



# **Liberty County Central Appraisal District 2021 Annual Operations Report**



**Lana McCarty, Chief Appraiser**  
**January 1, 2022**

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## EXECUTIVE SUMMARY

Please find enclosed the Liberty County Central Appraisal District's 2021 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 Methods and Assistance Program (MAPS)

In addition, in 2021, 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.

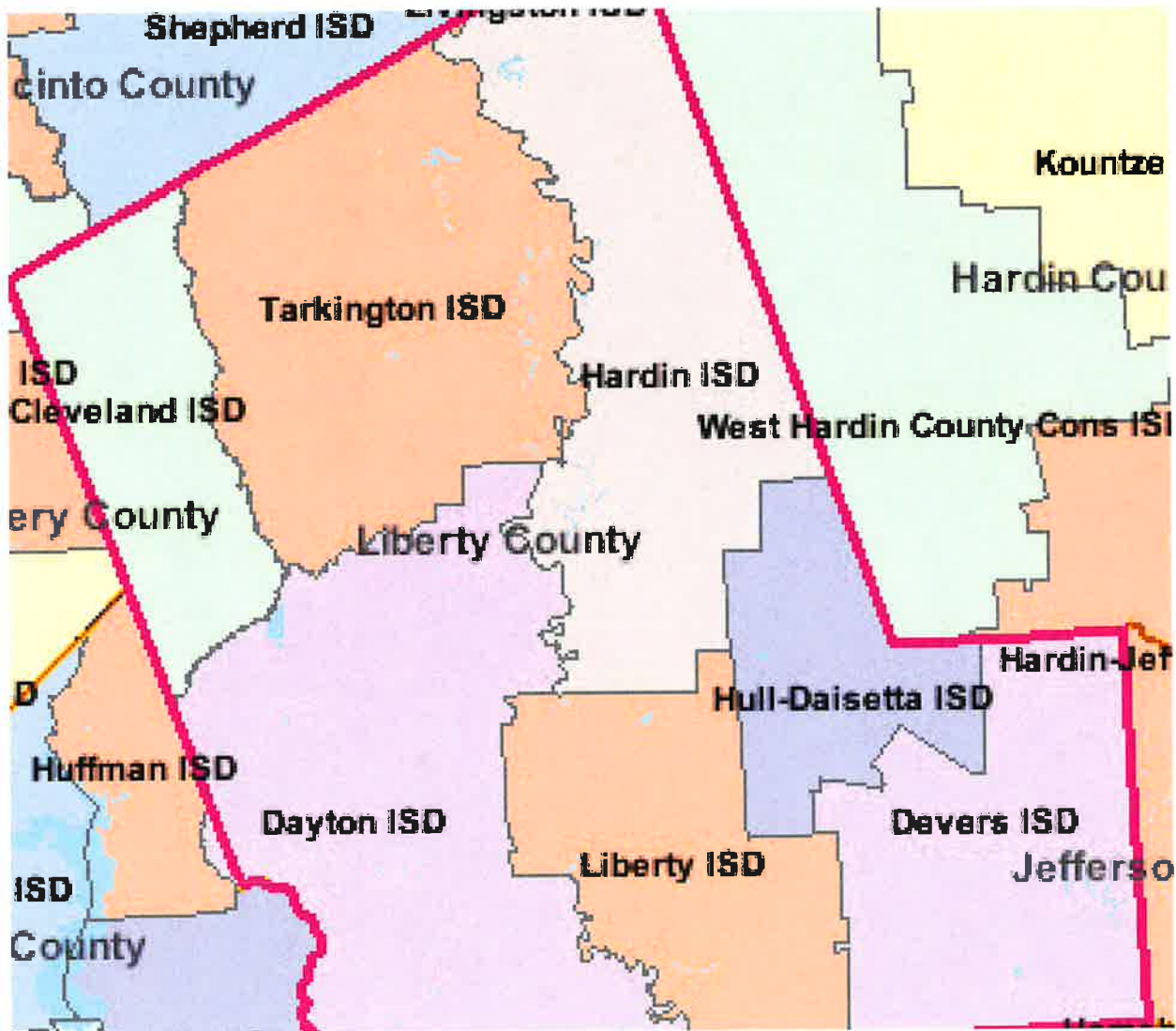






## **MISSION STATEMENT**

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 91,000. Each year the District is responsible for the maintenance of over 133,500 parcels of real and personal property, with a market value of \$ 11,362,771,574 and a taxable value of \$ 8,450,452,048. There are 36 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 \$3,710,040 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.

### **2021 Board of Director Members:**

Bobby Ray Coats, Chairman  
Mark Sjolander, Vice-President  
John Hebert Jr., Secretary  
Josh Day, Director  
Craig Russell, 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.

### **2021 ARB Members:**

Horace Green – Chairman

Howard Brister – Vice Chairman

Connie Campbell– Secretary

Mark Jamison – Member

Bernie Brown – Member

Walt Saucier – Member

Cordella Kirkham – Member

Craig McNair – 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.

### 2021 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 2021 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

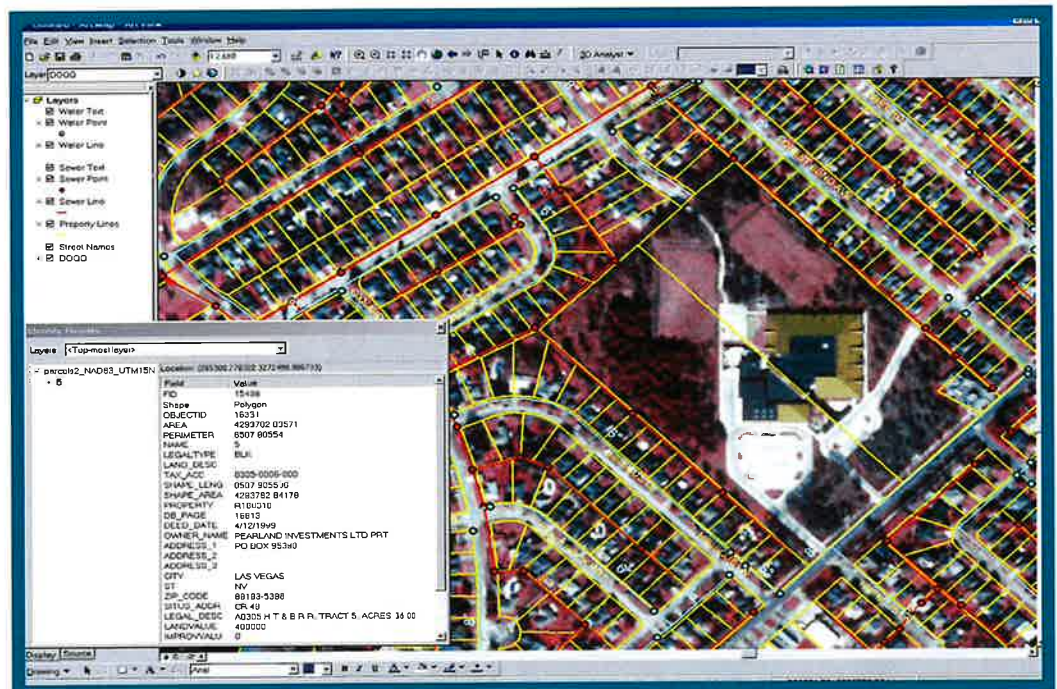
Liberty County Central Appraisal District is in compliance with legislation requiring appraisal districts to offer online appeals. The District offers two different online appeals. E-protest is available exclusively for specified homesteaded properties. E-protest is offered with the intent that all informal 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 2021, we performed this update for Liberty ISD and started the update on Hardin ISD. Beginning July 2021, we completed the update for Hardin ISD and started updating Hull-Daisetta ISD. These appraisal inspections are expected to continue through March 2022. Due to the continued growth in Cleveland ISD, for 2021, we expanded the Cleveland office to include 4 full time appraisers, with this change we will now be able to appraise Cleveland ISD on its own 4 year schedule. This should allow us to shorten our appraisal cycle from 6 years to 5 years.

## **Appraisal Process**

Liberty ISD school district consisted of over 18,800 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**

**Jason Strickland**



## **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 2021, Liberty County CAD began the process of mailing appraisal notices to property owners in Liberty County. For the 2021 tax year 72,674 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 11, 2021. 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 exemptions and special appraisals and any other action of the District that may affect taxpayer liability. The ARB members **DO NOT** work for the appraisal district but rather, arbitrate between the taxpayer and the District.



## Public Service

Our goal at Liberty County Central Appraisal District is to treat all taxpayers and citizens with the utmost 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.



Office Pumpkin Decorating Contest

**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](http://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 internet, 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 Facebook to relay news releases and upcoming dates throughout the tax calendar.





**Employee of the Month**  
**Joyce Muskwinsy**

**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 Jeff Lambright for all of his hard work and dedication to the betterment of the district. Brenda Martinez was recognized as Team Player for her continued support of her colleagues.



Board of Directors  
of the Liberty  
County Appraisal  
District  
recognize  
Leigh Ann Neal  
for 20 years of  
service.

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The Liberty County  
Board of Directors  
recognized  
Employee of the Year and Team Player of the year for their  
dedicated service.





# 2021 Tax Rates

Entity	Tax Rates			Exemption Amounts		
	Tax Rate	M&O	I&S	Homestead	Over-65	Disability
<b>Liberty County</b>	<b>0.00554300</b>	0.00524140	0.00030160		<b>25,000</b>	<b>10,000</b>
Hospital District 1	0.00090000	0.00090000			25,000	10,000
Navigation-North	0.00008270	0.00008270		20% or 5000*	60,000	60,000
Navigation-South	0.00011820	0.00011820		20% or 5000*	60,000	60,000
<b>Cleveland ISD</b>	<b>0.01247000</b>	<b>0.00872000</b>	<b>0.00375000</b>	<b>25,000</b>	<b>13,000</b>	<b>10,000</b>
Dayton ISD	0.01172000	0.00872000	0.00300000	25,000	24,300	10,000
Devers ISD	0.01033400	0.00963400	0.00070000	25,000	16,000	10,000
Hardin ISD	0.01203000	0.00916200	0.00286800	25,000	20,000	10,000
Hull-Daisetta ISD	0.01063827	0.01014800	0.00049027	25,000	10,000	10,000
Liberty ISD	0.01299400	0.00976400	0.00323000	25,000	10,000	10,000
Tarkington ISD	0.00968300	0.00872000	0.00096300	25,000	13,000	10,000
<b>City of Ames</b>	<b>0.00546000</b>	0.00546000			<b>25,000</b>	<b>25,000</b>
City of Cleveland	0.00755000	0.00502900	0.00252100	1% or 5000*	10,000	5,000
City of Daisetta	0.00465700	0.00465700			10,000	
City of Dayton	0.00666900	0.00409700	0.00257200	15% or 5000*	40,000	20,000
City of Dayton Lakes**	0.00585100	0.00585100			25,000	10,000
City of Devers	0.00243000	0.00243000			3,000	
City of Hardin	0.00266500	0.00266500				
City of Liberty	0.00637200	0.00410500	0.00226700		10,000	
City of Mont Belvieu	0.00454745	0.00231798	0.00222947	20%	20% + 150,000	20% + 25,000
City of Plum Grove	0.00416500	0.00416500		20% or 5000*	40,000	22,000
<b>Drainage Districts</b>						
Drainage Dist 1-Old River	0.00065800	0.00065800			25,000	10,000
Drainage Dist 2-Raywood	0.00190300	0.00190300			25,000	10,000
Drainage Dist 4-Devers	0.00146100	0.00146100			25,000	10,000
<b>Emergency Service Districts</b>						
Emer Serv Dist 1	0.00024900	0.00024900			25,000	10,000
Emer Serv Dist 2***	0.00100000	0.00100000				10,000
Emer Serv Dist 3	0.00024400	0.00024400			25,000	10,000
Emer Serv Dist 7	0.00030000	0.00030000		15% or 5000*		
<b>Water Districts</b>						
Water Dist 1-Eastgate	0.00179880	0.00179880			25,000	10,000
Water Dist 5-Liberty	0.00089900	0.00089900			25,000	10,000
<b>Special Districts</b>						
ID1 - River Ranch Imp District	0.00500000	0.00500000				
MMD1 - Municipal Mgmt #1	0.00350000	0.00350000				
MUD1 - River Ranch	0.01000000	0.01000000				
MUD2 - River Ranch	0.00990000	0.00990000				
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% of homestead value	

