



Liberty County Central Appraisal District 2022 Annual Operations Report



**Lana McCarty, Chief Appraiser
January 1, 2023**

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EXECUTIVE SUMMARY

Please find enclosed the Liberty County Central Appraisal District's 2022 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 2022, 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.

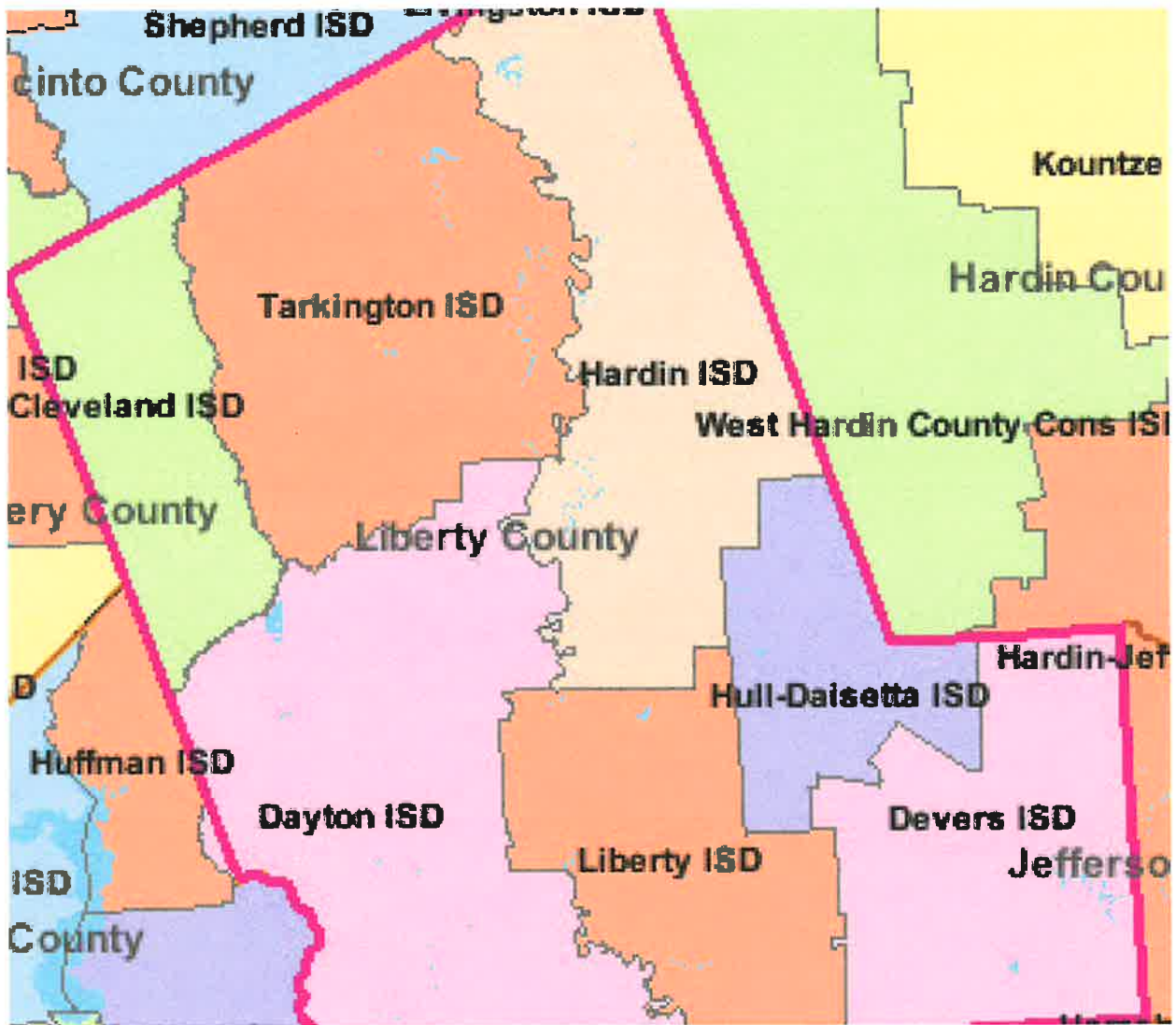
We thank you for reviewing this Annual Operations Report and pray that it has been a resourceful tool and that you gain insight into the District's operations.





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 97,000. Each year the District is responsible for the maintenance of over 142,500 parcels of real and personal property, with a market value of \$ 14,710,094,424 and a taxable value of \$ 10,531,046,012. 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 \$3,913,020 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-Chairman

John Hebert Jr., Secretary

Josh Day, Director

Dana Holst, Director

Richard Brown, Ex-Officio



Board of Directors of the Liberty County Appraisal District recognized outgoing ARB members their 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:

Emily Cook – Chairman

James D. Smith Vice-Chairman

Cordella Kirkham Secretary

Connie Campbell – Member

Calvin Carter – Member

Lawrence Niki Coats – Member

Horace Green – Member

Link Brown Jr. – Auxiliary



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:

- * Neal Stoesser
- * Susan Dainels
- * 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 2022 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, along with Cleveland ISD which equates to a five (5) year cycle to update the entire county. For 2022, we performed this update for Tarkington ISD and started the update on Dayton ISD. These appraisal inspections are expected to continue through March 2023. 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

Tarkington ISD school district consisted of over 15,600 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.



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 2022, Liberty County CAD began the process of mailing appraisal notices to property owners in Liberty County. For the 2022 tax year 100,736 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 17, 2022. 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 local administrative District Judge. 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.

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 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.



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 Angela Norris for all of her hard work and dedication to the betterment of the district. Laurie Ramirez 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.

The Liberty County
Board of Directors
recognized the 2021
Employee of the Year and Team Player of the year for their
dedicated service.



2022 Tax Rates

Entity	Tax Rates			Exemption Amounts		
	Tax Rate	M&O	I&S	Homestead	Over-65	Disability
Liberty County	0.004799000	0.004558600	0.000240400		25,000	10,000
Hospital District 1	0.000777825	0.000777825			25,000	10,000
Navigation-North	0.000070000	0.000070000		20% or 5000*	60,000	60,000
Navigation-South	0.000100000	0.000100000		20% or 5000*	60,000	60,000
Cleveland ISD	0.012118000	0.008546000	0.003572000	25,000	13,000	10,000
Dayton ISD	0.011546000	0.008546000	0.003000000	25,000	24,300	10,000
Devers ISD	0.008976000	0.008976000	0.000000000	25,000	16,000	10,000
Hardin ISD	0.010895510	0.008546000	0.002349510	25,000	20,000	10,000
Hull-Daisetta ISD	0.009875970	0.009429000	0.000446970	25,000	10,000	10,000
Liberty ISD	0.012700000	0.009994000	0.002706000	25,000	10,000	10,000
Tarkington ISD	0.009325360	0.008546000	0.000779360	25,000	13,000	10,000
City of Ames	0.005135500	0.005135500			25,000	25,000
City of Cleveland	0.007150000	0.004671000	0.002479000	1% or 5000*	10,000	5,000
City of Dalsetta	0.004656999	0.003806459	0.000850540		10,000	
City of Dayton	0.006637790	0.003460340	0.003177450	15% or 5000*	40,000	20,000
City of Dayton Lakes**	0.005429000	0.005429000			25,000	10,000
City of Devers	0.002213000	0.002213000			3,000	
City of Hardin	0.003000000	0.003000000				
City of Liberty	0.006121584	0.003726598	0.002394986		10,000	
City of Mont Belvieu**	0.004434920	0.002540150	0.001894770	20%	235,000	235,000
City of Plum Grove	0.003333410	0.003333410		20% or 5000*	40,000	22,000
Drainage Districts						
Drainage Dist 1-Old River	0.000585106	0.000585106			25,000	10,000
Drainage Dist 2-Raywood	0.001628458	0.001628458			25,000	10,000
Drainage Dist 4-Devers	0.001354484	0.001354484			25,000	10,000
Emergency Service Districts						
Emer Serv Dist 1	0.000229879	0.000229879			25,000	10,000
Emer Serv Dist 2***	0.001000000	0.001000000				10,000
Emer Serv Dist 3	0.000300000	0.000300000			25,000	10,000
Emer Serv Dist 7	0.000300000	0.000300000		15% or 5000*		
Water Districts						
Water Dist 1-Eastgate	0.001759646	0.001759646			25,000	10,000
Water Dist 5-Liberty	0.000876400	0.000876400			25,000	10,000
Special Districts						
ID1 - River Ranch Imp District	0.005000000	0.005000000				
MMD1 - Municipal Mgmt #1	0.003500000	0.003500000				
MUD1 - River Ranch	0.010000000	0.010000000				
MUD2 - River Ranch	0.009900000	0.009900000				
MUD3 - River Ranch	0.010000000	0.010000000				
MUD4 - Municipal Utility #1	0.003500000	0.003500000				

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.

