



Liberty County Central Appraisal District 2019 Annual Operations Report



**Lana McCarty, Chief Appraiser
January 1, 2020**

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EXECUTIVE SUMMARY

Please find enclosed the Liberty County Central Appraisal District's 2019 Operations Report. This year's report provides an overview of the District's operations including results and comparisons of a number of important functions.

Our staff strives to provide for the timely certification of the District's appraisal roll with emphasis on the fair and equitable treatment of our property owners. We have recently completed working with the State Comptroller's Property Tax Division in completing our biannual MAPS review.

Once again, the District has passed with a perfect score of 100 for all 4 sections of the Methods and Assistant Program Review..

In addition, in 2019, we certified the appraisal roll in a timely manner and ended the year with a budget surplus. A history of the District's fund balance is included for your review.

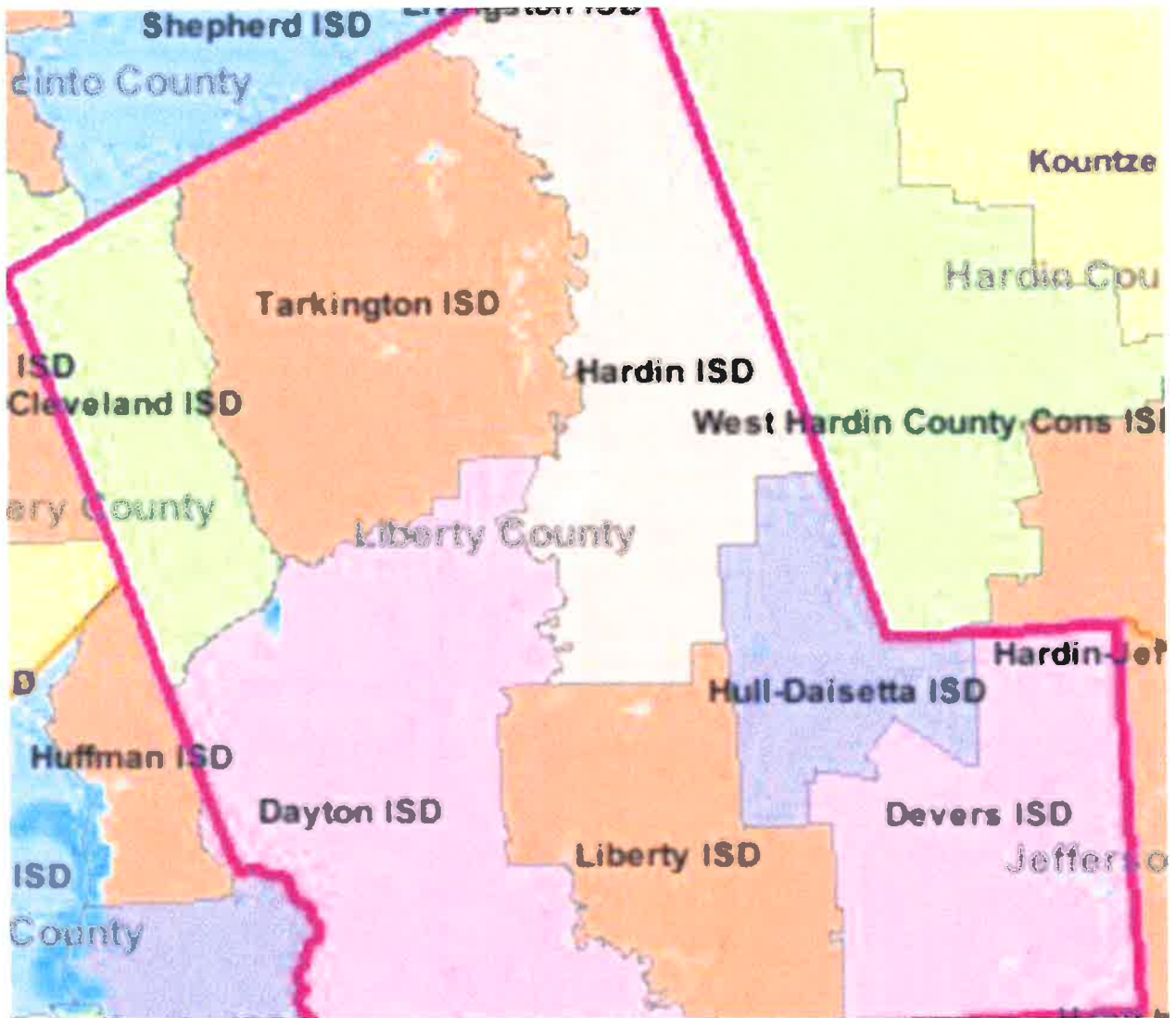
We thank you for reviewing this Annual Operations Report and pray that it has been a resourceful tool and that you gain insight into the District's operations.





MISSION STATEMENT

Our mission is to discover, list and appraise all properties in the District at market value as per statutory requirements; provide information and quality service to all taxing units, taxpayers and other users at the most economical cost; treat all taxpayers with the upmost respect and courtesy at all times; and strive to maintain an attitude of open-mindedness when seeking to resolve taxpayer disputes or addressing taxing unit concerns.



Introduction

Liberty County Appraisal District is a political subdivision of the State of Texas created by the Texas Legislature in 1979. The operations of the Liberty County Central Appraisal District are governed by the Constitution of the State of Texas, the Property Tax Code, the Rules of the Texas Comptroller's Property Tax Assistance Division and the Texas Department of Licensing and Regulation. The District also maintains compliance with the standards promulgated by the International Association of Assessing Officers (IAAO) and the Appraisal Foundation.

Liberty County Central Appraisal District services the entire county which spans over 1,175 square miles and has an estimated population of over 86,000. Each year the District is responsible for the maintenance of over 119,083 parcels of real and personal property, with a market value of \$ 9,163,944,761 and a taxable value of \$ 6,670,837,057. There are 35 taxing units currently served by the District and are allocated to a share of the District's Operating budget based on their tax levy as a percentage of the total tax levy for all taxing units. The current budget is \$3,717,950 dollars. Additionally, the District contracts with Liberty County to maintain 911 addressing system.

Governance

Board of Directors

The Liberty County Central Appraisal District is governed by a 6 member board of directors. There are 5 members who are appointed by the incorporated cities and towns, the school districts, the county and if entitled to vote, the conservation and reclamation districts that participate in the District. The sixth member of the Board is the County Tax Collector, who serves as a non-voting member. The primary responsibilities of the board of directors, as set out by the State of Texas,, Property Tax Code are to:

- * Establish the District's office;
- * Adopt the District's operating budget;
- * Contract for necessary services;
- * Hire the Chief Appraiser;
- * Appoint the Appraisal Review Board;
- * Provide advice and consent to the Chief Appraiser concerning the appointment of an agricultural advisory board;
- * Make general policies on the appraisal district's operations; and
- * Biennially develop written plan for the periodic reappraisal of all property within the district boundaries.

To be eligible to serve on the Board of Directors for the District, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Any persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the District's board until the expiration of five years after such activity. These are two-year terms that are not staggered and there are no legal limits to the number of terms a board member can serve.

2019 Board of Director Members:

Bobby Ray Coats, President

Mark Sjolander, Vice-President

John Hebert Jr., Secretary

Josh Day, Director

Billy Yarbrough, Director

Richard Brown, Ex-Officio



Board of Directors of the Liberty County Appraisal District presented Larry Wadzeck with a gavel recognizing him for his years of service.

Appraisal Review Board

The Liberty County Appraisal Review Board consists of eight board members appointed by the Board of Directors of the Liberty County Central Appraisal District. Seven of the ARB members are regular, full time appointments and one auxiliary member. Members of the Appraisal Review Board (ARB) are limited to serving three consecutive two-year terms. These appointments are staggered terms. To be eligible to serve on the ARB, an individual must be a resident of the District and must have resided in the District for at least two years. Board members are also required to attend annual training classes to be eligible to serve in any given year.

The responsibilities of Appraisal Review Board include:

- * Determining protests initiated by property owners;
- * Determining challenges initiated by taxing units;
- * Correcting clerical errors in the appraisal records and the appraisal rolls;
- * Acting on motions to correct appraisal rolls under Section 25.25 of the Property Tax Code;
- * Determining whether exemptions and special appraisals are improperly granted; and
- * Taking other actions or making other determinations authorized by the Property Tax Code.

2019 ARB Members:

Horace Green – Chairman

Lester Ray Wisegerber – Vice Chairman

Connie Campbell– Secretary

Howard Brister – Member

Bernie Brown – Member

Walt Saucier – Member

Cordella Kirkham – Member

David Parker – Auxiliary Member

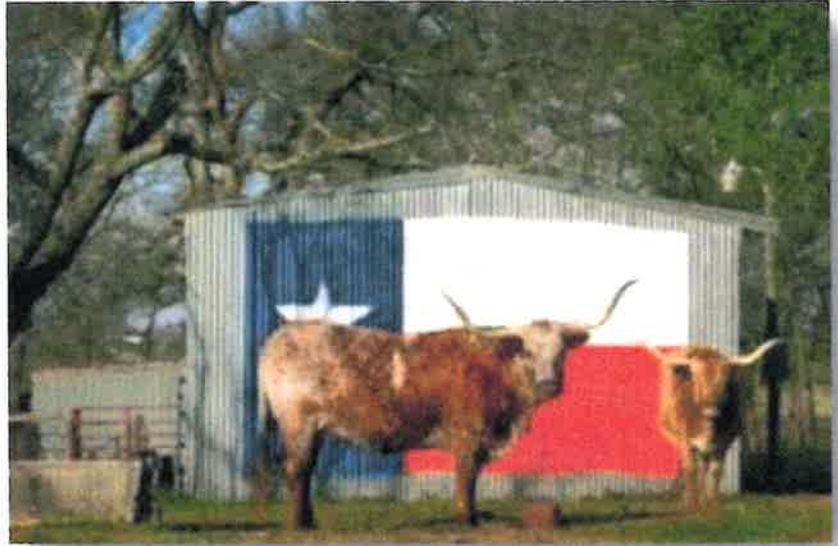


Agricultural Advisory Board

The Agricultural Advisory Board for LCCAD is a five member board appointed by the Chief Appraiser under advisement and consent of the Board of Directors. The Agricultural Advisory Board serves two-year, staggered terms. The responsibility of the Agricultural Advisory Board is to advise the Chief Appraiser on the valuation and use of land that may be designated for open-space agricultural or timber land within the District and to assist in determining typical practices and standards used in various farming operations. This board serves at the will of the Chief Appraiser.

2019 Agricultural Advisory Board:

- * Leroy M. Janacek, Jr.
- * Neal Stoesser
- * Frank Green
- * Fred Emory
- * Robert Chachere



Chief Appraiser



The Chief Appraiser is the Chief administrator of the District, and is appointed and serves at the pleasure of the Board of Directors. Per recent legislation changes, HB 585, effective January 1, 2014, a Chief Appraiser must hold either a RPA, MAI, CAE, AAS or RES designation. If the person appointed Chief Appraiser does not hold the RPA, that person must obtain an RPA within five years. Any Chief Appraiser who does not comply with this requirement may not perform the duties of the Chief Appraiser. Each year, the Chief Appraiser must notify the Comptroller of eligibility for the office by January 1 of each year. Liberty County's Chief Appraiser for the 2019 year, Lana McCarty, meets the set out requirements for Chief Appraiser.

The role of the Chief Appraiser involves the coordination and administration of the appraisal district office within the framework of the philosophy and objectives established by board policy, consistent with statutes and standards of regulatory agencies, and in accordance with administrative regulations, rules and procedures.

Goals and Objectives

Regression Analysis

The Liberty County Central Appraisal District operates a computer assisted mass appraisal system utilizing recognized mass appraisal techniques in conformance with USPAP and IAAO standards. The properties appraised by the District make up the appraisal roll and are described in the District's property records maintained by the Chief Appraiser. These properties are categorized in accordance with the use classification codes established by the State Comptroller's Office Property Tax Division (PTD).

In mass appraisal, a significant number of sales are required. The District actively and aggressively pursues sales information so that this information can be utilized in the analysis of the District's valuation schedules. It is extremely important that the District have accurate and verified sales information which will be used to perform ratio studies and help determine valid market values.

Online Appeals and E-Protests

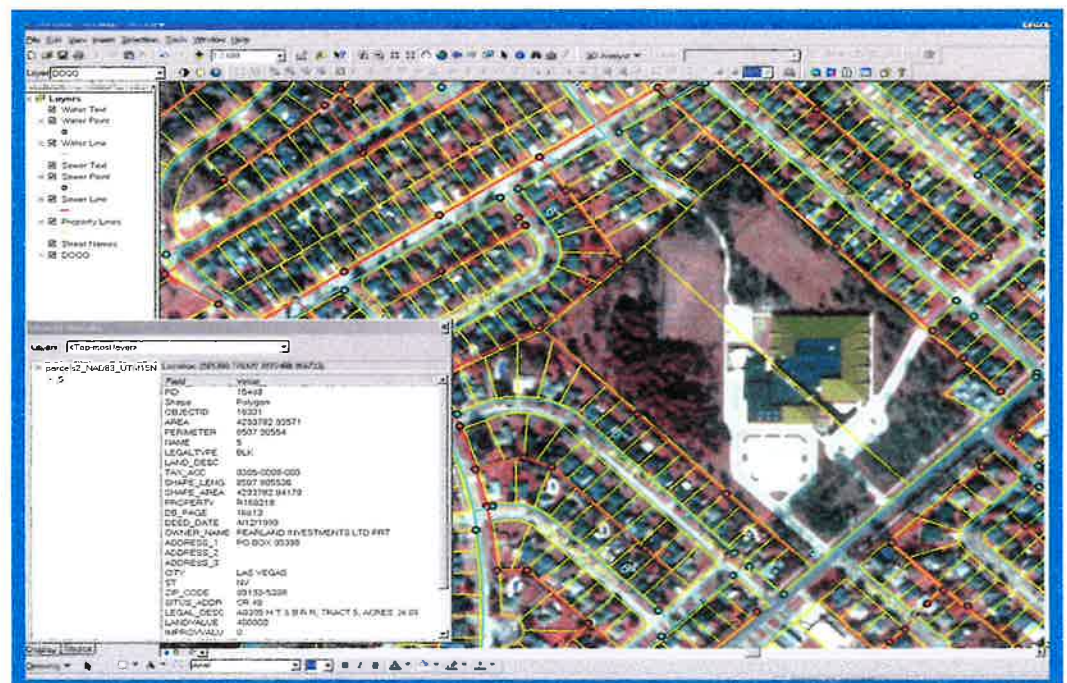
Liberty County Central Appraisal District is in compliance with legislation requiring appraisal districts to offer online appeals. The District offers two different online appeals. E-protest is available exclusively for specified homesteaded properties. E-protest is offered with the intent that all informal information and evidence will be transferred and addressed completely online. This appeal process is considerable more efficient than the other methods of appeal. The E-protest appeal allows a taxpayer to file the appeal, submit evidence, and accept or reject any offers made by the District. In the event that an informal agreement cannot be reached the protest will be scheduled for a formal hearing before the ARB.