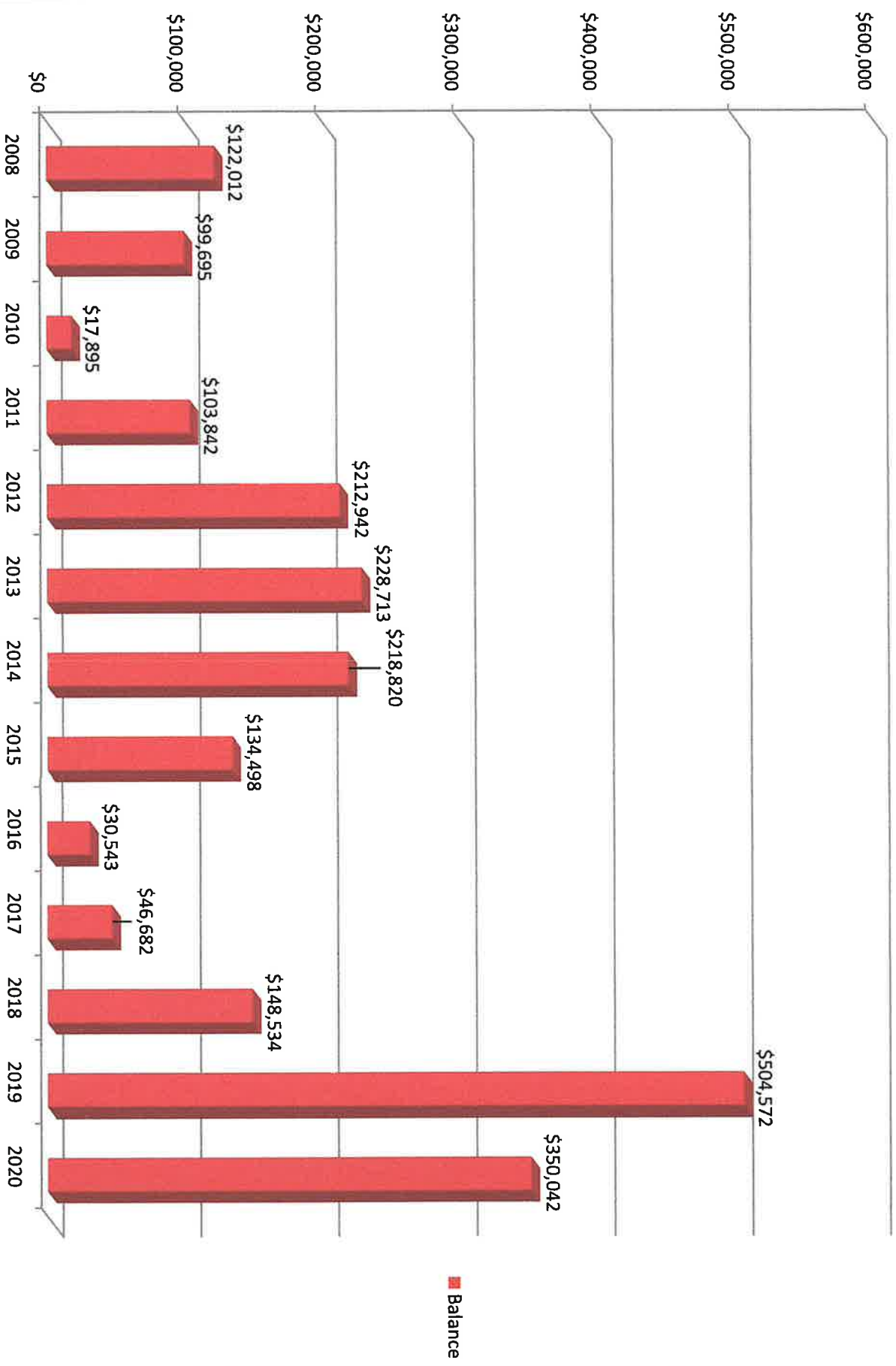
\* The exemption amount equals a percentage of the appraised value or the amount shown, whichever is greater.

\*\*Indicates cities that do not set freeze ceilings.

\*\*Properties in ESD2 can have both a DP and OV65 exemption

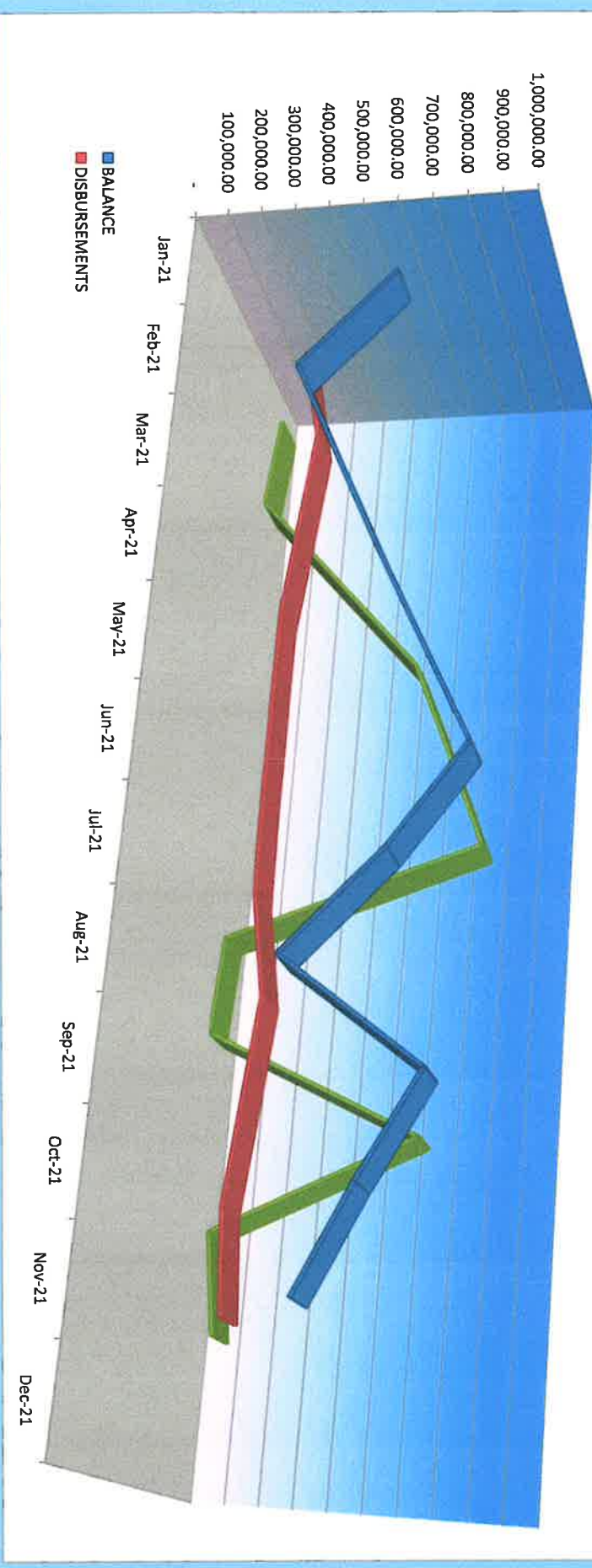
Web Site Activity	2016	2017	2018	2019	2020	2021 Prior	2021 Current	Change
Texas	221,529	242,269	71,890	84,458	103,035	110,489	113,377	2,888
Us	277,162	277,542	84,683	103,470	132,290	141,557	147,939	6,382
Worldwide	279,145	287,887	89,059	107,210	134,140	147,331	153,237	5,906
Inquires Open	1	0	0	0	0	0	0	0
Inquires Closed	1,229	1,979	1,224	1,351	608	668	668	0
Protest Filed	5,230	3,507	4,255	10,975	13,425	10,031	10,034	3
Protest Closed	5,230	3,490	4,231	10,949	13,400	10,020	10,020	0
Arb Hearing Held	446	370	859	6,152	4,751	3,450	3,450	0
Active Lawsuits	11	37	43	22	26	22	22	0
Notices Of Appraised Value	57,527	51,169	48,671	62,533	71,379	66,744	66,744	0
<b>Personal &amp; Improvement</b>								
2021 Notices of Appraised Value	Real		Industrial		Mineral		Total	
1st run	59,500	3,256	2,932	846	66,534			
2nd run	2,920	2,062	480	0	5,462			
3rd run	173	251	44	0	468			
4th run	210	0	0	0	210			
Late	0	0	0	0	0			
Total	62,803	5,569	3,456	846	72,674			