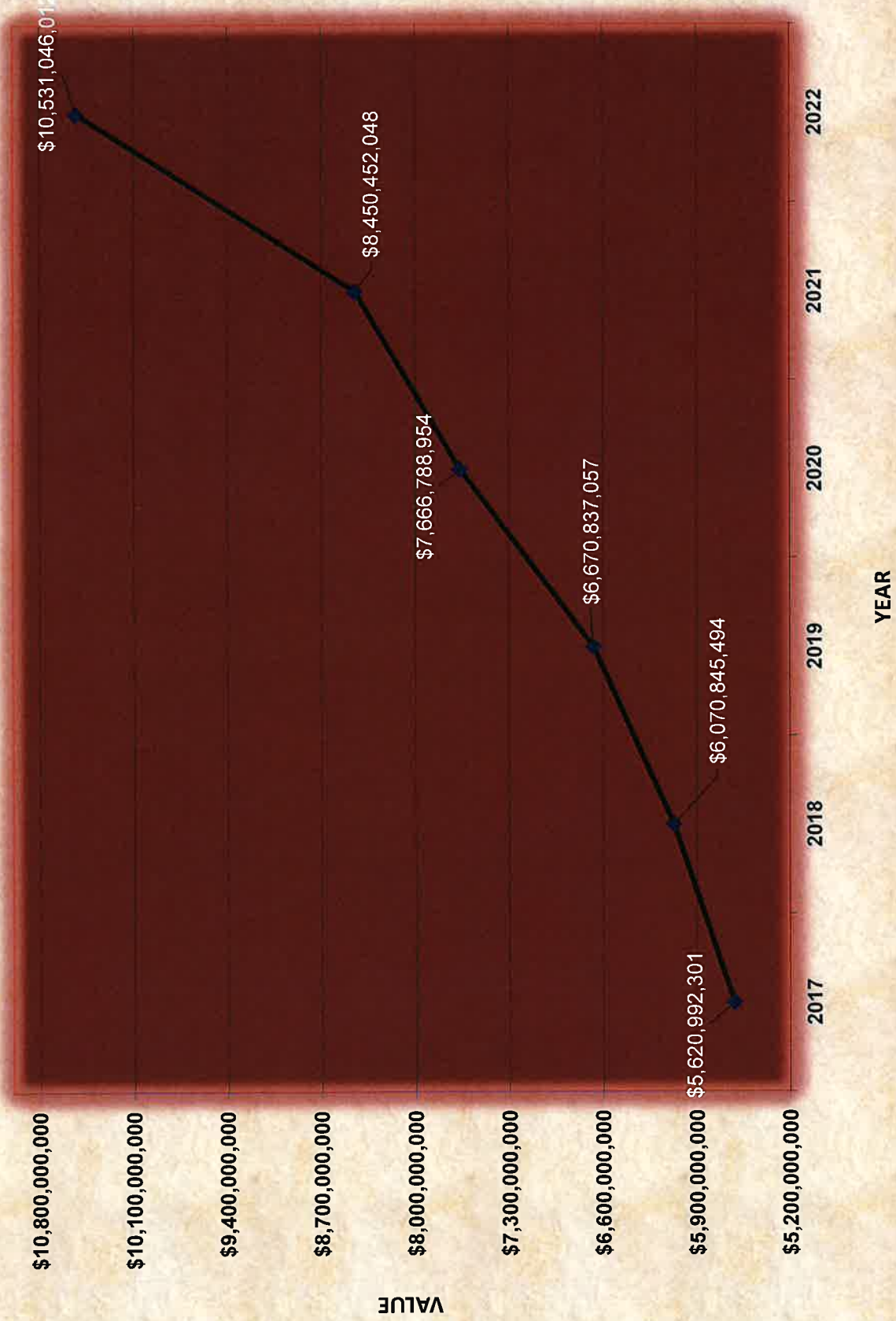
***Properties in ESD2 can have both a DP and OV65 exemption

LIBERTY COUNTY CAD
2022 DECEMBER ACTIVITY REPORT
 1/1/2023

DESCRIPTION	2016	2017	2018	2019	2020	2021	PREVIOUS YTD 2022	CURRENT YTD 2022	CHANGE
Appraisal, Permits & Check backs	21,673	22,550	21,799	40,126	40,589	34,194	24202	45207	21,005
Building Permits	3,875	3,673	8,084	5,540	9,745	10,791	4804	9498	4,694
Ownership Changes	9,740	14,209	9,266	13,816	20,132	21,630	21218	31857	10,639
Data Entry- Accounts Keyed	24,131	17,944	14,671	23,333	39,392	39,669	18536	45343	26,807
Address Changes	10,602	12,737	4,974	3,326	2,583	4,403	3413	3964	551
Homestead Applications	1,401	1,496	2,616	1,616	1,585	2,012	2567	3036	469
Ag/Timber Applications	773	779	1,196	643	433	626	657	728	71
Personal Property Inspections	560	833	761	1,430	1,871	1,891	799	1639	840
Personal Property Renditions									
Mailed	4,203	3,975	4,143	3,951	4,038	4,134	4335	4335	0
Received	1,534	1,697	1,701	1,524	1,486	1,751	1798	1798	0
Non-industrial	1,653	1,452	1,465	1,712	1,095	1,565	1673	1673	0
Industrial	3,187	3,149	3,166	3,236	2,581	3,316	3,471	3,471	0
Total Received	76%	79%	76%	82%	64%	80%	80%	80%	
% Received									
Cleveland Office									
Customers	1,539	1,615	1,247	1,892	597	1,396	1383	1598	215
Phone Calls	935	1,128	759	787	227	1,006	853	1007	154
Total	2,474	2,743	2,006	2,679	824	2,402	2,236	2,605	369

Web Site Activity	2017	2018	2019	2020	2021	2022 Prior	2022 Current	Change
Texas	242,269	71,890	84,458	103,035	113,377	93,730	121,495	27,765
Us	277,542	84,683	103,470	132,290	147,939	125,114	166,060	40,946
Worldwide	287,887	89,059	107,210	134,140	153,237	133,284	174,992	41,708
Inquires Open	0	0	0	0	0	0	0	0
Inquires Closed	1,979	1,224	1,351	608	668	556	556	0
Protest Filed	3,507	4,255	10,975	13,425	10,034	11,645	11,778	133
Protest Closed	3,490	4,231	10,949	13,400	10,020	11,642	11,654	12
Arb Hearing Held	370	859	6,152	4,751	3,450	4,458	4,458	0
Active Lawsuits	37	43	22	26	22	68	64	-4
Notices Of Appraised Value	51,169	48,671	62,533	71,379	66,744	100,180	100,180	0
Personal & Improvement								
2022 Notices of Appraised Value	Real	Industrial	Improvement Only	Mineral	Total			
1st run	80,909	3,178	10,160	1,979	96,226			
2nd run	2,840	657	115	0	3,612			
3rd run	120	0	26	0	146			
4th run	196	0	0	0	196			
Late	0	0	0	0	0			
Total	84,065	3,835	10,301	1,979	100,180			