The second available online protest is more of a convenience for the property owner to file a protest via the internet instead of more traditional ways (mail, fax, hand delivered). The regular online protest will be handled similarly to regular filed protest received through the mail. These will be scheduled for an in office informal conference with the appraiser to review the evidence and documentation, as well as allow the District to explain the valuation of the property to the property owner.

Geographic Information Systems

Liberty CAD's mapping system consists of digital and hard copy maps. The digital data is maintained in ArcGIS 10. Arc GIS 10 is a Geographic Information System (GIS) program developed by Environmental Systems Research Institute (ESRI). The digital data can be viewed in office or on the CAD website. The data is also available for purchase. Hard copy maps are available to view and copy in office.

With GIS and aerial photography overlays, the CAD is able to better locate property for accurate appraisals. Also, this combination allows the CAD employees to better serve the taxpayers of Liberty County.



Appraisal Inspections

The District operates on an annual reappraisal cycle. This annual reappraisal consists of a review of all appraisal schedules and models; update and check back inspections; building permit inspections; onsite visits to new businesses; and sales analysis including ratio studies. Also, the District has defined the major market areas by the seven school district's boundaries. Real, personal and agricultural properties are updated with on-site inspections by these major market areas. Typically, the District updates a minimum of one (1) school district per year, which equates to a six (6) year cycle to update the entire county. For 2018, we performed this update for Cleveland ISD and started the update on Tarkington ISD. Beginning July 2019 we completed the update for Tarkington ISD and began the update for Dayton ISD. These appraisal inspections are expected to continue through March 2020. Due to the continued growth in Cleveland ISD starting 2019 we expanded the Cleveland office to include 2 full time appraisers, with this change we will now be able to appraise Cleveland ISD on its own 3 year schedule. This should allow us to shorten our appraisal cycle from 6 years to 5 years.

Appraisal Process

Beginning in July of 2019, the District continued the on-site inspections for Tarkington ISD. This school districts consisted of over 15,000 accounts, not including personal property. Each real property was inspected to determine if the improvements had changed in size or condition, whether the improvement classification was correct, if there were any new improvements added to the property, if any improvements were removed from the property, and if any adjustments were necessary due to external or internal influences to the subject property. Vacant property was also inspected. Appraisers were responsible for determining the correct land schedule was being applied, whether easements had an influence on the property and if the property was affected by either negative or positive influences to the subject property. Personal property (furniture, fixtures, machinery, equipment and inventory) at local businesses were inspected via an on-site visit. On-site inspections allow the appraiser to meet with property owners and discuss business trends, issues that may have an affect on their personal property and the rendition process. This process affords the property owner to ask questions of the personal property appraiser. It also allows the appraiser to grade the quality, quantity and condition of the personal property. Commercial properties are appraised using all three approaches to value when possible. The District utilizes Marshall & Swift to help determine a commercial valuation as well as the Districts own cost schedules and depreciation tables. When income and expense information is available, the District produces an income valuation. These calculations are typically done on the apartments and hotel or motels in the District. The District has collected rental income and expense for apartments in the county for several years which helps determine a yield for the income approach.

Beginning in February, the District began the process of running ratio reports to determine where necessary schedule adjustments were needed. These reports are prepared by analyzing several different classifications; square footage, school district, class, land schedule, subdivision, etc. Any adjustments needed were made at that time. There were significant changes to the schedules in land and improvements made this year as well as a few subdivisions.

Industrial and mineral properties are inspected annually and are appraised by the District's contracted industrial appraisal company. Hugh Landrum & Associates Inc., have provided industrial, mineral, pipeline and utility appraisal services to appraisal districts and taxing authorities throughout Texas for over 45 years.



Employee of the Month

Leigh Ann Neal and Stormi Nugent

Exemption Data

Liberty County CAD is responsible for the administration of all property tax exemptions granted countywide as described in Chapter 11 of the Texas Property Tax Code. The most common exemptions granted by taxing units in Liberty County pertain to homesteads. These exemptions include mandated homestead exemptions, optional homestead exemptions, over-65 exemptions, disability exemptions, disabled veteran exemptions and 100% disabled veteran exemptions. The exemption application goes through an extremely tedious process where the information provided is verified to be acceptable and any missing information is requested in a letter to the applicant. Once the information requested is received; and the application is deemed complete and qualifies for the exemption, the property account is coded with the applicable exemption.



Notice and Equalization Phase

In April 2019, Liberty County CAD began the process of mailing appraisal notices to property owners in Liberty County. For the 2019 tax year 62,533 parcels were mailed notices. These notices were primarily printed and mailed through a printing company, whose bid had been previously accepted and approved by the Board of Directors. The notices provided property owners with the ability to appeal any information or values that the property felt was incorrect. Many of these notices had an appeal deadline of May 15th or 30 days after the date the notice of appraised value was mailed, whichever was the latter.

The District officially began informal appeal hearings on May 16, 2019. An informal appeal allows the property owner an opportunity to meet with an appraiser and discuss the appraisal on the property. The owner is given the opportunity to present evidence to the appraiser; and review how their property was appraised by the District. If an error is discovered or if evidence is presented that changes the opinion of value, the appraiser has the ability to make a change to the appraisal, within the confines of the District's procedures. If an agreement is reached between the property owner and the District, a settlement waiver of protest is completed and signed and the appeal process is complete. If an agreement is not reached, the appeal is escalated to a formal appeal and the case will be presented to the ARB as soon as a panel is available.

The Appraisal Review Board (ARB) is a quasi-judicial body appointed by the Board of Directors. Members of the ARB are charged with the function of providing an impartial review of the appraiser records prepared by the District. The ARB is empowered to hear taxpayer appeals through scheduled hearings for taxpayers who dispute the appraised value, the equality of their appraisal with similar properties, the application of

Public Service

Our goal at Liberty County Central Appraisal District is to treat all taxpayers and citizens with the up-most respect and courtesy at all times and strive to maintain an attitude of open-mindedness when seeking to resolve taxpayer disputes or addressing tax unit concerns. We strive to develop an information campaign to educate all taxpayers and citizens. Listed below are some of the methods that the District employs to accomplish our public relations plan.

Strategies/Action Plan:

Public Access: In compliance with the District's Policy #110, the public will be provided with reasonable opportunity to address the Board of Directors concerning policies and procedures of the Appraisal District and with any issues within the Board of Director's jurisdiction. The District will assist in the process and will also provide an interpreter upon request to help in these proceedings. The District will also provide mapping for public use.



Appraisal District's Website: The Liberty County Central Appraisal District website provides the public with an abundance of information. The public can access non confidential information and records as well as obtain maps, forms, and other links and valuable resources. Property owners also have the ability to file notices of protest and may informally resolve appeals through the district's website. The District's website address is www.libertycad.com

News/Social Media: The Liberty County Central Appraisal District has a productive relationship with the local media outlets in Liberty County. Included in this list would be KSHN Radio Station, The Gazette, The Vindicator, Dayton News, Cleveland Advocate and The Pony Express. The appraisal district is also members of the local chambers of commerce which assists the district in relations with local businesses. The District also utilizes the social media outlet of Face book to relay news releases and upcoming dates throughout the tax calendar.



Liberty CAD Toy Drive 2019





Employee of the Month
Brenda Martinez

Public Speaking: The Chief Appraiser and staff welcome the opportunity to speak at your organization and address issues on property owner rights, exemptions issues, changes to property tax law or other appraisal related topics. To schedule a speaking event please contact our office at (936) 336-5722.

Open Government: The employees of the appraisal district are trained in aspects of Open Government and Public Information. Appraisal staff, ARB members and CAD board are required to undergo Open Government training provided by the Texas State Attorney General Office. Copies of the certificates of completion are available at the appraisal districts main office upon request.

Education: Educate and train employees in public relations/customer service annually. This is accomplished by in house training and continuing education thru local Appraisal organizations.

Evaluation

The District not only takes steps to build strong relationships with taxpayers and citizens but we also use tools to help assess our progress and relationships with the public. The District actively evaluates and analyzes surveys, phone calls and correspondences and any other feedback from the internet, Facebook or any other means. We conduct follow-ups to determine necessary corrective procedures to improve public attitude and transparency of the operations of Liberty County Central Appraisal District.

Our public relations plan utilizes resources as much as possible in ways that will heighten impact and effectiveness at the most economical cost. It is important to recognize that the employees maintain a positive and helpful attitude toward the public. Liberty County Appraisal District will continue to educate the staff so that they can keep the public educated and well informed with the current laws and procedures of the Texas Property Tax Code.



Awards

On an annual basis we recognize outstanding performance with the Employee of the Year Award and Team Player. This year's Employee of the Year was Laurie Ramirez for all of her hard work and dedication to the betterment of the district. While Kyrie Vaughn was recognized as Team Player for her continued support of her colleagues.



Board of Directors
of the Liberty
County Appraisal
District

recognize

Kim Key for 20
years of service.

The Liberty County
Board of Directors
recognized
Angela Ford
for
30 years of
dedicated service.



2019 Tax Rates

Entity	Tax Rates			Exemption Amounts		
	Tax Rate	M&O	I&S	Homestead	Over-65	Disability
Liberty County**	0.00578800	0.00553500	0.00025300		25,000	10,000
Hospital District 1	0.00090000	0.00090000			25,000	10,000
Navigation-North	0.00009500	0.00009500		20% or 5000*	60,000	60,000
Navigation-South	0.00013850	0.00013850		20% or 5000*	60,000	60,000
Cleveland ISD	0.01345000	0.00970000	0.00375000	25,000	13,000	10,000
Dayton ISD	0.01270000	0.00970000	0.00300000	25,000	24,300	10,000
Devers ISD	0.01039300	0.00970000	0.00069300	25,000	16,000	10,000
Hardin ISD	0.01228200	0.00970000	0.00258200	25,000	20,000	10,000
Hull-Daisetta ISD	0.01124100	0.01068400	0.00055700	25,000	10,000	10,000
Liberty ISD	0.01312500	0.00990000	0.00322500	25,000	10,000	10,000
Tarkington ISD	0.01098300	0.00970000	0.00128300	25,000	13,000	10,000
City of Ames**	0.00584100	0.00584100			25,000	25,000
City of Cleveland**	0.00770000	0.00558100	0.00211900	1% or 5000*	10,000	5,000
City of Daisetta**	0.00577600	0.00577600			10,000	
City of Dayton**	0.00664500	0.00420400	0.00244100	15% or 5000*	40,000	20,000
City of Dayton Lakes	0.00668900	0.00668900			25,000	10,000
City of Devers**	0.00250000	0.00250000			3,000	
City of Hardin**	0.00260600	0.00260600				
City of Liberty**	0.00585100	0.00376800	0.00208300		10,000	
City of Mont Belvieu	0.00436659	0.00222729	0.00213930	20%	20% + 160,000	20% + 75,000
City of Plum Grove	0.00580000	0.00580000		20% or 5000*	40,000	22,000
Drainage Districts						
Drainage Dist 1-Old River	0.00067200	0.00067200			25,000	10,000
Drainage Dist 2-Raywood	0.00207500	0.00207500			25,000	10,000
Drainage Dist 4-Devers	0.00135700	0.00135700			25,000	10,000
Emergency Service Districts						
Emer Serv Dist 1	0.00025000	0.00025000			25,000	10,000
Emer Serv Dist 2	0.00090000	0.00090000				10,000
Emer Serv Dist 3	0.00030000	0.00030000			25,000	10,000
Emer Serv Dist 7	0.00030000	0.00030000				
Water Districts						
Water Dist 1-Eastgate	0.00195000	0.00195000			25,000	10,000
Water Dist 5-Liberty	0.00089900	0.00089900			25,000	10,000
Special Districts						
ID1 - River Ranch Imp District	0.00500000	0.00500000				
MMD1 - Municipal Mgmt #1	0.00350000	0.00350000				
MUD1 - River Ranch	0.01000000	0.01000000				
MUD3 - River Ranch	0.01000000	0.01000000				
MUD4 - Municipal Utility #1	0.00350000	0.00350000				

State-Mandated DV Exemptions

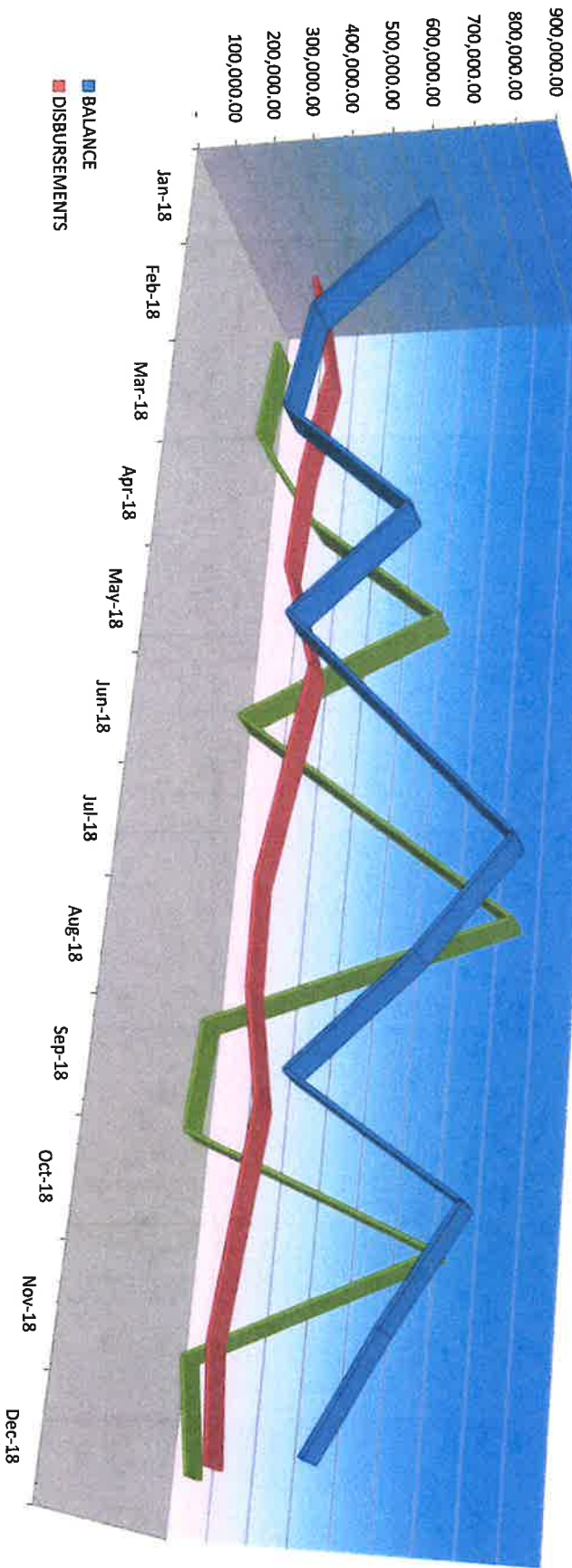
DV1 (10-29%): 5,000	DV3 (50-69%): 10,000	DV4S: 12,000	surviving spouse or child of serviceman who dies on active duty
DV2 (30-49%): 7,500	DV4 (70-100%): 12,000	DVHS (100%): 100%	

* The exemptions amount equals a percentage of the appraised value or \$5,000, whichever is greater.