# Liberty County CAD Fund Balance History

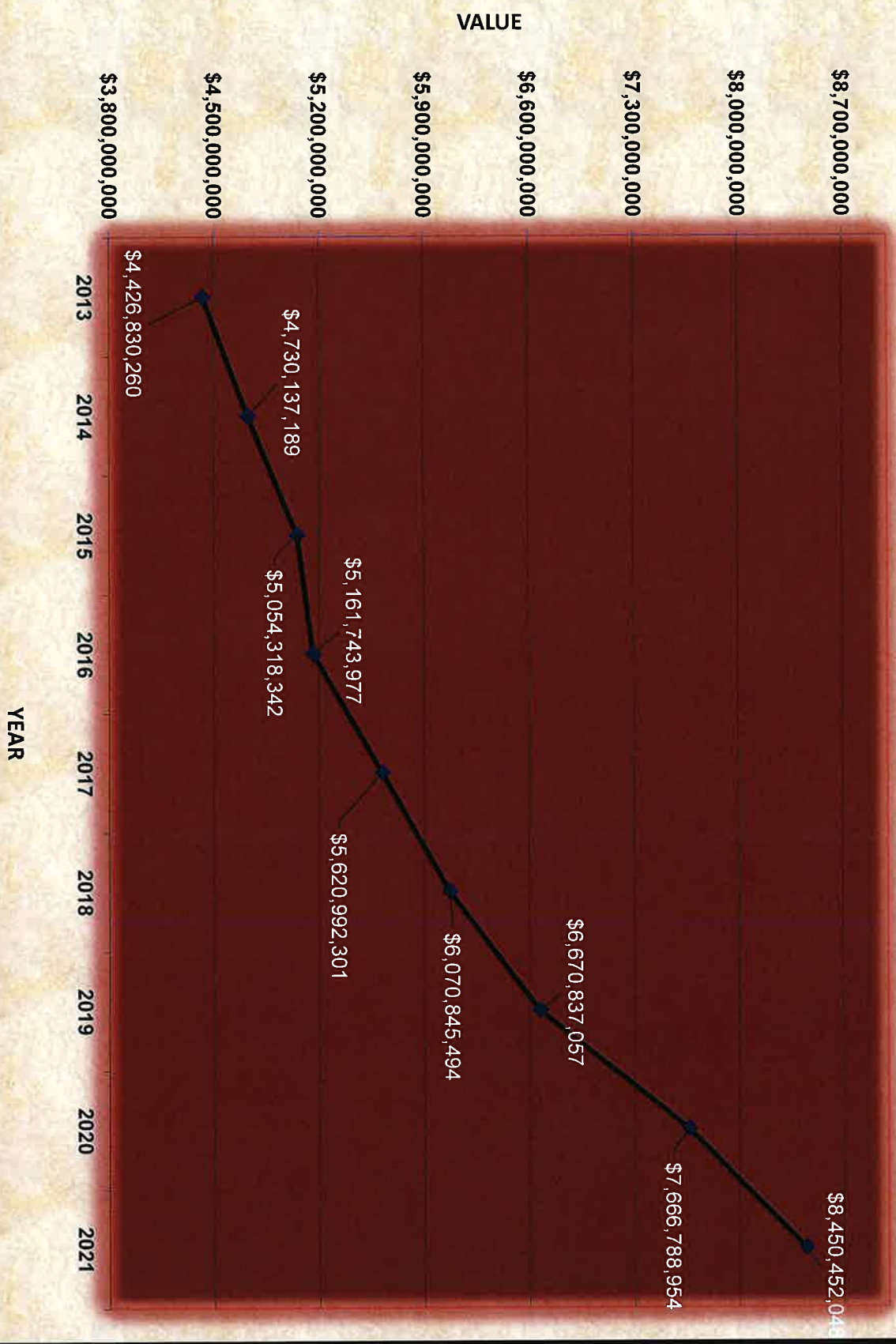




# LIBERTY COUNTY CAD CASH FLOW ANALYSIS

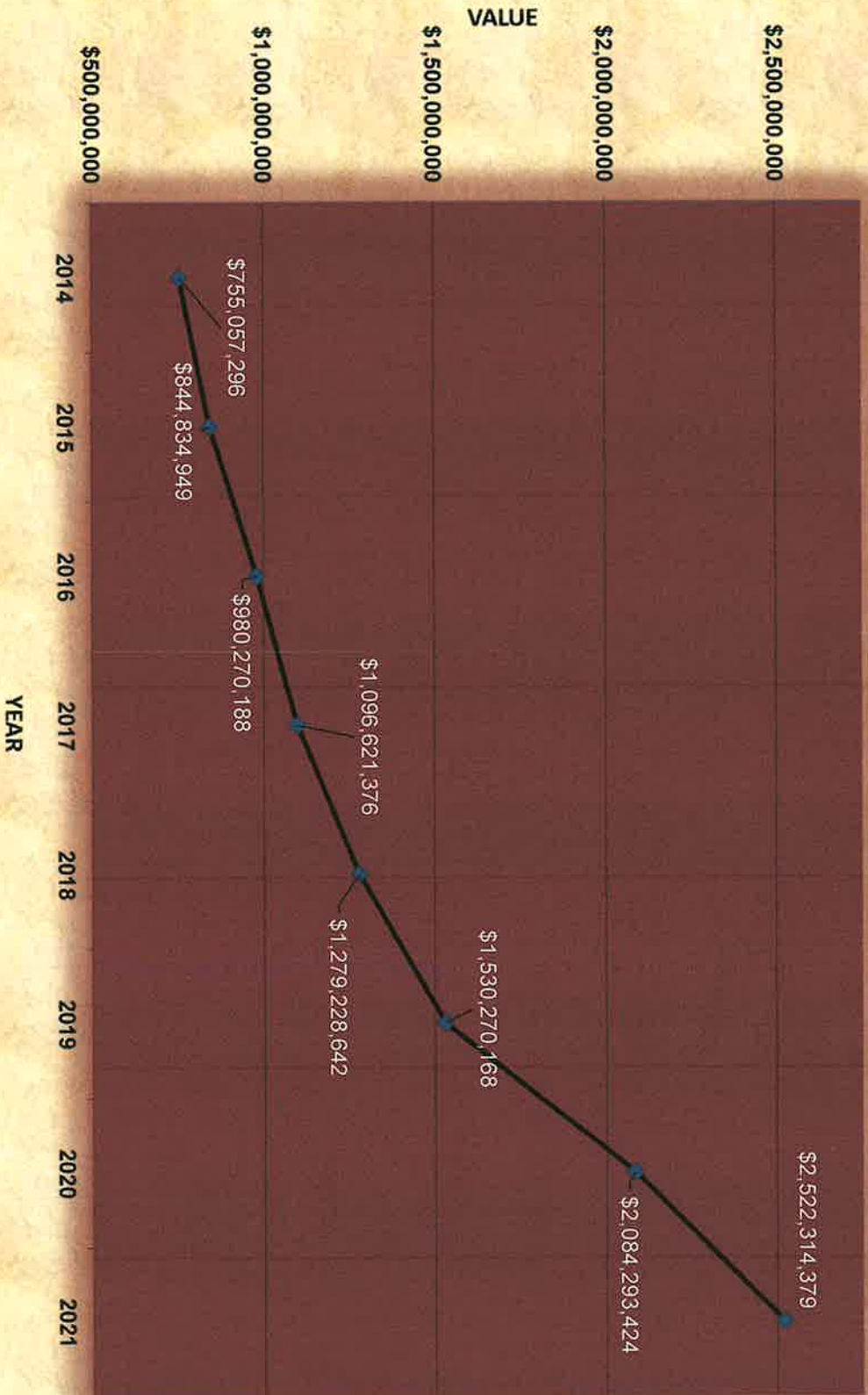


# LIBERTY COUNTY CERTIFIED VALUE HISTORY

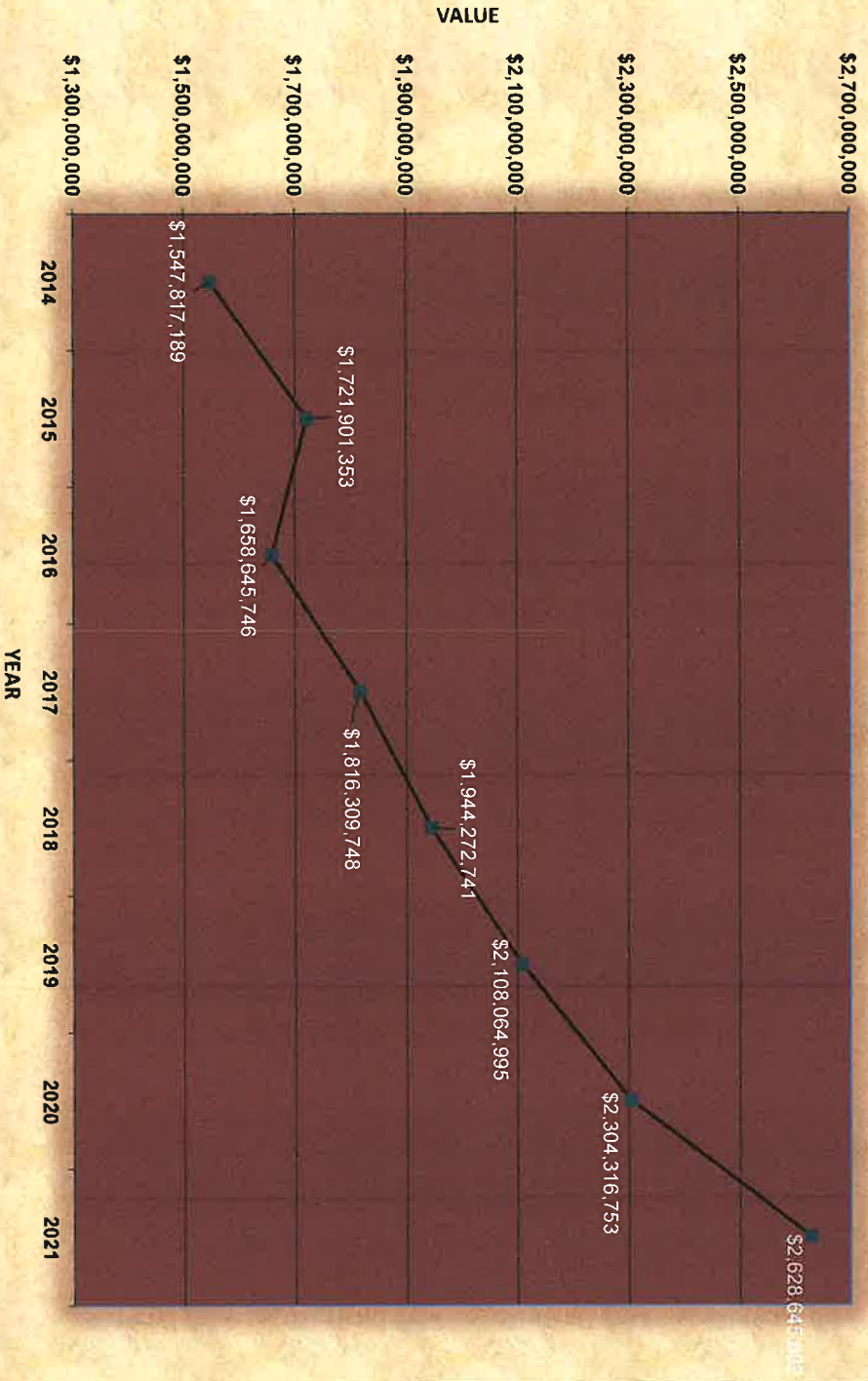




# CLEVELAND ISD CERTIFIED VALUE HISTORY

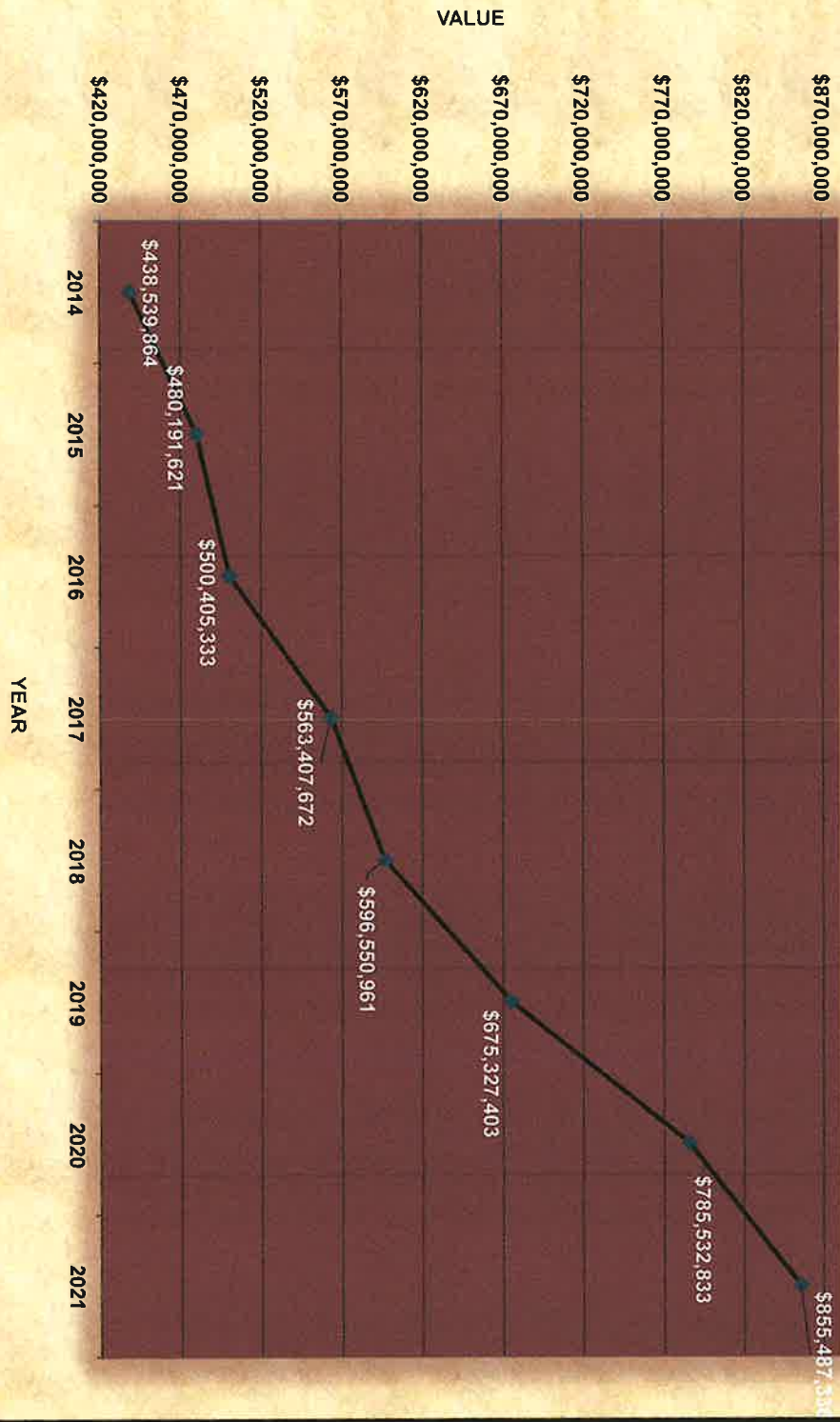


# DAYTON ISD CERTIFIED VALUE HISTORY

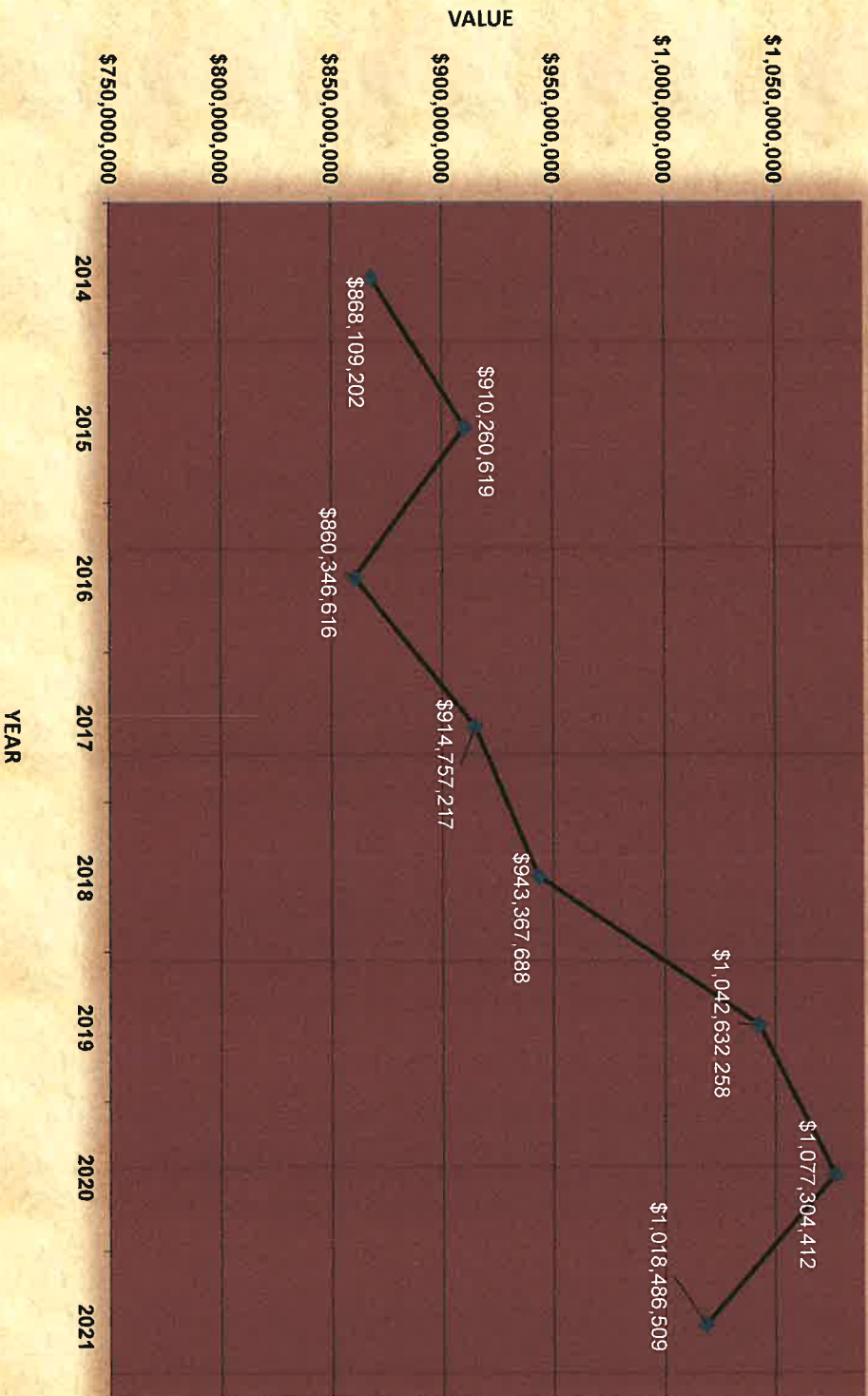