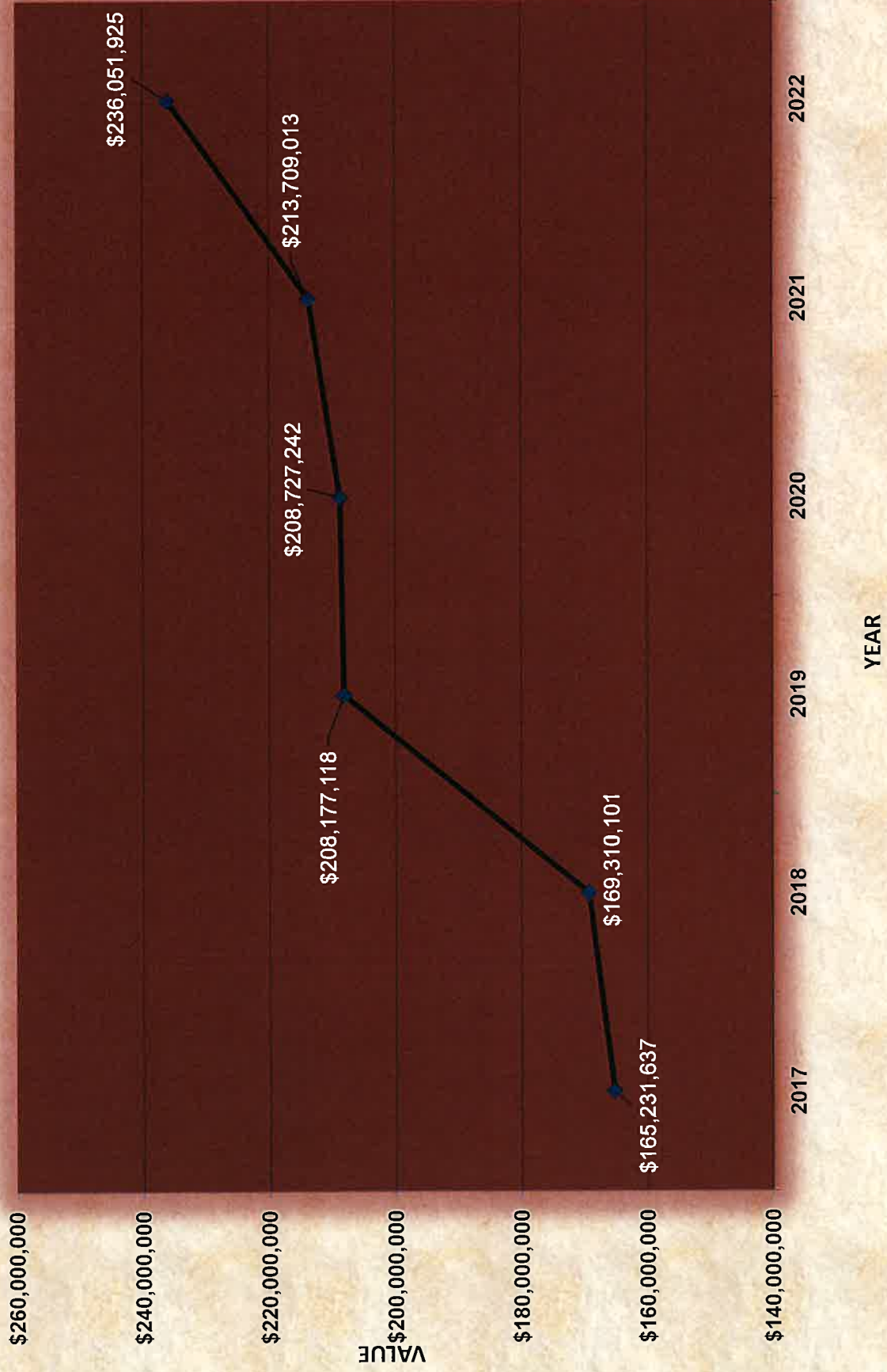
LIBERTY COUNTY CERTIFIED VALUE HISTORY



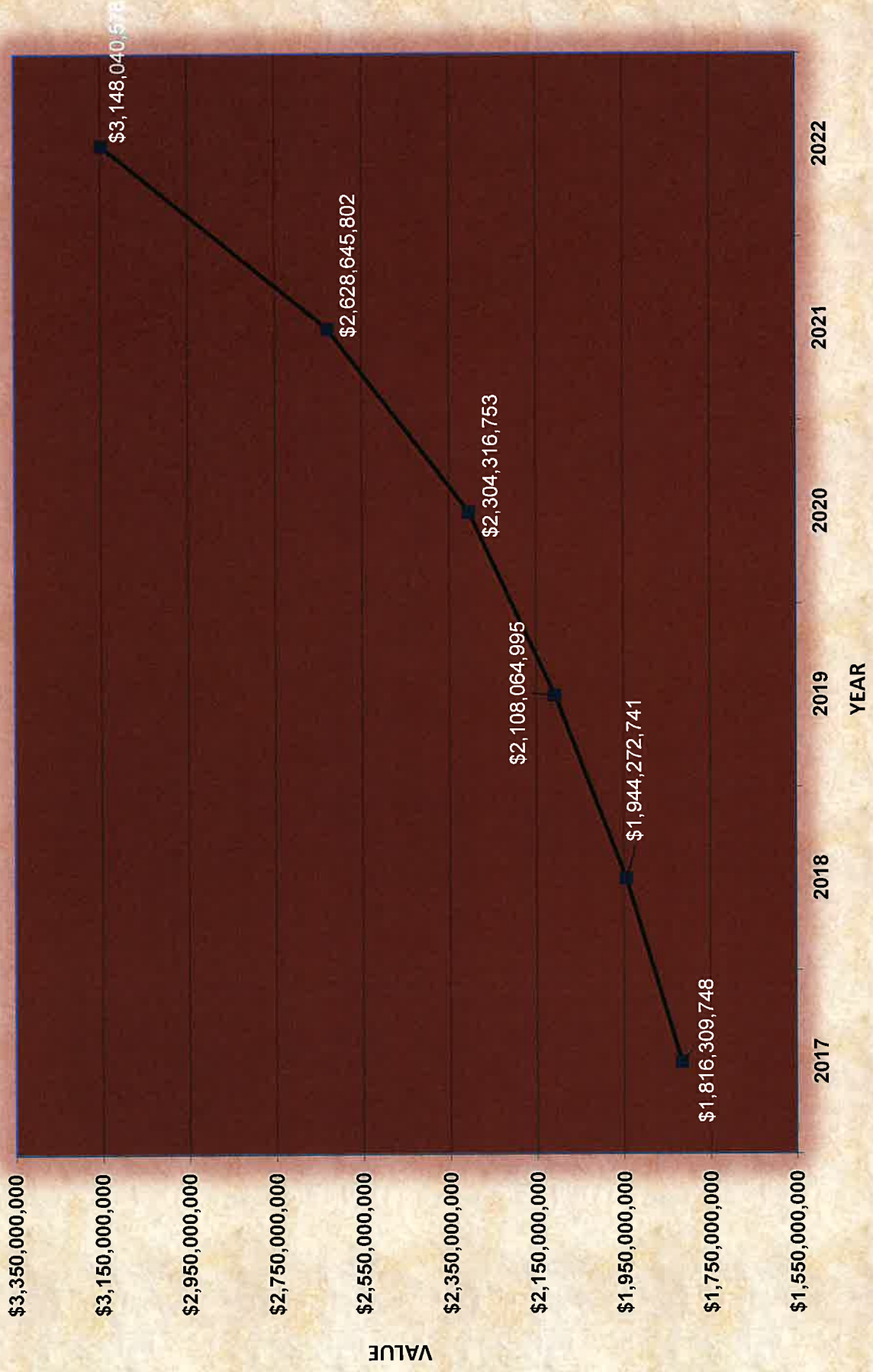
CLEVELAND ISD CERTIFIED VALUE HISTORY



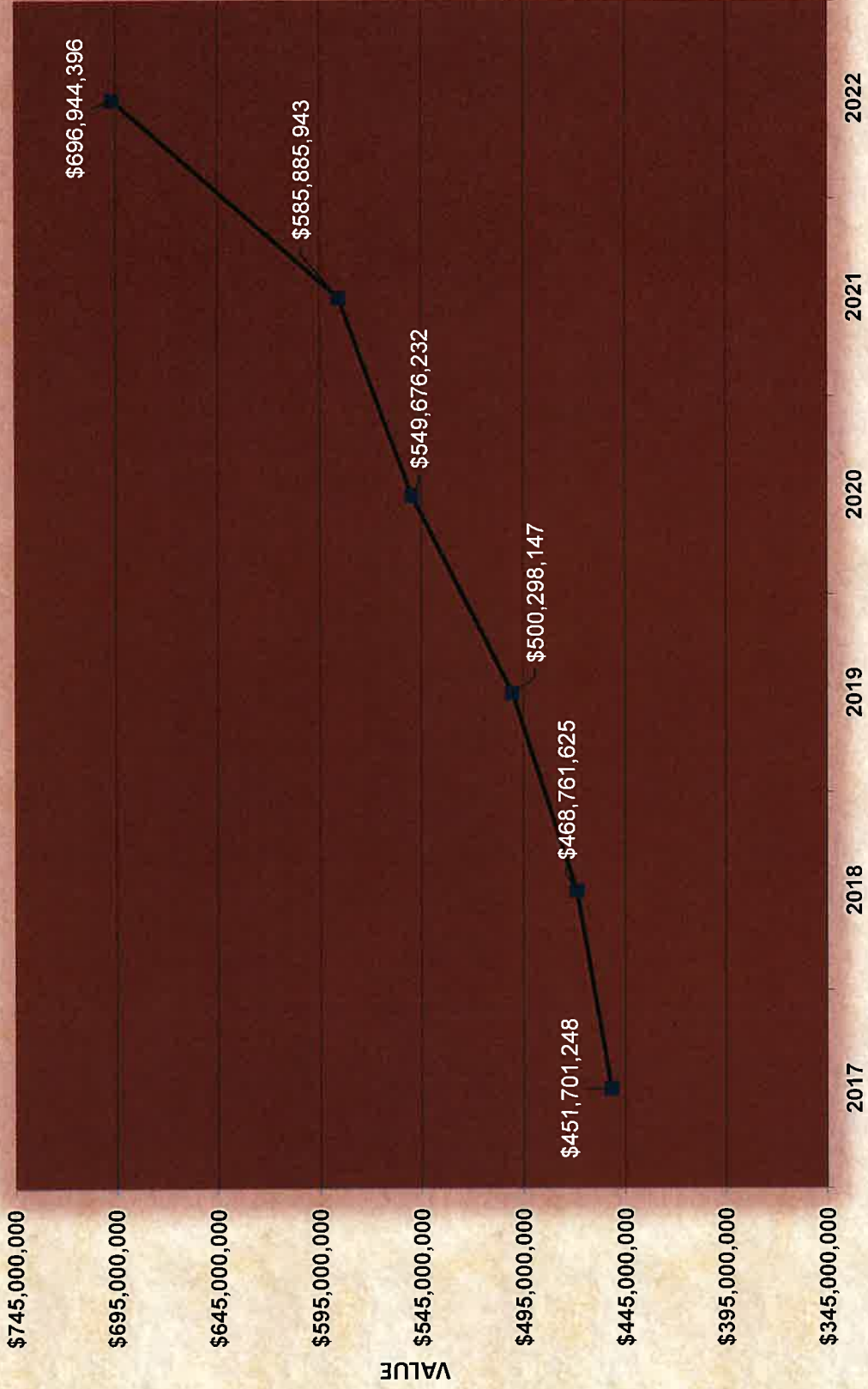
