

CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT 2017

Jesse W. Hubbell, Chief Appraiser

Calhoun County Appraisal
District
426 W. Main St. Port Lavaca
TX 77979
361-552-4560
November 2017

CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT FOR 2017

Purpose

This report is the official 2017 annual report for the Calhoun County Appraisal District. The purpose of this report is to provide general information about the appraisal district to property owners, taxing units and other interested parties. This report contains general information such as an overview of the appraisal district, the names of the taxing entities served by the district, amount and types of properties appraised, market and taxable values for each taxing unit, exemption information, number of protests, tax rates and levies.

General Information

The Calhoun County Appraisal District is a local government political subdivision of the state responsible for appraising all property within the boundaries of the appraisal district. The appraisal district boundaries are the same as the county. Appraisal Districts were created by the Texas Legislature in 1979. Senate Bill 621 required that appraisal districts be established for the purpose of appraising all property at fair market value and that each taxing unit have the same market value on the same property for ad valorem tax purposes. Prior to the creation of the appraisal district, all taxing units followed their own appraisal standards and practices. Property owners were required to visit multiple taxing units to resolve any disputes concerning property values.

The appraisal district is not a taxing entity nor does it set tax rates; however, the Calhoun County Appraisal District does assess and collect taxes for all fifteen taxing units in Calhoun County. Many appraisal districts do not assess or collect taxes.

The Calhoun County Appraisal District is governed by a five-member board of directors elected by the governing bodies of the school, cities, and the county. To be eligible to serve on the board of directors a person must have resided within the boundaries of the Calhoun County Appraisal District for at least two years immediately prior to their election. Their terms are not staggered and there are no legal limits to the number of terms a board member may serve. The appraisal district is funded by each taxing jurisdiction based on a ratio of the amount of taxes levied in each taxing unit when compared to the aggregate countywide levy as prescribed in the Texas Property Tax Code.

The Texas Property Tax Code requires that the appraisal district be managed by a professional staff with training and education prescribed by the State of Texas and overseen by the Texas Department of Licensing and Regulation. All appraisers must be registered with the TDLR and must complete courses and exams to become a Registered Professional Appraiser, (RPA), and must maintain that designation. All thirteen employees of the Calhoun County Appraisal District are certified as a Registered Professional Appraiser (RPA), Registered Texas Assessor/Collector (RTA) or Registered Texas Collector (RTC). Some employees are dual certified as a Registered Professional Appraiser (RPA) and a Registered Texas Assessor/Collector (RTA).

The Board of Directors appoints the Chief Appraiser and approves and reviews the budget expenditures over the course of each fiscal year. The board appoints the Appraisal Review Board (ARB) and the Taxpayer Liaison Officer if one is required by the state statute. The Calhoun County Appraisal District is not required nor currently has a taxpayer liaison officer.

The Chief Appraiser is the chief administrator of the appraisal district. The Chief Appraiser must be a Registered Professional Appraiser, (RPA), licensed through the Texas Department of Licensing and become a Certified Chief Appraiser within one year of being appointed to the position. The Chief Appraiser serves at the pleasure of the Board of Directors.

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Members of the **Appraisal Review Board** are appointed by the Board of Directors. ARB members serve two-year staggered terms. They are limited by law to serving no more than three consecutive two-year terms. One can be reappointed after sitting out for one or more terms. All ARB members must attend training provided by the Comptroller's office. Their responsibility is to determine protests & taxing unit challenges made to the appraisal district. The ARB decisions regarding protests are binding upon the chief appraiser for the tax years protested.

General Information Cont.

The **Agricultural Appraisal Advisory Board** is a voluntary board appointed by the Chief Appraiser with the advice & consent of the Board of Directors. The "Ag Board" assists the chief appraiser in determining typical practices and standards for agricultural activities within the district. The board must meet at least once a year at the call of the chief appraiser. Typically the CCAD meets twice per year, once in the spring and once in the fall. The "Ag Board" met at the CCAD office on March 30, 2017 and October 3, 2017. Valuation schedules, lease information, typical owner expenses and the comptroller's farm and ranch survey are discussed and completed.

Ad Valorem Tax System

The property tax system is a complex and technical profession vital to the financial health of local government and school districts in Texas. The Calhoun County Appraisal District has two principle tasks. One is to identify and appraise all taxable properties within its jurisdiction at fair market value or other special valuation as allowed by the Texas Property Code for qualifying properties and the administration of exemptions. The appraisal of properties within an appraisal district's jurisdiction collectively creates the tax base that all taxing jurisdictions utilize to levy & collect sufficient revenue for daily operations of public services and financing of bonded indebtedness. The other primary function of the Calhoun County Appraisal District is to assess and collect taxes for all 15 taxing units with county.