# TARKINGTON ISD CERTIFIED VALUE HISTORY

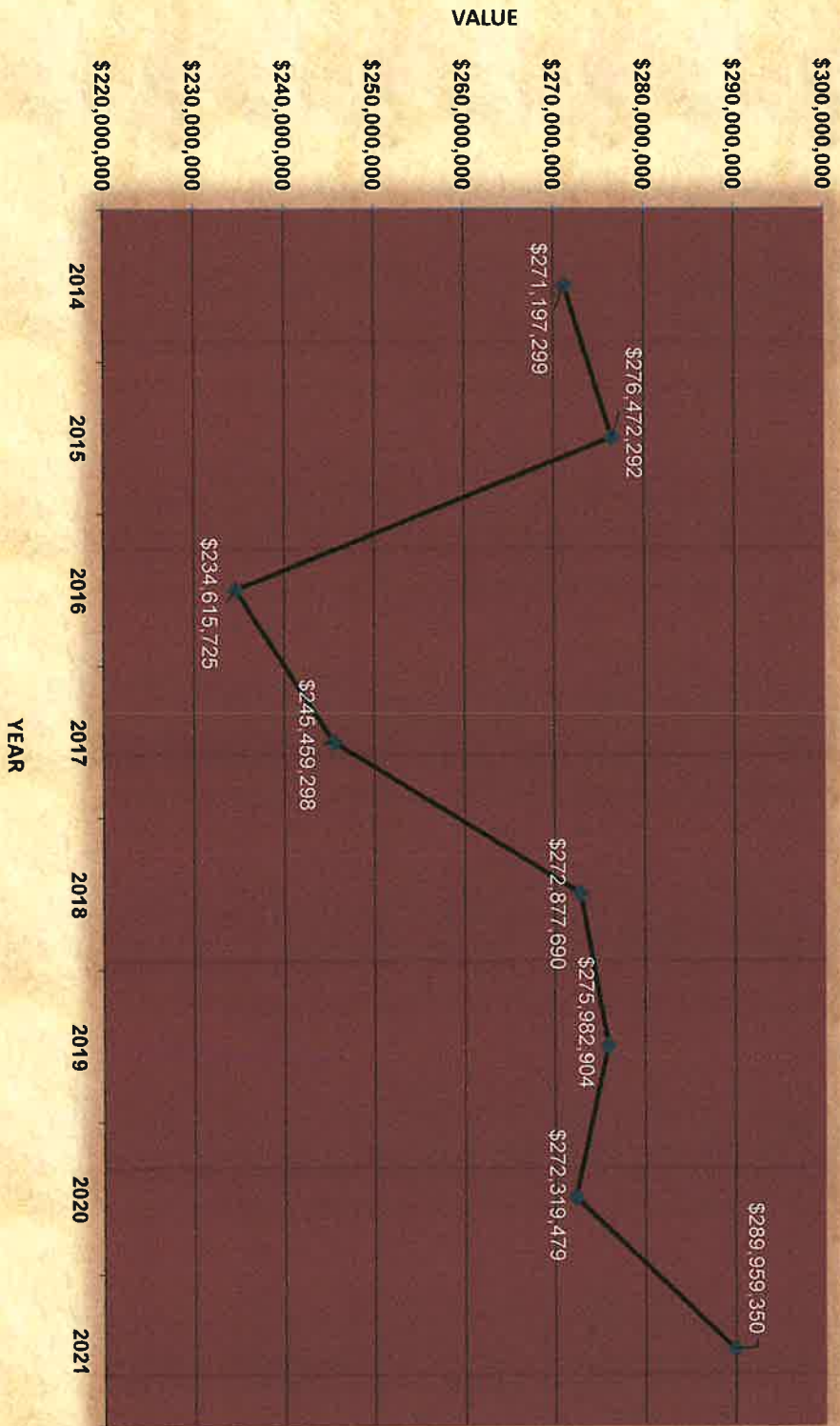


# LIBERTY ISD CERTIFIED VALUE HISTORY

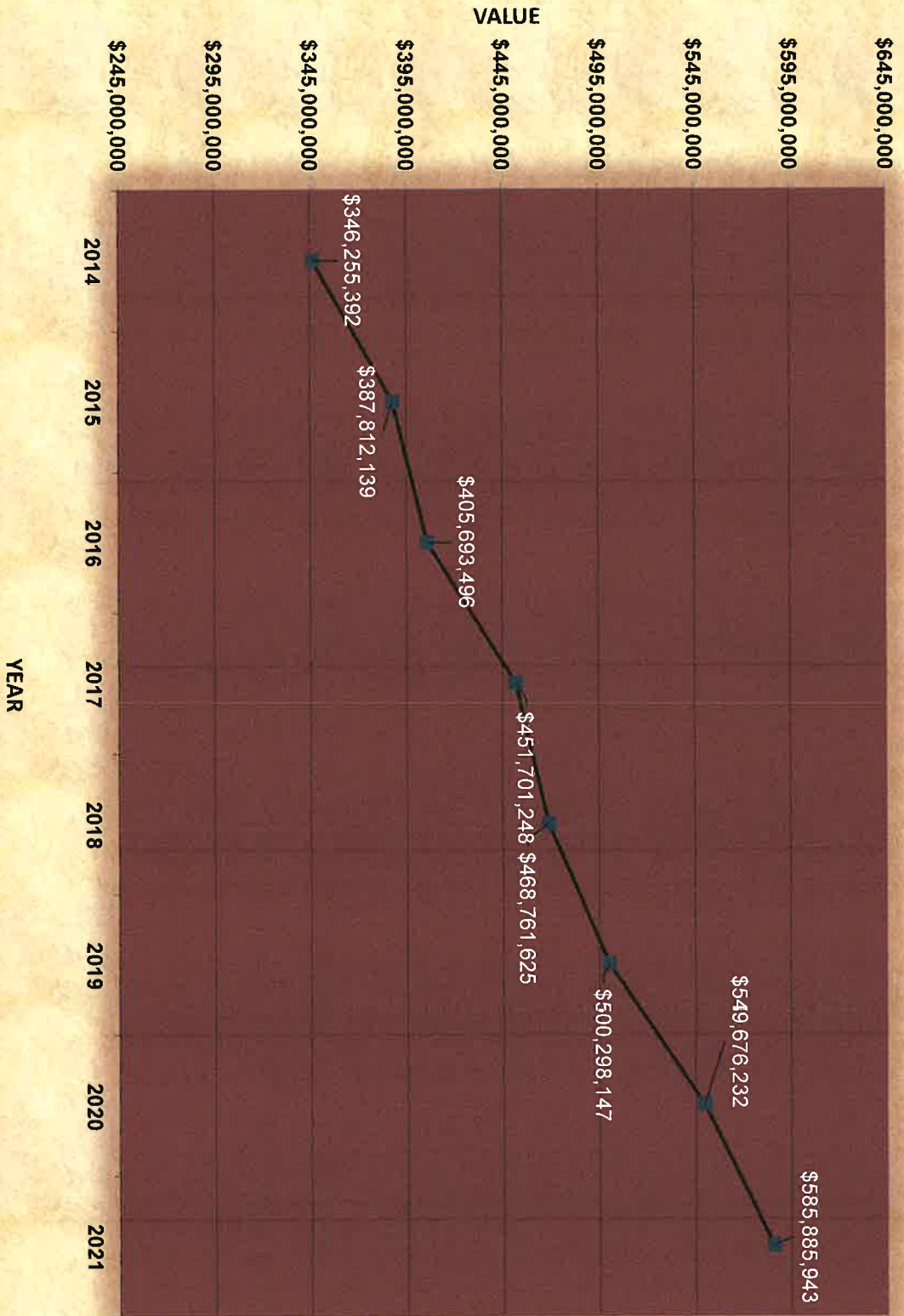




# HULL DAISSETTA ISD CERTIFIED VALUE HISTORY

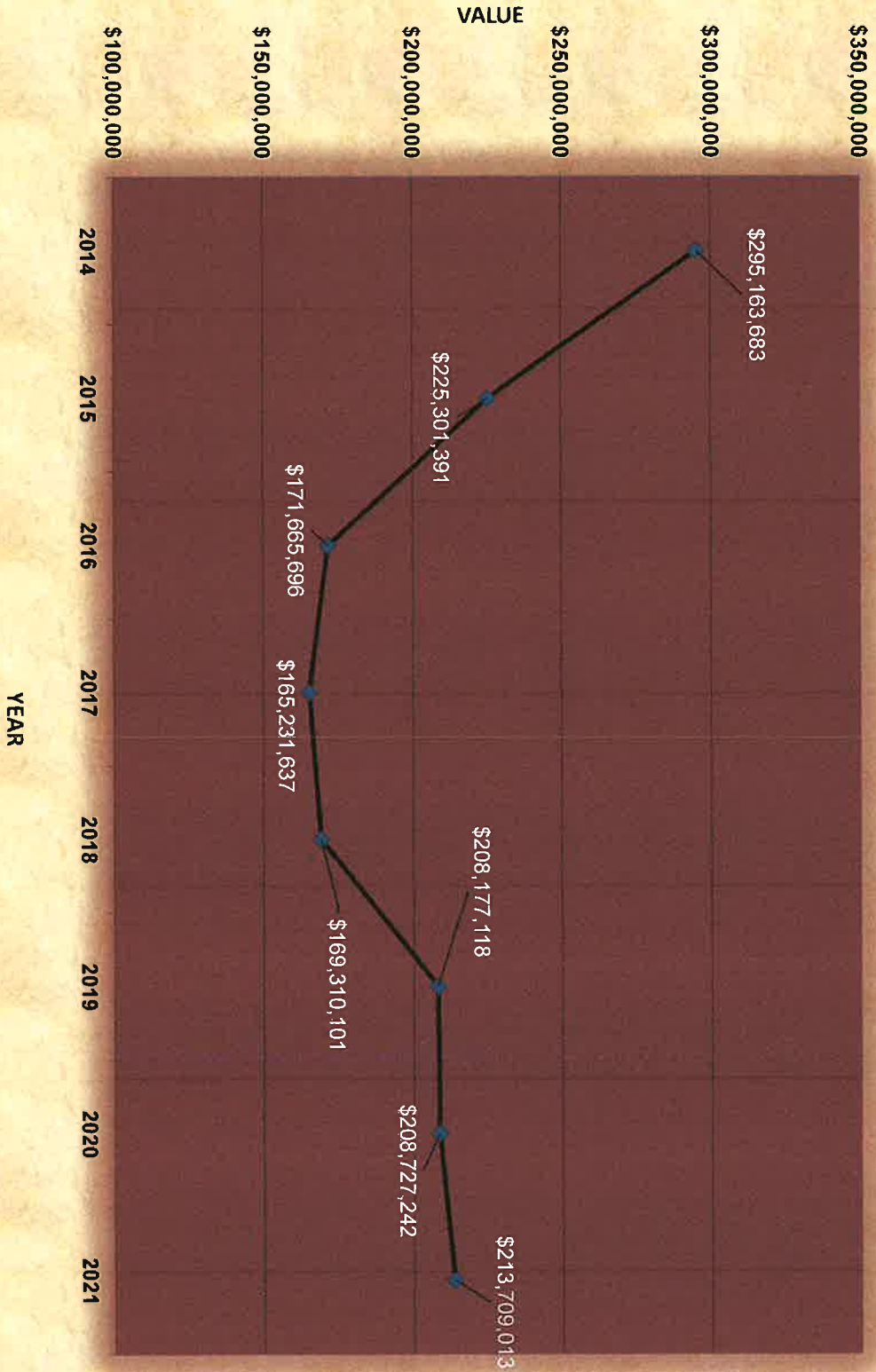


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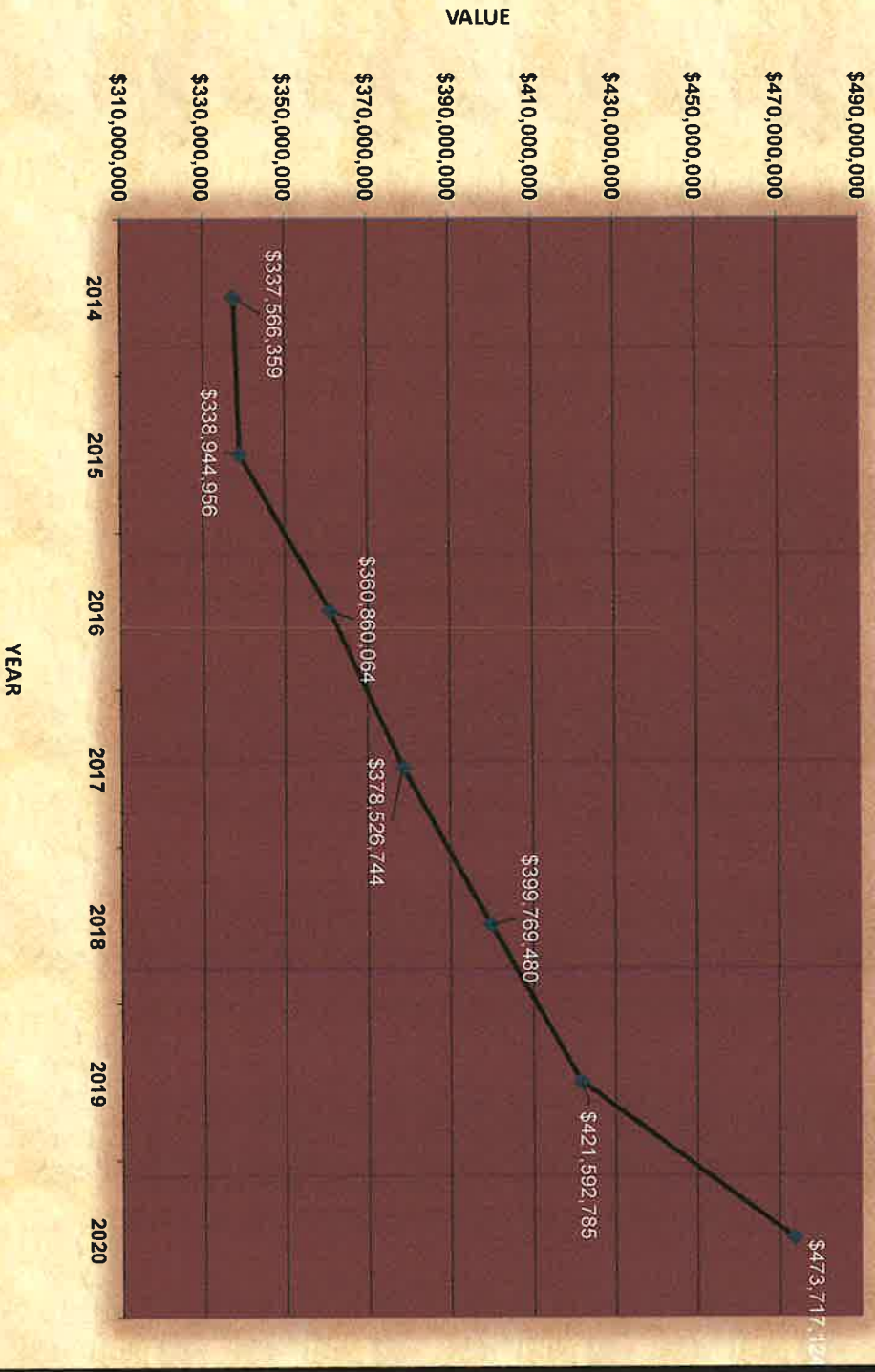