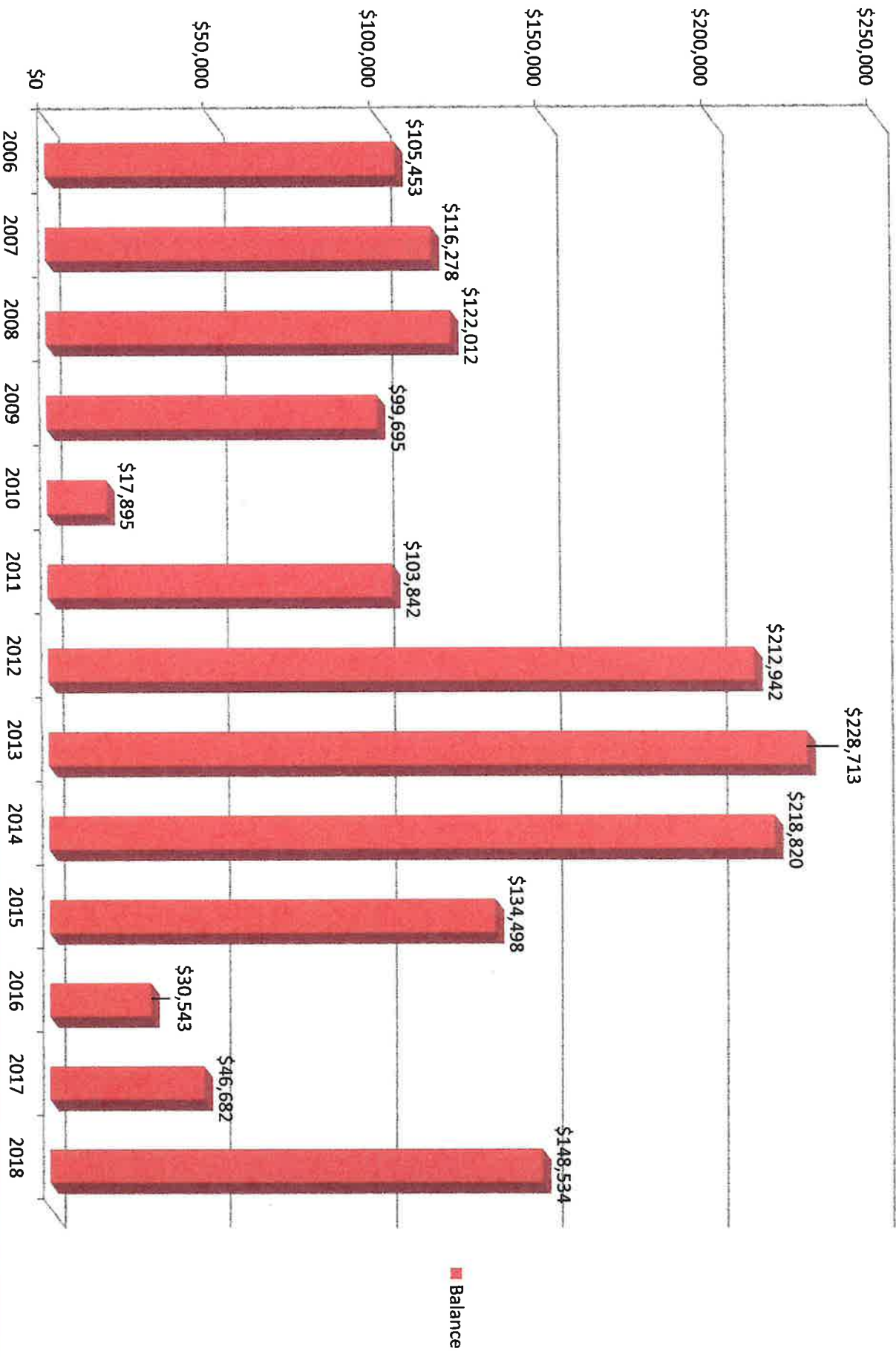
**Denotes entities that elected to 'freeze' the tax amount of OV65/DP accounts, beginning with the 2004 tax year.

Web Site Activity	2014	2015	2016	2017	2018	2019 prior	2019 current	Change
Texas	82,703	122,721	221,529	242,269	71,890	78,477	84,458	5,981
Us	96,821	143,597	277,162	277,542	84,683	95,396	103,470	8,074
Worldwide	99,313	144,145	279,145	287,887	89,059	98,870	107,210	8,340
Inquires Open	0	3	1	0	0	0	0	0
Inquires Closed	627	1,088	1,229	1,979	1,224	1,351	1,351	0
Protest Filed	2,229	3,006	5,230	3,507	4,255	10,961	10,975	14
Protest Closed	2,284	2,993	5,230	3,490	4,231	10,948	10,949	1
Arb Hearing Held	305	243	446	370	859	6,151	6,152	1
Active Lawsuits	10	8	11	37	43	21	22	1
Notices Of Appraised Value	32,813	41,331	57,527	51,169	48,671	62,533	62,533	0
2019 Notices of Appraised Value								
HB 3630				Real	Personal & Industrial	Improvement Only	Mineral	Total
E-protest				1,671	0	19	0	1,690
1st run				12,996	0	2,277	0	15,273
2nd run				33,480	1,414	3,798	0	38,692
3rd run				2,491	780	347	0	3,618
4th run				0	869	0	1,692	2,561
Late				0	699	0	0	699
Total				50,638	3,762	6,441	1,692	62,533