As required by the Texas Property Tax Code the Calhoun County Appraisal District appraises all property including residential, commercial and business personal property at its fair market value as of January 1 of each year, unless otherwise qualified for a September 1 valuation for business personal property inventory. All properties must be reappraised at least once every 3 years. CCAD reappraises all properties every year. The District determines the market value of a property using mass appraisal standards and techniques which comply with Uniform Standards of Professional Appraisal Practice (USPAP). The same appraisal methods and techniques are used in appraising the same or similar kinds of property. The District employed the services of Pritchard & Abbott in 2017 to appraise all minerals, industrial, utilities, and industrial personal property. All other real and business personal property was appraised by district personnel and assistance from Pritchard & Abbott for special valuation properties (agricultural and wildlife).

Appraisal Notices

Notices of Appraised Value were mailed to all properties required by law to be notified of an increase in value, removal of an exemption or special valuation or any other reason that may adversely affect a property owner. In 2017 approximately 9,791 such notices were mailed.

ARB Hearings

If a property owner disagrees with any action taken by the appraisal district that may adversely affect them such as an increase in property valuation, removal or denial of an exemption, the owner or owner's agent may protest the action. The protest must be in writing & delivered to the appraisal

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district; usually before June 1. The deadline for protesting may vary, but is 30 days after the notice is mailed or May 31st; whichever is later. These deadlines will change for 2018.

Listed below are the results of the 2017 protest hearings for the District.

APPRAISAL REVIEW BOARD HEARINGS (FORMAL AND INFORMAL)												
PROTEST STATUS	STATUS DESCRIPTION	2010	2011	2012	2013	2014	2015	2016	2017			
INFORMAL	CAG	CONFERENCE AGREEMENT	1808	990	817	725	483	860	828	1079		
	VCAG	VERBAL CONFERENCE AGREEMENT	70	0	16	11	4	12	13	40		
	W	WITHDRAWN	73	78	72	68	40	1	69	100		
	WH	WITHHOLD	12	561	0	0	0	26	16	0		
	S	SETTLEMENT/WAIVER	0	0	0	0	0	0	0			
	O	OPEN AND ACTIVE	0	0	0	0	562	0	2	28		
	ERR	OPENED IN ERROR	14	0	20	11	0	399	3	8		
		SUBTOTAL	1977	1629	925	815	1089	1298	931	1255		
		LATE PROTESTS		12		4	3	0	0			
	INQ	INFORMAL INQUIRES/NO PROTESTS	2,314	319	124	148	74	155	146			
		SUBTOTAL	2,314	331	124	152	77	155	146			
FORMAL	A	APPROVED	225	*1 39	*4 26	*7 37	*10 8	*13 13	*16 57	*19 30	*22	
	D	DENIED	40	*2 62	*5 39	*8 29	*11 15	*14 29	*17 55	*20 24	*23	
	NS	NO SHOW	221	179	76	131	35	95	102			
			486	*3 290	*6 141	*9 197	*12 58	*15 137	*18 214	*21 68	*24	
		TOTAL	4,777	2240	1190	1164	1224	1590	1291	1377		
ARB ANALYSIS	*1	115 ACCOUNTS HEARD BY ONE AGENT IN 2010						*16 0 ACCOUNTS HEARD BY AGENTS IN 2015				
	*2	3 ACCOUNTS HEARD BY ONE AGENT IN 2010						*17 25 ACCOUNTS HEARD BY AGENTS IN 2015				
	*3	118 ACCOUNTS TOTAL AGENT HEARINGS AT FORMALS IN 2010						*18 25 ACCOUNTS TOTAL AGENT HEARINGS AT FORMALS IN 2015				
	*4	8 ACCOUNTS HEARD BY AGENTS IN 2011						*19 18 ACCOUNTS HEARD BY AGENTS IN 2016				
	*5	21 ACCOUNTS HEARD BY AGENTS IN 2011						*20 52 ACCOUNTS HEARD BY AGENTS IN 2016				
	*6	29 ACCOUNTS TOTAL AGENTS HEARINGS AT FORMALS IN 2011						*21 70 ACCOUNTS TOTAL AGENT HEARINGS AT FORMALS IN 2016				
	*7	8 ACCOUNTS HEARD BY AGENTS IN 2012						*22 17 ACCOUNTS HEARD BY AGENTS IN 2017				
	*8	32 ACCOUNTS HEARD BY AGENTS IN 2012, 26 WERE MINERAL						*23 5 ACCOUNTS HEARD BY AGENTS IN 2017				
	*9	40 ACCOUNTS TOTAL AGENT HEARINGS AT FORMALS IN 2012						*24 22 ACCOUNTS TOTAL AGENT HEARINGS AT FORMALS IN 2017				
	*10	33 ACCOUNTS HEARD BY AGENTS IN 2013, 8 WERE MINERAL						112 PEOPLE NOT REPRESENTED BY AGENTS APPEARED BEFORE THE ARB IN 2010				
	*11	17 ACCOUNTS HEARD BY AGENTS IN 2013						72 PEOPLE NOT REPRESENTED BY AGENTS APPEARED BEFORE THE ARB IN 2011				
	*12	50 ACCOUNTS TOTAL AGENT HEARINGS AT FORMALS IN 2013						25 PEOPLE NOT REPRESENTED BY AGENTS APPEARED BEFORE THE ARB IN 2012				
	*13	0 ACCOUNTS HEARD BY AGENTS IN 2014						9 PEOPLE NOT REPRESENTED BY AGENTS APPEARED BEFORE THE ARB IN 2013				
	*14	8 ACCOUNTS HEARD BY AGENTS IN 2014						15 PEOPLE NOT REPRESENTED BY AGENTS APPEARED BEFORE THE ARB IN 2014				
	*15	8 ACCOUNTS TOTAL AGENT HEARINGS AT FORMALS IN 2014						17 PEOPLE NOT REPRESENTED BY AGENTS APPEARED BEFORE THE ARB IN 2015				
								42 PEOPLE NOT REPRESENTED BY AGENTS APPEARED BEFORE THE ARB IN 2016				
								32 PEOPLE NOT REPRESENTED BY AGENTS APPEARED BEFORE THE ARB IN 2017				