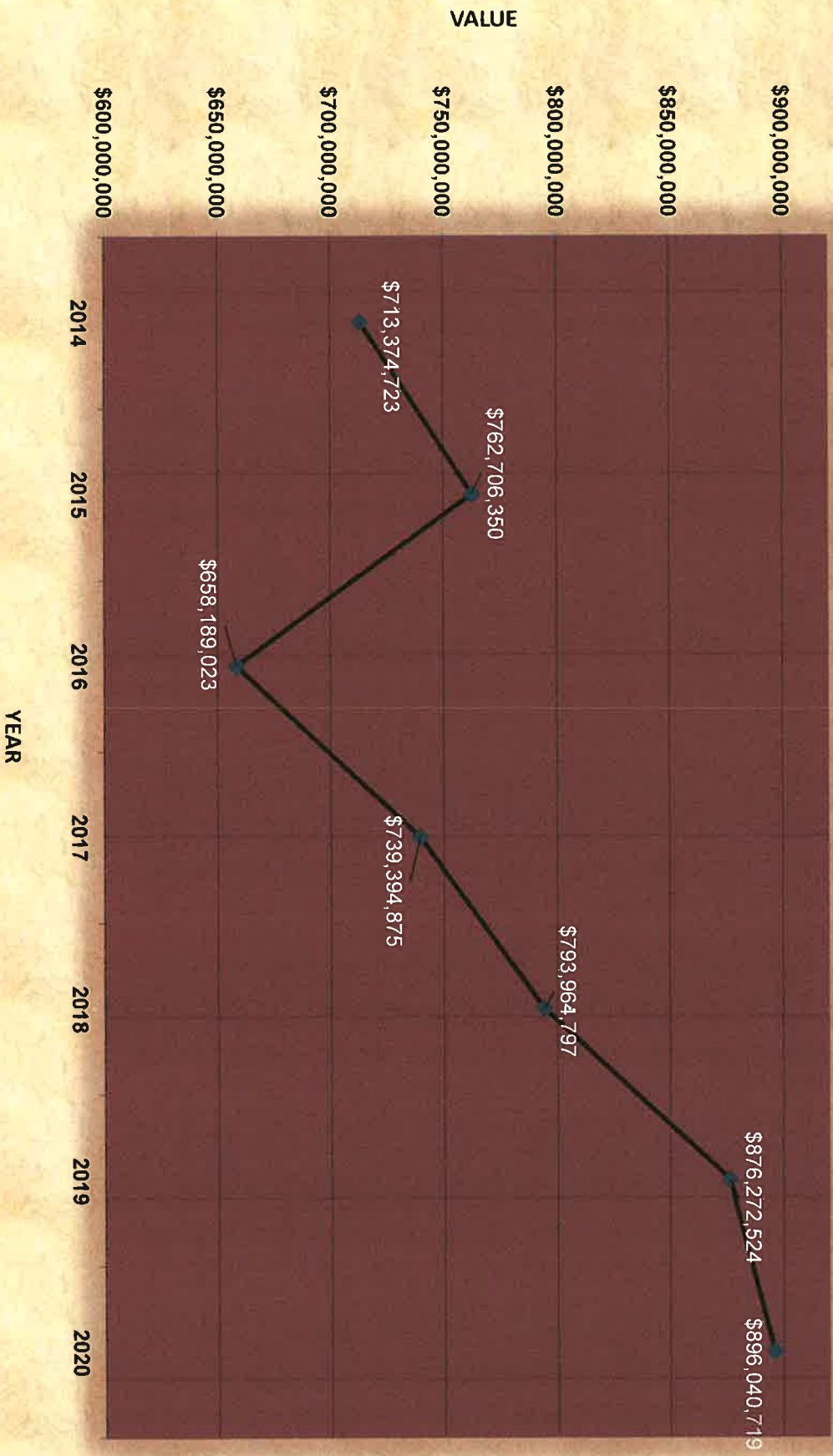
# DEVERS ISD CERTIFIED VALUE HISTORY



# CITY OF CLEVELAND CERTIFIED VALUE HISTORY

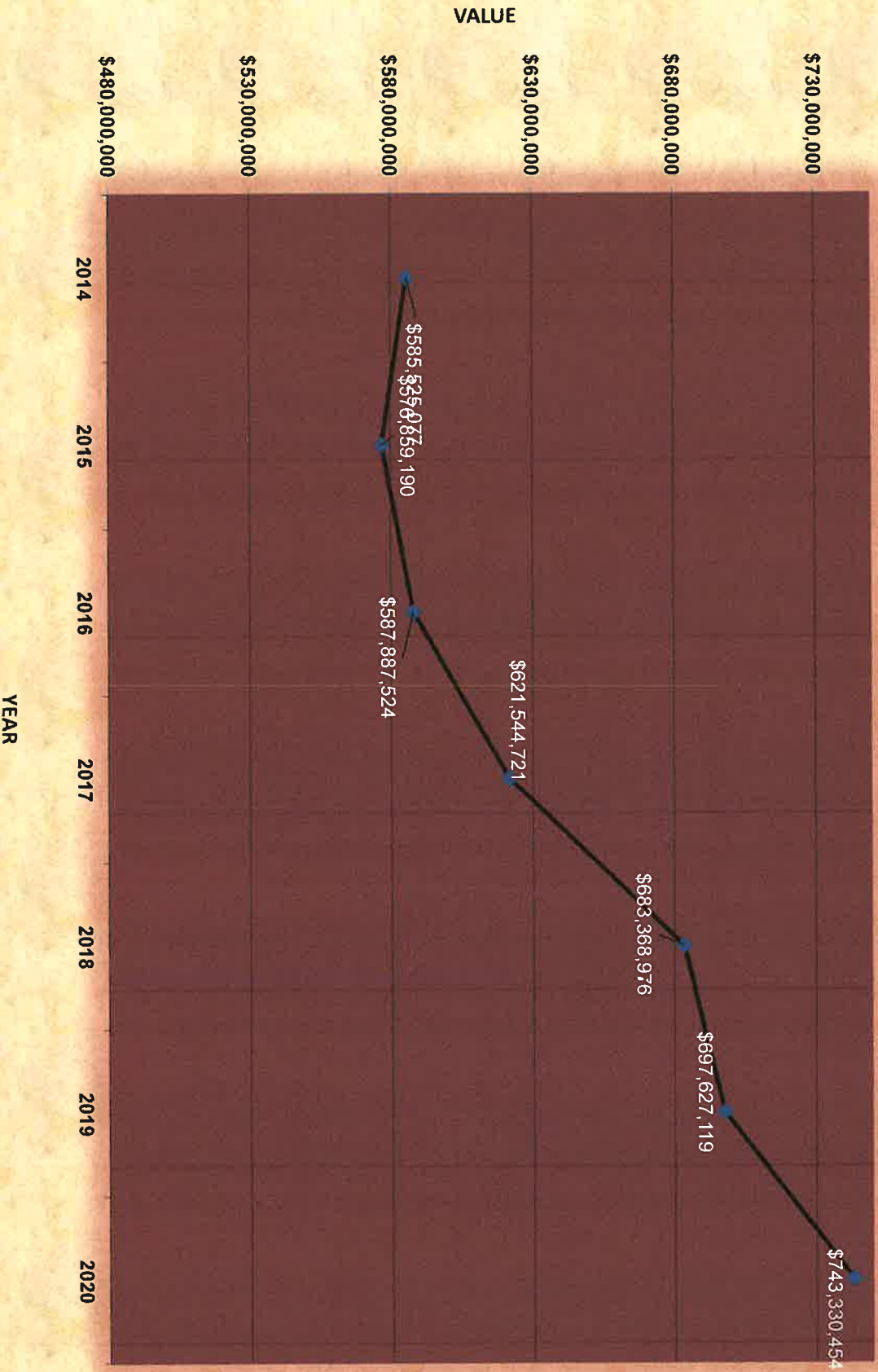


# CITY OF DAYTON CERTIFIED VALUE HISTORY

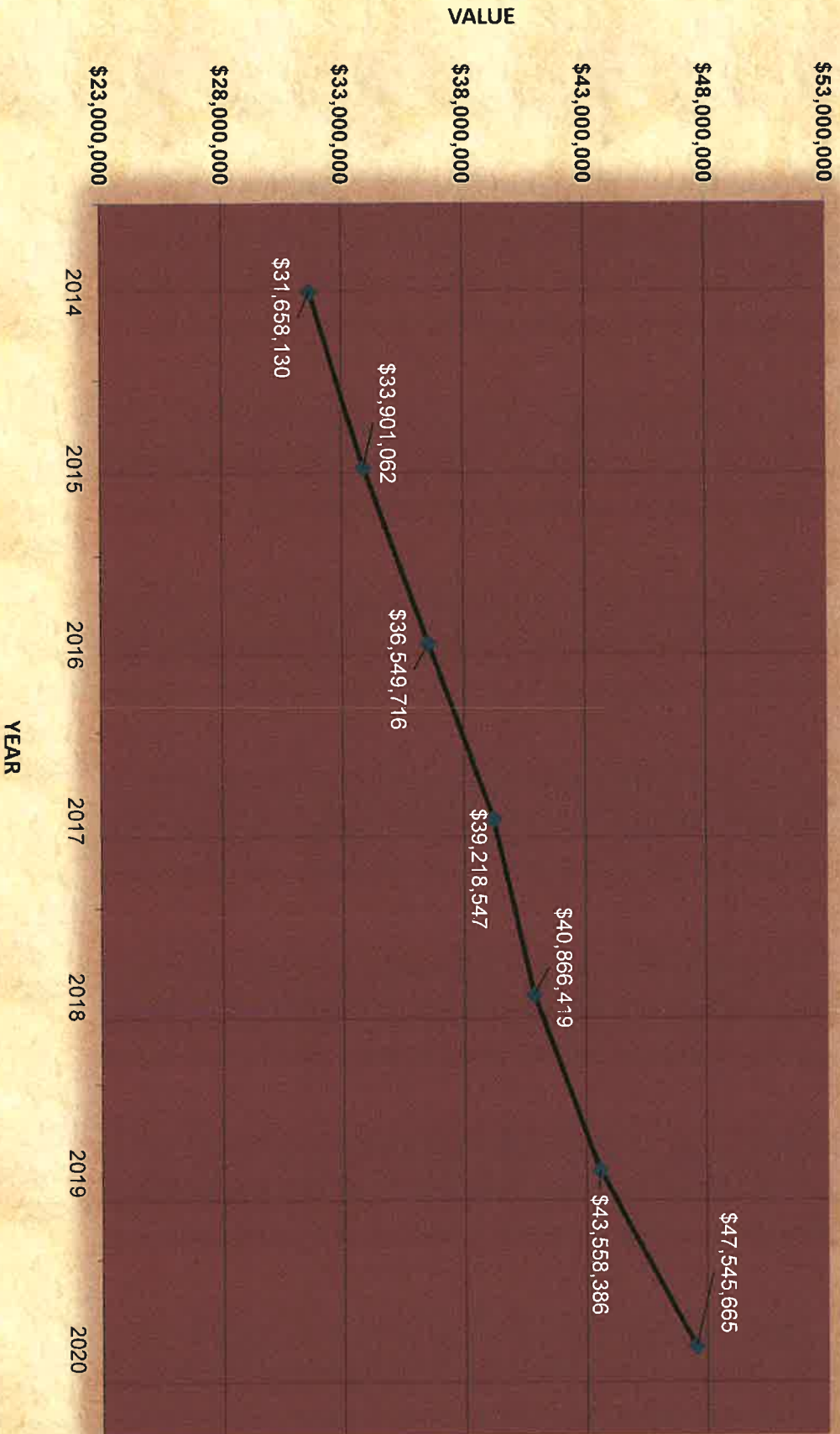




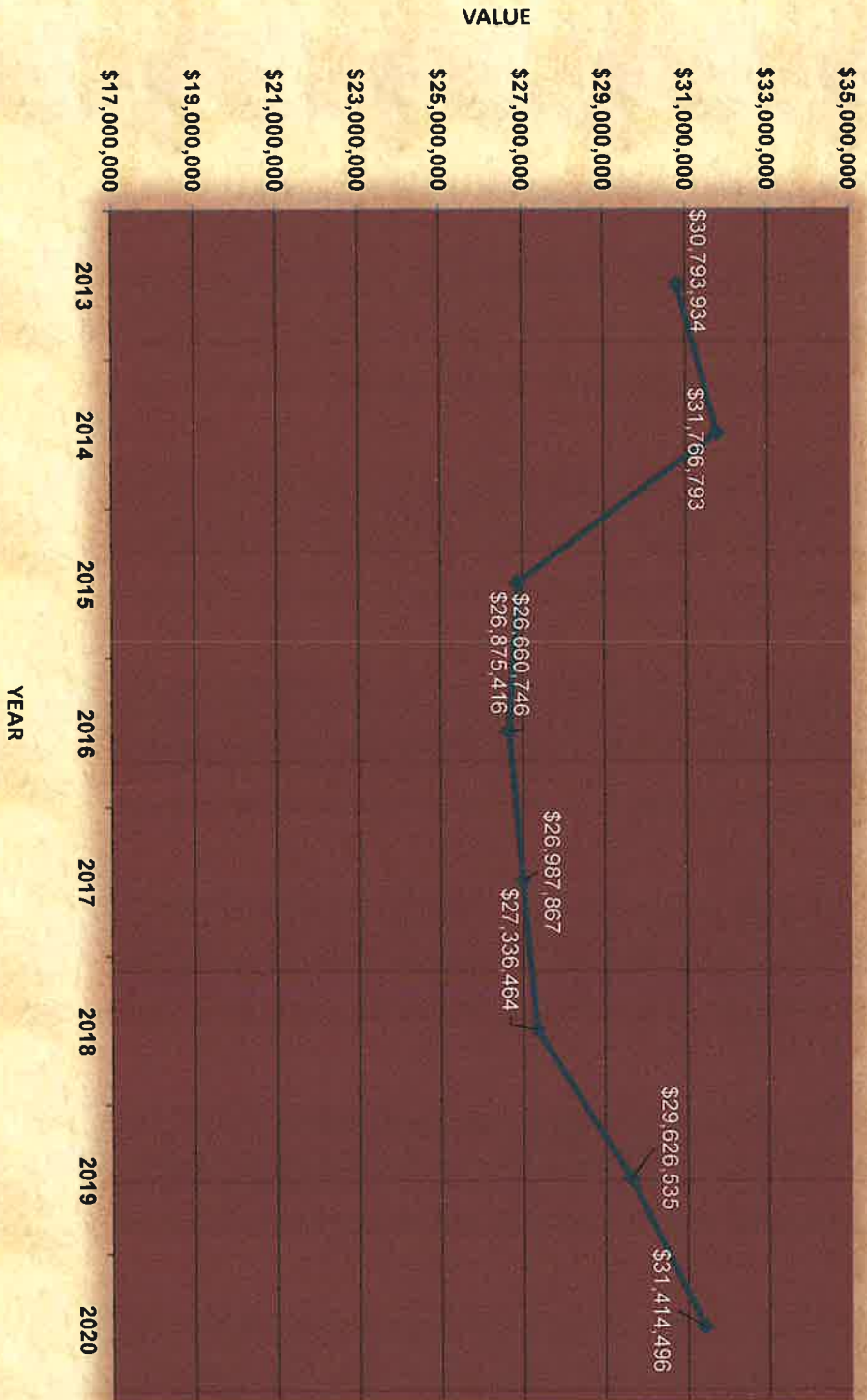
# CITY OF LIBERTY CERTIFIED VALUE HISTORY



# CITY OF HARDIN CERTIFIED VALUE HISTORY



# CITY OF DAISSETTA CERTIFIED VALUE HISTORY





**2021 CERTIFIED TOTALS**

Property Count: 133,532

GLI - LIBERTY COUNTY  
ARB Approved Totals

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Land		Value			
Homesite:		1,024,167,373			
Non Homesite:		2,127,820,513			
Ag Market:		1,080,103,136			
Timber Market:		822,475,719			
			<b>Total Land</b>	(+)	5,054,566,741
Improvement		Value			
Homesite:		3,093,539,697			
Non Homesite:		1,152,951,058			
			<b>Total Improvements</b>	(+)	4,246,490,755
Non Real		Count	Value		
Personal Property:		4,262	2,024,074,440		
Mineral Property:		17,549	37,639,638		
Autos:		0	0		
			<b>Total Non Real</b>	(+)	2,061,714,078
			<b>Market Value</b>	=	11,362,771,574
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,901,444,703	1,134,152			
Ag Use:	34,542,811	2,809			
Timber Use:	49,973,138	63,788			
Productivity Loss:	1,816,928,754	1,067,555			
			<b>Productivity Loss</b>	(-)	1,816,928,754
			<b>Appraised Value</b>	=	9,545,842,820
			<b>Homestead Cap</b>	(-)	89,952,584
			<b>Assessed Value</b>	=	9,455,890,236
			<b>Total Exemptions Amount</b>	(-)	1,005,438,188
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	8,450,452,048

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	118,956,491	103,948,214	397,542.93	411,324.82	1,267		
DPS	63,600	53,600	297.11	567.52	2		
OV65	841,087,475	670,010,751	2,395,394.36	2,446,298.32	6,445		
<b>Total</b>	<b>960,107,566</b>	<b>774,012,565</b>	<b>2,793,234.40</b>	<b>2,858,190.66</b>	<b>7,714</b>	<b>Freeze Taxable</b>	(-) 774,012,565
<b>Tax Rate</b>	<b>0.5543000</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	201,810	181,810	151,691	30,119	3		
OV65	5,742,670	5,057,170	3,243,896	1,813,274	31		
<b>Total</b>	<b>5,944,480</b>	<b>5,238,980</b>	<b>3,395,587</b>	<b>1,843,393</b>	<b>34</b>	<b>Transfer Adjustment</b>	(-) 1,843,393
						<b>Freeze Adjusted Taxable</b>	= 7,674,596,090

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
45,333,520.53 = 7,674,596,090 \* (0.5543000 / 100) + 2,793,234.40

Certified Estimate of Market Value: 11,362,771,574  
Certified Estimate of Taxable Value: 8,450,452,048

Tif Zone Code	Tax Increment Loss
SCLTIRZ	31,160
Tax Increment Finance Value:	31,160
Tax Increment Finance Levy:	172.72

**2021 CERTIFIED TOTALS**

Property Count: 133,532

GLI - LIBERTY COUNTY  
ARB Approved Totals

1/26/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	3	6,601,764	0	6,601,764
DP	1,346	10,838,856	0	10,838,856
DPS	2	10,000	0	10,000
DSTR	3	82,768	0	82,768
DV1	66	0	387,889	387,889
DV2	70	0	530,550	530,550
DV2S	2	0	15,000	15,000
DV3	80	0	684,608	684,608
DV3S	2	0	20,000	20,000
DV4	468	0	3,715,978	3,715,978
DV4S	8	0	84,000	84,000
DVHS	310	0	49,328,452	49,328,452
DVHSS	3	0	345,041	345,041
EX	15	0	9,615,550	9,615,550
EX-XG	13	0	5,196,290	5,196,290
EX-XI	8	0	486,190	486,190
EX-XJ	2	0	3,199,020	3,199,020
EX-XL	25	0	3,350,270	3,350,270
EX-XO	1	0	71,600	71,600
EX-XR	143	0	14,481,101	14,481,101
EX-XU	13	0	2,721,790	2,721,790
EX-XV	2,712	0	721,058,308	721,058,308
EX-XV (Prorated)	21	0	271,796	271,796
EX366	5,943	0	308,350	308,350
FR	7	0	0	0
FRSS	1	0	171,900	171,900
LVE	4	0	0	0
OV65	6,803	147,238,177	0	147,238,177
OV65S	3	75,000	0	75,000
PC	23	24,547,940	0	24,547,940
<b>Totals</b>		<b>189,394,505</b>	<b>816,043,683</b>	<b>1,005,438,188</b>

**2021 CERTIFIED TOTALS**

Property Count: 176

GLI - LIBERTY COUNTY  
Under ARB Review Totals

1/26/2022

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Land		Value			
Homesite:		1,843,339			