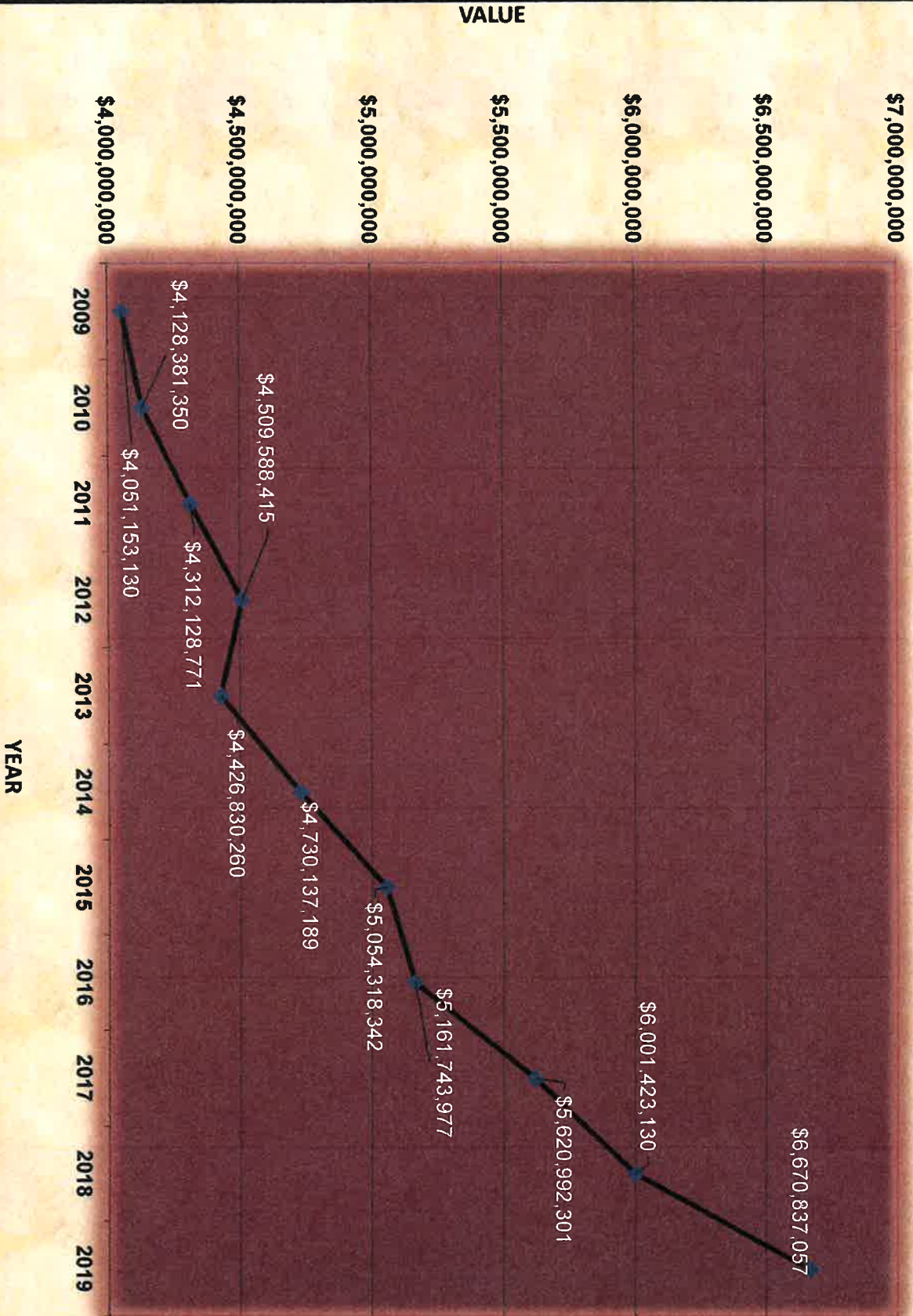
LIBERTY COUNTY CAD CASH FLOW ANALYSIS



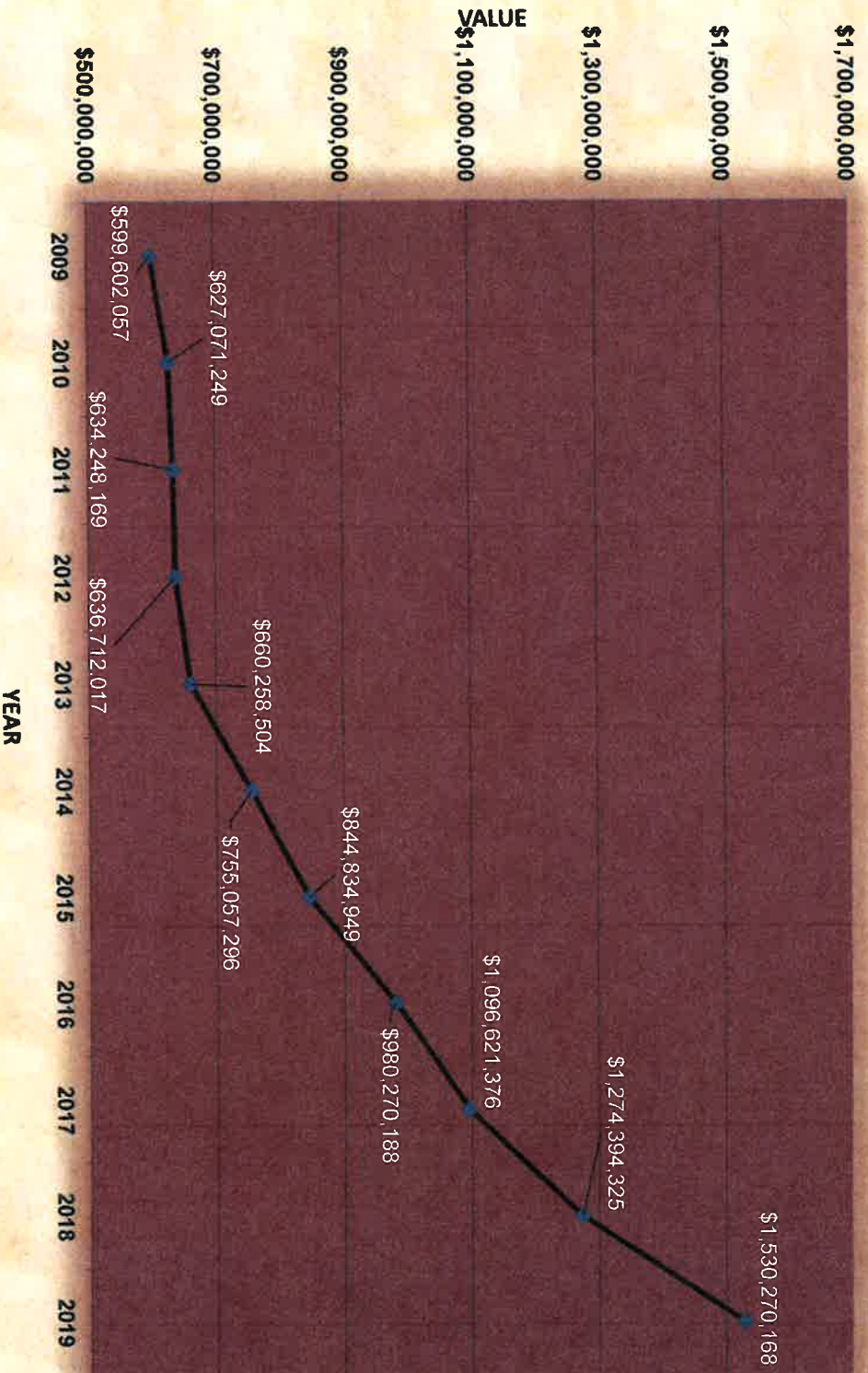
Liberty County CAD Fund Balance History



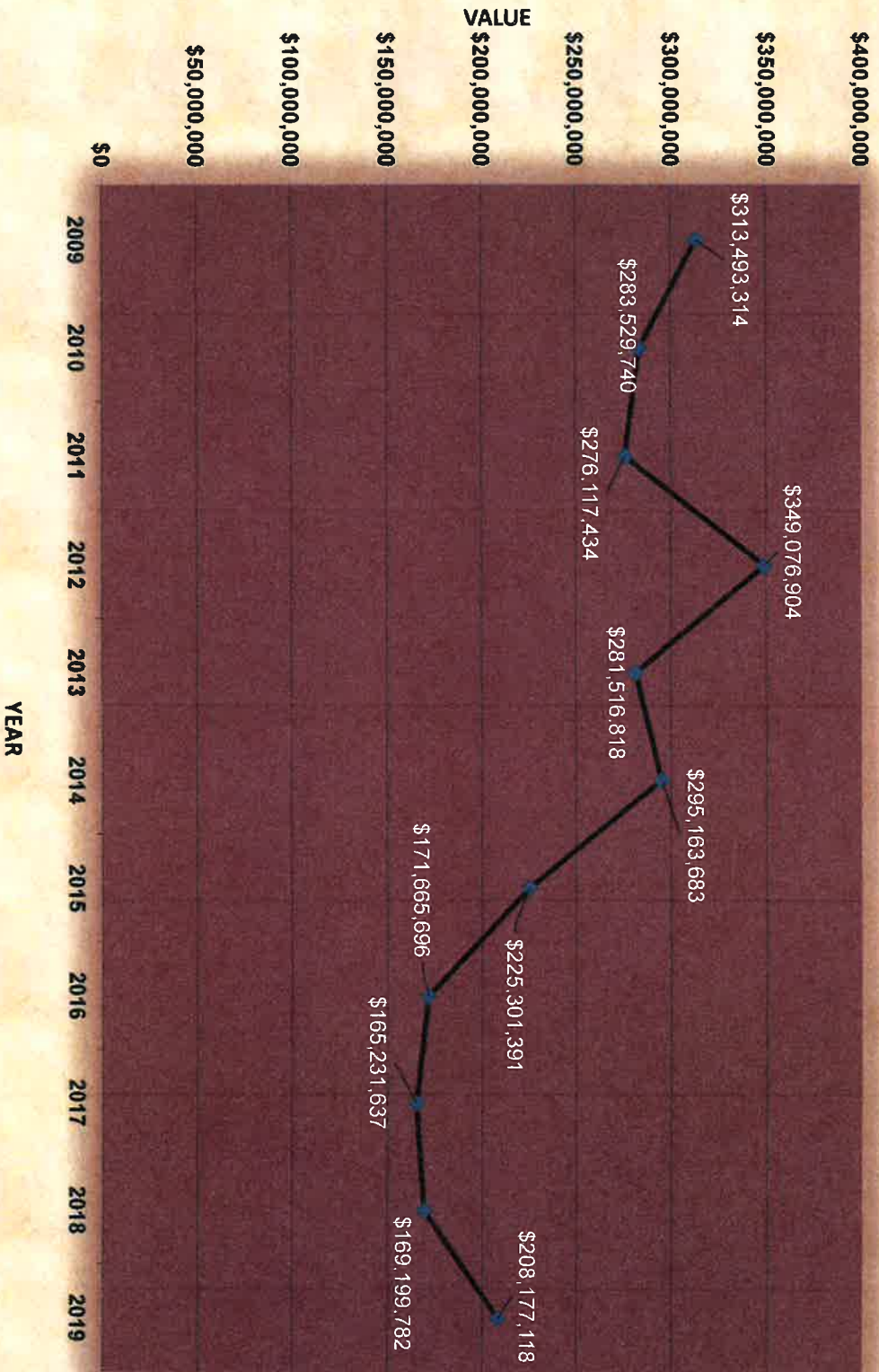
LIBERTY COUNTY CERTIFIED VALUE HISTORY



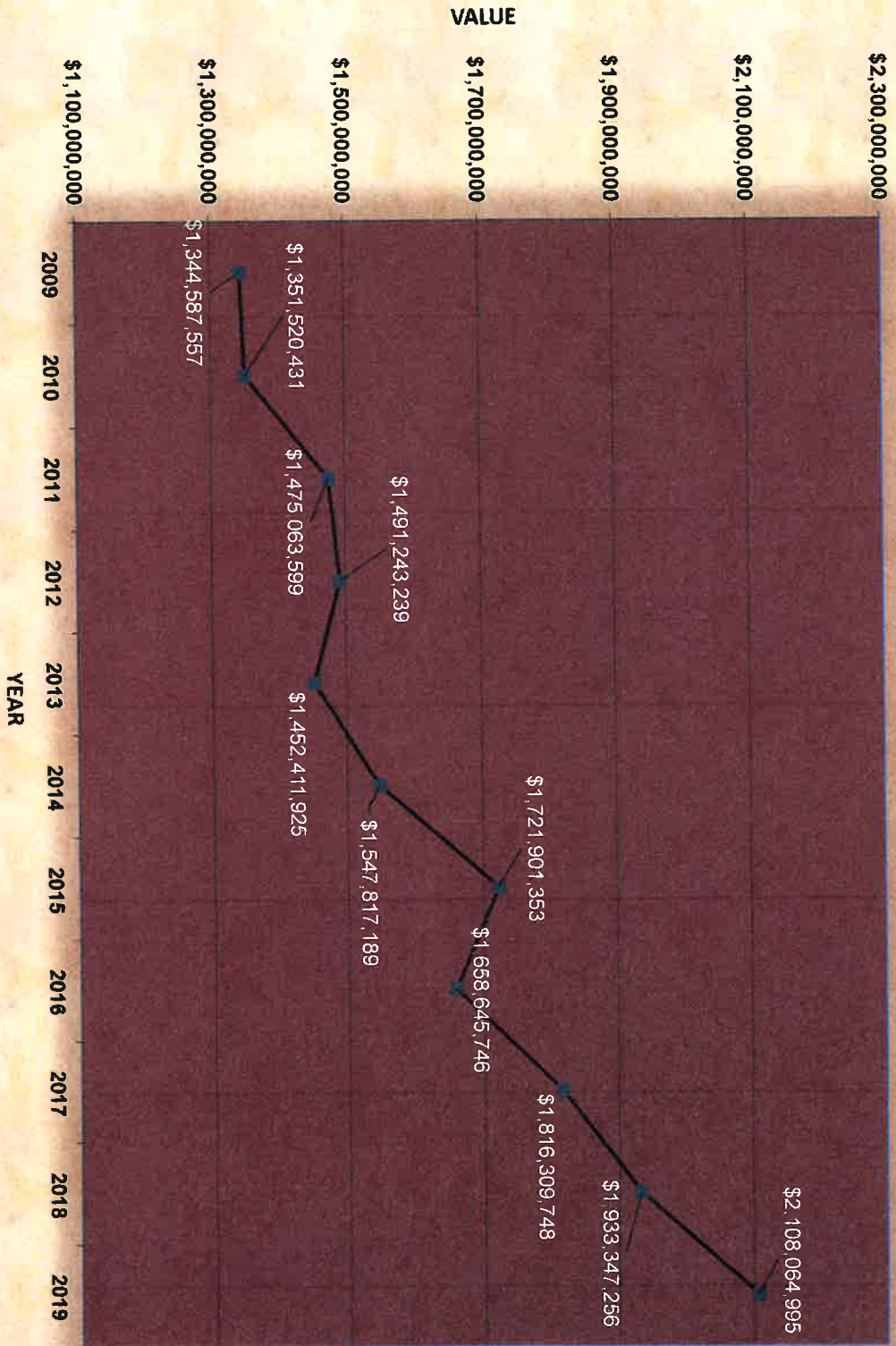
CLEVELAND ISD CERTIFIED VALUE HISTORY