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Appraisal District Budget for 2017 and 2018

The 2017 combined appraisal & collection budget totaling \$1,216,699.18 was adopted by the Calhoun County Appraisal District Board of Directors on August 16, 2016. The 2018 combined budget totaling \$1,305,685.57, of which \$70,000 will be utilized from reserve fund balance for computer & equipment upgrades, was adopted on August 15, 2017.

2017 Certified Value Information

The Appraisal Review Board approved over 95% of the appraisal records on July 14, 2017 and the chief appraiser certified the values to the taxing units on July 20, 2017.

The following chart indicates the updated certified market and net taxable value as of October 17, 2017 (supplemental #3).

<u>Entity</u>	<u>\$ Market Value</u>	<u>\$ Net Taxable Value</u>
Calhoun County	4,353,442,423	**3,250,653,911
Calhoun County ISD	4,347,482,558	**M&O 3,337,775,466 **I&S 3,375,220,376
Calhoun County Groundwater Cons. Dist.	4,347,482,558	3,505,672,880
City of Seadrift	89,445,186	**61,032,028
City of Point Comfort	66,598,209	61,330,108
City of Port Lavaca	649,278,347	**466,634,034
POC Defined Area #1	10,576,790	10,576,790
POC Improvement District	380,144,468	333,808,039
Drainage District #6	18,283,750	15,053,911
Drainage District #8	27,853,366	7,367,163
Drainage District #10	21,116,536	9,958,864
Drainage District #11	151,515,469	111,804,380
Calhoun Port Authority	2,765,801,200	2,061,271,118
Water Control & Improvement District #1	515,300,336	487,079,087
LaSalle Water Control & Impr. Dist. #1A	64,806,405	63,210,197

2016 Certified Value Information

The Appraisal Review Board approved over 95% of the appraisal records on July 20, 2016 and the chief appraiser certified the values to the taxing units on July 22, 2016.

The following chart indicates the updated certified market and net taxable value as of November 21, 2016 (supplement #28).

<u>Entity</u>	<u>\$ Market Value</u>	<u>\$ Net Taxable Value</u>
Calhoun County	4,308,535,231	**3,266,638,686
Calhoun County ISD	4,302,843,477	**M&O 3,256,677,234 **I&S 3,314,944,034
Calhoun County Groundwater Cons. Dist.	4,298,194,708	3,386,239,450
City of Seadrift	86,161,150	**58,725,371
City of Point Comfort	71,622,104	66,644,585
City of Port Lavaca	645,323,946	**466,612,323
POC Defined Area #1	11,621,760	11,621,760
POC Improvement District	361,223,844	317,417,962
Drainage District #6	16,336,086	13,079,242
Drainage District #8	23,856,040	6,255,661

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Drainage District #10	20,801,996	9,357,372
Drainage District #11	150,655,886	110,893,955
Calhoun Port Authority	2,837,416,123	2,161,626,101
Water Control & Improvement District #1	422,808,305	394,845,182
LaSalle Water Control & Impr. Dist. #1A	62,873,230	61,395,357
**Freeze Adjusted Certified Taxable Value		