DEVERS ISD CERTIFIED VALUE HISTORY



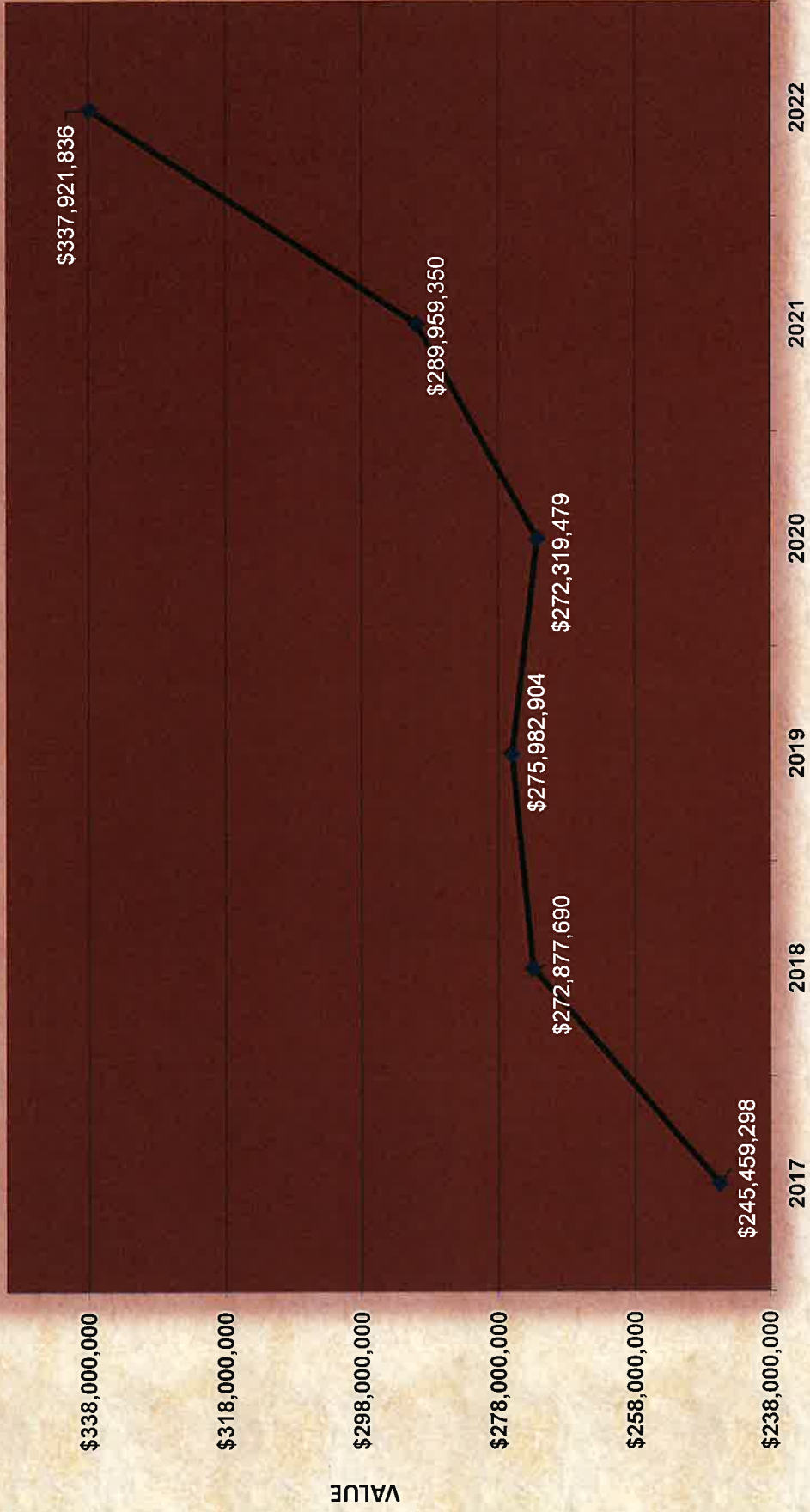
DAYTON ISD CERTIFIED VALUE HISTORY



HARDIN ISD CERTIFIED VALUE HISTORY



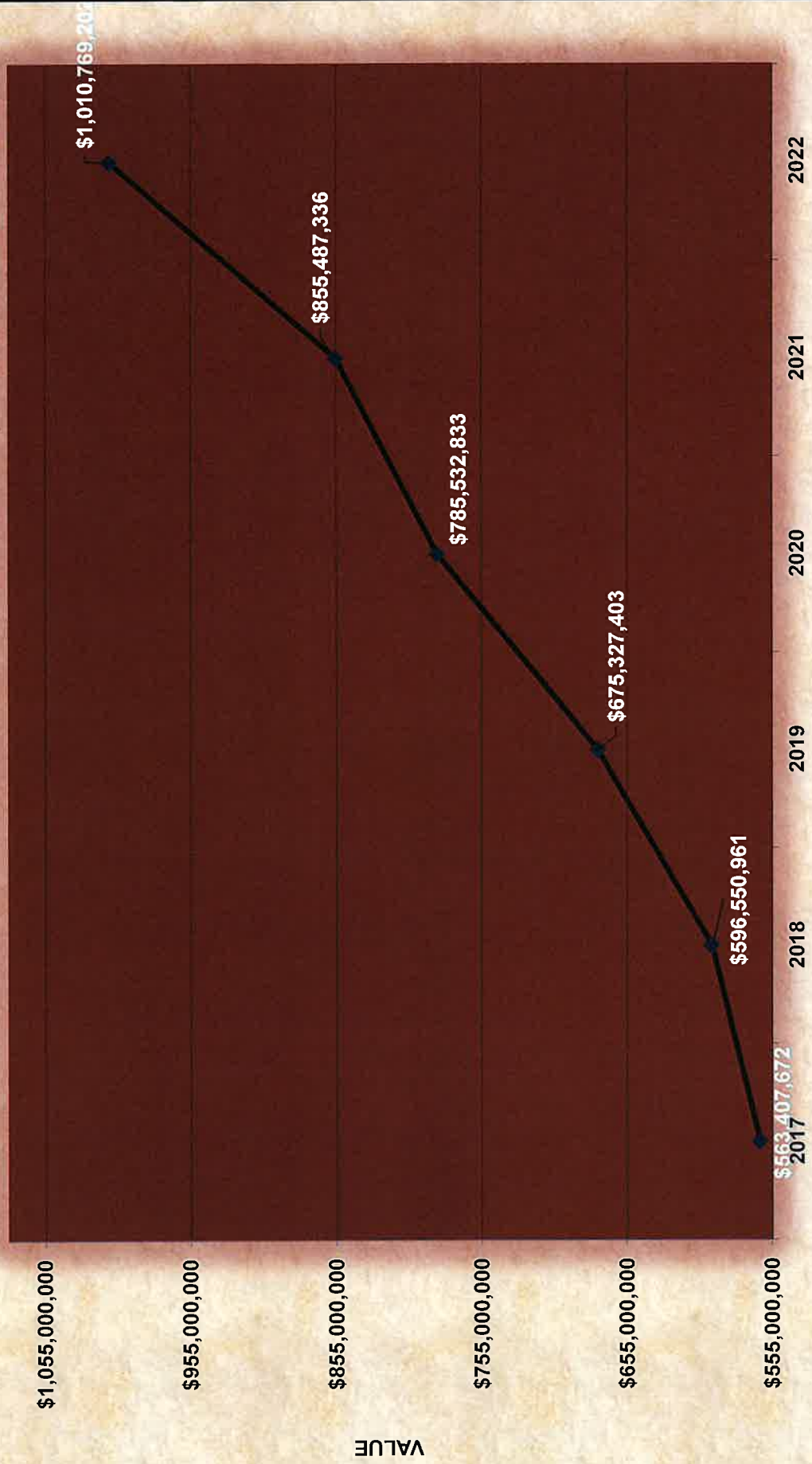
HULL DAISSETTA ISD CERTIFIED VALUE HISTORY