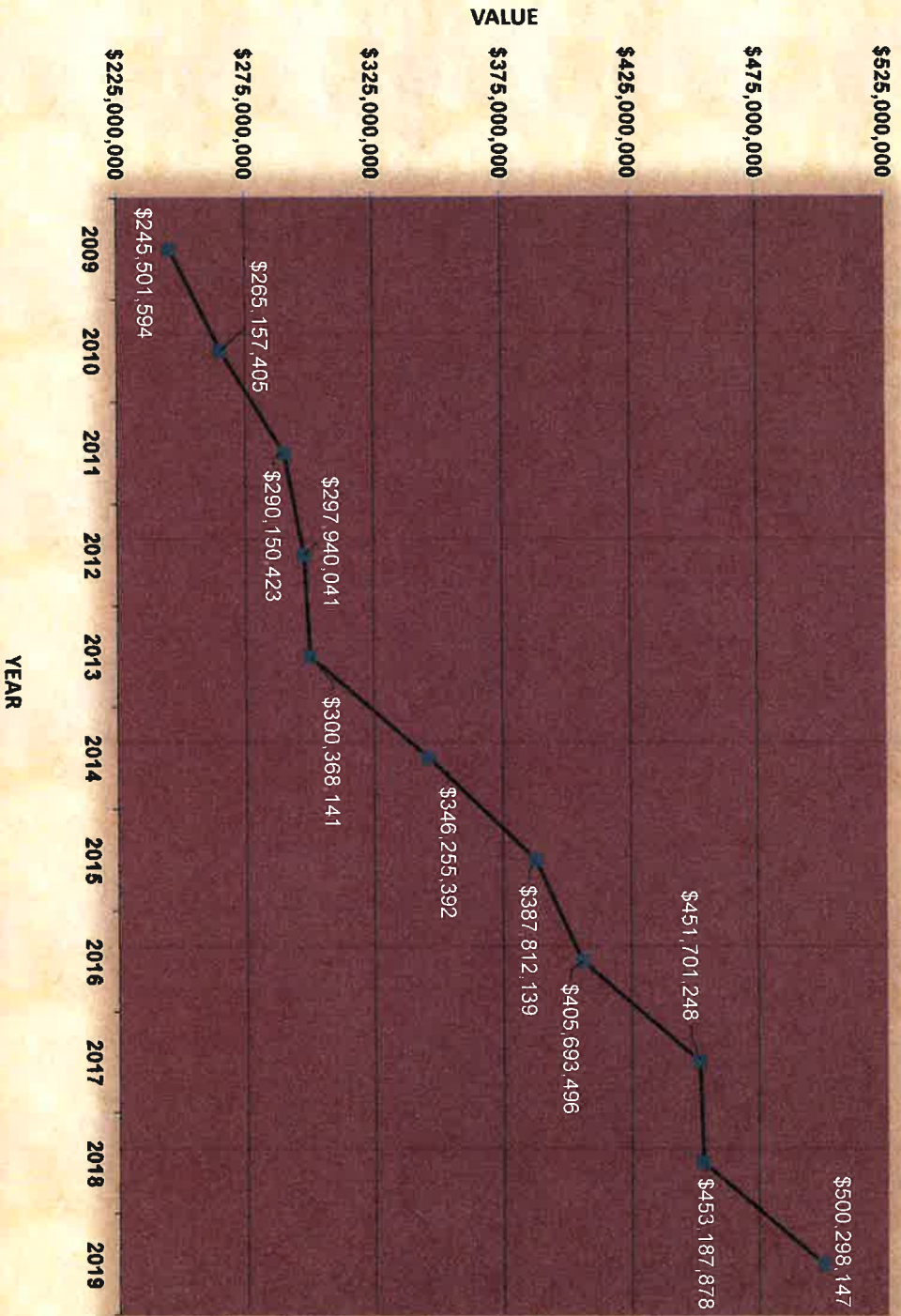
DEYVERS ISD CERTIFIED VALUE HISTORY



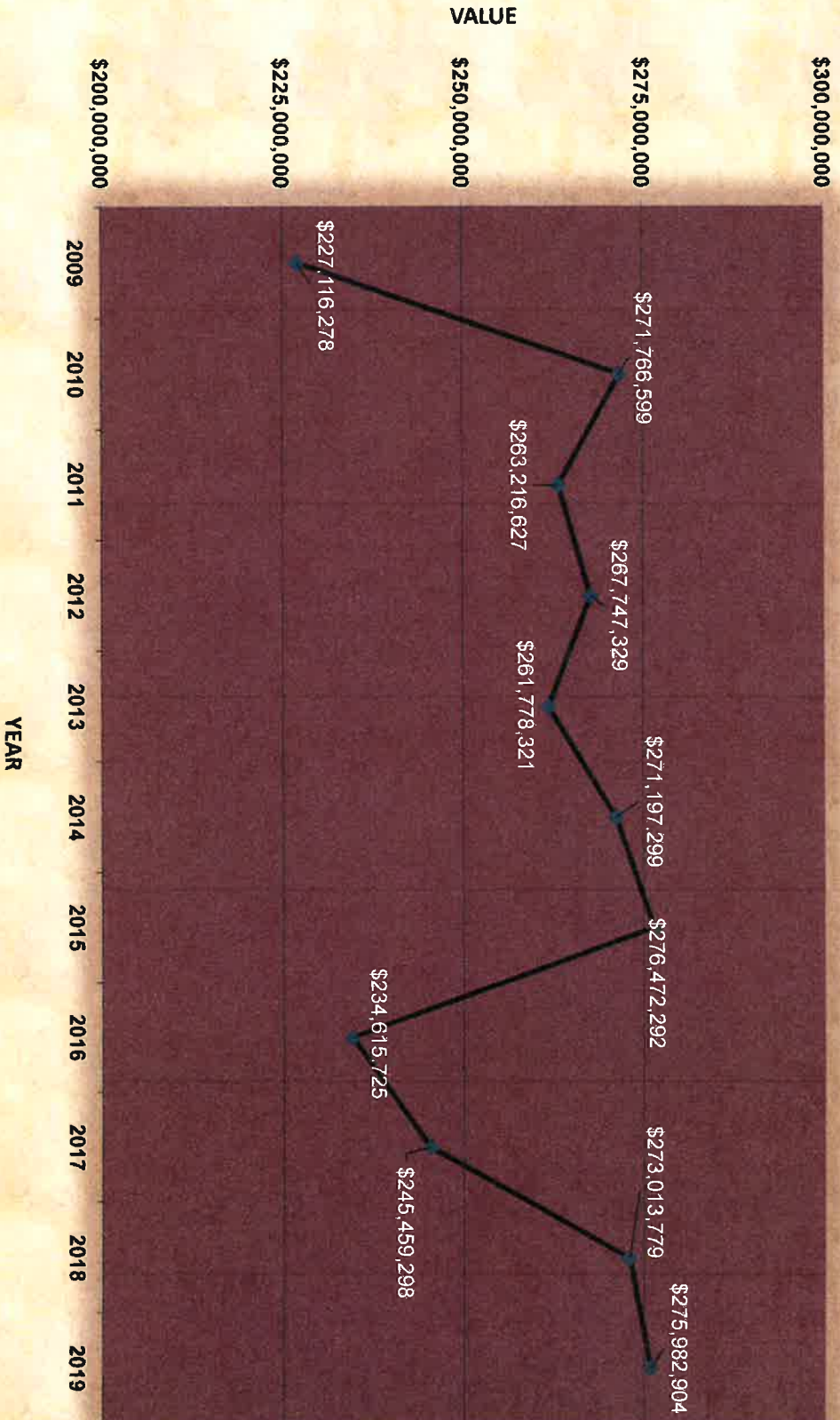
DAYTON ISD CERTIFIED VALUE HISTORY



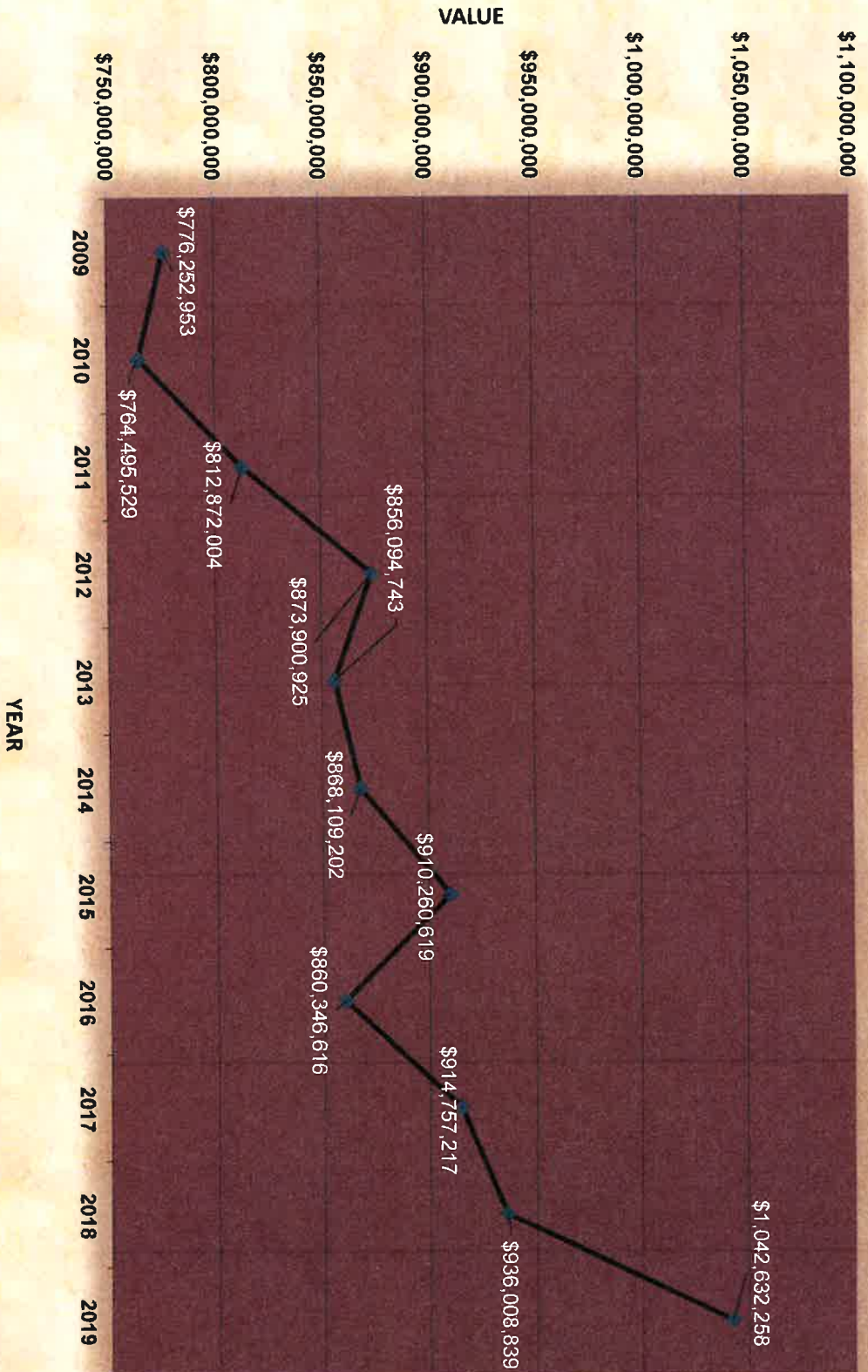
HARDIN ISD CERTIFIED VALUE HISTORY



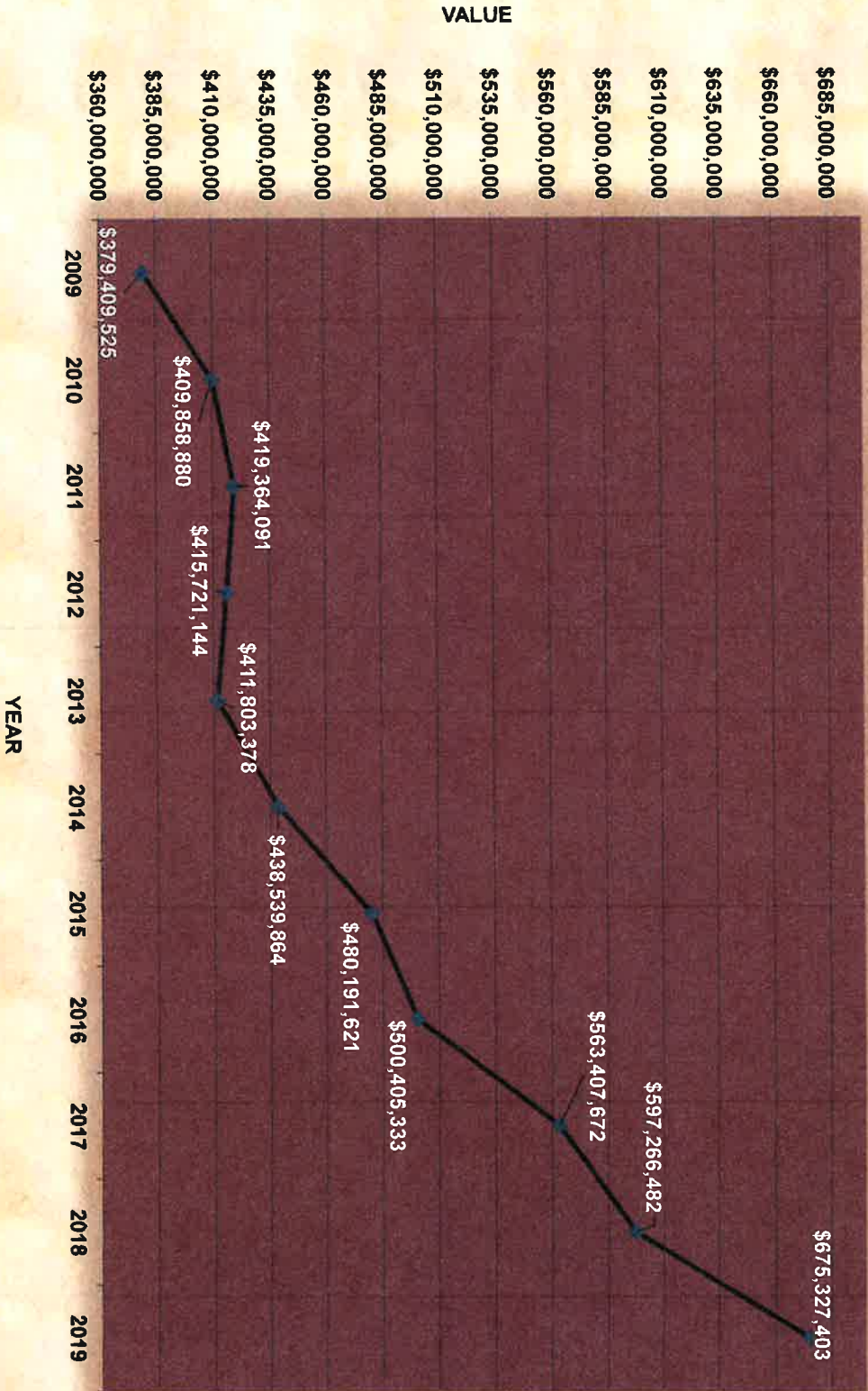
HULL DAISSETTA ISD CERTIFIED VALUE HISTORY



