

Appraisal District for Chambers County

2023 Annual Report



Amended August 7, 2023

CHAMBERS COUNTY APPRAISAL DISTRICT

2023 ANNUAL REPORT

Total Number of Parcels: The CCAD currently appraised 47,423 total parcels. The total appraised market value of the properties is 29,192,826,623. At certification \$51,489,636 is still under protest. This represents .18% of the total value.

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 17,257 parcels with an appraised value of \$5,075,295,510. Category "B" (Multi-Family) has 35 parcels with an appraised value of \$93,663,880. Category "C" (Vacant Lots) has 5,623 parcels with an appraised value of \$157,100,120. Category "D" (Acreage and AG-Use) has 5,736 parcels with an appraised value of \$44,087,930. Category "E" (Farm and Ranch Improvements) has 5,386 parcels with an appraised value of \$879,533,340. Category "F" (Commercial and Industrial) has 1,759 parcels with an appraised value \$15,981,350,331. Category "G" has 2,579 parcels with an appraised value of \$233,785,618. Category "J" (Utilities) has 1,024 parcels with an appraised value of \$466,760,801. Category "L" (Personal Property) has 3,023 parcels with an appraised of \$4,634,536,492. Category "M" (Mobile Homes) has 1,231 parcels with an appraised value of \$67,538,620. Category "O" (Inventory) has 316 parcels with an appraised value of \$10,521,340. Category "S" (Special Inventory) has 20 parcels with an appraised value of \$12,347,000. Additionally, there are 3,434 exempt properties that are appraised at \$535,420,221.

New Construction: There were 486 new parcels in category "A" (Single Family Residential), and 109 new parcels in category "F" (Commercial and Industrial). There were 39 new subdivisions, minor plats, and replats set up for 2023.

Exemption Information: There are 9,071 Residential Homestead Exemptions, 3,396 Over 65 Exemptions, and 251 Disabled Person Exemptions. There are 382 Over 65 Widow exemptions, and three exemptions for widow of a disabled person. There are 454 Partial Disabled Veteran Exemptions and 201 Total Disabled Veteran Exemptions. There are 4 exemptions for Surviving Spouse of a first responder and currently no exemptions for a Surviving Spouse of a service member killed in the line of duty. The CCAD has 56 Pollution Control Exemptions, 79 Abatements and 27 313 Agreements. The values associated with the exemptions may be found in the 2022 CCAD Assessment Roll Grand Totals Report (Attached).

Appeal Data: Typically the CCAD will process approximately 3,000 appeals. This includes informal meetings and ARB proceedings. In 2023 there were 5,287 total appeals. Those include 2,079 resolved informal appeals, 453 resolved ARB protest. There were 1,923 withdrawn protests, and 815 no shows. There were 1,145 topline orders prepared.

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: The CAD has 13 employees. There are 4 support personnel, one of whom is registered with TDLR . CCAD currently employs 8 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
Laurie Payton, Tax Assessor-Collector

Legislative Changes: The 88th Legislative session (2023) brought about a few changes for the property tax profession. These changes include increasing the Homestead exemption from \$40,000 to \$100,000. Over 65 and disabled homeowners will see a \$110,000 exemption. Also included is a circuit breaker for non-homesteaded properties, both residential and commercial, valued at less than \$5 million. The annual growth for tax bills will be limited to 20 percent each year in a three year pilot program. This is reportedly the largest tax cut in Texas history.

COMPUTER RESOURCES

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

CCAD contracts with The Pritchard and Abbott Inc. for appraisal administration software. CCAD employs the use of a server based computer network with personal computers to form the CAD computer system. Further, the entire CCAD database is available to the

public via the Internet at www.chamberscad.org. This service provides instant access to individual property information including homestead, ownership, address, and some related appraisal data. This information includes square foot of living area, land size, year built (if available), 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 T640 Server. An outside contractor, Pritchard & Abbott supports the file. The District uses Aerial Imagery obtained from Eagle View (Pictometry) and views through Connect Explorer. NearMap and Google Earth are also 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 reproduction¹ (or replacement²) cost new of the improvements
3. Estimate accrued depreciation
4. Deduct the accrued depreciation from the reproduction (or replacement) cost new to obtain an estimate of the present worth of the improvements
5. Add the present worth to the site value to obtain the indicated value. The significance of the Cost Approach lies in its extent of application - it is the one approach that can be used on all types of properties. The cost approach is a starting point for appraisers and therefore a very effective "yardstick" in any equalization program for ad valorem taxes. Its widest application is in the appraisal of properties where lack of adequate market and income data preclude the reasonable application of the other two approaches to value.

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

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

The Market Approach to Value

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

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

The Income Approach to Value

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

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

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

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

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

1. Analyze available comparable rental data or the potential earnings capacity of the property, or both, to estimate the gross income potential of the property;
2. Analyze available comparable operating expense data to estimate the operating expenses of the property;
3. Analyze available comparable data to estimate rates of capitalization or rates of discount; and

4. Base projections of future rent or income potential and expenses on reasonably clear and appropriate evidence.
5. In developing income and expense statements and cash-flow projections, the chief appraiser shall consider: (1) historical information and trends; (2) current supply and demand factors affecting those trends; and (3) anticipated events such as competition from other similar properties under construction.

VALUATION PROCESS

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

RESIDENTIAL MARKET ANALYSIS

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

DATA COLLECTION

Data collection in the field requires preparation of maps, computer generated appraisal cards, and coordination of appropriate staff members to begin the process. Properties are grouped by type, location, and neighborhood prior to the start of the fieldwork. This process requires coordination and supervision during all phases. Fieldwork is distributed to appraisers based on property type and location. Field appraisers are coordinated to work in areas in which they are experienced and familiar. The appraisers are trained in the techniques of listing, measuring, classifying, and appraising of property. Depreciation is also considered during the field inspection phase of the appraisal process.