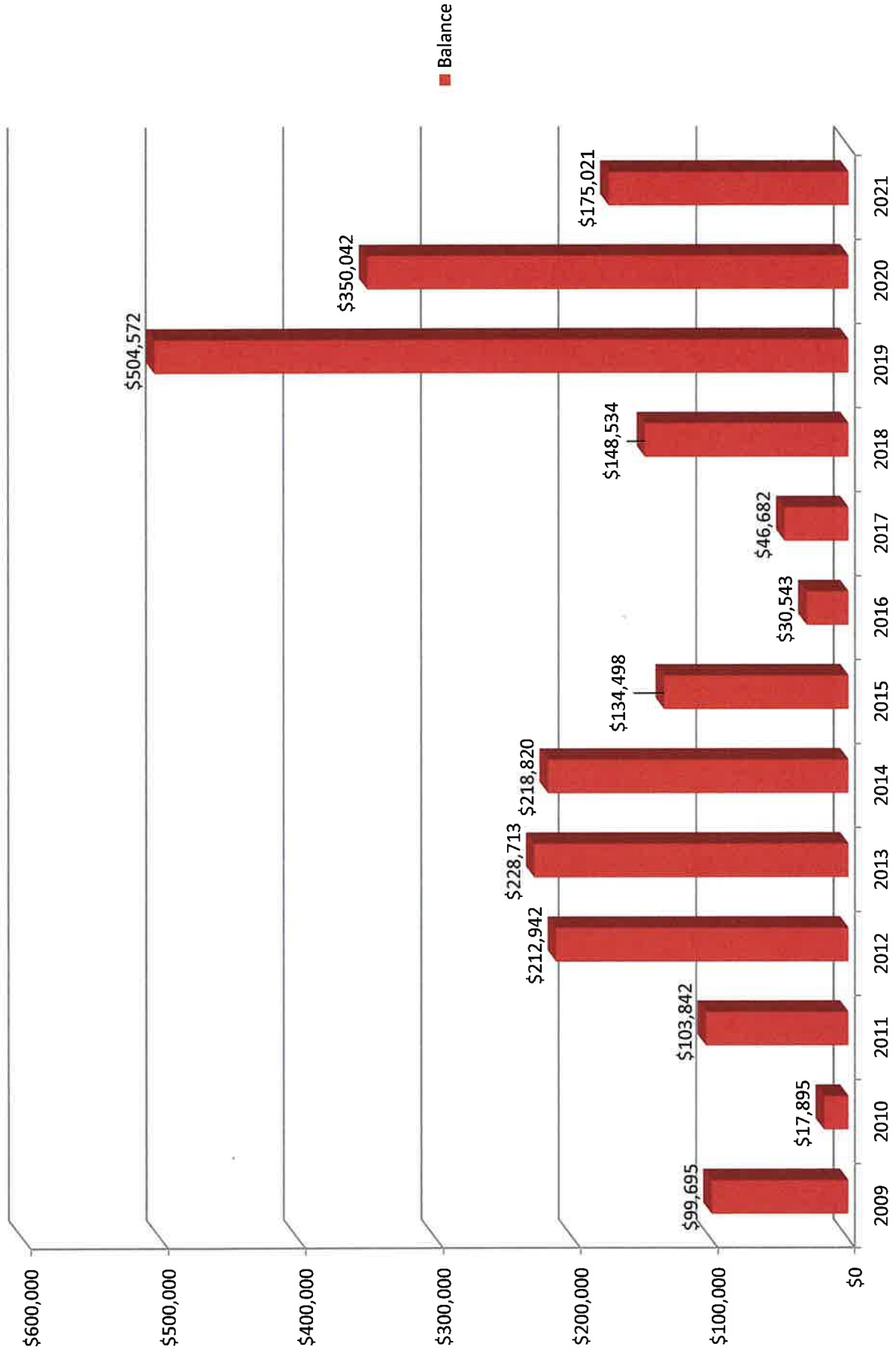
LIBERTY ISD CERTIFIED VALUE HISTORY



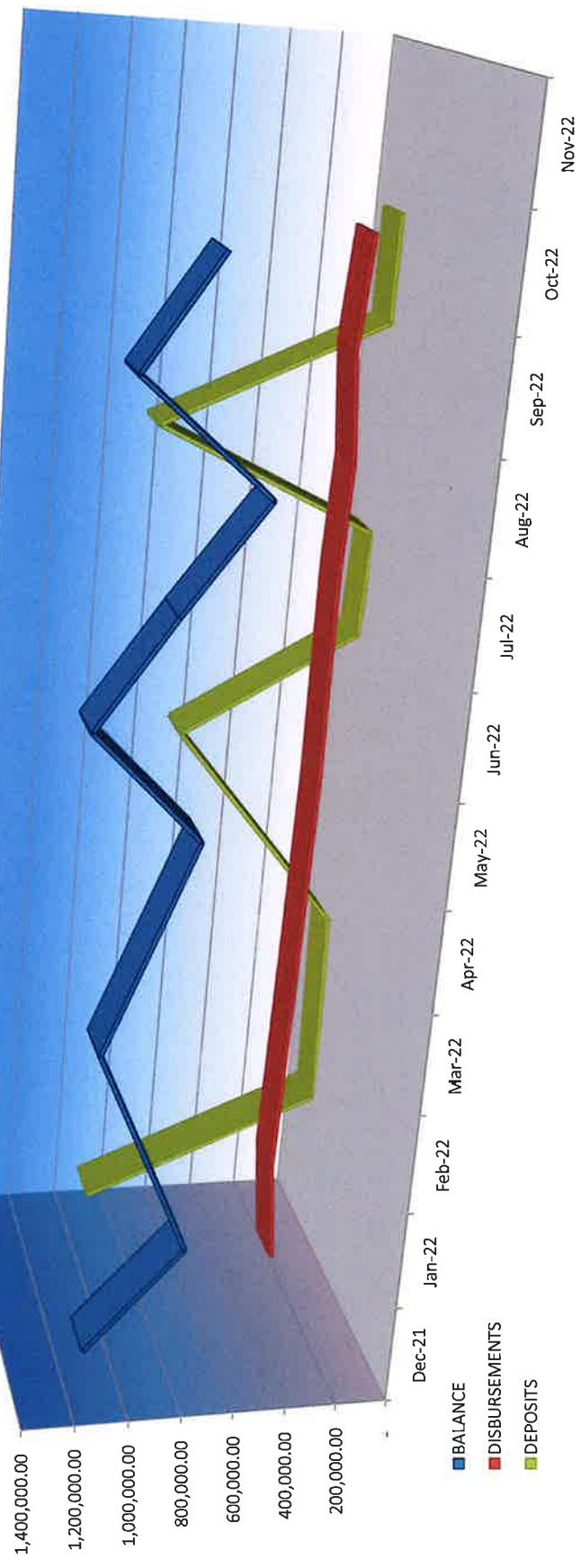
TARKINGTON ISD CERTIFIED VALUE HISTORY



Liberty County CAD Fund Balance History



LIBERTY COUNTY CAD CASH FLOW ANALYSIS



2022 CERTIFIED TOTALS

Property Count: 142,545

GLI - LIBERTY COUNTY
ARB Approved Totals

1/17/2023

2:09:06PM

Land		Value			
Homesite:		1,493,941,968			
Non Homesite:		2,913,108,094			
Ag Market:		1,567,712,176			
Timber Market:		1,126,597,308		Total Land	(+) 7,101,359,546
Improvement		Value			
Homesite:		3,883,832,038			
Non Homesite:		1,389,880,127		Total Improvements	(+) 5,273,712,165
Non Real		Count	Value		
Personal Property:	4,360	2,263,807,300			
Mineral Property:	17,667	71,215,413			
Autos:	0	0		Total Non Real	(+) 2,335,022,713
				Market Value	= 14,710,094,424
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,692,681,326	1,628,158			
Ag Use:	33,904,816	2,614		Productivity Loss	(-) 2,608,407,919
Timber Use:	50,368,591	65,645		Appraised Value	= 12,101,686,505
Productivity Loss:	2,608,407,919	1,559,899		Homestead Cap	(-) 356,012,341
				Assessed Value	= 11,745,674,164
				Total Exemptions Amount (Breakdown on Next Page)	(-) 1,214,628,152
				Net Taxable	= 10,531,046,012

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	134,288,928	118,567,667	416,292.22	432,929.96	1,281		
DPS	69,960	59,960	287.74	567.52	2		
OV65	954,862,905	779,316,259	2,596,171.78	2,662,464.02	6,568		
Total	1,089,221,793	897,943,886	3,012,751.74	3,095,961.50	7,851	Freeze Taxable	(-) 897,943,886
Tax Rate	0.4799000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	379,040	359,040	300,187	58,853	2		
OV65	5,702,480	4,995,080	3,272,631	1,722,449	32		
Total	6,081,520	5,354,120	3,572,818	1,781,302	34	Transfer Adjustment	(-) 1,781,302
						Freeze Adjusted Taxable	= 9,631,320,824

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 49,233,460.37 = 9,631,320,824 * (0.4799000 / 100) + 3,012,751.74