2017 Tax Rates

<u>Entity</u>	<u>M&O</u>	<u>I&S</u>	<u>TOTAL</u>
Calhoun County	.4537	.0363	0.4900
Calhoun County ISD	1.0401	.2535	1.2936
City of Seadrift	.5350	.0000	0.5350
City of Point Comfort	.9960	.0000	0.9960
City of Port Lavaca	.7200	.0744	0.7944
Calhoun Port Authority	.0010	.0000	0.0010
Water Control & Improvement District #1	.0471	.0000	0.0471
LaSalle Water Control & Impr. Dist. #1A	.5700	.0000	0.5700
Calhoun County Groundwater Cons. Dist.	.0100	.0000	0.0100
Drainage District #6	.0329	.0000	0.0329
Drainage District #8	.2845	.0000	0.2845
Drainage District #10	.2077	.0000	0.2077
Drainage District #11	.1839	.0000	0.1839
POC Improvement District	.2300	.3000	0.5300
POC Defined Area #1	.4700	.0000	0.4700

2016 Tax Rates

<u>Entity</u>	<u>M&O</u>	<u>I&S</u>	<u>TOTAL</u>
Calhoun County	.4544	.0356	0.4900
Calhoun County ISD	1.0401	.2535	1.2936
City of Seadrift	.5000	.0000	0.5000
City of Point Comfort	.9156	.0000	0.9156
City of Port Lavaca	.7154	.0746	0.7900
Calhoun Port Authority	.0010	.0000	0.0010
Water Control & Improvement District #1	.0580	.0000	0.0580
LaSalle Water Control & Impr. Dist. #1A	.5700	.0000	0.5700
Calhoun County Groundwater Cons. Dist.	.0100	.0000	0.0100
Drainage District #6	.0375	.0000	0.0375
Drainage District #8	.3006	.0000	0.3006
Drainage District #10	.2039	.0000	0.2039
Drainage District #11	.1789	.0000	0.1789
POC Improvement District	.2300	.3000	0.5300
POC Defined Area #1	.4700	.0000	0.4700

Tax rates or levies, are comprised of two parts. Maintenance & operating (M&O) which is for day to day expenses of a taxing unit, (county, school, city, etc.), such as wages, equipment, utilities, materials, supplies, etc. The interest & sinking fund or debt service, (I&S) is for any long term bonded indebtedness that the taxing unit may have which has been approved by the voters. The tax levies may be estimated by multiplying the tax rate by the taxable value and dividing the product by 100.

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Most Common Exemptions

Listed below are the most common exemptions for homeowners. Also available is 100% Disabled Veteran Homestead. You must apply and be eligible to receive this exemption. For more

CODE	JURISDICTION	GENERAL HOMESTEAD (Mandatory)	LOCAL- OPTION PERCENTAGE HOMESTEAD	65 or OVER (Mandatory)	65 or OVER (Optional)	DISABLED (Optional=O) (Mandatory=M)	DISABLED VETERANS*
	COUNTY						
GO5	Calhoun County		20%		64,000	(O) 64,000	5,000 to 12,000
	CITIES						
CO2	Seadrift		20%		5,000	(O) 3,000	5,000 to 12,000
CO3	Point Comfort		20%		3,750		5,000 to 12,000
CO4	Port Lavaca				10,000		5,000 to 12,000
	SCHOOL DISTRICTS						
SO1	CCISD	25,000	20%	10,000	10,000	(M) 10,000	5,000 to 12,000
	SPECIAL DISTRICTS						
NV6	Calhoun Port Authority		20%		64,000	(O) 64,000	5,000 to 12,000
WO7	Water Control & Improvement District #1		20%		20,000		5,000 to 12,000
W08	LaSalle Water Control & Improvement District #1A		20%		64,000	(O) 64,000	5,000 TO 12,000
GWD	CC Groundwater Cons. Dist.		20%		64,000	(O) 64,000	5,000 TO 12,000
DD6	Drainage District #6				20,000		5,000 to 12,000
DD8	Drainage District #8						5,000 to 12,000
DD10	Drainage District #10						5,000 to 12,000
DD11	Drainage District #11						5,000 to 12,000
MUD	Port O'Connor Improvement District		20%		100,000	100,000	5,000 to 12,000
DAMU1	Port O'Connor Improvement District Defined Area #1		20%		100,000	100,000	5,000 to 12,000

information, please contact our office at (361) 552-4560.

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Comptroller's Property Value Study and Methods Assistance Program

The Property Value Study (PVS) and the Methods Assistance Program (MAP) are each performed by the Comptroller's office bi-annually on a rotating basis. The Property Value Study is conducted in odd numbered years for the Calhoun County Appraisal District; while the Methods Assistance Program review is conducted in even numbered years.