BASIC MEASURING PROCEDURES

In any reappraisal the foundation for the initial cost approach is the improvement sketch, appraisers are trained in the following way. Neatly draw an outline in the space provided on your field worksheet. Draw the improvement with the front of the structure toward you, or

as it faces the street. Draw the improvement in approximate proportion to its size. Second floor drawings are drawn separate from the main level and noted appropriately.

Appraisers are trained to measure completely around the structure. When entered into the CAMA system any closure area found is adjusted to calculate the correct square footage of the structure. 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 chief appraiser and assistant 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 Assistant Chief 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 Assistant Chief Appraiser 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. Capitol Appraisal Group uses a report obtained from Just Texas 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.

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
Cedar Port Navigation and Improvement District
Chambers County Improvement District #2
Chambers County Improvement District #3
Jefferson County Drainage District #6
Chambers County MUD #3
Riceland MUD #1
Riceland MUD #2
Riceland MUD #3
Riceland Management District
Chambers County TRZ #1

Certification:

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I have not made a personal inspection of the property that is the subject of this report.
- No one provided significant professional assistance to the person signing this report.



Mitch McCullough, Chief Appraiser
Chambers County Appraisal District

**2023 Jurisdiction Summary
A036 - Chambers County Appraisal District**

CHAMBERS COUNTY (CC) Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements	14,943,889,511	390	37,489,636	2	14,906,399,875	388
Personal	4,955,111,744	2,500	14,000,000	3	4,941,111,744	2,497
Mineral	233,961,688	3,300			233,961,688	3,300
Total Market	20,132,962,943	6,190	51,489,636	5	20,081,473,307	6,185
Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Abatement	8,920,760,984	65	30,966,300	1	8,889,794,684	64
Absolute	3,617,382	17			3,617,382	17
Foreign Trade	65,850,614	18			65,850,614	18
Freeport						
Goods in Transit						
Historical						
Interstate Commerce	458,493,152	49			458,493,152	49
Minimum \$500	189,471	751			189,471	751
Miscellaneous						
Solar/Wind						
TCEQ	273,770,664	54			273,770,664	54
Water System						
Total Exemptions	9,722,682,267	954	30,966,300	1	9,691,715,967	953
Total Taxable	10,410,280,676	5,301	20,523,336	4	10,389,757,340	5,297
New Improvements	423,790,473	65	8,523,336	2	415,267,137	63
New Absolute	46,355	169			46,355	169

6,190 Items Considered, 0.08% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
C1 Vacant Lots and Tracts						
G1 Oil and Gas	233,961,688	230,390,612	3,300	233,961,688	230,390,612	3,300
F1 Commercial Real Property						
F2 Industrial Real Property	14,943,889,511	5,900,329,007	390	14,906,399,875	5,893,805,671	388
L2 Industrial Personal Property	4,517,682,833	3,844,947,436	1,590	4,503,682,833	3,830,947,436	1,587
J1 Water Systems						
J2 Gas Distribution Systems	6,083,198	6,083,198	8	6,083,198	6,083,198	8
J3 Electric Companies/Co-ops	116,741,861	116,741,861	42	116,741,861	116,741,861	42
J4 Telephone Companies/Co-ops	5,803,168	5,803,168	26	5,803,168	5,803,168	26
J5 Railroads	11,024,768	11,024,768	11	11,024,768	11,024,768	11
J6 Pipelines	281,570,087	278,754,797	811	281,570,087	278,754,797	811
J7 Cable Companies	16,205,829	16,205,829	12	16,205,829	16,205,829	12
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
Total by Use Code	20,132,962,943	10,410,280,676	6,190	20,081,473,307	10,389,757,340	6,185

2023 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

Land		Value	Items	Exempt		
Land - Homesite	(+)	685,644,410	16,291	1,257,860		
Land - Non Homesite	(+)	1,804,318,100	14,412	243,451,040		
Land - Productivity Market	(+)	1,029,222,400	4,964	0		
Land - Income	(+)	0	0	0		
Total Land Market Value	(=)	3,519,184,910	35,667		Total Land Value:	(+) 3,519,184,910
Improvements		Value	Items	Exempt		
Improvements - Homesite	(+)	4,293,015,800	16,422	9,962,010		
New Improvements - Homesite	(+)	274,194,350	2,001	0		
Improvements - Non Homesite	(+)	737,130,140	2,914	262,084,860		
New Improvements - Non Homesite	(+)	31,359,170	187	6,566,490		
Improvements - Income	(+)	0	0	0		
Total Improvement Value	(=)	5,335,699,460	21,524		Total Imp Value:	(+) 5,335,699,460
Personal		Value	Items	Exempt		
Personal - Homesite	(+)	47,324,710	916	73,290		
New Personal - Homesite	(+)	3,582,270	91	0		
Personal - Non Homesite	(+)	132,561,930	2,604	7,656,160		
New Personal - Non Homesite	(+)	21,510,400	449	2,498,130		
Total Personal Value	(=)	204,979,310	4,060		Total Personal Value:	(+) 204,979,310
Total Real Estate & Personal Mkt Value	(=)	9,059,863,680	61,251			
Minerals		Value	Items			
Mineral Value	(+)	233,975,089	3,330			
Mineral Value - Real	(+)	14,943,889,511	392			
Mineral Value - Personal	(+)	4,955,098,343	2,470			
Total Mineral Market Value	(=)	20,132,962,943	6,192		Total Min Mkt Value:	(+) 20,132,962,943
Total Market Value	(=)	29,192,826,623			Total Market Value:	(=+) 29,192,826,623
Ag/Timber *does not include protested		Value	Items			
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+) 0
Productivity Market	(+)	1,029,222,400	4,964			
Land Ag 1D	(-)	30	1			
Land Ag 1D1	(-)	26,798,320	4,273			
Land Ag Tim	(-)	1,372,630	726			
Productivity Loss:	(=)	1,001,051,420	4,964		Productivity Loss:	(-) 1,001,051,420
Losses		Value	Items			
Less Real Exempt Property	(-)	535,497,520	1,797 (includes Prorated Exempt of 1,780,370)			
Less \$2500 Inc. Real Personal	(-)	1,527,001	983		Total Market Taxable:	(=) 28,191,775,203
Less Disaster Exemption	(-)	0	0			
Less Real/Personal Abatements	(-)	488,030	1			
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		Total Protested Value:	51,489,636
Less Vehicle Leased for Personal Use	(-)	0	0		Protested % of Total Market :	0.18 %
Less Real Protested Value	(-)	0	0			
Less 10% Cap Loss	(-)	588,342,540	11,833			
Less TCEQ/Pollution Control	(-)	274,024,135	56			
Less VLA Loss	(-)	0	0			
Less Mineral Exempt Property	(-)	3,617,382	17			
Less \$500 Inc. Mineral Owner	(-)	176,070	721			
Less Mineral Abatements	(-)	8,889,794,684	64			
Less Mineral Freeports	(-)	0	0			
Less Interstate Commerce	(-)	458,493,152	49			
Less Foreign Trade	(-)	65,850,614	18		Total Losses:	(-) 10,344,956,998
Less Mineral Unknown	(-)	0	0		Total Appraised Value:(=+)	17,322,474,439
Less Mineral Protested Value	(-)	51,489,636	5		Total Exemptions*:	(-) 1,402,519,280
Total Losses (includes Prod. Loss)	(=)	11,870,352,184			<i>* See breakdown on following page</i>	
Total Appraised Value	(=)	17,322,474,439			Net Taxable Value:	15,919,955,159