Non Homesite:		4,225,746			
Ag Market:		3,747,544			
Timber Market:		829,357		<b>Total Land</b>	(+) 10,645,986
Improvement		Value			
Homesite:		6,929,602			
Non Homesite:		6,024,302		<b>Total Improvements</b>	(+) 12,953,904
Non Real		Count	Value		
Personal Property:		11	72,658,700		
Mineral Property:		1	2,255		
Autos:		0	0	<b>Total Non Real</b>	(+) 72,660,955
				<b>Market Value</b>	= 96,260,845
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,576,901	0			
Ag Use:	110,565	0		<b>Productivity Loss</b>	(-) 4,445,036
Timber Use:	21,300	0		<b>Appraised Value</b>	= 91,815,809
Productivity Loss:	4,445,036	0		<b>Homestead Cap</b>	(-) 252,217
				<b>Assessed Value</b>	= 91,563,592
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 100,406
				<b>Net Taxable</b>	= 91,463,186

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	247,236	237,236	1,069.91	1,069.91	1			
OV65	894,291	826,547	3,364.75	3,364.75	3			
<b>Total</b>	<b>1,141,527</b>	<b>1,063,783</b>	<b>4,434.66</b>	<b>4,434.66</b>	<b>4</b>	<b>Freeze Taxable</b>	(-) 1,063,783	
<b>Tax Rate</b>	<b>0.5543000</b>							
						<b>Freeze Adjusted Taxable</b>	= 90,399,403	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
505,518.55 = 90,399,403 \* (0.5543000 / 100) + 4,434.66

Certified Estimate of Market Value:	89,941,075
Certified Estimate of Taxable Value:	85,858,965
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00



**2021 CERTIFIED TOTALS**

Property Count: 176

GLI - LIBERTY COUNTY  
Under ARB Review Totals

1/26/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	1	10,000	0	10,000
DV4S	1	0	12,000	12,000
OV65	4	78,406	0	78,406
<b>Totals</b>		<b>88,406</b>	<b>12,000</b>	<b>100,406</b>

**2021 CERTIFIED TOTALS**

Property Count: 133,708

## GLI - LIBERTY COUNTY

Grand Totals

1/26/2022

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Land		Value			
Homesite:		1,026,010,712			
Non Homesite:		2,132,046,259			
Ag Market:		1,083,850,680			
Timber Market:		823,305,076		<b>Total Land</b>	(+) 5,065,212,727
Improvement		Value			
Homesite:		3,100,469,299			
Non Homesite:		1,158,975,360		<b>Total Improvements</b>	(+) 4,259,444,659
Non Real		Count	Value		
Personal Property:		4,273	2,096,733,140		
Mineral Property:		17,550	37,641,893		
Autos:		0	0	<b>Total Non Real</b>	(+) 2,134,375,033
				<b>Market Value</b>	= 11,459,032,419
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,906,021,604	1,134,152			
Ag Use:	34,653,376	2,809		<b>Productivity Loss</b>	(-) 1,821,373,790
Timber Use:	49,994,438	63,788		<b>Appraised Value</b>	= 9,637,658,629
Productivity Loss:	1,821,373,790	1,067,555		<b>Homestead Cap</b>	(-) 90,204,801
				<b>Assessed Value</b>	= 9,547,453,828
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 1,005,538,594
				<b>Net Taxable</b>	= 8,541,915,234

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	119,203,727	104,185,450	398,612.84	412,394.73	1,268			
DPS	63,600	53,600	297.11	567.52	2			
OV65	841,981,766	670,837,298	2,398,759.11	2,449,663.07	6,448			
<b>Total</b>	<b>961,249,093</b>	<b>775,076,348</b>	<b>2,797,669.06</b>	<b>2,862,625.32</b>	<b>7,718</b>	<b>Freeze Taxable</b>	(-) 775,076,348	
<b>Tax Rate</b>	<b>0.5543000</b>							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	201,810	181,810	151,691	30,119	3			
OV65	5,742,670	5,057,170	3,243,896	1,813,274	31			
<b>Total</b>	<b>5,944,480</b>	<b>5,238,980</b>	<b>3,395,587</b>	<b>1,843,393</b>	<b>34</b>	<b>Transfer Adjustment</b>	(-) 1,843,393	
						<b>Freeze Adjusted Taxable</b>	= 7,764,995,493	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 45,839,039.08 = 7,764,995,493 \* (0.5543000 / 100) + 2,797,669.06

Certified Estimate of Market Value: 11,452,712,649  
 Certified Estimate of Taxable Value: 8,536,311,013

Tif Zone Code	Tax Increment Loss
SCLTIRZ	31,160
Tax Increment Finance Value:	31,160
Tax Increment Finance Levy:	172.72