Property Value Study

The PVS is conducted by the Property Tax Assistance Division (PTAD) of the Comptroller's office to estimate a school district's taxable property value through the effectiveness of the districts appraisals. If the districts appraisals in a school district are within the acceptable range (5% of market value over or under 100%) then the values are certified to the Commissioner of Education. The PVS results are used to determine a school districts state funding. In 2015 the PTAD conducted a property value study for the Calhoun County Independent School District which is a countywide district. The District passed within the confidence level and local values were used. At this time no results have been reported to the appraisal district for the 2017 tax year.

Methods Assistance Program

The MAP review is conducted by the Property Tax Assistance Division (PTAD) of the Comptroller's office. The purpose of the MAP is to review the appraisal district's governance, taxpayer assistance, operating & appraisal standards and procedures and methodology. The PTAD conducted a MAP review in 2016 for the district. Final results given to the Chief Appraiser were that all procedures passed & received a 100% rating with no recommendations. The next scheduled MAP review is 2018.

Board of Directors

William Swope
William Bauer
Jessie Rodriguez
Kevin Hill
Vern Lyssy

Agricultural Appraisal Advisory Board

Jimmy Hayes
Joe D. Brett
Donald Wehmeyer
Audra Henke
Gerald Mauer

Appraisal Review Board

Larry Robison
Raymond Butler
Luis De La Garza
Jim Faulkner
Barbara Stanfill

Additional Information

Certified report of the total values as of, November 16, 2017, for the Calhoun County Independent School District is included at the end of this report. The report shows a variety of information such as new construction value, market value, types of property, and average residential homestead market and taxable values. This type of report can be generated for each taxing unit and is available to the public.

For any additional information or question please contact our office. We will be happy to assist you.

2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD
ARB Approved Totals

11/16/2017 10:57:30AM

Land		Value			
Homesite:		175,623,113			
Non Homesite:		411,331,758			
Ag Market:		337,979,149			
Timber Market:		0		Total Land	(+) 924,934,020
Improvement		Value			
Homesite:		622,334,354			
Non Homesite:		2,090,582,931		Total Improvements	(+) 2,712,917,285
Non Real		Count	Value		
Personal Property:		1,715	691,094,540		
Mineral Property:		2,715	18,070,750		
Autos:		0	0	Total Non Real	(+) 709,165,290
				Market Value	= 4,347,016,595
Ag	Non Exempt	Exempt			
Total Productivity Market:	337,056,530	922,619			
Ag Use:	27,652,966	57,422		Productivity Loss	(-) 309,403,564
Timber Use:	0	0		Appraised Value	= 4,037,613,031
Productivity Loss:	309,403,564	865,197		Homestead Cap	(-) 4,593,209
				Assessed Value	= 4,033,019,822
				Total Exemptions Amount	(-) 586,281,406
				<i>(Breakdown on Next Page)</i>	

This Jurisdiction is affected by an ECO exemption which applies only to the M&O rate, per Tax Code Section 313.027

M&O Net Taxable	=	3,446,738,416
I&S Net Taxable	=	3,484,183,326

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	13,429,418	5,800,119	53,304.35	53,439.19	158		
DPS	315,940	147,752	1,437.07	1,437.07	3		
OV65	237,832,009	103,081,763	718,833.11	725,848.36	2,036		
Total	251,577,367	109,029,634	773,574.53	780,724.62	2,197	Freeze Taxable	(-) 109,029,634
Tax Rate	1.293600						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	125,280	55,224	54,920	304	1		
Total	125,280	55,224	54,920	304	1	Transfer Adjustment	(-) 304

Freeze Adjusted M&O Net Taxable	=	3,337,708,478
Freeze Adjusted I&S Net Taxable	=	3,375,153,388

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
 44,045,094.25 = (3,337,708,478 * (1.040100 / 100)) + (3,375,153,388 * (0.253500 / 100)) + 773,574.53

