total Market Value:</b>	<b>(=+) 448,844,658</b>
Ag/Timber <small>*does not include protested</small>		Value	Items			
Land Timber Gain	(+)	0	0		<b>Land Timber Gain:</b>	<b>(+) 0</b>
Productivity Market	(+)	78,081,050	1,066			
Land Ag 1D	(-)	0	0			
Land Ag 1D1	(-)	9,722,260	1,061			
Land Ag Tim	(-)	16,570	11			
<b>Productivity Loss:</b>	<b>(=)</b>	<b>68,342,220</b>	<b>1,066</b>		<b>Productivity Loss:</b>	<b>(-) 68,342,220</b>
Losses		Value	Items			
Less Real Exempt Property	(-)	37,728,180	307 (includes Prorated Exempt of 7,030)			
Less \$500 Inc. Real Personal	(-)	3,540	13		<b>Total Market Taxable:</b>	<b>(=) 380,502,438</b>
Less Disaster Exemption	(-)	0	0			
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 (Real & Industrial)	(-)	0	0			
Less Historical	(-)	0	0			
Less Solar/Wind Power	(-)	0	0		<b>Total Protested Value:</b>	<b>0</b>
Less Vehicle Leased for Personal Use	(-)	0	0		<b>Protested % of Total Market:</b>	<b>0.00 %</b>
Less Real Protested Value	(-)	0	0			
Less 10% Cap Loss	(-)	12,325,460	684			
Less TCEQ/Pollution Control	(-)	21,371	1			
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	(-)	0	0			
Less Interstate Commerce	(-)	0	0			
Less Foreign Trade	(-)	0	0		<b>Total Losses:</b>	<b>(-) 50,078,551</b>
Less Mineral Unknown	(-)	0	0		<b>Total Appraised Value:</b>	<b>(=+) 330,423,887</b>
Less Mineral Protested Value	(-)	0	0		<b>Total Exemptions*:</b>	<b>(-) 69,510,670</b>
<b>Total Losses (includes Prod. Loss)</b>	<b>(=)</b>	<b>118,420,771</b>			<small>* See breakdown on following page</small>	
<b>Total Appraised Value</b>	<b>(=)</b>	<b>330,423,887</b>			<b>Net Taxable Value:</b>	<b>260,913,217</b>

2020 Certified - HISTORY VALUE RECAP

(33) - EAST CHAMBERS ISD

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

Total Ceiling Tax:	287,612.29
Total Freeze Taxable:	- 31,002,830
New Imp/Pers with Ceiling:	+ 107,610
<b>**Freeze Adjusted Taxable:</b>	<b>230,017,997</b> <b>**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**</b>
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
769	471	0	48	0	68	0	38	8	0	0

**Owner and Parcel Counts**

Total Parcels*:	5,523* Parcel count is figured by parcel per ownership sequences.
Total Owners:	3,503

**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	(+) 32,289,840	1,364
Senior S	(+) 4,692,480	482
Disabled B	(+) 393,530	43
DV 100%	(+) 975,070	6
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
<b>Total Reimbursable (=)</b>	<b>38,330,960</b>	<b>1,896</b>
Local Discount	(+) 30,876,110	1,280
Disabled Veteran	(+) 303,660	30
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
<b>Total Exemptions</b>	<b>(=) 69,510,670</b> (includes Ported/Charity Amounts)	

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	\$72,000
Exempt Value of First Time Partial Exemption	\$279,740
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$11,506,998
Taxable	\$10,754,788

2020 Certified - HISTORY VALUE RECAP

(33) - EAST CHAMBERS ISD

Average Values\* (includes proposed & original value)

<b>Average Homestead Value A*</b>		<b>Parcels</b>	<b>Total Homestead Value A*</b>	
Market	\$103,995	1,783	Market	\$185,423,560
Taxable	\$53,397		Taxable	\$118,366,150
<b>Average Homestead Value A* and E*</b>		<b>Parcels</b>	<b>Total Homestead Value A* and E*</b>	
Market	\$109,382	1,961	Market	\$214,499,180
Taxable	\$57,483		Taxable	\$137,408,130
<b>Average Homestead Value A* and E* and M1</b>		<b>Parcels</b>	<b>Total Homestead Value A* and E* and M1</b>	
Market	\$97,442	2,252	Market	\$219,440,810
Taxable	\$48,579		Taxable	\$140,827,150
<b>Average Homestead Value M1</b>		<b>Parcels</b>	<b>Total Homestead Value M1</b>	
Market	\$16,981	291	Market	\$4,941,630
Taxable	\$0		Taxable	\$3,419,020