2023 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

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

Total Ceiling Tax:	1,208,216.78
Total Freeze Taxable: -	181,182,380
New Imp/Pers with Ceiling: +	2,382,560

Freeze Adjusted Taxable: 15,741,155,339 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
9,071	3,396	3	251	0	382	0	454	201	4	0

Owner and Parcel Counts

Total Parcels*:	46,432* Parcel count is figured by parcel per ownership sequences.
Total Owners:	28,012

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	(+) 323,740	2

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 65,655,340	203
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 1,879,490	4
Total Reimbursable (=)	67,534,830	207
Local Discount	(+) 738,978,500	13,110
Disabled Veteran	(+) 3,218,910	329
Optional 65	(+) 559,601,950	3,773
Local Disabled	(+) 32,861,350	250
State Homestead	(+) 0	0
Total Exemptions (=)	1,402,519,280 (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	\$2,628,865		
Exempt Value of First Time Partial Exemption	\$46,154,510		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$35,800	Taxable	\$196,562,596
Taxable	\$950		
Value Loss	\$34,850		
New Improvement/Personal		Grand Total New Value	
Market	\$321,581,570	Taxable	\$474,838,126
Taxable	\$278,275,530		

Average Values* (includes protested & exempt value)		
Average Homestead Value A*		
Market	\$302,375	Parcels 16,343
Taxable	\$215,416	
Total Homestead Value A*		
Market	\$4,941,727,320	
Taxable	\$3,165,115,470	
Average Homestead Value A* and E*		
Market	\$300,418	Parcels 17,367
Taxable	\$213,727	
Total Homestead Value A* and E*		
Market	\$5,217,373,760	
Taxable	\$3,315,634,440	
Average Homestead Value A* and E* and M1		
Market	\$287,092	Parcels 18,360
Taxable	\$204,042	
Total Homestead Value A* and E* and M1		
Market	\$5,271,027,420	
Taxable	\$3,355,885,900	
Average Homestead Value M1		
Market	\$54,031	Parcels 993
Taxable	\$34,684	
Total Homestead Value M1		
Market	\$53,653,660	
Taxable	\$40,251,460	