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

2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD
ARB Approved Totals

11/16/2017

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	7	11,650	0	11,650
DP	162	0	1,369,541	1,369,541
DPS	3	0	30,000	30,000
DV1	49	0	431,000	431,000
DV1S	3	0	15,000	15,000
DV2	28	0	249,850	249,850
DV3	32	0	286,000	286,000
DV4	104	0	883,213	883,213
DV4S	8	0	96,000	96,000
DVHS	76	0	7,068,822	7,068,822
DVHSS	2	0	212,970	212,970
ECO	2	37,444,910	0	37,444,910
EX	27	0	41,423,630	41,423,630
EX-XA	21	0	2,900,310	2,900,310
EX-XD	1	0	21,760	21,760
EX-XG	33	0	1,273,750	1,273,750
EX-XI	3	0	947,810	947,810
EX-XL	5	0	1,973,190	1,973,190
EX-XN	11	0	1,225,430	1,225,430
EX-XR	17	0	465,370	465,370
EX-XU	27	0	837,670	837,670
EX-XV	1,239	0	149,281,752	149,281,752
EX-XV (Prorated)	19	0	780,571	780,571
EX366	541	0	40,490	40,490
HS	4,842	109,757,681	114,837,778	224,595,459
LIH	1	0	747,735	747,735
OV65	2,028	16,974,071	18,565,710	35,539,781
OV65S	119	1,080,330	1,126,520	2,206,850
PC	12	73,920,892	0	73,920,892
Totals		239,189,534	347,091,872	586,281,406

2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD

Grand Totals

11/16/2017

10:57:31AM

Land		Value			
Homesite:		175,623,113			
Non Homesite:		411,331,758			
Ag Market:		337,979,149			
Timber Market:		0		Total Land	(+) 924,934,020
Improvement		Value			
Homesite:		622,334,354			
Non Homesite:		2,090,582,931		Total Improvements	(+) 2,712,917,285
Non Real		Count	Value		
Personal Property:		1,715	691,094,540		
Mineral Property:		2,715	18,070,750		
Autos:		0	0	Total Non Real	(+) 709,165,290
				Market Value	= 4,347,016,595
Ag	Non Exempt	Exempt			
Total Productivity Market:	337,056,530	922,619			
Ag Use:	27,652,966	57,422		Productivity Loss	(-) 309,403,564
Timber Use:	0	0		Appraised Value	= 4,037,613,031
Productivity Loss:	309,403,564	865,197		Homestead Cap	(-) 4,593,209
				Assessed Value	= 4,033,019,822
				Total Exemptions Amount	(-) 586,281,406
				(Breakdown on Next Page)	

This Jurisdiction is affected by an ECO exemption which applies only to the M&O rate, per Tax Code Section 313.027

M&O Net Taxable	=	3,446,738,416
I&S Net Taxable	=	3,484,183,326

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	13,429,418	5,800,119	53,304.35	53,439.19	158		
DPS	315,940	147,752	1,437.07	1,437.07	3		
OV65	237,832,009	103,081,763	718,833.11	725,848.36	2,036		
Total	251,577,367	109,029,634	773,574.53	780,724.62	2,197	Freeze Taxable	(-) 109,029,634
Tax Rate	1.293600						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	125,280	55,224	54,920	304	1		
Total	125,280	55,224	54,920	304	1	Transfer Adjustment	(-) 304

Freeze Adjusted M&O Net Taxable	=	3,337,708,478
Freeze Adjusted I&S Net Taxable	=	3,375,153,388

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
 44,045,094.25 = (3,337,708,478 * (1.040100 / 100)) + (3,375,153,388 * (0.253500 / 100)) + 773,574.53

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

2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD

Grand Totals

11/16/2017

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	7	11,650	0	11,650
DP	162	0	1,369,541	1,369,541
DPS	3	0	30,000	30,000
DV1	49	0	431,000	431,000
DV1S	3	0	15,000	15,000
DV2	28	0	249,850	249,850
DV3	32	0	286,000	286,000
DV4	104	0	883,213	883,213
DV4S	8	0	96,000	96,000
DVHS	76	0	7,068,822	7,068,822
DVHSS	2	0	212,970	212,970
ECO	2	37,444,910	0	37,444,910
EX	27	0	41,423,630	41,423,630
EX-XA	21	0	2,900,310	2,900,310
EX-XD	1	0	21,760	21,760
EX-XG	33	0	1,273,750	1,273,750
EX-XI	3	0	947,810	947,810
EX-XL	5	0	1,973,190	1,973,190
EX-XN	11	0	1,225,430	1,225,430
EX-XR	17	0	465,370	465,370
EX-XU	27	0	837,670	837,670
EX-XV	1,239	0	149,281,752	149,281,752
EX-XV (Prorated)	19	0	780,571	780,571
EX366	541	0	40,490	40,490
HS	4,842	109,757,681	114,837,778	224,595,459
LIH	1	0	747,735	747,735
OV65	2,028	16,974,071	18,565,710	35,539,781
OV65S	119	1,080,330	1,126,520	2,206,850
PC	12	73,920,892	0	73,920,892
Totals		239,189,534	347,091,872	586,281,406