**P&A Recap for balancing TAXROLL Recap to Appraisal District Recap**

Minerals			Value	Items		
Mineral Value			0	0		
Mineral Value - Real			0	0		
Mineral Value - Personal			0	0		
					<b>Total Mineral Value:</b>	<b>0</b>
Mineral Loss			Value	Items		
Less Mineral Exempt Property			0	0		
Less \$500 Inc. Mineral Owner			0	0		
Less Mineral Abatements			0	0		
Less Mineral Freeports/Interstate Commerce			0	0		
Less Mineral Unknown			0	0		
Less TCEQ/Pollution Control			21,371	1		
Less VLA			0	0		
Less Mineral Protested Value			0	0		
					<b>Total Mineral Exempt Value:</b>	<b>0</b>
Land			Value	Items		
Land - Homesite			18,992,110	1,823		
Land - Non Homesite			32,027,380	2,079		
Land - Productivity Market			78,081,050	1,088		
Land - Income			0	0		
Land Timber Gain			0	0		
					<b>Total Land Value:</b>	<b>129,100,550</b>
Improvements			Value	Items		
Improvements - Homesite			188,887,380	1,959		
New Improvements - Homesite			6,603,520	149		
Improvements - Non Homesite			85,408,670	735		
New Improvements - Non Homesite			1,257,370	21		
Improvements - Income			0	0		
					<b>Total Improvement Value:</b>	<b>290,156,940</b>
Ag Loss			Value	Items		
Productivity Market			78,081,050	1,088		
Land Ag 1D			0	0		
Land Ag 1D1			9,722,280	1,081		
Land Ag Tim			16,570	16,570		
					<b>Productivity Loss:</b>	<b>88,342,220</b>
Real Loss			Value			
Land Homesite Exempt			67,500			
Land Non-Homesite Exempt			8,735,240			
Productivity Market Exempt			0			
Income Land Exempt			0			
Improvement Homesite Exempt			5,824,870			
New Improvement Homesite Exempt			0			
Improvement Non-Homesite Exempt			22,515,820			
New Improvement Non-Homesite Exempt			0			
Income Improvement Exempt			0			
					<b>Real Exempt Total:</b>	<b>37,161,330</b>
					<b>Taxload Real Total:</b>	<b>313,753,940</b>
Personal			Value	Items		
Personal - Homesite			4,085,410	285		
New Personal - Homesite			668,980	31		
Personal - Non Homesite			21,815,680	404		
New Personal - Non Homesite			3,218,818	87		
					<b>Total Personal Value:</b>	<b>29,587,168</b>
Personal Loss			Value			
Personal Homesite Exempt			0			
New Personal Homesite Exempt			0			
Personal Non-Homesite Exempt			320,150			
New Personal Non-Homesite Exempt			239,670			
Personal Under 500			3,540			
					<b>Personal Exempt Total:</b>	<b>559,820</b>
					<b>Taxload Personal Total:</b>	<b>29,027,348</b>
					<b>Total Appraised:</b>	<b>330,423,867</b>
					<b>Taxroll Load Total:</b>	<b>342,781,288</b>