2023 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	15,184	10,658.4564	656,391,890	0	0	656,391,890	4,280,921,670	457,930	0	4,937,771,490	3,139,563,530
A11	1	0.0000	0	0	0	0	61,260	0	0	61,260	31,940
A2	1,412	1,193.1673	35,953,270	0	0	35,953,270	75,910,320	278,190	0	112,141,780	65,028,290
A4	528	613.4149	18,380,160	0	0	18,380,160	5,857,680	25,380	0	24,263,220	22,892,420
AC1	32	21.3753	761,540	0	0	761,540	130,220	0	0	891,760	347,170
ACX	100	0.0000	0	0	0	0	0	0	0	0	0
A*	17,257	12,486.4139	711,486,860	0	0	711,486,860	4,362,881,150	761,500	0	5,075,129,510	3,227,863,350
B1	24	66.1990	4,856,490	0	0	4,856,490	86,907,500	0	0	91,763,990	91,763,990
B2	11	3.4120	72,130	0	0	72,130	1,827,760	0	0	1,899,890	1,899,890
B*	35	69.6110	4,928,620	0	0	4,928,620	88,735,260	0	0	93,663,880	93,663,880
C1	5,166	4,282.5330	152,743,950	0	0	152,743,950	15,840	0	0	152,759,790	152,151,360
C1B	56	105.3760	3,373,320	0	0	3,373,320	280,880	0	0	3,654,200	3,619,570
C3	1	3.2050	311,630	0	0	311,630	0	0	0	311,630	311,630
C6	400	0.1940	8,110	0	0	8,110	366,390	0	0	374,500	374,500
C*	5,623	4,391.3080	156,437,010	0	0	156,437,010	663,110	0	0	157,100,120	156,457,060
D1	4,273	243,377.3847	0	26,953,270	949,892,710	26,953,270	0	0	0	26,953,270	26,950,480
D1C	16	1,282.2810	0	113,660	2,707,000	113,660	0	0	0	113,660	113,660
D1T	675	9,729.9137	0	1,104,050	76,622,690	1,104,050	0	0	0	1,104,050	1,104,050
D2	772	0.0000	0	0	0	0	15,916,950	0	0	15,916,950	15,916,950
D*	5,736	254,389.5794	0	28,170,980	1,029,222,400	28,170,980	15,916,950	0	0	44,087,930	44,085,140
E	4,164	32,610.8399	571,377,430	0	0	571,377,430	2,307,920	0	0	573,685,350	572,233,180
E1	380	2,140.7994	28,977,250	0	0	28,977,250	31,883,000	0	0	60,860,250	53,286,510
E11	649	1,460.4763	26,650,420	0	0	26,650,420	174,364,450	36,350	0	201,051,220	101,489,790
E12	52	94.8399	1,674,480	0	0	1,674,480	14,363,490	0	0	16,037,970	8,043,480
E13	53	128.9480	1,897,190	0	0	1,897,190	16,348,050	0	0	18,245,240	9,341,980
E2	16	21.3890	226,590	0	0	226,590	450,890	0	0	677,480	633,150
E21	61	122.6949	1,488,220	0	0	1,488,220	5,319,580	0	0	6,807,800	3,432,020
E22	4	7.5000	338,920	0	0	338,920	405,980	0	0	744,900	543,260
E23	3	19.5500	300,920	0	0	300,920	202,550	0	0	503,470	453,900
E3	4	24.0000	334,750	0	0	334,750	584,910	0	0	919,660	919,660
E*	5,386	36,631.0374	633,266,170	0	0	633,266,170	246,230,820	36,350	0	879,533,340	750,376,930
F1	788	2,036.2457	136,058,920	0	0	136,058,920	329,454,760	166,450	0	465,680,130	464,886,770
F1	788	2,036.2457	136,058,920	0	0	136,058,920	329,454,760	166,450	0	465,680,130	464,886,770
F2	971	10,057.0334	569,282,780	0	0	569,282,780	2,497,910	0	0	04,943,889,511	15,515,670,2016,465,585,931
F2	971	10,057.0334	569,282,780	0	0	569,282,780	2,497,910	0	0	04,943,889,511	15,515,670,2016,465,585,931
F*	1,759	12,093.2791	705,341,700	0	0	705,341,700	331,952,670	166,450	0	04,943,889,511	15,981,350,3316,930,472,701
G1	2,579	0.0000	0	0	0	0	0	0	233,785,618	233,785,618	230,390,612
G*	2,579	0.0000	0	0	0	0	0	0	233,785,618	233,785,618	230,390,612
J1	36	4.1269	74,330	0	0	74,330	11,600	3,506,890	0	3,592,820	3,592,820
J2	8	0.0000	0	0	0	0	0	0	6,083,198	6,083,198	6,083,198
J3	98	4,649.4210	23,419,380	0	0	23,419,380	622,910	0	116,741,861	140,784,151	140,784,151
J4	45	18.6620	724,350	0	0	724,350	918,660	0	5,803,168	7,446,178	7,446,178
J5	13	27.5700	6,900	0	0	6,900	0	0	11,024,768	11,031,668	11,031,668
J6	812	2.9900	46,870	0	0	46,870	0	0	281,570,087	281,616,957	278,801,667
J7	12	0.0000	0	0	0	0	0	0	16,205,829	16,205,829	16,205,829
J*	1,024	4,702.7699	24,271,830	0	0	24,271,830	1,553,170	3,506,890	437,428,911	466,760,801	463,945,511
L1	1,463	0.0000	0	0	0	0	0	116,867,060	0	116,867,060	116,845,689
L1	1,463	0.0000	0	0	0	0	0	116,867,060	0	116,867,060	116,845,689
L2	1,560	0.0000	0	0	0	0	0	0	04,517,669,432	4,517,669,432	3,830,947,436
L2	1,560	0.0000	0	0	0	0	0	0	04,517,669,432	4,517,669,432	3,830,947,436

2023 Certified - HISTORY VALUE RECAP

(01) - CHAMBERS COUNTY

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
L*	3,023	0.0000	0	0	0	0	0	0	0	0	0
M1	1,224	0.0000	0	0	0	0	7,974,740	59,557,560	0	67,532,300	52,032,190
M2	7	0.0000	0	0	0	0	6,320	0	0	6,320	6,320
M*	1,231	0.0000	0	0	0	0	7,981,060	59,557,560	0	67,538,620	52,038,510
O1	311	133.4714	9,145,760	0	0	9,145,760	0	0	0	9,145,760	9,145,760
O2	5	1.4127	203,670	0	0	203,670	1,171,910	0	0	1,375,580	1,375,580
O*	316	134.8841	9,349,430	0	0	9,349,430	1,171,910	0	0	10,521,340	10,521,340
S1	20	0.0000	0	0	0	0	0	12,347,000	0	12,347,000	12,347,000
S*	20	0.0000	0	0	0	0	0	12,347,000	0	12,347,000	12,347,000
XB	983	1.0716	4,680	0	0	4,680	0	1,508,920	13,401	1,527,001	0
XC	721	0.0000	0	0	0	0	0	0	176,070	176,070	0
XVA	101	345.3441	13,091,000	0	0	13,091,000	59,085,570	0	0	72,176,570	0
XVC	787	1,958.0805	40,048,740	0	0	40,048,740	1,675,980	0	0	41,724,720	0
XVD	514	63,393.4488	159,624,140	0	0	159,624,140	130,298,900	0	0	289,923,040	0
XVF	147	606.7866	26,649,470	0	0	26,649,470	87,552,910	0	0	114,202,380	0
XVJ	23	123.2600	857,090	0	0	857,090	0	77,800	0	934,890	0
XVL	144	0.0000	0	0	0	0	0	10,076,490	0	10,076,490	0
XVM	1	0.0000	0	0	0	0	0	73,290	0	73,290	0
XVU	13	22,852.1990	4,605,770	0	0	4,605,770	0	0	0	4,605,770	0
X*	3,434	89,280.1906	244,880,890	0	0	244,880,890	278,613,360	11,736,500	189,471	535,420,221	0
47,423	414,179.07342	489,962,510	28,170,980	1,029,222,400	2,518,133,490	5,335,699,460	204,979,310	132,962,943	28,191,775,2035	919,955,159	