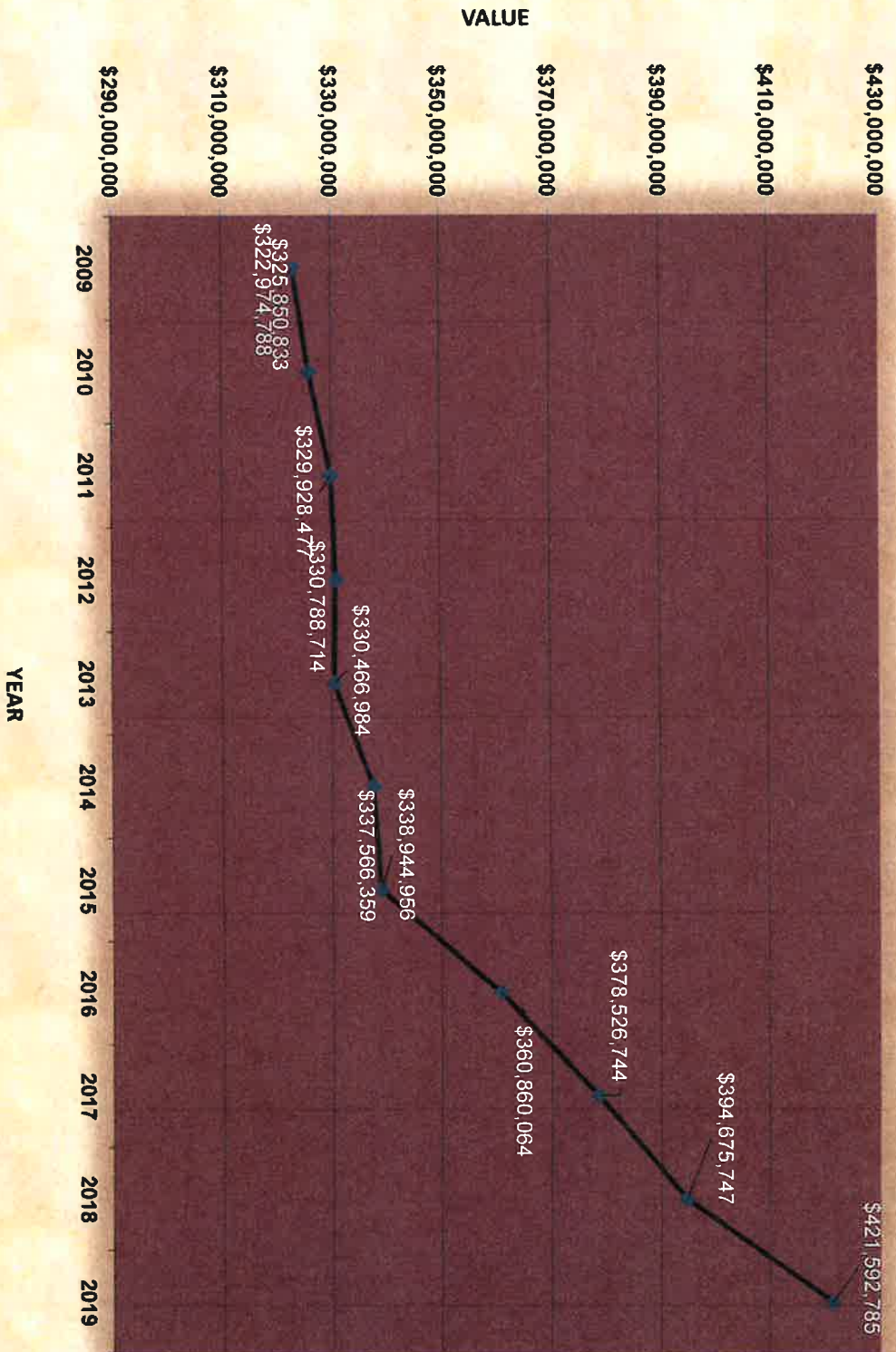
LIBERTY ISD CERTIFIED VALUE HISTORY



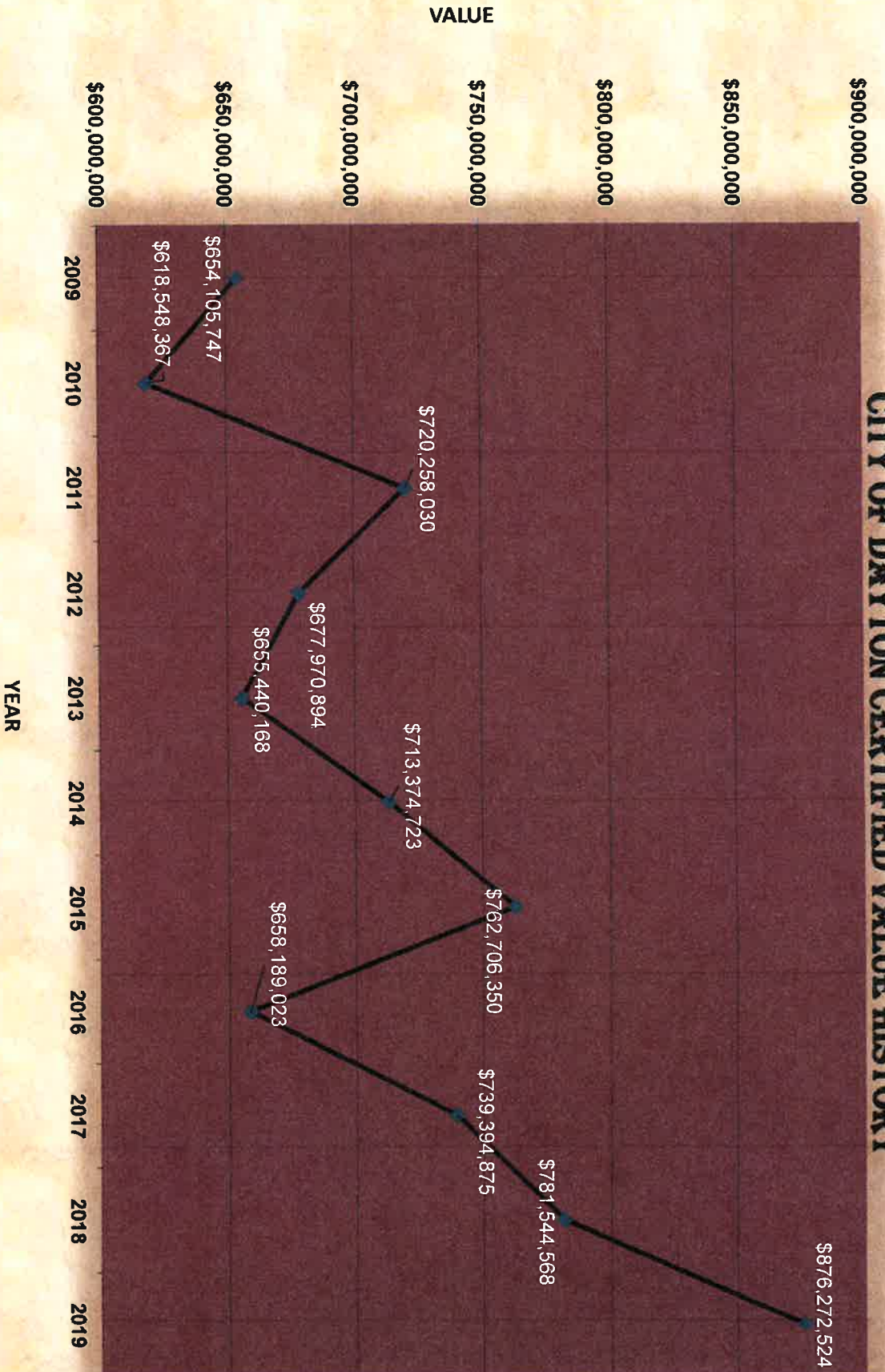
TARKINGTON ISD CERTIFIED VALUE HISTORY



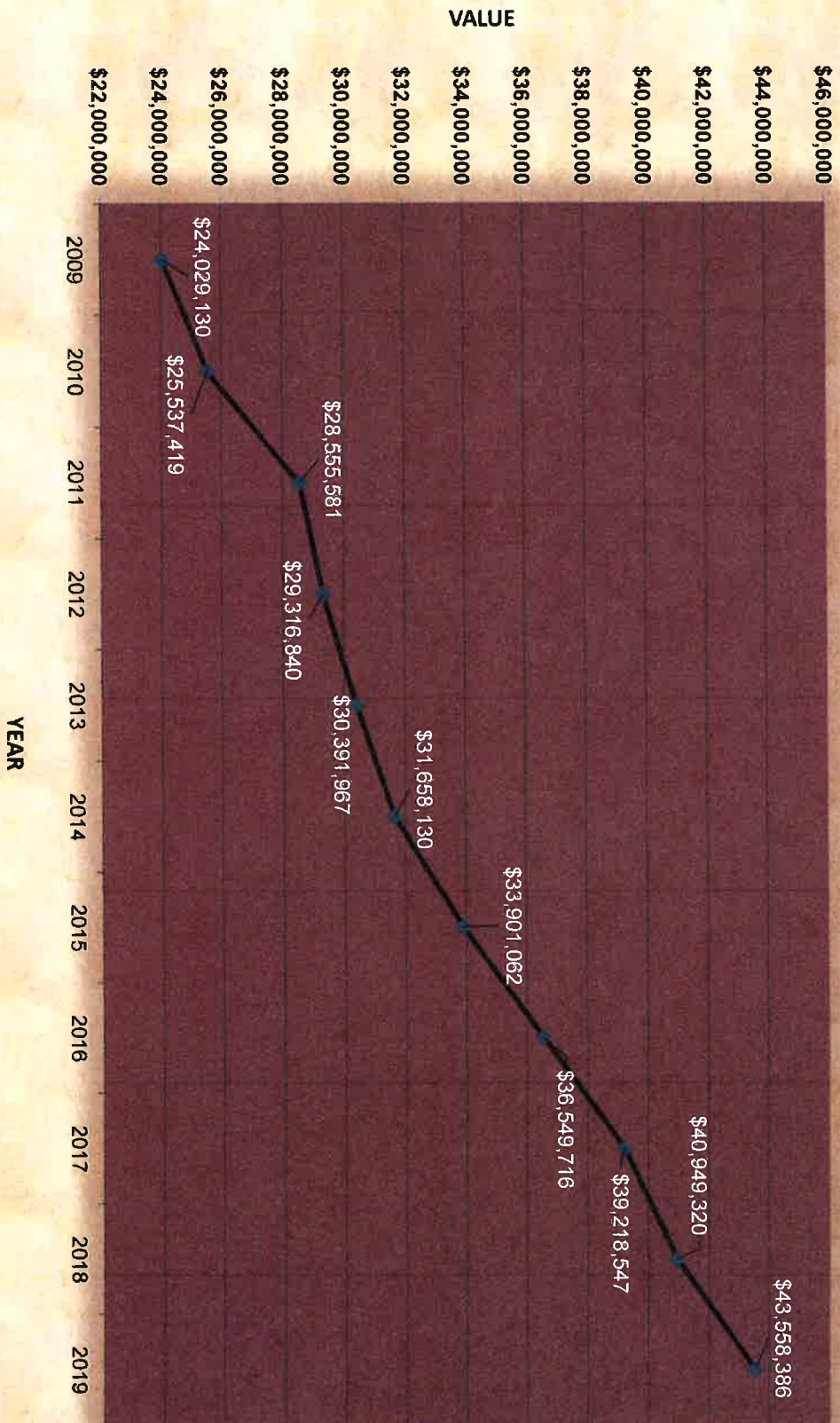
CITY OF CLEVELAND CERTIFIED VALUE HISTORY



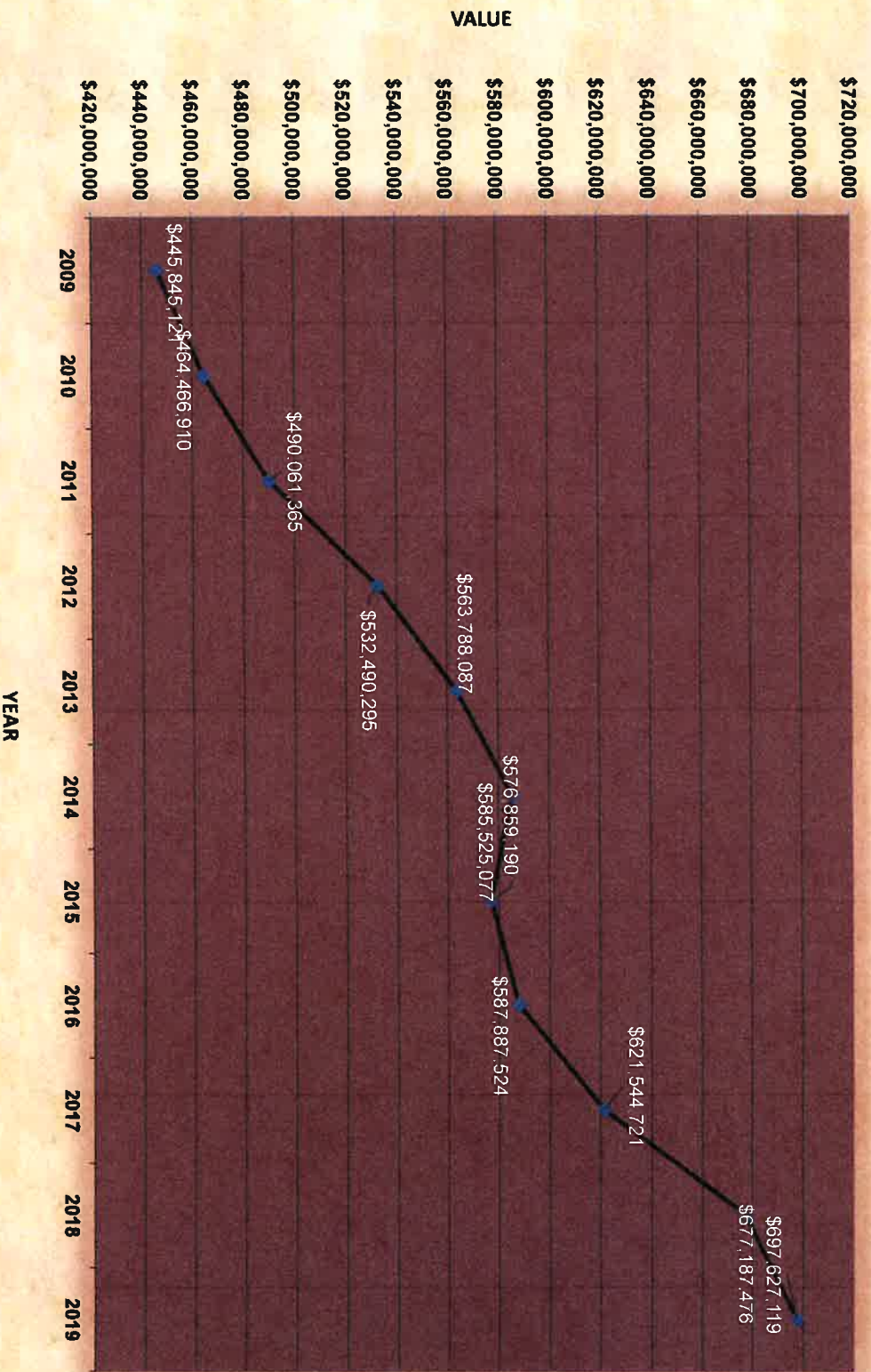
CITY OF DAYTON CERTIFIED VALUE HISTORY



CITY OF HARDIN CERTIFIED VALUE HISTORY



CITY OF LIBERTY CERTIFIED VALUE HISTORY



2019 CERTIFIED TOTALS

Property Count: 120,742

GLI - LIBERTY COUNTY
ARB Approved Totals

2/13/2020

2:36:25PM

Land		Value		
Homesite:		587,998,755		
Non Homesite:		1,383,256,276		
Ag Market:		887,912,703		
Timber Market:		732,594,966	Total Land	(+) 3,591,762,700
Improvement		Value		
Homesite:		2,447,030,010		
Non Homesite:		962,424,299	Total Improvements	(+) 3,409,454,309
Non Real		Count	Value	
Personal Property:	3,958		2,017,009,620	
Mineral Property:	18,150		94,327,743	
Autos:	0		0	
			Total Non Real	(+) 2,111,337,363
			Market Value	= 9,112,554,372
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,619,532,470		975,199	
Ag Use:	33,142,028		2,065	Productivity Loss (-) 1,536,047,371
Timber Use:	50,343,071		62,997	Appraised Value = 7,576,507,001
Productivity Loss:	1,536,047,371		910,137	
			Homestead Cap	(-) 22,785,465
			Assessed Value	= 7,553,721,536
			Total Exemptions Amount	(-) 882,919,979
			(Breakdown on Next Page)	
			Net Taxable	= 6,670,801,557

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	105,542,216	90,405,203	379,678.21	397,290.44	1,332		
DPS	54,190	44,190	211.64	283.76	2		
OV65	691,381,541	533,793,285	2,041,611.06	2,087,082.33	6,071		
Total	796,977,947	624,242,678	2,421,500.91	2,484,656.53	7,405	Freeze Taxable	(-) 624,242,678
Tax Rate	0.578800						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	97,390	87,390	87,390	0	1		
OV65	2,429,380	1,821,376	958,396	862,980	22		
Total	2,526,770	1,908,766	1,045,786	862,980	23	Transfer Adjustment	(-) 862,980
						Freeze Adjusted Taxable	= 6,045,695,899

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 37,413,988.77 = 6,045,695,899 * (0.578800 / 100) + 2,421,500.91

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

2019 CERTIFIED TOTALS

Property Count: 120,742

GLI - LIBERTY COUNTY
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	10,878,888	0	10,878,888
DP	1,374	11,603,889	0	11,603,889
DPS	2	10,000	0	10,000
DV1	69	0	387,033	387,033
DV2	77	0	555,970	555,970
DV2S	2	0	15,000	15,000
DV3	68	0	615,110	615,110
DV3S	2	0	20,000	20,000
DV4	407	0	3,234,180	3,234,180
DV4S	10	0	108,000	108,000
DVHS	273	0	35,702,880	35,702,880
DVHSS	3	0	300,470	300,470
EX	15	0	8,023,610	8,023,610
EX-XG	15	0	4,350,310	4,350,310
EX-XI	9	0	451,890	451,890
EX-XJ	2	0	2,665,900	2,665,900
EX-XL	23	0	2,487,580	2,487,580
EX-XO	1	0	71,600	71,600
EX-XR	150	0	13,204,001	13,204,001
EX-XU	13	0	2,462,610	2,462,610
EX-XV	2,483	0	577,359,071	577,359,071
EX-XV (Prorated)	128	0	3,040,962	3,040,962
EX366	5,422	0	352,158	352,158
FR	6	0	0	0
FRSS	1	0	155,900	155,900
LVE	4	0	0	0
OV65	6,463	141,349,197	0	141,349,197
OV65S	4	100,000	0	100,000
PC	24	63,413,770	0	63,413,770
Totals		227,355,744	655,564,235	882,919,979

2019 CERTIFIED TOTALS

Property Count: 496

GLI - LIBERTY COUNTY
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Land		Value			
Homesite:		2,410,209			
Non Homesite:		10,996,330			
Ag Market:		5,555,070			
Timber Market:		7,539,709		Total Land	(+) 26,501,318
Improvement		Value			
Homesite:		14,995,902			
Non Homesite:		5,367,259		Total Improvements	(+) 20,363,161
Non Real		Count	Value		
Personal Property:		15	4,525,910		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 4,525,910
				Market Value	= 51,390,389
Ag	Non Exempt	Exempt			
Total Productivity Market:	13,094,779	0			
Ag Use:	162,453	0	Productivity Loss	(-)	12,649,812
Timber Use:	282,514	0	Appraised Value	=	38,740,577
Productivity Loss:	12,649,812	0	Homestead Cap	(-)	246,657
				Assessed Value	= 38,493,920
				Total Exemptions Amount (Breakdown on Next Page)	(-) 387,674
				Net Taxable	= 38,106,246

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	877,251	571,223	2,333.96	2,661.25	10			
Total	877,251	571,223	2,333.96	2,661.25	10	Freeze Taxable	(-) 571,223	
Tax Rate	0.578800							
							Freeze Adjusted Taxable	= 37,535,023

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX

219,586.67 = 37,535,023 * (0.578800 / 100) + 2,333.96

Tax Increment Finance Value:

0

Tax Increment Finance Levy:

0.00

2019 CERTIFIED TOTALS

Property Count: 496

GLI - LIBERTY COUNTY
Under ARB Review Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	6,806	0	6,806
DV4	3	0	24,000	24,000
DVHS	1	0	121,286	121,286
EX-XV (Prorated)	3	0	25,840	25,840
OV65	11	209,742	0	209,742
Totals		216,548	171,126	387,674

2019 CERTIFIED TOTALS

GLI - LIBERTY COUNTY

Property Count: 121,238

Grand Totals

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Land		Value		
Homesite:		590,408,964		
Non Homesite:		1,394,252,606		
Ag Market:		893,467,773		
Timber Market:		740,134,675	Total Land	(+) 3,618,264,018
Improvement		Value		
Homesite:		2,462,025,912		
Non Homesite:		967,791,558	Total Improvements	(+) 3,429,817,470
Non Real		Count	Value	
Personal Property:	3,973		2,021,535,530	
Mineral Property:	18,150		94,327,743	
Autos:	0		0	
			Total Non Real	(+) 2,115,863,273
			Market Value	= 9,163,944,761
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,632,627,249		975,199	
Ag Use:	33,304,481		2,065	Productivity Loss (-) 1,548,697,183
Timber Use:	50,625,585		62,997	Appraised Value = 7,615,247,578
Productivity Loss:	1,548,697,183		910,137	
			Homestead Cap	(-) 23,032,122
			Assessed Value	= 7,592,215,456
			Total Exemptions Amount	(-) 883,307,653
			(Breakdown on Next Page)	
			Net Taxable	= 6,708,907,803

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	105,542,216	90,405,203	379,678.21	397,290.44	1,332		
DPS	54,190	44,190	211.64	283.76	2		
OV65	692,258,792	534,364,508	2,043,945.02	2,089,743.58	6,081		
Total	797,855,198	624,813,901	2,423,834.87	2,487,317.78	7,415	Freeze Taxable	(-) 624,813,901
Tax Rate	0.578800						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	97,390	87,390	87,390	0	1		
OV65	2,429,380	1,821,376	958,396	862,980	22		
Total	2,526,770	1,908,766	1,045,786	862,980	23	Transfer Adjustment	(-) 862,980
						Freeze Adjusted Taxable	= 6,083,230,922

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 37,633,575.45 = 6,083,230,922 * (0.578800 / 100) + 2,423,834.87