2020 Certified - HISTORY VALUE RECAP

(33) - EAST CHAMBERS ISD

Category Code Breakdown											
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	1,412	1,448.055	14,072,530	0	0	14,072,530	164,217,800	0	0	178,290,330	113,451,920
A2	408	421.834	3,884,550	0	0	3,884,550	8,959,130	22,040	0	12,865,720	8,098,600
A4	107	111.204	1,134,920	0	0	1,134,920	804,740	2,840	0	1,942,500	1,875,350
A*	1,927	1,978.893	19,092,000	0	0	19,092,000	173,981,670	24,880	0	193,098,550	123,426,870
B1	7	5.482	71,550	0	0	71,550	1,939,580	0	0	2,011,130	2,011,130
B2	8	3.271	47,850	0	0	47,850	951,070	0	0	998,720	998,720
B*	13	8.753	119,200	0	0	119,200	2,890,650	0	0	3,009,850	3,009,850
C1	624	530.475	4,502,540	0	0	4,502,540	0	0	0	4,502,540	4,447,450
C3	3	1.307	10,710	0	0	10,710	0	0	0	10,710	10,710
C6	27	0.000	0	0	0	0	0	0	0	0	0
C*	654	631.782	4,513,250	0	0	4,513,250	0	0	0	4,513,250	4,458,160
D1	1,059	71,804.577	0	9,729,270	77,759,250	9,729,270	0	0	0	9,729,270	9,729,030
D1C	4	39.267	0	5,280	176,800	5,280	0	0	0	5,280	5,280
D1T	3	22.527	0	4,300	145,000	4,300	0	0	0	4,300	4,300
D2	243	0.000	0	0	0	0	3,714,850	0	0	3,714,850	3,714,850
D*	1,309	71,866.371	0	9,738,830	78,081,050	9,738,830	3,714,850	0	0	13,453,480	13,453,240
E	653	8,941.102	9,578,820	0	0	9,578,820	2,028,830	0	0	11,607,250	11,278,970
E1	90	1,257.997	1,322,350	0	0	1,322,350	2,250,320	0	0	3,572,670	2,975,070
E11	112	274.859	1,421,930	0	0	1,421,930	20,128,870	0	0	21,548,800	13,438,580
E13	21	65.482	168,800	0	0	168,800	3,279,090	0	0	3,447,890	2,307,600
E21	9	17.351	137,770	0	0	137,770	494,350	0	0	632,120	358,880
E*	885	8,558.791	12,629,470	0	0	12,629,470	28,179,260	0	0	40,808,730	30,366,090
F1	234	418.425	5,522,160	0	0	5,522,160	51,895,480	0	0	57,217,640	57,195,860
F1	234	418.425	5,522,160	0	0	5,522,160	51,895,480	0	0	57,217,640	57,195,860
F2	4	47.994	143,830	0	0	143,830	188,680	0	0	332,520	332,520
F2	4	47.994	143,830	0	0	143,830	188,680	0	0	332,520	332,520
F*	238	484.419	5,665,990	0	0	5,665,990	51,894,170	0	0	57,560,160	57,529,190
J3	2	9.730	84,330	0	0	84,330	622,910	0	0	707,240	707,240
J4	4	1.173	25,850	0	0	25,850	328,600	0	0	354,450	354,450
J5	1	6.820	1,660	0	0	1,660	0	0	0	1,660	1,660
J*	7	17.523	111,640	0	0	111,640	951,710	0	0	1,063,350	1,063,350
L1	367	0.000	0	0	0	0	0	20,499,148	0	20,499,148	20,477,777
L1	367	0.000	0	0	0	0	0	20,499,148	0	20,499,148	20,477,777
L*	367	0.000	0	0	0	0	0	20,499,148	0	20,499,148	20,477,777
M1	316	0.000	0	0	0	0	214,140	5,116,880	0	5,331,030	3,691,500
M*	316	0.000	0	0	0	0	214,140	5,116,880	0	5,331,030	3,691,500
O1	4	7.731	67,310	0	0	67,310	0	0	0	67,310	67,310
O*	4	7.731	67,310	0	0	67,310	0	0	0	67,310	67,310
S1	3	0.000	0	0	0	0	0	3,382,880	0	3,382,880	3,382,880
S*	3	0.000	0	0	0	0	0	3,382,880	0	3,382,880	3,382,880
XB	13	0.000	0	0	0	0	0	3,540	0	3,540	0
XVA	37	106.503	694,700	0	0	694,700	10,034,170	0	0	10,728,870	0
XVC	122	317.773	1,215,980	0	0	1,215,980	24,650	0	0	1,240,610	0
XVD	117	9,118.641	6,527,480	0	0	6,527,480	15,395,250	0	0	21,922,710	0
XVF	11	78.135	249,610	0	0	249,610	2,886,620	0	0	3,138,230	0
XVJ	8	93.610	132,910	0	0	132,910	0	0	0	132,910	0
XVL	14	0.000	0	0	0	0	0	559,820	0	559,820	0
X*	320	9,714.662	8,820,640	0	0	8,820,640	28,340,680	563,360	0	37,724,680	0
	6,043	92,948.925	51,019,500	9,738,830	78,081,050	60,758,330	290,156,940	29,587,168	0	360,502,438	280,913,217