2023 Certified - HISTORY VALUE RECAP

(01SE) - Chambers Co School Fund

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

Total Ceiling Tax:	129,414.35
Total Freeze Taxable:	- 524,691,030
New Imp/Pers with Ceiling:	+ 3,958,650

Freeze Adjusted Taxable: 24,658,121,173 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
9,071	3,396	3	251	0	382	0	454	201	4	0

Owner and Parcel Counts

Total Parcels*:	46,432* Parcel count is figured by parcel per ownership sequences.
Total Owners:	28,012

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	(+) 323,740	2

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 65,655,340	203
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 1,879,490	4
Total Reimbursable (=)	67,534,830	207
Local Discount	(+) 738,978,500	13,110
Disabled Veteran	(+) 3,782,050	372
Optional 65	(+) 210,115,310	3,773
Local Disabled	(+) 13,169,170	250
State Homestead	(+) 0	0

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	

Total Exemptions (=) **1,033,903,600** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$2,628,865

Exempt Value of First Time Partial Exemption \$24,145,170

New AG/Timber

Market	\$35,800
Taxable	\$950
Value Loss	\$34,850

Industrial/Utility/Personal Property New Value

Taxable \$260,559,624

New Improvement/Personal

Market	\$321,581,570
Taxable	\$284,560,830

Grand Total New Value	
Taxable	\$545,120,454

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,862	528	1	34	0	34	0	110	61	0	0

Owner and Parcel Counts

Total Parcels*: 6,497* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 4,358

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%	(+)	26,072,780
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)		61
Local Discount	(+)	178,981,890
Disabled Veteran	(+)	860,370
Optional 65	(+)	119,177,030
Local Disabled	(+)	7,402,970
State Homestead	(+)	0

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

Total Exemptions (=) **332,495,040** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$388,652

Exempt Value of First Time Partial Exemption \$13,863,950

New AG/Timber

Market	\$0
Taxable	\$0
Value Loss	\$0

Industrial/Utility/Personal Property New Value

Taxable \$22,381,930

New Improvement/Personal

Market	\$119,243,770
Taxable	\$100,042,230

Grand Total New Value

Taxable \$122,424,160

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$397,903	2,964	Market \$1,179,384,630
Taxable \$291,300		Taxable \$760,764,820
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$397,858	2,966	Market \$1,180,048,500
Taxable \$291,276		Taxable \$761,493,570
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$395,822	2,983	Market \$1,180,739,820
Taxable \$289,771		Taxable \$762,032,580
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$40,665	17	Market \$691,320
Taxable \$26,722		Taxable \$539,010

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

Total Ceiling Tax:	111,374.37
Total Freeze Taxable:	- 24,632,210
New Imp/Pers with Ceiling:	+ 44,260
Freeze Adjusted Taxable:	99,668,654 **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
297	165	0	4	0	36	0	12	7	0	0

Owner and Parcel Counts

Total Parcels*:	1,709* Parcel count is figured by parcel per ownership sequences.
Total Owners:	1,282

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%	(+) 744,320	7
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	744,320	7
Local Discount	(+) 16,055,250	503
Disabled Veteran	(+) 84,000	7
Optional 65	(+) 1,488,200	202
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions	(=) 18,371,770 (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 \$1,052,184

Exempt Value of First Time Partial Exemption \$203,050

New AG/Timber

Market	\$0
Taxable	\$0
Value Loss	\$0

Industrial/Utility/Personal Property New Value

Taxable \$0

New Improvement/Personal

Market	\$4,597,790
Taxable	\$4,247,100

Grand Total New Value	
Taxable	\$4,247,100

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

Total Ceiling Tax:	152,819.45
Total Freeze Taxable: -	18,168,030
New Imp/Pers with Ceiling: +	62,270
Freeze Adjusted Taxable:	426,781,880 **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
765	342	0	21	0	33	0	43	14	0	0

Owner and Parcel Counts

Total Parcels*:	2,441* Parcel count is figured by parcel per ownership sequences.
Total Owners:	2,083

Ported Homestead/Charity Amounts

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

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 2,890,170	14
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	2,890,170	14
Local Discount	(+) 45,386,160	1,162
Disabled Veteran	(+) 313,000	30
Optional 65	(+) 33,125,700	373
Local Disabled	(+) 1,951,400	21
State Homestead	(+) 0	0
Total Exemptions (=)	83,666,430 <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 \$2,586

Exempt Value of First Time Partial Exemption \$2,698,230

New AG/Timber
 Market \$0
 Taxable \$0
 Value Loss \$0

Industrial/Utility/Personal Property New Value
 Taxable \$17,094

New Improvement/Personal
 Market \$6,619,020
 Taxable \$6,232,290

Grand Total New Value	
Taxable	\$6,249,384

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

Total Ceiling Tax:	440,631.92
Total Freeze Taxable: -	33,765,120
New Imp/Pers with Ceiling: +	136,150
Freeze Adjusted Taxable:	773,399,393 **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
1,244	771	1	66	0	127	0	63	28	0	0

Owner and Parcel Counts

Total Parcels*:	15,144* Parcel count is figured by parcel per ownership sequences.
Total Owners:	7,546

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	(+) 211,250	1

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 189,496,420	2,237
Senior S	(+) 6,102,720	635
Disabled B	(+) 342,130	37
DV 100%	(+) 3,039,820	20
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	198,981,090	2,929
Local Discount	(+) 72,991,200	1,545
Disabled Veteran	(+) 422,280	40
Optional 65	(+) 14,619,120	500
Local Disabled	(+) 745,850	26
State Homestead	(+) 0	0

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

Total Exemptions (=) **287,970,790** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$1,346,152