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

2019 CERTIFIED TOTALS

Property Count: 121,238

GLI - LIBERTY COUNTY
Grand Totals

2/13/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	10,878,888	0	10,878,888
DP	1,375	11,610,695	0	11,610,695
DPS	2	10,000	0	10,000
DV1	69	0	387,033	387,033
DV2	77	0	555,970	555,970
DV2S	2	0	15,000	15,000
DV3	68	0	615,110	615,110
DV3S	2	0	20,000	20,000
DV4	410	0	3,258,180	3,258,180
DV4S	10	0	108,000	108,000
DVHS	274	0	35,824,166	35,824,166
DVHSS	3	0	300,470	300,470
EX	15	0	8,023,610	8,023,610
EX-XG	15	0	4,350,310	4,350,310
EX-XI	9	0	451,890	451,890
EX-XJ	2	0	2,665,900	2,665,900
EX-XL	23	0	2,487,580	2,487,580
EX-XO	1	0	71,600	71,600
EX-XR	150	0	13,204,001	13,204,001
EX-XU	13	0	2,462,610	2,462,610
EX-XV	2,483	0	577,359,071	577,359,071
EX-XV (Prorated)	131	0	3,066,802	3,066,802
EX366	5,422	0	352,158	352,158
FR	6	0	0	0
FRSS	1	0	155,900	155,900
LVE	4	0	0	0
OV65	6,474	141,558,939	0	141,558,939
OV65S	4	100,000	0	100,000
PC	24	63,413,770	0	63,413,770
Totals		227,572,292	655,735,361	883,307,653

2019 CERTIFIED TOTALS

Property Count: 120,742

GLI - LIBERTY COUNTY
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	29,891		\$117,515,010	\$2,715,875,998	\$2,539,894,226
B	MULTIFAMILY RESIDENCE	176		\$825,150	\$63,155,832	\$63,105,213
C1	VACANT LOTS AND LAND TRACTS	38,527		\$227,890	\$624,584,287	\$624,370,357
D1	QUALIFIED OPEN-SPACE LAND	12,983	559,720.9018	\$0	\$1,619,530,564	\$83,169,260
D2	IMPROVEMENTS ON QUALIFIED OP	1,004		\$889,569	\$17,203,768	\$16,960,489
E	RURAL LAND, NON QUALIFIED OPE	8,636	53,949.1470	\$10,536,670	\$617,705,237	\$595,219,042
F1	COMMERCIAL REAL PROPERTY	2,191		\$13,527,160	\$481,509,128	\$481,122,336
F2	INDUSTRIAL AND MANUFACTURIN	135		\$0	\$249,322,272	\$236,152,574
G1	OIL AND GAS	12,743		\$0	\$93,965,325	\$93,965,325
J1	WATER SYSTEMS	18		\$0	\$547,950	\$547,950
J2	GAS DISTRIBUTION SYSTEM	15		\$0	\$2,335,100	\$2,335,100
J3	ELECTRIC COMPANY (INCLUDING C	107		\$0	\$75,268,900	\$75,268,900
J4	TELEPHONE COMPANY (INCLUDI	140		\$1,594,020	\$24,321,720	\$24,321,720
J5	RAILROAD	71		\$0	\$85,968,250	\$85,968,250
J6	PIPELAND COMPANY	746		\$86,826,030	\$566,819,470	\$509,455,840
J7	CABLE TELEVISION COMPANY	25		\$0	\$5,779,820	\$5,779,820
J8	OTHER TYPE OF UTILITY	18		\$0	\$769,990	\$769,990
L1	COMMERCIAL PERSONAL PROPE	2,230		\$9,109,238	\$245,643,950	\$245,643,950
L2	INDUSTRIAL AND MANUFACTURIN	474		\$7,834,430	\$746,848,820	\$743,089,490
M1	TANGIBLE OTHER PERSONAL, MOB	7,213		\$36,814,319	\$236,583,419	\$219,316,845
O	RESIDENTIAL INVENTORY	240		\$0	\$7,681,180	\$7,681,180
S	SPECIAL INVENTORY TAX	42		\$0	\$16,699,200	\$16,699,200
X	TOTALLY EXEMPT PROPERTY	8,265		\$6,767,100	\$614,469,692	\$0
	Totals	513,670.0488		\$292,466,586	\$9,112,589,872	\$6,670,837,057

2019 CERTIFIED TOTALS

Property Count: 496

GLI - LIBERTY COUNTY
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	152		\$3,551,159	\$13,465,366	\$13,048,035
C1	VACANT LOTS AND LAND TRACTS	112		\$0	\$1,679,431	\$1,679,431
D1	QUALIFIED OPEN-SPACE LAND	111	3,386.8997	\$0	\$13,094,779	\$444,507
D2	IMPROVEMENTS ON QUALIFIED OP	11		\$45,370	\$166,870	\$166,664
E	RURAL LAND, NON QUALIFIED OPE	82	1,286.7888	\$1,533,480	\$10,540,989	\$10,384,552
F1	COMMERCIAL REAL PROPERTY	14		\$1,077,930	\$5,920,310	\$5,920,310
L1	COMMERCIAL PERSONAL PROPE	14		\$267,080	\$1,352,790	\$1,352,790
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$3,173,120	\$3,173,120
M1	TANGIBLE OTHER PERSONAL, MOB	50		\$1,089,484	\$1,970,894	\$1,936,837
X	TOTALLY EXEMPT PROPERTY	3		\$3,294	\$25,840	\$0
	Totals		4,673.6885	\$7,567,797	\$51,390,389	\$38,106,246

2019 CERTIFIED TOTALS

GLI - LIBERTY COUNTY

Property Count: 121,238

Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	30,043		\$121,066,169	\$2,729,341,364	\$2,552,942,261
B	MULTIFAMILY RESIDENCE	176		\$825,150	\$63,155,832	\$63,105,213
C1	VACANT LOTS AND LAND TRACTS	38,639		\$227,890	\$626,263,718	\$626,049,788
D1	QUALIFIED OPEN-SPACE LAND	13,094	563,107.8015	\$0	\$1,632,625,343	\$83,613,767
D2	IMPROVEMENTS ON QUALIFIED OP	1,015		\$934,939	\$17,370,638	\$17,127,153
E	RURAL LAND, NON QUALIFIED OPE	8,718	55,235.9358	\$12,070,150	\$628,246,226	\$605,603,594
F1	COMMERCIAL REAL PROPERTY	2,205		\$14,605,090	\$487,429,438	\$487,042,646
F2	INDUSTRIAL AND MANUFACTURIN	135		\$0	\$249,322,272	\$236,152,574
G1	OIL AND GAS	12,743		\$0	\$93,965,325	\$93,965,325
J1	WATER SYSTEMS	18		\$0	\$547,950	\$547,950
J2	GAS DISTRIBUTION SYSTEM	15		\$0	\$2,335,100	\$2,335,100
J3	ELECTRIC COMPANY (INCLUDING C	107		\$0	\$75,268,900	\$75,268,900
J4	TELEPHONE COMPANY (INCLUDI	140		\$1,594,020	\$24,321,720	\$24,321,720
J5	RAILROAD	71		\$0	\$85,968,250	\$85,968,250
J6	PIPELAND COMPANY	746		\$86,826,030	\$566,819,470	\$509,455,840
J7	CABLE TELEVISION COMPANY	25		\$0	\$5,779,820	\$5,779,820
J8	OTHER TYPE OF UTILITY	18		\$0	\$769,990	\$769,990
L1	COMMERCIAL PERSONAL PROPE	2,244		\$9,376,318	\$246,996,740	\$246,996,740
L2	INDUSTRIAL AND MANUFACTURIN	475		\$7,834,430	\$750,021,940	\$746,262,610
M1	TANGIBLE OTHER PERSONAL, MOB	7,263		\$37,903,803	\$238,554,313	\$221,253,682
O	RESIDENTIAL INVENTORY	240		\$0	\$7,681,180	\$7,681,180
S	SPECIAL INVENTORY TAX	42		\$0	\$16,699,200	\$16,699,200
X	TOTALLY EXEMPT PROPERTY	8,268		\$6,770,394	\$614,495,532	\$0
	Totals	518,343.7373		\$300,034,383	\$9,163,980,261	\$6,708,943,303

2019 CERTIFIED TOTALS

Property Count: 120,742

GLI - LIBERTY COUNTY
ARB Approved Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		9		\$0	\$159,302	\$159,302
A1	SINGLE FAMILY RESIDENCE	18,315		\$102,727,271	\$2,180,113,937	\$2,038,899,842
A2	SINGLE FAMILY MHS	12,717		\$14,284,449	\$515,879,059	\$482,620,599
A3	SINGLE FAMILY RESIDENCE-IMP ONL	414		\$503,290	\$19,723,700	\$18,214,482
B1	APARTMENTS	64		\$25,130	\$48,990,242	\$48,990,242
B2	DUPLEXES	119		\$800,020	\$14,165,590	\$14,114,971
C	VACANT LOT	71		\$11,460	\$1,691,560	\$1,691,560
C1	VACANT LOT	38,464		\$216,430	\$622,892,727	\$622,678,797
D1	QUALIFIED AG LAND	13,033	559,721.2140	\$0	\$1,619,531,489	\$83,170,185
D2	IMPROVEMENTS ON QUALIFIED AG L	1,004	33.6340	\$889,569	\$17,203,768	\$16,960,489
E	FARM OR RANCH LAND	7		\$0	\$69,409	\$67,339
E1	IMPS ON FARM OR RANCH LAND	2,457		\$9,660,280	\$349,291,703	\$330,012,863
E2	MH ON FARM OR RANCH LAND	1,481		\$532,790	\$29,925,854	\$27,989,586
E3	IMPS ON FARM OR RANCH LAND (I	65		\$282,820	\$3,896,900	\$3,637,545
E4	NON-QUALIFIED AG LAND	5,775		\$60,780	\$234,520,446	\$233,510,784
F1	REAL: COMMERCIAL	2,191		\$13,527,160	\$481,509,128	\$481,122,337
F2	INDUSTRIAL REAL PROPERTY	135		\$0	\$249,322,272	\$236,152,574
G1	OIL & GAS	12,743		\$0	\$93,965,325	\$93,965,325
J1	WATER SYSTEMS	18		\$0	\$547,950	\$547,950
J2	GAS COMPANIES	15		\$0	\$2,335,100	\$2,335,100
J3	ELECTRIC COMPANIES	107		\$0	\$75,268,900	\$75,268,900
J4	TELEPHONE COMPANIES	140		\$1,594,020	\$24,321,720	\$24,321,720
J5	RAILROADS	71		\$0	\$85,968,250	\$85,968,250
J6	PIPELINES	746		\$86,826,030	\$566,819,470	\$509,455,840
J7	CABLE TELEVISION	25		\$0	\$5,779,820	\$5,779,820
J8	TOWERS/OTHER UTILITIES	18		\$0	\$769,990	\$769,990
L1	COMMERICAL PERSONAL PROPERT	2,230		\$9,109,238	\$245,643,950	\$245,643,950
L2	INDUSTRIAL PERSONAL PROPERTY	474		\$7,834,430	\$746,848,820	\$743,089,490
M1	MOBILE HOMES	7,213		\$36,814,319	\$236,583,419	\$219,316,845
O1	REAL PROPERTY INVENTORY	240		\$0	\$7,681,180	\$7,681,180
S	SPECIAL INVENTORY	42		\$0	\$16,699,200	\$16,699,200
X	Mineral	8,265		\$6,767,100	\$614,469,692	\$0
	Totals	559,754.8480		\$292,466,586	\$9,112,589,872	\$6,670,837,057

2019 CERTIFIED TOTALS

Property Count: 496

GLI - LIBERTY COUNTY
Under ARB Review Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2		\$10,686	\$82,696	\$82,696
A1	SINGLE FAMILY RESIDENCE	95		\$3,386,640	\$10,660,025	\$10,364,452
A2	SINGLE FAMILY MHS	62		\$153,833	\$2,705,145	\$2,600,887
A3	SINGLE FAMILY RESIDENCE-IMP ONL	1		\$0	\$17,500	\$0
C1	VACANT LOT	112		\$0	\$1,679,431	\$1,679,431
D1	QUALIFIED AG LAND	111	3,386.8997	\$0	\$13,094,779	\$444,507
D2	IMPROVEMENTS ON QUALIFIED AG L	11		\$45,370	\$166,870	\$166,664
E1	IMPS ON FARM OR RANCH LAND	30		\$1,366,570	\$4,107,490	\$3,965,783
E2	MH ON FARM OR RANCH LAND	17		\$2,770	\$390,830	\$390,830
E3	IMPS ON FARM OR RANCH LAND (I	6		\$164,140	\$549,420	\$549,420
E4	NON-QUALIFIED AG LAND	49		\$0	\$5,493,249	\$5,478,519
F1	REAL: COMMERCIAL	14		\$1,077,930	\$5,920,310	\$5,920,310
L1	COMMERICAL PERSONAL PROPERT	14		\$267,080	\$1,352,790	\$1,352,790
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$3,173,120	\$3,173,120
M1	MOBILE HOMES	50		\$1,089,484	\$1,970,894	\$1,936,837
X	Mineral	3		\$3,294	\$25,840	\$0
	Totals		3,386.8997	\$7,567,797	\$51,390,389	\$38,106,246

2019 CERTIFIED TOTALS

GLI - LIBERTY COUNTY

Property Count: 121,238

Grand Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		11		\$10,686	\$241,998	\$241,998
A1	SINGLE FAMILY RESIDENCE	18,410		\$106,113,911	\$2,190,773,962	\$2,049,264,294
A2	SINGLE FAMILY MHS	12,779		\$14,438,282	\$518,584,204	\$485,221,486
A3	SINGLE FAMILY RESIDENCE-IMP ONL	415		\$503,290	\$19,741,200	\$18,214,482
B1	APARTMENTS	64		\$25,130	\$48,990,242	\$48,990,242
B2	DUPLEXES	119		\$800,020	\$14,165,590	\$14,114,971
C	VACANT LOT	71		\$11,460	\$1,691,560	\$1,691,560
C1	VACANT LOT	38,576		\$216,430	\$624,572,158	\$624,358,228
D1	QUALIFIED AG LAND	13,144	563,108.1137	\$0	\$1,632,626,268	\$83,614,692
D2	IMPROVEMENTS ON QUALIFIED AG L	1,015	33.6340	\$934,939	\$17,370,638	\$17,127,153
E	FARM OR RANCH LAND	7		\$0	\$69,409	\$67,339
E1	IMPS ON FARM OR RANCH LAND	2,487		\$11,026,850	\$353,399,193	\$333,978,646
E2	MH ON FARM OR RANCH LAND	1,498		\$535,560	\$30,316,684	\$28,380,416
E3	IMPS ON FARM OR RANCH LAND (I	71		\$446,960	\$4,446,320	\$4,186,965
E4	NON-QUALIFIED AG LAND	5,824		\$60,780	\$240,013,695	\$238,989,303
F1	REAL: COMMERCIAL	2,205		\$14,605,090	\$487,429,438	\$487,042,647
F2	INDUSTRIAL REAL PROPERTY	135		\$0	\$249,322,272	\$236,152,574
G1	OIL & GAS	12,743		\$0	\$93,965,325	\$93,965,325
J1	WATER SYSTEMS	18		\$0	\$547,950	\$547,950
J2	GAS COMPANIES	15		\$0	\$2,335,100	\$2,335,100
J3	ELECTRIC COMPANIES	107		\$0	\$75,268,900	\$75,268,900
J4	TELEPHONE COMPANIES	140		\$1,594,020	\$24,321,720	\$24,321,720
J5	RAILROADS	71		\$0	\$85,968,250	\$85,968,250
J6	PIPELINES	746		\$86,826,030	\$566,819,470	\$509,455,840
J7	CABLE TELEVISION	25		\$0	\$5,779,820	\$5,779,820
J8	TOWERS/OTHER UTILITIES	18		\$0	\$769,990	\$769,990
L1	COMMERICAL PERSONAL PROPERT	2,244		\$9,376,318	\$246,996,740	\$246,996,740
L2	INDUSTRIAL PERSONAL PROPERTY	475		\$7,834,430	\$750,021,940	\$746,262,610
M1	MOBILE HOMES	7,263		\$37,903,803	\$238,554,313	\$221,253,682
O1	REAL PROPERTY INVENTORY	240		\$0	\$7,681,180	\$7,681,180
S	SPECIAL INVENTORY	42		\$0	\$16,699,200	\$16,699,200
X	Mineral	8,268		\$6,770,394	\$614,495,532	\$0
	Totals	563,141.7477		\$300,034,383	\$9,163,980,261	\$6,708,943,303