Certified Estimate of Market Value: 14,710,094,424
 Certified Estimate of Taxable Value: 10,531,046,012

Tif Zone Code	Tax Increment Loss
SCLTIRZ	84,950
Tax Increment Finance Value:	84,950
Tax Increment Finance Levy:	407.68

2022 CERTIFIED TOTALS

Property Count: 142,545

GLI - LIBERTY COUNTY
ARB Approved Totals

1/17/2023

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	23,818,252	0	23,818,252
DP	1,349	10,755,052	0	10,755,052
DPS	2	10,000	0	10,000
DV1	73	0	424,912	424,912
DV2	64	0	478,550	478,550
DV2S	2	0	15,000	15,000
DV3	81	0	701,839	701,839
DV3S	2	0	20,000	20,000
DV4	487	0	3,961,167	3,961,167
DV4S	9	0	96,000	96,000
DVHS	337	0	59,876,278	59,876,278
DVHSS	2	0	263,303	263,303
EX	15	0	11,373,708	11,373,708
EX-XG	13	0	6,854,030	6,854,030
EX-XI	8	0	527,660	527,660
EX-XJ	2	0	3,333,180	3,333,180
EX-XL	25	0	5,039,950	5,039,950
EX-XO	1	0	71,600	71,600
EX-XR	152	0	17,279,301	17,279,301
EX-XU	14	0	3,831,520	3,831,520
EX-XV	2,894	0	887,661,394	887,661,394
EX-XV (Prorated)	5	0	42,830	42,830
EX366	5,937	0	669,850	669,850
FR	6	0	0	0
FRSS	2	0	304,128	304,128
LVE	4	0	0	0
OV65	7,044	152,189,948	0	152,189,948
OV65S	4	100,000	0	100,000
PC	23	24,928,700	0	24,928,700
Totals		211,801,952	1,002,826,200	1,214,628,152

2022 CERTIFIED TOTALS

Property Count: 245

GLI - LIBERTY COUNTY
Under ARB Review Totals

1/17/2023

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Land		Value			
Homesite:		3,449,160			
Non Homesite:		10,902,695			
Ag Market:		14,408,872			
Timber Market:		8,945,166			
			Total Land	(+)	37,705,893
Improvement		Value			
Homesite:		13,303,210			
Non Homesite:		14,398,030			
			Total Improvements	(+)	27,701,240
Non Real		Count	Value		
Personal Property:		22	88,249,490		
Mineral Property:		0	0		
Autos:		0	0		
			Total Non Real	(+)	88,249,490
			Market Value	=	153,656,623
Ag	Non Exempt		Exempt		
Total Productivity Market:	23,354,038		0		
Ag Use:	379,685		0		
Timber Use:	299,294		0		
Productivity Loss:	22,675,059		0		
			Productivity Loss	(-)	22,675,059
			Appraised Value	=	130,981,564
			Homestead Cap	(-)	905,226
			Assessed Value	=	130,076,338
			Total Exemptions Amount (Breakdown on Next Page)	(-)	200,000
			Net Taxable	=	129,876,338

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
OV65	1,352,314	1,202,314	3,873.11	3,873.11	6	
Total	1,352,314	1,202,314	3,873.11	3,873.11	6	Freeze Taxable
Tax Rate	0.4799000					(-)
						Freeze Adjusted Taxable
						=
						128,674,024

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
621,379.75 = 128,674,024 * (0.4799000 / 100) + 3,873.11

Certified Estimate of Market Value:	107,449,040
Certified Estimate of Taxable Value:	81,124,725
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

LIBERTY County

2022 CERTIFIED TOTALS

As of Certification

Property Count: 245

GLI - LIBERTY COUNTY
Under ARB Review Totals

1/17/2023

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Exemption Breakdown

Exemption	Count	Local	State	Total
OV65	8	200,000	0	200,000
Totals		200,000	0	200,000

2022 CERTIFIED TOTALS

GLI - LIBERTY COUNTY

Property Count: 142,790

Grand Totals

1/17/2023

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Land		Value			
Homesite:		1,497,391,128			
Non Homesite:		2,924,010,789			
Ag Market:		1,582,121,048			
Timber Market:		1,135,542,474		Total Land	(+) 7,139,065,439
Improvement		Value			
Homesite:		3,897,135,248		Total Improvements	(+) 5,301,413,405
Non Homesite:		1,404,278,157			
Non Real		Count	Value		
Personal Property:		4,382	2,352,056,790	Total Non Real	(+) 2,423,272,203
Mineral Property:		17,667	71,215,413	Market Value	= 14,863,751,047
Autos:		0	0		
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,716,035,364	1,628,158		Productivity Loss	(-) 2,631,082,978
Ag Use:	34,284,501	2,614		Appraised Value	= 12,232,668,069
Timber Use:	50,667,885	65,645		Homestead Cap	(-) 356,917,567
Productivity Loss:	2,631,082,978	1,559,899		Assessed Value	= 11,875,750,502
				Total Exemptions Amount (Breakdown on Next Page)	(-) 1,214,828,152
				Net Taxable	= 10,660,922,350

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	134,288,928	118,567,667	416,292.22	432,929.96	1,281		
DPS	69,960	59,960	287.74	567.52	2		
OV65	956,215,219	780,518,573	2,600,044.89	2,666,337.13	6,574		
Total	1,090,574,107	899,146,200	3,016,624.85	3,099,834.61	7,857	Freeze Taxable	(-) 899,146,200
Tax Rate	0.4799000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	379,040	359,040	300,187	58,853	2		
OV65	5,702,480	4,995,080	3,272,631	1,722,449	32		
Total	6,081,520	5,354,120	3,572,818	1,781,302	34	Transfer Adjustment	(-) 1,781,302
						Freeze Adjusted Taxable	= 9,759,994,848

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 49,854,840.13 = 9,759,994,848 * (0.4799000 / 100) + 3,016,624.85

Certified Estimate of Market Value: 14,817,543,464
 Certified Estimate of Taxable Value: 10,612,170,737

Tif Zone Code	Tax Increment Loss
SCLTIRZ	84,950
Tax Increment Finance Value:	84,950
Tax Increment Finance Levy:	407.68

2022 CERTIFIED TOTALS

Property Count: 142,790

GLI - LIBERTY COUNTY
Grand Totals

1/17/2023

2:10:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	23,818,252	0	23,818,252
DP	1,349	10,755,052	0	10,755,052
DPS	2	10,000	0	10,000
DV1	73	0	424,912	424,912
DV2	64	0	478,550	478,550
DV2S	2	0	15,000	15,000
DV3	81	0	701,839	701,839
DV3S	2	0	20,000	20,000
DV4	487	0	3,961,167	3,961,167
DV4S	9	0	96,000	96,000
DVHS	337	0	59,876,278	59,876,278
DVHSS	2	0	263,303	263,303
EX	15	0	11,373,708	11,373,708
EX-XG	13	0	6,854,030	6,854,030
EX-XI	8	0	527,660	527,660
EX-XJ	2	0	3,333,180	3,333,180
EX-XL	25	0	5,039,950	5,039,950
EX-XO	1	0	71,600	71,600
EX-XR	152	0	17,279,301	17,279,301
EX-XU	14	0	3,831,520	3,831,520
EX-XV	2,894	0	887,661,394	887,661,394
EX-XV (Prorated)	5	0	42,830	42,830
EX366	5,937	0	669,850	669,850
FR	6	0	0	0
FRSS	2	0	304,128	304,128
LVE	4	0	0	0
OV65	7,052	152,389,948	0	152,389,948
OV65S	4	100,000	0	100,000
PC	23	24,928,700	0	24,928,700
Totals		212,001,952	1,002,826,200	1,214,828,152