Exempt Value of First Time Partial Exemption \$5,505,860

New AG/Timber
 Market \$9,780
 Taxable \$950
 Value Loss \$8,830

Industrial/Utility/Personal Property New Value
 Taxable \$0

New Improvement/Personal
 Market \$31,090,340
 Taxable \$24,413,980

Grand Total New Value	
Taxable	\$24,413,980

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

Total Ceiling Tax:	891,715.25
Total Freeze Taxable: -	150,381,340
New Imp/Pers with Ceiling: +	2,277,270
Freeze Adjusted Taxable:	9,239,076,973

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
5,514	1,670	2	114	0	138	0	276	118	3	0

Owner and Parcel Counts

Total Parcels*:	18,809*	Parcel count is figured by parcel per ownership sequences.
Total Owners:	13,135	

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	(+)	732,199,250
Senior S	(+)	16,700,300
Disabled B	(+)	980,000
DV 100%	(+)	36,078,480
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	1,255,290
Total Reimbursable (=)		787,213,320
Local Discount	(+)	519,381,780
Disabled Veteran	(+)	2,275,990
Optional 65	(+)	130,774,600
Local Disabled	(+)	7,911,350
State Homestead	(+)	0
Total Exemptions	(=)	1,447,557,040 <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	\$1,254,045	
Exempt Value of First Time Partial Exemption	\$23,402,060	
New AG/Timber		Industrial/Utility/Personal Property New Value
Market	\$0	Taxable
Taxable	\$0	\$118,092,688
Value Loss	\$0	
New Improvement/Personal		Grand Total New Value
Market	\$241,369,230	Taxable
Taxable	\$192,727,000	\$310,819,688

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

Total Ceiling Tax:	397,023.66
Total Freeze Taxable: -	21,017,180
New Imp/Pers with Ceiling: +	57,380

****Freeze Adjusted Taxable:** 5,711,709,988 ****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
1,495	487	0	37	0	40	0	74	38	0	0

Owner and Parcel Counts

Total Parcels*:	5,845* Parcel count is figured by parcel per ownership sequences.
Total Owners:	4,163

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	(+) 202,529,440	2,097
Senior S	(+) 4,650,390	473
Disabled B	(+) 358,040	36
DV 100%	(+) 5,015,210	39
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	212,553,080	2,645
Local Discount	(+) 42,845,480	1,932
Disabled Veteran	(+) 467,530	44
Optional 65	(+) 14,458,680	423
Local Disabled	(+) 1,064,550	32
State Homestead	(+) 0	0

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	

Total Exemptions (-) **271,389,320** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$16,537

Exempt Value of First Time Partial Exemption \$5,224,060

New AG/Timber

Market	\$0
Taxable	\$0
Value Loss	\$0

Industrial/Utility/Personal Property New Value

Taxable \$139,032,253

New Improvement/Personal

Market	\$37,703,980
Taxable	\$32,930,130

Grand Total New Value

Taxable \$171,962,383

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

Total Ceiling Tax:	318,711.20
Total Freeze Taxable: -	21,589,370
New Imp/Pers with Ceiling: +	249,220
Freeze Adjusted Taxable:	388,747,334 **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
818	468	0	34	0	77	0	41	17	1	0

Owner and Parcel Counts

Total Parcels*:	6,630* Parcel count is figured by parcel per ownership sequences.
Total Owners:	4,316

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	(+) 112,490	1

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 118,004,120	1,414
Senior S	(+) 3,605,500	378
Disabled B	(+) 86,800	9
DV 100%	(+) 2,119,720	12
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 224,200	1
Total Reimbursable (=)	124,040,340	1,814
Local Discount	(+) 38,687,470	913
Disabled Veteran	(+) 253,470	27
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0

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	

Total Exemptions (=) **163,093,770** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$21,753

Exempt Value of First Time Partial Exemption \$2,514,320

New AG/Timber
 Market \$26,020
 Taxable \$0
 Value Loss \$26,020

Industrial/Utility/Personal Property New Value
 Taxable \$434,683

New Improvement/Personal
 Market \$11,418,020
 Taxable \$9,521,540

Grand Total New Value	
Taxable	\$9,956,223

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
5,234	1,836	2	125	0	201	0	252	104	3	0

Owner and Parcel Counts

Total Parcels*: 20,847* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 14,151

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%	(+)	38,438,380
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	1,555,290
Total Reimbursable (=)		39,993,670
Local Discount	(+)	478,444,880
Disabled Veteran	(+)	2,204,810
Optional 65	(+)	115,033,840
Local Disabled	(+)	6,781,290
State Homestead	(+)	0

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

Total Exemptions (=) **642,458,490** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$1,632,460

Exempt Value of First Time Partial Exemption \$12,835,030

New AG/Timber

Market	\$0
Taxable	\$0
Value Loss	\$0

Industrial/Utility/Personal Property New Value

Taxable \$102,605,304

New Improvement/Personal

Market	\$196,625,560
Taxable	\$174,394,980

Grand Total New Value
 Taxable \$277,000,284

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$341,030	9,093	Market \$3,100,988,330
Taxable \$246,884		Taxable \$2,245,462,530
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$338,610	9,562	Market \$3,237,789,420
Taxable \$244,840		Taxable \$2,336,801,980
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$327,686	9,943	Market \$3,258,188,880
Taxable \$236,743		Taxable \$2,352,155,770
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$53,541	381	Market \$20,399,460
Taxable \$33,613		Taxable \$15,353,790

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		Industrial/Utility/Personal Property New Value
Market	\$0	Taxable \$0
Taxable	\$0	
Value Loss	\$0	
New Improvement/Personal		Grand Total New Value
Market	\$0	Taxable \$0
Taxable	\$0	

Average Values* (includes protested & exempt value)