**2021 CERTIFIED TOTALS**

Property Count: 133,708

**GLI - LIBERTY COUNTY**

Grand Totals

1/26/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	3	6,601,764	0	6,601,764
DP	1,347	10,848,856	0	10,848,856
DPS	2	10,000	0	10,000
DSTR	3	82,768	0	82,768
DV1	66	0	387,889	387,889
DV2	70	0	530,550	530,550
DV2S	2	0	15,000	15,000
DV3	80	0	684,608	684,608
DV3S	2	0	20,000	20,000
DV4	468	0	3,715,978	3,715,978
DV4S	9	0	96,000	96,000
DVHS	310	0	49,328,452	49,328,452
DVHSS	3	0	345,041	345,041
EX	15	0	9,615,550	9,615,550
EX-XG	13	0	5,196,290	5,196,290
EX-XI	8	0	486,190	486,190
EX-XJ	2	0	3,199,020	3,199,020
EX-XL	25	0	3,350,270	3,350,270
EX-XO	1	0	71,600	71,600
EX-XR	143	0	14,481,101	14,481,101
EX-XU	13	0	2,721,790	2,721,790
EX-XV	2,712	0	721,058,308	721,058,308
EX-XV (Prorated)	21	0	271,796	271,796
EX366	5,943	0	308,350	308,350
FR	7	0	0	0
FRSS	1	0	171,900	171,900
LVE	4	0	0	0
OV65	6,807	147,316,583	0	147,316,583
OV65S	3	75,000	0	75,000
PC	23	24,547,940	0	24,547,940
<b>Totals</b>		<b>189,482,911</b>	<b>816,055,683</b>	<b>1,005,538,594</b>



**2021 CERTIFIED TOTALS**

Property Count: 133,532

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	32,737	40,483.4820	\$146,634,310	\$3,742,399,931	\$3,485,870,298
B	MULTIFAMILY RESIDENCE	193	33.2681	\$2,128,130	\$75,726,171	\$75,714,171
C1	VACANT LOTS AND LAND TRACTS	45,344	24,313.0801	\$0	\$1,098,373,038	\$1,098,104,068
D1	QUALIFIED OPEN-SPACE LAND	13,206	557,971.0547	\$0	\$1,901,444,665	\$84,419,212
D2	IMPROVEMENTS ON QUALIFIED OP	1,028	1.8290	\$824,211	\$20,006,198	\$19,958,519
E	RURAL LAND, NON QUALIFIED OPE	8,498	51,871.7350	\$15,551,891	\$749,169,606	\$723,438,026
F1	COMMERCIAL REAL PROPERTY	2,301	4,651.0359	\$11,906,690	\$557,559,818	\$557,357,003
F2	INDUSTRIAL AND MANUFACTURIN	144	1,279.1336	\$845,950	\$260,937,451	\$252,682,055
G1	OIL AND GAS	11,627		\$0	\$37,109,663	\$37,109,663
J1	WATER SYSTEMS	15	2.7229	\$0	\$597,370	\$597,370
J2	GAS DISTRIBUTION SYSTEM	14	0.7000	\$0	\$5,496,980	\$4,968,432
J3	ELECTRIC COMPANY (INCLUDING C	106	133.5806	\$0	\$89,059,130	\$89,059,130
J4	TELEPHONE COMPANY (INCLUDI	157	11.9152	\$0	\$26,314,930	\$26,314,930
J5	RAILROAD	73		\$0	\$97,838,670	\$97,838,670
J6	PIPELAND COMPANY	784	5.5880	\$0	\$641,606,180	\$621,603,000
J7	CABLE TELEVISION COMPANY	32		\$0	\$7,813,230	\$7,813,230
J8	OTHER TYPE OF UTILITY	32	57.7529	\$6,386,370	\$8,173,070	\$8,173,070
L1	COMMERCIAL PERSONAL PROPE	2,459		\$28,807,710	\$266,582,520	\$266,582,520
L2	INDUSTRIAL AND MANUFACTURIN	460		\$0	\$612,653,240	\$610,290,660
M1	TANGIBLE OTHER PERSONAL, MOB	9,832		\$69,952,200	\$380,620,270	\$360,030,220
O	RESIDENTIAL INVENTORY	155	179.9420	\$0	\$5,586,530	\$5,586,530
S	SPECIAL INVENTORY TAX	55		\$0	\$16,941,270	\$16,941,270
X	TOTALLY EXEMPT PROPERTY	8,900	47,429.8411	\$15,875,600	\$760,761,643	\$0
	<b>Totals</b>		<b>728,426.6611</b>	<b>\$298,913,062</b>	<b>\$11,362,771,574</b>	<b>\$8,450,452,047</b>

**2021 CERTIFIED TOTALS**

Property Count: 176

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	47	65.6711	\$197,210	\$8,999,658	\$8,659,035
C1 VACANT LOTS AND LAND TRACTS	51	42.1734	\$0	\$1,540,292	\$1,540,292
D1 QUALIFIED OPEN-SPACE LAND	25	1,082.3689	\$0	\$4,576,901	\$131,865
D2 IMPROVEMENTS ON QUALIFIED OP	9		\$0	\$190,778	\$190,778
E RURAL LAND, NON QUALIFIED OPE	28	235.9345	\$0	\$2,686,631	\$2,674,631
F1 COMMERCIAL REAL PROPERTY	12	27.5693	\$284,060	\$5,132,310	\$5,132,310
F2 INDUSTRIAL AND MANUFACTURIN	1		\$0	\$5,000,000	\$5,000,000
G1 OIL AND GAS	1		\$0	\$2,255	\$2,255
J4 TELEPHONE COMPANY (INCLUDI	1	2.0660	\$0	\$67,430	\$67,430
L1 COMMERCIAL PERSONAL PROPE	4		\$235,000	\$2,673,660	\$2,673,660
L2 INDUSTRIAL AND MANUFACTURIN	6		\$0	\$64,985,040	\$64,985,040
M1 TANGIBLE OTHER PERSONAL, MOB	14		\$199,860	\$405,890	\$405,890
<b>Totals</b>		<b>1,455.7832</b>	<b>\$916,130</b>	<b>\$96,260,845</b>	<b>\$91,463,186</b>

**2021 CERTIFIED TOTALS**

Property Count: 133,708

GLI - LIBERTY COUNTY

Grand Totals

1/26/2022

4:26:11PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	32,784	40,549.1531	\$146,831,520	\$3,751,399,589	\$3,494,529,333
B	MULTIFAMILY RESIDENCE	193	33.2681	\$2,128,130	\$75,726,171	\$75,714,171
C1	VACANT LOTS AND LAND TRACTS	45,395	24,355.2535	\$0	\$1,099,913,330	\$1,099,644,360
D1	QUALIFIED OPEN-SPACE LAND	13,231	559,053.4236	\$0	\$1,906,021,566	\$84,551,077
D2	IMPROVEMENTS ON QUALIFIED OP	1,037	1.8290	\$824,211	\$20,196,976	\$20,149,297
E	RURAL LAND, NON QUALIFIED OPE	8,526	52,107.6695	\$15,551,891	\$751,856,237	\$726,112,657
F1	COMMERCIAL REAL PROPERTY	2,313	4,678.6052	\$12,190,750	\$562,692,128	\$562,489,313
F2	INDUSTRIAL AND MANUFACTURIN	145	1,279.1336	\$845,950	\$265,937,451	\$257,682,055
G1	OIL AND GAS	11,628		\$0	\$37,111,918	\$37,111,918
J1	WATER SYSTEMS	15	2.7229	\$0	\$597,370	\$597,370
J2	GAS DISTRIBUTION SYSTEM	14	0.7000	\$0	\$5,496,980	\$4,968,432
J3	ELECTRIC COMPANY (INCLUDING C	106	133.5806	\$0	\$89,059,130	\$89,059,130
J4	TELEPHONE COMPANY (INCLUDI	158	13.9812	\$0	\$26,382,360	\$26,382,360
J5	RAILROAD	73		\$0	\$97,838,670	\$97,838,670
J6	PIPELAND COMPANY	784	5.5880	\$0	\$641,606,180	\$621,603,000
J7	CABLE TELEVISION COMPANY	32		\$0	\$7,813,230	\$7,813,230
J8	OTHER TYPE OF UTILITY	32	57.7529	\$6,386,370	\$8,173,070	\$8,173,070
L1	COMMERCIAL PERSONAL PROPE	2,463		\$29,042,710	\$269,256,180	\$269,256,180
L2	INDUSTRIAL AND MANUFACTURIN	466		\$0	\$677,638,280	\$675,275,700
M1	TANGIBLE OTHER PERSONAL, MOB	9,846		\$70,152,060	\$381,026,160	\$360,436,110
O	RESIDENTIAL INVENTORY	155	179.9420	\$0	\$5,586,530	\$5,586,530
S	SPECIAL INVENTORY TAX	55		\$0	\$16,941,270	\$16,941,270
X	TOTALLY EXEMPT PROPERTY	8,900	47,429.8411	\$15,875,600	\$760,761,643	\$0
	<b>Totals</b>		<b>729,882.4443</b>	<b>\$299,829,192</b>	<b>\$11,459,032,419</b>	<b>\$8,541,915,233</b>



**2021 CERTIFIED TOTALS**

Property Count: 133,532

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	4	1.1255	\$0	\$80,396	\$55,396
A1 SINGLE FAMILY RESIDENCE	19,796	24,514.4442	\$131,729,799	\$2,872,420,054	\$2,680,322,912
A2 SINGLE FAMILY MHS	14,180	15,967.9123	\$13,784,781	\$844,793,521	\$782,406,821
A3 SINGLE FAMILY RESIDENCE-IMP ONL	435		\$1,119,730	\$25,105,960	\$23,085,169
B1 APARTMENTS	69	3.9941	\$1,096,760	\$54,527,351	\$54,527,351
B2 DUPLEXES	125	29.2740	\$1,031,370	\$21,198,820	\$21,186,820
C1 VACANT LOT	45,344	24,313.0801	\$0	\$1,098,373,038	\$1,098,104,068
D1 QUALIFIED AG LAND	13,260	557,977.4179	\$0	\$1,901,463,745	\$84,438,292
D2 IMPROVEMENTS ON QUALIFIED AG L	1,028	1.8290	\$824,211	\$20,006,198	\$19,958,519
E1 IMPS ON FARM OR RANCH LAND	2,642	3,845.5668	\$14,365,980	\$421,406,927	\$398,809,595
E2 MH ON FARM OR RANCH LAND	1,561	1,517.6190	\$903,491	\$42,182,702	\$39,850,743
E3 IMPS ON FARM OR RANCH LAND (I	64		\$282,420	\$6,573,420	\$6,180,601
E4 NON-QUALIFIED AG LAND	5,428	46,502.1860	\$0	\$278,987,477	\$278,578,008
F1 REAL: COMMERCIAL	2,301	4,651.0359	\$11,906,690	\$557,559,818	\$557,357,003
F2 INDUSTRIAL REAL PROPERTY	143	1,279.1336	\$845,950	\$260,875,211	\$252,619,815
F3 Mineral	1		\$0	\$2,800	\$2,800
F4 Mineral	1		\$0	\$59,440	\$59,440
G1 OIL & GAS	11,627		\$0	\$37,109,663	\$37,109,663
J1 WATER SYSTEMS	15	2.7229	\$0	\$597,370	\$597,370
J2 GAS COMPANIES	14	0.7000	\$0	\$5,496,980	\$4,968,432
J3 ELECTRIC COMPANIES	106	133.5806	\$0	\$89,059,130	\$89,059,130
J4 TELEPHONE COMPANIES	157	11.9152	\$0	\$26,314,930	\$26,314,930
J5 RAILROADS	73		\$0	\$97,838,670	\$97,838,670
J6 PIPELINES	784	5.5880	\$0	\$641,606,180	\$621,603,000
J7 CABLE TELEVISION	32		\$0	\$7,813,230	\$7,813,230
J8 TOWERS/OTHER UTILITIES	32	57.7529	\$6,386,370	\$8,173,070	\$8,173,070
L1 COMMERCIAL PERSONAL PROPERT	2,459		\$28,807,710	\$266,582,520	\$266,582,520
L2 INDUSTRIAL PERSONAL PROPERTY	460		\$0	\$612,653,240	\$610,290,660
M1 MOBILE HOMES	9,832		\$69,952,200	\$380,620,270	\$360,030,220
O1 REAL PROPERTY INVENTORY	155	179.9420	\$0	\$5,586,530	\$5,586,530
S SPECIAL INVENTORY	55		\$0	\$16,941,270	\$16,941,270
X Mineral	8,900	47,429.8411	\$15,875,600	\$760,761,643	\$0
<b>Totals</b>		<b>728,426.6611</b>	<b>\$298,913,062</b>	<b>\$11,362,771,574</b>	<b>\$8,450,452,048</b>

**2021 CERTIFIED TOTALS**

Property Count: 176

GLI - LIBERTY COUNTY  
Under ARB Review Totals

1/26/2022 4:26:11PM

**CAD State Category Breakdown**

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A1 SINGLE FAMILY RESIDENCE	34	45.9985	\$178,920	\$7,762,228	\$7,432,267
A2 SINGLE FAMILY MHS	12	19.6726	\$18,290	\$914,300	\$903,638
A3 SINGLE FAMILY RESIDENCE-IMP ONL	2		\$0	\$323,130	\$323,130
C1 VACANT LOT	51	42.1734	\$0	\$1,540,292	\$1,540,292
D1 QUALIFIED AG LAND	25	1,082.3689	\$0	\$4,576,901	\$131,865
D2 IMPROVEMENTS ON QUALIFIED AG L	9		\$0	\$190,778	\$190,778
E1 IMPS ON FARM OR RANCH LAND	10	9.1000	\$0	\$1,205,960	\$1,205,960
E2 MH ON FARM OR RANCH LAND	6	5.7500	\$0	\$184,750	\$184,750
E3 IMPS ON FARM OR RANCH LAND (I	2		\$0	\$210,890	\$198,890
E4 NON-QUALIFIED AG LAND	13	221.0845	\$0	\$1,085,031	\$1,085,031
F1 REAL: COMMERCIAL	12	27.5693	\$284,060	\$5,132,310	\$5,132,310
F2 INDUSTRIAL REAL PROPERTY	1		\$0	\$5,000,000	\$5,000,000
G1 OIL & GAS	1		\$0	\$2,255	\$2,255
J4 TELEPHONE COMPANIES	1	2.0660	\$0	\$67,430	\$67,430
L1 COMMERCIAL PERSONAL PROPERT	4		\$235,000	\$2,673,660	\$2,673,660
L2 INDUSTRIAL PERSONAL PROPERTY	6		\$0	\$64,985,040	\$64,985,040
M1 MOBILE HOMES	13		\$193,580	\$399,610	\$399,610
M3 MOTOR HOMES & TRAVEL TRAILER	1		\$6,280	\$6,280	\$6,280
<b>Totals</b>		<b>1,455.7832</b>	<b>\$916,130</b>	<b>\$96,260,845</b>	<b>\$91,463,186</b>