2022 CERTIFIED TOTALS

Property Count: 142,545

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	35,386	43,812.8323	\$216,217,331	\$4,960,194,805	\$4,453,023,667
B	MULTIFAMILY RESIDENCE	190	32.7028	\$301,170	\$83,633,150	\$83,606,565
C1	VACANT LOTS AND LAND TRACTS	52,837	30,095.5184	\$0	\$1,621,251,965	\$1,620,962,805
D1	QUALIFIED OPEN-SPACE LAND	13,209	546,965.4110	\$0	\$2,692,681,326	\$84,180,324
D2	IMPROVEMENTS ON QUALIFIED OP	1,035	0.2500	\$1,608,725	\$22,948,697	\$22,922,298
E	RURAL LAND, NON QUALIFIED OPE	5,770	47,707.4660	\$16,600,151	\$826,699,707	\$776,985,602
F1	COMMERCIAL REAL PROPERTY	2,273	4,801.2088	\$20,100,220	\$696,102,181	\$695,973,184
F2	INDUSTRIAL AND MANUFACTURIN	143	1,020.2426	\$95,190	\$326,370,292	\$300,003,710
G1	OIL AND GAS	12,009		\$0	\$70,685,788	\$70,685,788
J1	WATER SYSTEMS	15	2.7229	\$0	\$759,870	\$759,870
J2	GAS DISTRIBUTION SYSTEM	12		\$0	\$3,258,010	\$3,258,010
J3	ELECTRIC COMPANY (INCLUDING C	108	139.0312	\$636,670	\$95,010,450	\$95,010,450
J4	TELEPHONE COMPANY (INCLUDI	185	11.9152	\$0	\$28,925,670	\$28,925,670
J5	RAILROAD	73		\$0	\$105,282,060	\$105,282,060
J6	PIPELAND COMPANY	781	5.5880	\$7,955,930	\$649,752,330	\$629,753,670
J7	CABLE TELEVISION COMPANY	32		\$0	\$8,944,660	\$8,944,660
J8	OTHER TYPE OF UTILITY	34	57.7529	\$0	\$8,325,740	\$8,325,740
L1	COMMERCIAL PERSONAL PROPE	2,274		\$13,043,085	\$300,243,280	\$300,243,280
L2	INDUSTRIAL AND MANUFACTURIN	459		\$0	\$730,158,750	\$727,790,530
M1	TANGIBLE OTHER PERSONAL, MOB	11,135		\$96,327,660	\$517,938,821	\$490,168,019
O	RESIDENTIAL INVENTORY	101	145.3008	\$0	\$4,461,960	\$4,461,960
S	SPECIAL INVENTORY TAX	50		\$0	\$19,778,150	\$19,778,150
X	TOTALLY EXEMPT PROPERTY	9,070	47,968.9068	\$29,999,727	\$936,686,762	\$0
	Totals		722,766.8497	\$402,885,859	\$14,710,094,424	\$10,531,046,012

2022 CERTIFIED TOTALS

Property Count: 245

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	78	107.5627	\$703,000	\$15,060,630	\$14,262,646
B	MULTIFAMILY RESIDENCE	4		\$0	\$3,586,470	\$3,586,470
C1	VACANT LOTS AND LAND TRACTS	55	63.5384	\$0	\$1,932,327	\$1,932,327
D1	QUALIFIED OPEN-SPACE LAND	38	5,839.2436	\$0	\$23,354,038	\$678,979
D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$150,630	\$150,630
E	RURAL LAND, NON QUALIFIED OPE	27	352.8947	\$272,470	\$6,439,683	\$6,132,441
F1	COMMERCIAL REAL PROPERTY	39	52.6081	\$167,280	\$13,897,505	\$13,897,505
F2	INDUSTRIAL AND MANUFACTURIN	4	62.8710	\$0	\$6,469,650	\$6,469,650
J4	TELEPHONE COMPANY (INCLUD)	1	2.0660	\$0	\$84,710	\$84,710
J6	PIPELAND COMPANY	1		\$0	\$2,657,860	\$2,657,860
L1	COMMERCIAL PERSONAL PROPE	9		\$0	\$4,897,830	\$4,897,830
L2	INDUSTRIAL AND MANUFACTURIN	10		\$0	\$75,019,380	\$75,019,380
M1	TANGIBLE OTHER PERSONAL, MOB	2		\$71,850	\$105,910	\$105,910
	Totals		6,480.7845	\$1,214,600	\$153,656,623	\$129,876,338

2022 CERTIFIED TOTALS

Property Count: 142,790

GLI - LIBERTY COUNTY

Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	35,464	43,920.3950	\$216,920,331	\$4,975,255,435	\$4,467,286,313
B	MULTIFAMILY RESIDENCE	194	32.7028	\$301,170	\$87,219,620	\$87,193,035
C1	VACANT LOTS AND LAND TRACTS	52,892	30,159.0568	\$0	\$1,623,184,292	\$1,622,895,132
D1	QUALIFIED OPEN-SPACE LAND	13,247	552,804.6546	\$0	\$2,716,035,364	\$84,859,303
D2	IMPROVEMENTS ON QUALIFIED OP	1,040	0.2500	\$1,608,725	\$23,099,327	\$23,072,928
E	RURAL LAND, NON QUALIFIED OPE	5,797	48,060.3607	\$16,872,621	\$833,139,390	\$783,118,043
F1	COMMERCIAL REAL PROPERTY	2,312	4,853.8169	\$20,267,500	\$709,999,686	\$709,870,689
F2	INDUSTRIAL AND MANUFACTURIN	147	1,083.1136	\$95,190	\$332,839,942	\$306,473,360
G1	OIL AND GAS	12,009		\$0	\$70,685,788	\$70,685,788
J1	WATER SYSTEMS	15	2.7229	\$0	\$759,870	\$759,870
J2	GAS DISTRIBUTION SYSTEM	12		\$0	\$3,258,010	\$3,258,010
J3	ELECTRIC COMPANY (INCLUDING C	108	139.0312	\$636,670	\$95,010,450	\$95,010,450
J4	TELEPHONE COMPANY (INCLUDI	186	13.9812	\$0	\$29,010,380	\$29,010,380
J5	RAILROAD	73		\$0	\$105,282,060	\$105,282,060
J6	PIPELAND COMPANY	782	5.5880	\$7,955,930	\$652,410,190	\$632,411,530
J7	CABLE TELEVISION COMPANY	32		\$0	\$8,944,660	\$8,944,660
J8	OTHER TYPE OF UTILITY	34	57.7529	\$0	\$8,325,740	\$8,325,740
L1	COMMERCIAL PERSONAL PROPE	2,283		\$13,043,085	\$305,141,110	\$305,141,110
L2	INDUSTRIAL AND MANUFACTURIN	469		\$0	\$805,178,130	\$802,809,910
M1	TANGIBLE OTHER PERSONAL, MOB	11,137		\$96,399,510	\$518,044,731	\$490,273,929
O	RESIDENTIAL INVENTORY	101	145.3008	\$0	\$4,461,960	\$4,461,960
S	SPECIAL INVENTORY TAX	50		\$0	\$19,778,150	\$19,778,150
X	TOTALLY EXEMPT PROPERTY	9,070	47,968.9068	\$29,999,727	\$936,686,762	\$0
	Totals		729,247.6342	\$404,100,459	\$14,863,751,047	\$10,660,922,350

2022 CERTIFIED TOTALS

Property Count: 142,545

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	1	1.9781	\$0	\$59,441	\$59,441
A1 SINGLE FAMILY RESIDENCE	21,054	26,658.6935	\$199,892,001	\$3,788,753,917	\$3,386,265,883
A2 SINGLE FAMILY MHS	15,745	17,152.1607	\$15,297,230	\$1,142,437,967	\$1,040,714,472
A3 SINGLE FAMILY RESIDENCE-IMP ONL	424		\$1,028,100	\$28,943,480	\$25,983,871
B1 APARTMENTS	63	2.7552	\$82,680	\$57,715,914	\$57,715,914
B2 DUPLEXES	128	29.9476	\$218,490	\$25,917,236	\$25,890,651
C1 VACANT LOT	52,837	30,095.5184	\$0	\$1,621,251,965	\$1,620,962,805
D1 QUALIFIED AG LAND	13,259	546,965.7232	\$0	\$2,692,682,553	\$84,181,551
D2 IMPROVEMENTS ON QUALIFIED AG L	1,035	0.2500	\$1,608,725	\$22,948,697	\$22,922,298
E FARM OR RANCH LAND	1	10.5861	\$0	\$116,102	\$116,102
E1 IMPS ON FARM OR RANCH LAND	2,422	3,421.1116	\$15,317,631	\$468,407,066	\$422,695,794
E2 MH ON FARM OR RANCH LAND	1,477	1,387.1331	\$967,880	\$46,875,993	\$43,650,295
E3 IMPS ON FARM OR RANCH LAND (I	70		\$314,640	\$8,571,470	\$7,856,684
E4 NON-QUALIFIED AG LAND	2,766	42,888.3230	\$0	\$302,727,849	\$302,665,500
F1 REAL: COMMERCIAL	2,273	4,801.2088	\$20,100,220	\$696,102,181	\$695,973,184
F2 INDUSTRIAL REAL PROPERTY	142	1,020.2426	\$95,190	\$326,288,242	\$299,921,660
F3 Mineral	1		\$0	\$2,800	\$2,800
F4 Mineral	1		\$0	\$79,250	\$79,250
G1 OIL & GAS	12,009		\$0	\$70,685,788	\$70,685,788
J1 WATER SYSTEMS	15	2.7229	\$0	\$759,870	\$759,870
J2 GAS COMPANIES	12		\$0	\$3,258,010	\$3,258,010
J3 ELECTRIC COMPANIES	108	139.0312	\$636,670	\$95,010,450	\$95,010,450
J4 TELEPHONE COMPANIES	185	11.9152	\$0	\$28,925,670	\$28,925,670
J5 RAILROADS	73		\$0	\$105,282,060	\$105,282,060
J6 PIPELINES	781	5.5880	\$7,955,930	\$649,752,330	\$629,753,670
J7 CABLE TELEVISION	32		\$0	\$8,944,660	\$8,944,660
J8 TOWERS/OTHER UTILITIES	34	57.7529	\$0	\$8,325,740	\$8,325,740
L1 COMMERCIAL PERSONAL PROPERT	2,274		\$13,043,085	\$300,243,280	\$300,243,280
L2 INDUSTRIAL PERSONAL PROPERTY	459		\$0	\$730,158,750	\$727,790,530
M1 MOBILE HOMES	11,135		\$96,327,660	\$517,938,821	\$490,168,019
O1 REAL PROPERTY INVENTORY	101	145.3008	\$0	\$4,461,960	\$4,461,960
S SPECIAL INVENTORY	50		\$0	\$19,778,150	\$19,778,150
X Mineral	9,070	47,968.9068	\$29,999,727	\$936,686,762	\$0
Totals		722,766.8497	\$402,885,859	\$14,710,094,424	\$10,531,046,012