		Parcels								Market Taxable	
Market Taxable		Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
	F1	0.0000	0	0	0	661,750	0	0	661,750	661,750	
	F1	0.0000	0	0	0	661,750	0	0	661,750	661,750	
	F*	0.0000	0	0	0	661,750	0	0	661,750	661,750	
	XVD	418.9700	104,740	0	104,740	0	0	0	104,740	0	
	X*	418.9700	104,740	0	104,740	0	0	0	104,740	0	
		2	418.9700	104,740	0	104,740	661,750	0	766,490	661,750	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,765	1,074	1	96	0	168	0	92	38	1	0

Owner and Parcel Counts

Total Parcels*: 20,002* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 10,555

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	(+) 323,740	2

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 8,305,080	38
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 324,200	1
Total Reimbursable (=)	8,629,280	39
Local Discount	(+) 112,143,900	3,103
Disabled Veteran	(+) 797,170	79
Optional 65	(+) 65,156,270	1,237
Local Disabled	(+) 4,537,880	95
State Homestead	(+) 0	0

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

Total Exemptions (=) **191,588,240** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$315,960

Exempt Value of First Time Partial Exemption \$4,922,200

New AG/Timber
 Market \$35,800
 Taxable \$950
 Value Loss \$34,850

Industrial/Utility/Personal Property New Value
 Taxable \$434,683

New Improvement/Personal
 Market \$37,910,570
 Taxable \$33,905,640

Grand Total New Value
 Taxable \$34,340,323

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$185,759	3,439	Market \$638,826,540
Taxable \$124,142		Taxable \$404,592,420
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$199,002	4,294	Market \$854,518,730
Taxable \$134,070		Taxable \$544,396,850
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$184,845	4,773	Market \$882,268,260
Taxable \$124,101		Taxable \$562,641,620
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$57,932	479	Market \$27,749,530
Taxable \$34,757		Taxable \$18,244,770

2023 Certified - HISTORY VALUE RECAP

(63) - MUD

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
674	116	0	15	0	7	0	27	22	0	0

Owner and Parcel Counts

Total Parcels*:	1,585* Parcel count is figured by parcel per ownership sequences.
Total Owners:	1,405

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%	(+)	5,107,040
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)	5,107,040	23
Local Discount	(+)	17,927,530
Disabled Veteran	(+)	167,000
Optional 65	(+)	984,370
Local Disabled	(+)	120,000
State Homestead	(+)	0
Total Exemptions (=)	24,305,940	<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	\$1,112		
Exempt Value of First Time Partial Exemption	\$683,240		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$0	Taxable	\$0
Taxable	\$0		
Value Loss	\$0		
New Improvement/Personal		Grand Total New Value	
Market	\$23,973,980	Taxable	\$22,697,340
Taxable	\$22,697,340		

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market	1,176	Market \$313,805,450
Taxable		Taxable \$251,979,060
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market	1,176	Market \$313,805,450
Taxable		Taxable \$251,979,060
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market	1,176	Market \$313,805,450
Taxable		Taxable \$251,979,060

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

Total Ceiling Tax:	66,673.28
Total Freeze Taxable: -	23,072,060
New Imp/Pers with Ceiling: +	64,920

****Freeze Adjusted Taxable:** 5,860,997,377 ****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
1,495	487	0	37	0	40	0	74	38	0	0

Owner and Parcel Counts

Total Parcels*:	5,848* Parcel count is figured by parcel per ownership sequences.
Total Owners:	4,163

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%	(+) 8,878,990	39
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	8,878,990	39
Local Discount	(+) 87,515,410	2,061
Disabled Veteran	(+) 494,820	47
Optional 65	(+) 55,620,320	526
Local Disabled	(+) 4,050,290	37
State Homestead	(+) 0	0

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

Total Exemptions (=) **156,559,830** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$16,537

Exempt Value of First Time Partial Exemption \$5,880,960

New AG/Timber
 Market \$0
 Taxable \$0
 Value Loss \$0

Industrial/Utility/Personal Property New Value
 Taxable \$139,032,253

New Improvement/Personal
 Market \$37,703,980
 Taxable \$34,309,540

Grand Total New Value
 Taxable \$173,341,793

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,244	772	1	66	0	127	0	63	28	0	0

Owner and Parcel Counts

Total Parcels*: 15,137* Parcel count is figured by parcel per ownership sequences.

Total Owners: 7,573

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	(+) 211,250	1

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 5,518,970	28
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	5,518,970	28
Local Discount	(+) 82,534,550	2,211
Disabled Veteran	(+) 537,000	51
Optional 65	(+) 47,747,870	897
Local Disabled	(+) 3,239,150	66
State Homestead	(+) 0	0

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

Total Exemptions (=) **139,788,790** (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$1,346,152

Exempt Value of First Time Partial Exemption \$3,924,660

New AG/Timber
Market \$9,780
Taxable \$950
Value Loss \$8,830

Industrial/Utility/Personal Property New Value
Taxable \$0

New Improvement/Personal
Market \$31,101,290
Taxable \$27,765,260

Grand Total New Value
Taxable \$27,765,260

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$194,531	2,340	Market \$455,203,550
Taxable \$131,055		Taxable \$286,078,920
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$205,709	2,942	Market \$605,195,950
Taxable \$139,456		Taxable \$384,193,150
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$197,878	3,106	Market \$614,611,880
Taxable \$133,575		Taxable \$388,513,350
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$57,414	164	Market \$9,415,930
Taxable \$27,937		Taxable \$4,320,200

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*:	1,127* Parcel count is figured by parcel per ownership sequences.
Total Owners:	529

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	\$16,585		
Exempt Value of First Time Partial Exemption	\$0		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$0	Taxable	\$114,908,786
Taxable	\$0		
Value Loss	\$0		
New Improvement/Personal		Grand Total New Value	
Market	\$944,280	Taxable	\$115,853,066
Taxable	\$944,280		

Average Values* (includes protested & exempt value)

Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market	1	Market \$642,800
Taxable		Taxable \$644,310
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market	1	Market \$642,800
Taxable		Taxable \$644,310

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*: 778* Parcel count is figured by parcel per ownership sequences.