2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD
ARB Approved Totals

11/16/2017 10:57:31AM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	10,551		\$19,795,607	\$1,045,570,292
B	MULTIFAMILY RESIDENCE	151		\$0	\$27,561,259
C1	VACANT LOTS AND LAND TRACTS	6,646		\$0	\$133,139,412
D1	QUALIFIED OPEN-SPACE LAND	3,275	236,113.0375	\$0	\$337,045,640
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	237		\$87,330	\$4,861,762
E	RURAL LAND, NON QUALIFIED OPEN SP	1,244	9,121.1461	\$1,853,610	\$72,642,719
F1	COMMERCIAL REAL PROPERTY	979		\$2,807,470	\$173,962,523
F2	INDUSTRIAL AND MANUFACTURING REA	70		\$83,897,470	\$1,668,030,760
G1	OIL AND GAS	2,183		\$0	\$15,879,480
J2	GAS DISTRIBUTION SYSTEM	7		\$0	\$1,170,930
J3	ELECTRIC COMPANY (INCLUDING CO-OP	21		\$0	\$32,426,750
J4	TELEPHONE COMPANY (INCLUDING CO-	24		\$0	\$4,984,590
J5	RAILROAD	18		\$0	\$14,007,570
J6	PIPELAND COMPANY	210		\$0	\$47,717,910
J7	CABLE TELEVISION COMPANY	7		\$0	\$3,004,470
J8	OTHER TYPE OF UTILITY	24		\$0	\$1,017,070
L1	COMMERCIAL PERSONAL PROPERTY	1,156		\$1,601,040	\$134,633,170
L2	INDUSTRIAL AND MANUFACTURING PERS	193		\$12,000	\$394,741,660
M1	TANGIBLE OTHER PERSONAL, MOBILE H	516		\$346,340	\$5,480,250
O	RESIDENTIAL INVENTORY	406		\$10,770	\$14,162,410
S	SPECIAL INVENTORY TAX	30		\$0	\$13,044,850
X	TOTALLY EXEMPT PROPERTY	1,952		\$257,570	\$201,931,118
	Totals		245,234.1836	\$110,669,207	\$4,347,016,595

2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD

Grand Totals

11/16/2017

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State Category Breakdown

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G1	OIL AND GAS	2,183		\$0	\$15,879,480
J2	GAS DISTRIBUTION SYSTEM	7		\$0	\$1,170,930
J3	ELECTRIC COMPANY (INCLUDING CO-OP	21		\$0	\$32,426,750
J4	TELEPHONE COMPANY (INCLUDING CO-	24		\$0	\$4,984,590
J5	RAILROAD	18		\$0	\$14,007,570
J6	PIPELAND COMPANY	210		\$0	\$47,717,910
J7	CABLE TELEVISION COMPANY	7		\$0	\$3,004,470
J8	OTHER TYPE OF UTILITY	24		\$0	\$1,017,070
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S	SPECIAL INVENTORY TAX	30		\$0	\$13,044,850
X	TOTALLY EXEMPT PROPERTY	1,952		\$257,570	\$201,931,118
	Totals		245,234.1836	\$110,669,207	\$4,347,016,595