2022 CERTIFIED TOTALS

Property Count: 245

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
A1 SINGLE FAMILY RESIDENCE	68	88.1115	\$642,110	\$13,601,550	\$12,803,566
A2 SINGLE FAMILY MHS	17	19.4512	\$60,890	\$1,459,080	\$1,459,080
B1 APARTMENTS	4		\$0	\$3,586,470	\$3,586,470
C1 VACANT LOT	55	63.5384	\$0	\$1,932,327	\$1,932,327
D1 QUALIFIED AG LAND	38	5,839.2436	\$0	\$23,354,038	\$678,979
D2 IMPROVEMENTS ON QUALIFIED AG L	5		\$0	\$150,630	\$150,630
E1 IMPS ON FARM OR RANCH LAND	14	13.5840	\$272,470	\$3,481,620	\$3,174,378
E2 MH ON FARM OR RANCH LAND	2	0.8140	\$0	\$67,938	\$67,938
E4 NON-QUALIFIED AG LAND	13	338.4967	\$0	\$2,890,125	\$2,890,125
F1 REAL: COMMERCIAL	39	52.6081	\$167,280	\$13,897,505	\$13,897,505
F2 INDUSTRIAL REAL PROPERTY	4	62.8710	\$0	\$6,469,650	\$6,469,650
J4 TELEPHONE COMPANIES	1	2.0660	\$0	\$84,710	\$84,710
J6 PIPELINES	1		\$0	\$2,657,860	\$2,657,860
L1 COMMERCIAL PERSONAL PROPERTY	9		\$0	\$4,897,830	\$4,897,830
L2 INDUSTRIAL PERSONAL PROPERTY	10		\$0	\$75,019,380	\$75,019,380
M1 MOBILE HOMES	2		\$71,850	\$105,910	\$105,910
Totals		6,480.7845	\$1,214,600	\$153,656,623	\$129,876,338

2022 CERTIFIED TOTALS

GLI - LIBERTY COUNTY

Property Count: 142,790

Grand Totals

1/17/2023 2:10:13PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	1	1.9781	\$0	\$59,441	\$59,441
A1 SINGLE FAMILY RESIDENCE	21,122	26,746.8050	\$200,534,111	\$3,802,355,467	\$3,399,069,449
A2 SINGLE FAMILY MHS	15,762	17,171.6119	\$15,358,120	\$1,143,897,047	\$1,042,173,552
A3 SINGLE FAMILY RESIDENCE-IMP ONL	424		\$1,028,100	\$28,943,480	\$25,983,871
B1 APARTMENTS	67	2.7552	\$82,680	\$61,302,384	\$61,302,384
B2 DUPLEXES	128	29.9476	\$218,490	\$25,917,236	\$25,890,651
C1 VACANT LOT	52,892	30,159.0568	\$0	\$1,623,184,292	\$1,622,895,132
D1 QUALIFIED AG LAND	13,297	552,804.9668	\$0	\$2,716,036,591	\$84,860,530
D2 IMPROVEMENTS ON QUALIFIED AG L	1,040	0.2500	\$1,608,725	\$23,099,327	\$23,072,928
E FARM OR RANCH LAND	1	10.5861	\$0	\$116,102	\$116,102
E1 IMPS ON FARM OR RANCH LAND	2,436	3,434.6956	\$15,590,101	\$471,888,686	\$425,870,172
E2 MH ON FARM OR RANCH LAND	1,479	1,387.9471	\$967,880	\$46,943,931	\$43,718,233
E3 IMPS ON FARM OR RANCH LAND (I	70		\$314,640	\$8,571,470	\$7,856,684
E4 NON-QUALIFIED AG LAND	2,779	43,226.8197	\$0	\$305,617,974	\$305,555,625
F1 REAL: COMMERCIAL	2,312	4,853.8169	\$20,267,500	\$709,999,686	\$709,870,689
F2 INDUSTRIAL REAL PROPERTY	146	1,083.1136	\$95,190	\$332,757,892	\$306,391,310
F3 Mineral	1		\$0	\$2,800	\$2,800
F4 Mineral	1		\$0	\$79,250	\$79,250
G1 OIL & GAS	12,009		\$0	\$70,685,788	\$70,685,788
J1 WATER SYSTEMS	15	2.7229	\$0	\$759,870	\$759,870
J2 GAS COMPANIES	12		\$0	\$3,258,010	\$3,258,010
J3 ELECTRIC COMPANIES	108	139.0312	\$636,670	\$95,010,450	\$95,010,450
J4 TELEPHONE COMPANIES	186	13.9812	\$0	\$29,010,380	\$29,010,380
J5 RAILROADS	73		\$0	\$105,282,060	\$105,282,060
J6 PIPELINES	782	5.5880	\$7,955,930	\$652,410,190	\$632,411,530
J7 CABLE TELEVISION	32		\$0	\$8,944,660	\$8,944,660
J8 TOWERS/OTHER UTILITIES	34	57.7529	\$0	\$8,325,740	\$8,325,740
L1 COMMERCIAL PERSONAL PROPERT	2,283		\$13,043,085	\$305,141,110	\$305,141,110
L2 INDUSTRIAL PERSONAL PROPERTY	469		\$0	\$805,178,130	\$802,809,910
M1 MOBILE HOMES	11,137		\$96,399,510	\$518,044,731	\$490,273,929
O1 REAL PROPERTY INVENTORY	101	145.3008	\$0	\$4,461,960	\$4,461,960
S SPECIAL INVENTORY	50		\$0	\$19,778,150	\$19,778,150
X Mineral	9,070	47,968.9068	\$29,999,727	\$936,686,762	\$0
Totals		729,247.6342	\$404,100,459	\$14,863,751,047	\$10,660,922,350

2022 CERTIFIED TOTALS

Property Count: 142,790

GLI - LIBERTY COUNTY
Effective Rate Assumption

1/17/2023

2:10:13PM

New Value

TOTAL NEW VALUE MARKET:	\$404,100,459
TOTAL NEW VALUE TAXABLE:	\$371,932,838

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	153	2021 Market Value	\$9,874,610
EX366	HB366 Exempt	1,450	2021 Market Value	\$430,211
ABSOLUTE EXEMPTIONS VALUE LOSS				\$10,304,821

Exemption	Description	Count	Exemption Amount
DP	Disability	30	\$270,000
DV1	Disabled Veterans 10% - 29%	7	\$49,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	9	\$86,662
DV4	Disabled Veterans 70% - 100%	35	\$349,980
DVHS	Disabled Veteran Homestead	28	\$5,702,430
OV65	Over 65	450	\$9,524,404
OV65S	OV65 Surviving Spouse	1	\$25,000
PARTIAL EXEMPTIONS VALUE LOSS		561	\$16,014,976
NEW EXEMPTIONS VALUE LOSS			\$26,319,797

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$26,319,797

New Ag / Timber Exemptions

2021 Market Value	\$2,385,808	Count: 23
2022 Ag/Timber Use	\$54,660	
NEW AG / TIMBER VALUE LOSS	\$2,331,148	

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
15,860	\$198,403	\$22,075	\$176,328
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
14,358	\$193,793	\$22,418	\$171,375

2022 CERTIFIED TOTALS
GLI - LIBERTY COUNTY
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
245	\$153,656,623.00	\$81,101,885

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.

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
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	17	16	94
Taxpayer Assistance	8	8	100
Operating Procedures	13	13	100
Appraisal Standards, Procedures and Methodology	19	19	100

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

Governance Review Question	Answer	Recommendation
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)

Governance Review Question	Answer	Recommendation
8. Did the appraisal district receive nominating resolutions before December 15 th 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

Governance Review Question	Answer	Recommendation
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

Taxpayer Assistance Review Question	Answer	Recommendation
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

Taxpayer Assistance Review Question	Answer	Recommendation
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

Taxpayer Assistance Review Question	Answer	Recommendation
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

Operating Procedures Review Question	Answer	Recommendation
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

Operating Procedures Review Question	Answer	Recommendation
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 th 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

Operating Procedures Review Question	Answer	Recommendation
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

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
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

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
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

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
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

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
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