2019 CERTIFIED TOTALS

Property Count: 121,238

GLI - LIBERTY COUNTY
Effective Rate Assumption

2/13/2020

2:36:26PM

New Value

TOTAL NEW VALUE MARKET:	\$300,034,383
TOTAL NEW VALUE TAXABLE:	\$234,171,410

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	1	2018 Market Value	\$170,690
EX-XV	Other Exemptions (including public property, r	145	2018 Market Value	\$4,138,305
EX366	HB366 Exempt	953	2018 Market Value	\$303,184
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,612,179

Exemption	Description	Count	Exemption Amount
DP	Disability	42	\$360,000
DV1	Disabled Veterans 10% - 29%	6	\$30,000
DV2	Disabled Veterans 30% - 49%	8	\$51,150
DV3	Disabled Veterans 50% - 69%	7	\$70,000
DV4	Disabled Veterans 70% - 100%	25	\$245,608
DVHS	Disabled Veteran Homestead	20	\$2,539,323
OV65	Over 65	383	\$7,863,086
PARTIAL EXEMPTIONS VALUE LOSS			491
NEW EXEMPTIONS VALUE LOSS			\$11,159,167
			\$15,771,346

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS	\$15,771,346
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New Ag / Timber Exemptions

2018 Market Value	\$460,480	Count: 5
2019 Ag/Timber Use	\$20,540	
NEW AG / TIMBER VALUE LOSS	\$439,940	

New Annexations**New Deannexations****Average Homestead Value****Category A and E**

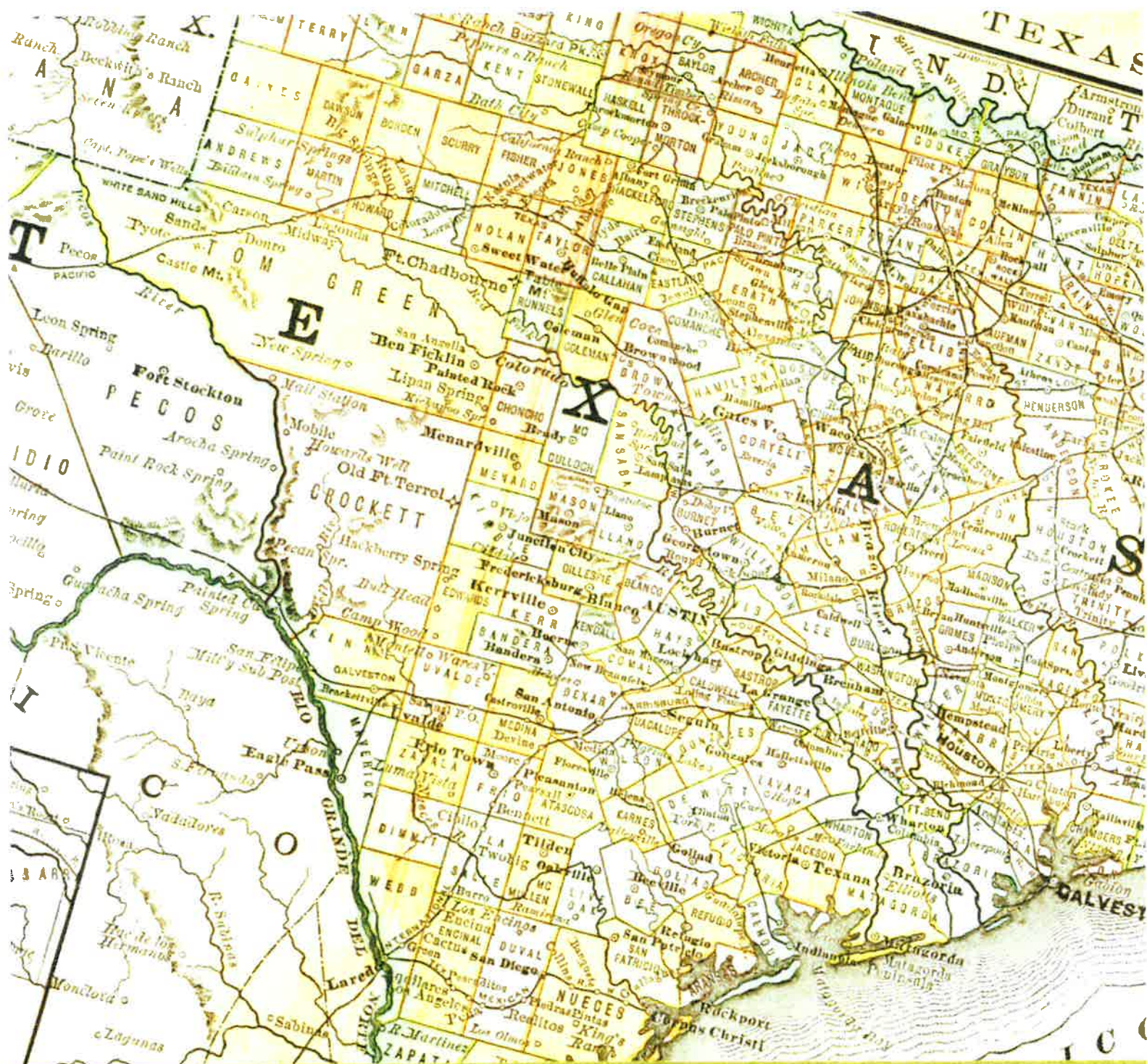
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
15,016	\$132,215	\$1,491	\$130,724
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,518	\$127,509	\$1,468	\$126,041

2019 CERTIFIED TOTALS

GLI - LIBERTY COUNTY
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
496	\$51,390,389.00	\$26,515,632



M A P

METHODS AND ASSISTANCE PROGRAM 2019 REPORT
Liberty County Central Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar
Texas Comptroller of Public Accounts
2018-19 Final Methods and Assistance Program
Review

Liberty County Central Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

- Meets All – The total point score is 100
- Meets – The total point score ranges from 90 to less than 100
- Needs Some Improvement – The total point score ranges from 85 to less than 90
- Needs Significant Improvement – The total point score ranges from 75 to less than 85
- Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	15	15	100
Taxpayer Assistance	11	11	100
Operating Procedures	22	22	100
Appraisal Standards, Procedures and Methodology	29	29	100

Glenn Hegar
Texas Comptroller of Public Accounts
2018-19 Final Methods and Assistance Program Tier 2 Review

Liberty County Central Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts' governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

GOVERNANCE

Governance Review Question	Answer	Recommendation
1. Does the appraisal district board of directors regularly evaluate the chief appraiser?	Yes	No Recommendation
2. Has the appraisal district's investment officer attended investment training as required by Government Code Section 2256.008?	Yes	No Recommendation
3. Does the appraisal district have a professional development program as discussed in IAAO's <i>Standard on Professional Development</i> ?	Yes	No Recommendation
4. Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before October 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under 6.031, have they received nominating resolutions by December 1 st ?	Yes	No Recommendation
5. Before October 30, did the chief appraisal prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?	Yes	No Recommendation
6. Did the board of directors meet at least quarterly with a quorum in the previous year as required by Tax Code Section 6.04(b)?	Yes	No Recommendation
7. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline listed in Tax Code Section 6.05(i)?	Yes	No Recommendation

Governance Review Question	Answer	Recommendation
8. Did the appraisal district board of directors provide notice of and host a public hearing for the 2017-18 reappraisal plan by September 15, 2016 or the 2019-20 reappraisal plan by September 15, 2018 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
9. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
10. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	Yes	No Recommendation
11. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before September 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
12. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	Yes	No Recommendation
13. Did the appraisal district deliver a copy of the CADs most recent financial audit report to each taxing unit as described in Tax Code Section 6.063(b)?	Yes	No Recommendation
14. Do the current appraisal district board of director members meet the criteria listed in Tax Code Section 6.03(a) and 6.035(a)(2)?	Yes	No Recommendation
15. Did the chief appraiser prepare and deliver to the board of directors a list of nominees submitted by the entities to fulfill a BOD vacancy and did the board of directors elect, by majority vote, one of the nominees in accordance with Tax Code Section 6.03(l)?	N/A	No Recommendation
16. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Taxpayer Assistance Review Question	Answer	Recommendation
17. Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
18. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265.001?	Yes	No Recommendation
19. Has the appraisal district developed an annual report in each of the previous two calendar years, and is it made available to the public as described in IAAO's Standard on Public Relations?	Yes	No Recommendation
20. Are the written complaint procedures for the appraisal district made available to the public?	Yes	No Recommendation
21. Are the complaint procedures for the appraisal review board made available to the public upon request?	Yes	No Recommendation
22. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	Yes	No Recommendation
23. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	Yes	No Recommendation
24. For residence homestead exemptions cancelled after Sept. 1, 2015, did the appraisal district follow the procedure described in Tax Code Section 11.43(q) for individuals who are 65 years of age or older?	Yes	No Recommendation
25. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	Yes	No Recommendation
26. Does the appraisal district include with each notice sent under Tax Code Section 25.19 to an eligible property owner, instructions for accessing and using the electronic protest system as described in Tax Code Section 41.415?	Yes	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
27. Has the appraisal district implemented a system that allows the owner of a property that has been granted a homestead exemption to electronically receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the appraisal review board, as required by Tax Code Section 41.415(b)(2)?	Yes	No Recommendation

OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
28. Did the appraisal district timely submit the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
29. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.804(b)(5)?	Yes	No Recommendation
30. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	Yes	No Recommendation
31. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	Yes	No Recommendation
32. Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)?	Yes	No Recommendation
33. For changes made to the appraisal roll under Tax Code Section 25.25, are the changes coded by the appropriate subsection that authorizes the change?	Yes	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
34. Are corrections of the appraisal roll presented to the appraisal district's board of directors and appraisal review board as described in Tax Code Section 25.25(b)?	Yes	No Recommendation
35. When the appraisal roll is changed according to Tax Code Section 25.25(d), does the appraisal district notify the tax assessor-collector that a 10 percent penalty should be charged to the property owner and, if the appraisal district also performs collection functions, is a 10 percent penalty assessed according to the requirements of Tax Code Section 25.25(d)?	N/A	No Recommendation
36. Has the appraisal district's records retention schedule that is on file with the State Library and Archives Commission, as described in Local Government Code Section 203.041, been implemented?	Yes	No Recommendation
37. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
38. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22?	Yes	No Recommendation
39. Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	Yes	No Recommendation
40. Does the appraisal district provide evidence during the appeals process?	Yes	No Recommendation
41. Did the appraisal review board hear and determine all or substantially all timely filed protests; determine all timely filed challenges; submit a list of approved changes in the records to the chief appraiser; and approve the appraisal records by the deadline established in Tax Code Section 41.12 in the previous year?	Yes	No Recommendation
42. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
43. Are properties correctly categorized according to PTAD classification guidelines?	Yes	No Recommendation
44. Are exempt properties correctly categorized in accordance with the PTAD Property Classification Guide?	Yes	No Recommendation
45. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the district and to the Comptroller by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation
46. Does the appraisal district's written reappraisal plan define the market areas in the county as required by Tax Code Section 25.18?	Yes	No Recommendation
47. Does the appraisal district's written reappraisal plan identify the properties to be appraised in each year covered by the plan as required by Tax Code Section 25.18 and have all scheduled activities been completed timely?	Yes	No Recommendation
48. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely?	Yes	No Recommendation
49. Did the appraisal district submit the two most recent electronic property transactions submissions to the Comptroller timely?	Yes	No Recommendation
50. Are sales provided in the most recent electronic property transaction submission valid sales?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
51. Have the inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's <i>Standard on Mass Appraisal of Real Property</i> ?	Yes	No Recommendation
52. Do the appraisal district's appraisal cards contain all of the information as required by Comptroller Rule 9.3001?	Yes	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
53. Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
54. Do the appraisal district's contracts contain the items described in IAAO's <i>Standard on Contracting for Assessment Services</i> ?	Yes	No Recommendation
55. Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?	Yes	No Recommendation
56. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation
57. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	Yes	No Recommendation
58. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
59. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
60. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's <i>Standard on Valuation of Personal Property</i> ?	Yes	No Recommendation
61. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	Yes	No Recommendation
62. Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	Yes	No Recommendation
63. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?	Yes	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
64. Does the appraisal district gather income and expense data and calculate values using the income approach for office properties?	Yes	No Recommendation
65. Does the appraisal district gather income and expense data and calculate values using the income approach for retail properties?	Yes	No Recommendation
66. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties/mini storages?	Yes	No Recommendation
67. Are multi-family low income properties appraised in accordance with Section 23.215 and 11.1825(q) of the Property Tax Code?	Yes	No Recommendation
68. Does the appraisal district collect land sales and maintain a verified land sales file and does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 and 3.4?	Yes	No Recommendation
69. Does the appraisal district collect residential property sales and maintain a verified residential sales file and does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 and 3.4?	Yes	No Recommendation
70. Does the appraisal district collect commercial property sales and maintain a verified commercial sales file and does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 and 3.4?	Yes	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
71. Does the appraisal district collect multi-family property sales and maintain a verified multi-family sales file and does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 and 3.4?	Yes	No Recommendation
72. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following their dry and/or irrigated cropland schedule?	Yes	No Recommendation
73. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following their native pasture schedule?	Yes	No Recommendation
74. Does the appraisal district properly apply minimum acreage requirement for Wildlife properties in accordance with Comptroller Rule 9.2005?	N/A	No Recommendation
75. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	Yes	No Recommendation
76. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation
77. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	Yes	No Recommendation
78. Have agricultural appraisal intensity-of-use standards been evaluated or updated within the previous five years?	Yes	No Recommendation
79. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timber use?	Yes	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
80. Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Section 23.431?	Yes	No Recommendation