**2021 CERTIFIED TOTALS**

Property Count: 133,708

GLI - LIBERTY COUNTY

Grand Totals

1/26/2022

4:26:11PM

**CAD State Category Breakdown**

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	4	1.1255	\$0	\$80,396	\$55,396
A1 SINGLE FAMILY RESIDENCE	19,830	24,560.4427	\$131,908,719	\$2,880,182,282	\$2,687,755,179
A2 SINGLE FAMILY MHS	14,192	15,987.5849	\$13,803,071	\$845,707,821	\$783,310,459
A3 SINGLE FAMILY RESIDENCE-IMP ONL	437		\$1,119,730	\$25,429,090	\$23,408,299
B1 APARTMENTS	69	3.9941	\$1,096,760	\$54,527,351	\$54,527,351
B2 DUPLEXES	125	29.2740	\$1,031,370	\$21,198,820	\$21,186,820
C1 VACANT LOT	45,395	24,355.2535	\$0	\$1,099,913,330	\$1,099,644,360
D1 QUALIFIED AG LAND	13,285	559,059.7868	\$0	\$1,906,040,646	\$84,570,157
D2 IMPROVEMENTS ON QUALIFIED AG L	1,037	1.8290	\$824,211	\$20,196,976	\$20,149,297
E1 IMPS ON FARM OR RANCH LAND	2,652	3,854.6668	\$14,365,980	\$422,612,887	\$400,015,555
E2 MH ON FARM OR RANCH LAND	1,567	1,523.3690	\$903,491	\$42,367,452	\$40,035,493
E3 IMPS ON FARM OR RANCH LAND (I	66		\$282,420	\$6,784,310	\$6,379,491
E4 NON-QUALIFIED AG LAND	5,441	46,723.2705	\$0	\$280,072,508	\$279,663,039
F1 REAL: COMMERCIAL	2,313	4,678.6052	\$12,190,750	\$562,692,128	\$562,489,313
F2 INDUSTRIAL REAL PROPERTY	144	1,279.1336	\$845,950	\$265,875,211	\$257,619,815
F3 Mineral	1		\$0	\$2,800	\$2,800
F4 Mineral	1		\$0	\$59,440	\$59,440
G1 OIL & GAS	11,628		\$0	\$37,111,918	\$37,111,918
J1 WATER SYSTEMS	15	2.7229	\$0	\$597,370	\$597,370
J2 GAS COMPANIES	14	0.7000	\$0	\$5,496,980	\$4,968,432
J3 ELECTRIC COMPANIES	106	133.5806	\$0	\$89,059,130	\$89,059,130
J4 TELEPHONE COMPANIES	158	13.9812	\$0	\$26,382,360	\$26,382,360
J5 RAILROADS	73		\$0	\$97,838,670	\$97,838,670
J6 PIPELINES	784	5.5880	\$0	\$641,606,180	\$621,603,000
J7 CABLE TELEVISION	32		\$0	\$7,813,230	\$7,813,230
J8 TOWERS/OTHER UTILITIES	32	57.7529	\$6,386,370	\$8,173,070	\$8,173,070
L1 COMMERCIAL PERSONAL PROPERT	2,463		\$29,042,710	\$269,256,180	\$269,256,180
L2 INDUSTRIAL PERSONAL PROPERTY	466		\$0	\$677,638,280	\$675,275,700
M1 MOBILE HOMES	9,845		\$70,145,780	\$381,019,880	\$360,429,830
M3 MOTOR HOMES & TRAVEL TRAILER	1		\$6,280	\$6,280	\$6,280
O1 REAL PROPERTY INVENTORY	155	179.9420	\$0	\$5,586,530	\$5,586,530
S SPECIAL INVENTORY	55		\$0	\$16,941,270	\$16,941,270
X Mineral	8,900	47,429.8411	\$15,875,600	\$760,761,643	\$0
<b>Totals</b>		<b>729,882.4443</b>	<b>\$299,829,192</b>	<b>\$11,459,032,419</b>	<b>\$8,541,915,234</b>



**2021 CERTIFIED TOTALS**

Property Count: 133,708

GLI - LIBERTY COUNTY

Effective Rate Assumption

1/26/2022

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**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$299,829,192</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$282,986,105</b>

**New Exemptions**

Exemption	Description	Count	2020 Market Value	2021 Market Value
EX-XL	11.231 Organizations Providing Economic Deve	1		\$0
EX-XR	11.30 Nonprofit water or wastewater corporati	43		\$924,080
EX-XU	11.23 Miscellaneous Exemptions	1		\$5,630
EX-XV	Other Exemptions (including public property, r	72		\$7,181,694
EX366	HB366 Exempt	1,558		\$1,024,857
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$9,136,261</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	22	\$188,017
DV1	Disabled Veterans 10% - 29%	5	\$46,000
DV2	Disabled Veterans 30% - 49%	4	\$30,000
DV3	Disabled Veterans 50% - 69%	5	\$50,000
DV4	Disabled Veterans 70% - 100%	22	\$224,800
DVHS	Disabled Veteran Homestead	16	\$2,025,920
OV65	Over 65	339	\$6,925,822
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>413</b>	<b>\$9,490,559</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$18,626,820</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$18,626,820</b>
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**New Ag / Timber Exemptions**

2020 Market Value	\$7,244,556	Count: 59
2021 Ag/Timber Use	\$397,230	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$6,847,326</b>	

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
15,208	\$161,729	\$5,876	\$155,853
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,611	\$157,292	\$6,307	\$150,985

**2021 CERTIFIED TOTALS**

GLI - LIBERTY COUNTY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
176	\$96,260,845.00	\$85,858,965

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2020-21 Preliminary 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-1) 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**

<b>Governance Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
1. Does the appraisal district board of directors regularly evaluate the chief appraiser?	Yes	No Recommendation
2. Has the chief appraiser completed the Chief Appraiser Institute prescribed by Section 1151.164 Occupations Code as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3. Has the board of directors and appraisal review board completed Open Meetings training pursuant to Government Code Section 551.005?	Yes	No Recommendation
4. Does the appraisal district have a professional development program as discussed in IAAO's <i>Standard on Professional Development</i> ?	Yes	No Recommendation
5. Do the current appraisal district board of director members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2) and 6.035(a-1)?	Yes	No Recommendation
6. 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 1st 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 31st?	Yes	No Recommendation
7. Before October 30, did the chief appraiser 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)?	No	Prepare ballots in accordance with Tax Code Section 6.03(j)



<b>Governance Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
8. Did the appraisal district receive nominating resolutions before December 15 <sup>th</sup> and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before December 31st as required by Tax Code Sections 6.03(k)?	Yes	No Recommendation
9. Did the board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)?	Yes	No Recommendation
10. 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
11. Did the appraisal district board of directors provide notice of and host a public hearing for the 2019-20 reappraisal plan by September 15, 2018 or the 2021-22 reappraisal plan by September 15, 2020 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
12. 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
13. 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
14. 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
15. 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
16. Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of district directors as described in Tax Code Section 6.063(b)?	Yes	No Recommendation

<b>Governance Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	N/A	No Recommendation
18. Does the appraisal district have updated board of director policies that include a written plan that describes how a person who does not speak English or has a physical, mental, or developmental disability may be provided reasonable access to the board as described in Tax Code Section 6.04(e)?	Yes	No Recommendation

### TAXPAYER ASSISTANCE

<b>Taxpayer Assistance Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
19. Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
20. Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's <i>Standard on Public Relations</i> ?	Yes	No Recommendation
21. 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
22. 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
23. Did the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
24. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's <i>Standard on Public Relations</i> ?	Yes	No Recommendation

<b>Taxpayer Assistance Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
25. 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?	N/A	No Recommendation
26. Does the appraisal district have a process for updating or maintaining homestead exemptions?	N/A	No Recommendation
27. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation
28. 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)?	N/A	No Recommendation
29. Did the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling homestead exemptions for individuals who are 65 years of age or older?	N/A	No Recommendation
30. Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	N/A	No Recommendation
31. Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	N/A	No Recommendation
32. Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	N/A	No Recommendation
33. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	Yes	No Recommendation
34. Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	N/A	No Recommendation



<b>Taxpayer Assistance Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
35. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	N/A	No Recommendation

### OPERATING PROCEDURES

<b>Operating Procedures Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
36. Does the chief appraiser ensure all appraisal staff completes all requirements for becoming a Registered Professional Appraiser by the Texas Department of Licensing and Regulation?	Yes	No Recommendation
37. Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	Yes	No Recommendation
38. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
39. Did the appraisal district timely submit the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
40. 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
41. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	N/A	No Recommendation

<b>Operating Procedures Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
42. Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal and certify the change to the assessor for each affected taxing unit no later than the 45 <sup>th</sup> day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1) and 42.41(a)(2)?	N/A	No Recommendation
43. 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
44. 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
45. 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
46. 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?	N/A	No Recommendation
47. 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
48. Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?	N/A	No Recommendation
49. 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

<b>Operating Procedures Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
50. 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)?	N/A	No Recommendation
51. Does the appraisal district provide evidence during the appeals process?	N/A	No Recommendation
52. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	N/A	No Recommendation
53. Did the appraisal district submit completed forms and required documentation for designated re-investment zones and abatement agreements before July 1st of the year following the year in which the zone is designated or the agreement is executed as required by Tax Code Section 312.005(a)?	N/A	No Recommendation
54. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	N/A	No Recommendation
55. Are properties correctly categorized according to PTAD classification guidelines?	Yes	No Recommendation
56. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	N/A	No Recommendation
57. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller timely?	Yes	No Recommendation
58. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely?	Yes	No Recommendation

### **APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY**

<b>Appraisal Standards, Procedures and Methodology Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
59. Have the physical 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
60. 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

<b>Appraisal Standards, Procedures and Methodology Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
61. Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	Yes	No Recommendation
62. Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's <i>Standard on Verification and Adjustment of Sales</i> , Sections 3.1 through 3.4?	Yes	No Recommendation
63. Do sold and unsold "like" properties within the same market area have similar noticed values?	N/A	No Recommendation
64. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation
65. 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?	N/A	No Recommendation
66. 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?	N/A	No Recommendation
67. 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?	N/A	No Recommendation
68. 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> ?	N/A	No Recommendation
69. 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
70. Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	Yes	No Recommendation



<b>Appraisal Standards, Procedures and Methodology Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
71. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?	Yes	No Recommendation
72. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?	Yes	No Recommendation
73. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?	Yes	No Recommendation
74. Does the appraisal district gather income and expense data and calculate values using the income approach for office properties?	Yes	No Recommendation
75. Does the appraisal district gather income and expense data and calculate values using the income approach for retail properties?	Yes	No Recommendation
76. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties/mini storages?	Yes	No Recommendation
77. Are exempt and nonexempt multi-family low income properties appraised in accordance with Section 23.215 and 11.1825(q) of the Property Tax Code?	Yes	No Recommendation
78. Does the appraisal district post exempt low-income capitalization rates on their website by January 31st and is the capitalization rate that is posted the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)?	Yes	No Recommendation
79. 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
80. 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

<b>Appraisal Standards, Procedures and Methodology Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
81. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	N/A	No Recommendation
82. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	N/A	No Recommendation
83. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	N/A	No Recommendation
84. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	N/A	No Recommendation
85. Has the appraisal district updated and implemented timber guidelines to include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	Yes	No Recommendation
86. 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

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2020-21 Preliminary Methods and Assistance Program**  
**Review**  
**Liberty County Central Appraisal District**

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
<b>Does the appraisal district have up-to-date appraisal maps?</b>	<b>PASS</b>
<b>Is the implementation of the appraisal district's most recent reappraisal plan current?</b>	<b>PASS</b>
<b>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?</b>	<b>PASS</b>
<b>Are values reproducible using the appraisal district's written procedures and appraisal records?</b>	<b>PASS</b>

<b>Appraisal District Activities</b>	<b>RATING</b>
<b>Governance</b>	<b>MEETS</b>
<b>Taxpayer Assistance</b>	<b>MEETS ALL</b>
<b>Operating Procedures</b>	<b>MEETS ALL</b>
<b>Appraisal Standards, Procedures and Methodology</b>	<b>MEETS ALL</b>

**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

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total "Yes" Points</b>	<b>Total Score (Total "Yes" Questions/Total Questions) x 100</b>
<b>Governance</b>	17	16	94
<b>Taxpayer Assistance</b>	8	8	100
<b>Operating Procedures</b>	13	13	100
<b>Appraisal Standards, Procedures and Methodology</b>	19	19	100