Total Owners: 352

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	\$7,458	
Exempt Value of First Time Partial Exemption	\$0	
New AG/Timber		Industrial/Utility/Personal Property New Value
Market	\$0	Taxable
Taxable	\$0	\$133,561,900
Value Loss	\$0	
New Improvement/Personal		Grand Total New Value
Market	\$4,029,080	Taxable
Taxable	\$4,029,080	\$137,590,980

Average Values* (includes protested & exempt value)

	Parcels	Market Taxable
Market Taxable		

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(68) - JEFFERSON CO DRAINAGE DIST #6

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
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		Industrial/Utility/Personal Property New Value
Market	\$0	Taxable
Taxable	\$0	
Value Loss	\$0	
New Improvement/Personal		Grand Total New Value
Market	\$0	Taxable
Taxable	\$0	\$0

Average Values* (includes protested & exempt value)

Market Taxable		Parcels								Market Taxable	
		Category Code Breakdown									
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
D1	20	3,154.6190	0	170,850	2,204,470	170,850	0	0	0	170,850	170,850
D2	1	0.0000	0	0	0	0	84,390	0	0	84,390	84,390
D*	21	3,154.6190	0	170,850	2,204,470	170,850	84,390	0	0	255,240	255,240
	21	3,154.6190	0	170,850	2,204,470	170,850	84,390	0	0	255,240	255,240

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(70) - CHAMBERS CO EMERGENCY DIST #1

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
817	468	0	34	0	77	0	41	17	1	0

Owner and Parcel Counts

Total Parcels*: 5,714* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 3,722

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	(+)	112,490

Homestead Exemptions	Value	Items
Homestead H,S	(+)	0
Senior S	(+)	0
Disabled B	(+)	0
DV 100%	(+)	3,530,430
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	324,200
Total Reimbursable (=)	3,854,630	18
Local Discount	(+)	31,943,980
Disabled Veteran	(+)	379,650
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions (=)	36,290,750	<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	\$8,750		
Exempt Value of First Time Partial Exemption	\$796,740		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$26,020	Taxable	\$0
Taxable	\$0		
Value Loss	\$26,020		
New Improvement/Personal		Grand Total New Value	
Market	\$11,418,010	Taxable	\$10,792,490
Taxable	\$10,792,490		

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market	1,779	Market \$301,348,860
Taxable		Taxable \$226,914,360
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market	2,041	Market \$369,631,240
Taxable		Taxable \$277,693,050
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market	2,377	Market \$388,850,540
Taxable		Taxable \$292,948,430
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market	336	Market \$19,219,300
Taxable		Taxable \$15,255,380

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*:	403* Parcel count is figured by parcel per ownership sequences.
Total Owners:	249

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	\$11,212		
Exempt Value of First Time Partial Exemption	\$0		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$0	Taxable	\$58,588,888
Taxable	\$0		
Value Loss	\$0		
New Improvement/Personal		Grand Total New Value	
Market	\$169,370	Taxable	\$58,758,258
Taxable	\$169,370		

Average Values* (includes protested & exempt value)

	Parcels	Market	Taxable
Market			
Taxable			

Count of Homesteads

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

Owner and Parcel Counts

Total Parcels*:	180* Parcel count is figured by parcel per ownership sequences.
Total Owners:	114

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	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	\$251,031		
Exempt Value of First Time Partial Exemption	\$0		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$0	Taxable	\$8,872,260
Taxable	\$0		
Value Loss	\$0		
New Improvement/Personal		Grand Total New Value	
Market	\$2,851,520	Taxable	\$11,723,780
Taxable	\$2,851,520		

Average Values* (includes protested & exempt value)

Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market	1	Market \$230,270
Taxable		Taxable \$230,270
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market	1	Market \$230,270
Taxable		Taxable \$230,270

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(73) - BAYTOWN TIRZ #1

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
140	12	0	2	0	0	0	2	2	0	0

Owner and Parcel Counts

Total Parcels*: 434* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 299

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	(+)	24,000
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions (=)		24,000 (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		Industrial/Utility/Personal Property New Value	
Market	\$0	Taxable	\$0
Taxable	\$0		
Value Loss	\$0		
New Improvement/Personal		Grand Total New Value	
Market	\$20,805,860	Taxable	\$20,805,860
Taxable	\$20,805,860		

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$283,171	269	Market \$76,173,260
Taxable \$273,132		Taxable \$78,054,110
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$283,171	269	Market \$76,173,260
Taxable \$273,132		Taxable \$78,054,110
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$283,171	269	Market \$76,173,260
Taxable \$273,132		Taxable \$78,054,110

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(69) - BEACH CITY WTR CTRL & IMP DIST

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
73	24	0	1	0	3	0	3	3	0	0

Owner and Parcel Counts

Total Parcels*: 188* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 165

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	(+)	17,500
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0

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

Total Exemptions (=) **17,500** (includes Ported/Charity Amounts)

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

Industrial/Utility/Personal Property New Value
 Taxable \$0

New Improvement/Personal
 Market \$345,560
 Taxable \$345,560

Grand Total New Value
 Taxable \$345,560

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$307,982	133	Market \$40,961,670
Taxable \$286,737		Taxable \$38,200,310
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$307,982	133	Market \$40,961,670
Taxable \$286,737		Taxable \$38,200,310
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$307,982	133	Market \$40,961,670
Taxable \$286,737		Taxable \$38,200,310

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(63-3) - MUD #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*: 189* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 14

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

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

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

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0	
Exempt Value of First Time Partial Exemption	\$0	
New AG/Timber		Industrial/Utility/Personal Property New Value
Market	\$0	Taxable
Taxable	\$0	\$0
Value Loss	\$0	
New Improvement/Personal		Grand Total New Value
Market	\$386,450	Taxable
Taxable	\$386,450	\$386,450

Average Values* (includes protested & exempt value)

		Parcels		
Market			Market	
Taxable			Taxable	