2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD
ARB Approved Totals

11/16/2017 10:57:31AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A		3		\$0	\$36,342
A1	SINGLE FAMILY RESIDENCE	8,170		\$17,675,137	\$957,259,764
A2	MOBILE HOME WITH LAND	1,821		\$1,400,160	\$51,331,347
A3	BUILDING WITH LAND	976		\$717,800	\$30,682,818
A4	HOUSE ON LEASED LAND	66		\$2,510	\$2,610,681
A5	BOAT SHEDS ON LEASED LAND	8		\$0	\$90,010
A6	BUILDINGS ON LEASED LAND	42		\$0	\$851,170
A7	BULKHEADS	82		\$0	\$2,708,160
B		1		\$0	\$747,735
B1	MULTIFAMILY RESIDENCE	58		\$0	\$18,532,664
B2	DUPLEX RESIDENCE	60		\$0	\$4,941,510
B3	TRIPLEX RESIDENCE	7		\$0	\$375,510
B4	QUADPLEX RESIDENCE	29		\$0	\$2,963,840
C	VACANT LOTS & TRACTS	25		\$0	\$284,490
C1	VACANT LOTS & TRACTS	6,621		\$0	\$132,854,922
D1	QUALIFIED AG LAND	3,287	236,239.4583	\$0	\$337,190,835
D2	FARM AND RANCH IMP	237		\$87,330	\$4,861,762
E		3		\$0	\$15,953
E1	FARM & RANCH SINGLE FAMILY	459		\$1,475,710	\$52,009,144
E2	FARM & RANCH MOBILE HOME	95		\$100,400	\$1,887,767
E3	FARM & RANCH OTHER IMPROVEMENTS	67		\$175,040	\$816,703
E4	VACANT RURAL LAND	589		\$0	\$15,961,057
E5	MISC RURAL IMPROVEMENT	73		\$102,460	\$1,806,900
F1	COMMERCIAL REAL PROPERTY	979		\$2,807,470	\$173,962,523
F2	INDUSTRIAL REAL PROPERTY	70		\$83,897,470	\$1,668,030,760
G1	OIL & GAS	2,183		\$0	\$15,879,480
J2	GAS DISTRIBUTION SYSTEM	7		\$0	\$1,170,930
J3	ELECTRIC COMPANY (INCLUDING CO-OP	21		\$0	\$32,426,750
J4	TELEPHONE COMPANY (INCLUDING CO-	22		\$0	\$4,951,730
J4A	TELEPHONE - OTHER PROP	2		\$0	\$32,860
J5	RAILROAD	18		\$0	\$14,007,570
J6	PIPELINE COMPANY	190		\$0	\$38,479,660
J6A	PIPELINE - OTHER PROP	1		\$0	\$476,370
J6O	PIPELINE - OFFSHORE PIPE SEGMENTS	19		\$0	\$8,761,880
J7	CABLE TELEVISION COMPANY	7		\$0	\$3,004,470
J8	OTHER TYPE OF UTILITY	24		\$0	\$1,017,070
L1	COMMERCIAL PERSONAL PROPERTY	1,156		\$1,601,040	\$134,633,170
L2	INDUSTRIAL PERSONAL PROPERTY	3		\$0	\$146,330
L2A	INDUSTRIAL - VEHICLES, 1 TON & OVER	5		\$0	\$137,760
L2C	INDUSTRIAL - INVENTORY & MATERIALS	19		\$0	\$215,665,950
L2D	INDUSTRIAL - TRAILERS	1		\$0	\$4,210
L2G	INDUSTRIAL - MACHINERY & EQUIPMENT	51		\$0	\$146,183,210
L2H	INDUSTRIAL - LEASED EQUIPMENT	1		\$0	\$68,380
L2J	INDUSTRIAL - FURNITURE & FIXTURES	3		\$0	\$1,489,140
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	13		\$12,000	\$762,940
L2P	INDUSTRIAL - RADIO TOWERS	45		\$0	\$2,905,240
L2Q	INDUSTRIAL - RADIO TOWER EQUIPMEN	40		\$0	\$2,265,520
L2R	INDUSTRIAL - WATERCRAFT	12		\$0	\$25,112,980
M1	MOBILE HOMES/TANGIBLE OTHER PERSC	516		\$346,340	\$5,480,250
O1	RESIDENTIAL INVENTORY	406		\$10,770	\$14,162,410
S	SPECIAL INVENTORY TAX	30		\$0	\$13,044,850
X	TOTALLY EXEMPTED PROPERTY	1,952		\$257,570	\$201,931,118
	Totals		236,239.4583	\$110,669,207	\$4,347,016,595

2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD

Grand Totals

11/16/2017

10:57:31AM

CAD State Category Breakdown

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2017 CERTIFIED TOTALS

Property Count: 28,943

S01 - CALHOUN COUNTY ISD

Effective Rate Assumption

11/16/2017

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New Value

TOTAL NEW VALUE MARKET: \$110,869,207
 TOTAL NEW VALUE TAXABLE: \$108,178,286

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2016 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	20	2016 Market Value	\$364,225
EX366	HOUSE BILL 366	520	2016 Market Value	\$56,435
ABSOLUTE EXEMPTIONS VALUE LOSS				\$420,660

Exemption	Description	Count	Exemption Amount	
DP	DISABILITY	3	\$30,000	
DPS	DISABLED Surviving Spouse	2	\$20,000	
DV1	Disabled Veterans 10% - 29%	3	\$22,000	
DV2	Disabled Veterans 30% - 49%	1	\$7,500	
DV3	Disabled Veterans 50% - 69%	2	\$22,000	
DV4	Disabled Veterans 70% - 100%	4	\$48,000	
DVHS	Disabled Veteran Homestead	6	\$604,674	
HS	HOMESTEAD	95	\$4,788,888	
OV65	OVER 65	117	\$1,956,385	
OV65S	OVER 65 Surviving Spouse	1	\$20,000	
PARTIAL EXEMPTIONS VALUE LOSS		234	\$7,519,447	
NEW EXEMPTIONS VALUE LOSS			\$7,940,107	

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount	
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS			\$7,940,107	

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,734	\$120,543	\$48,072	\$72,471
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,470	\$119,226	\$47,797	\$71,429

2017 CERTIFIED TOTALS

S01 - CALHOUN COUNTY ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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