



Liberty County Central Appraisal District 2023 Annual Operations Report



Lana McCarty, Chief Appraiser

January 1, 2024

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EXECUTIVE SUMMARY

Please find enclosed the Liberty County Central Appraisal District's 2023 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 2023, 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.

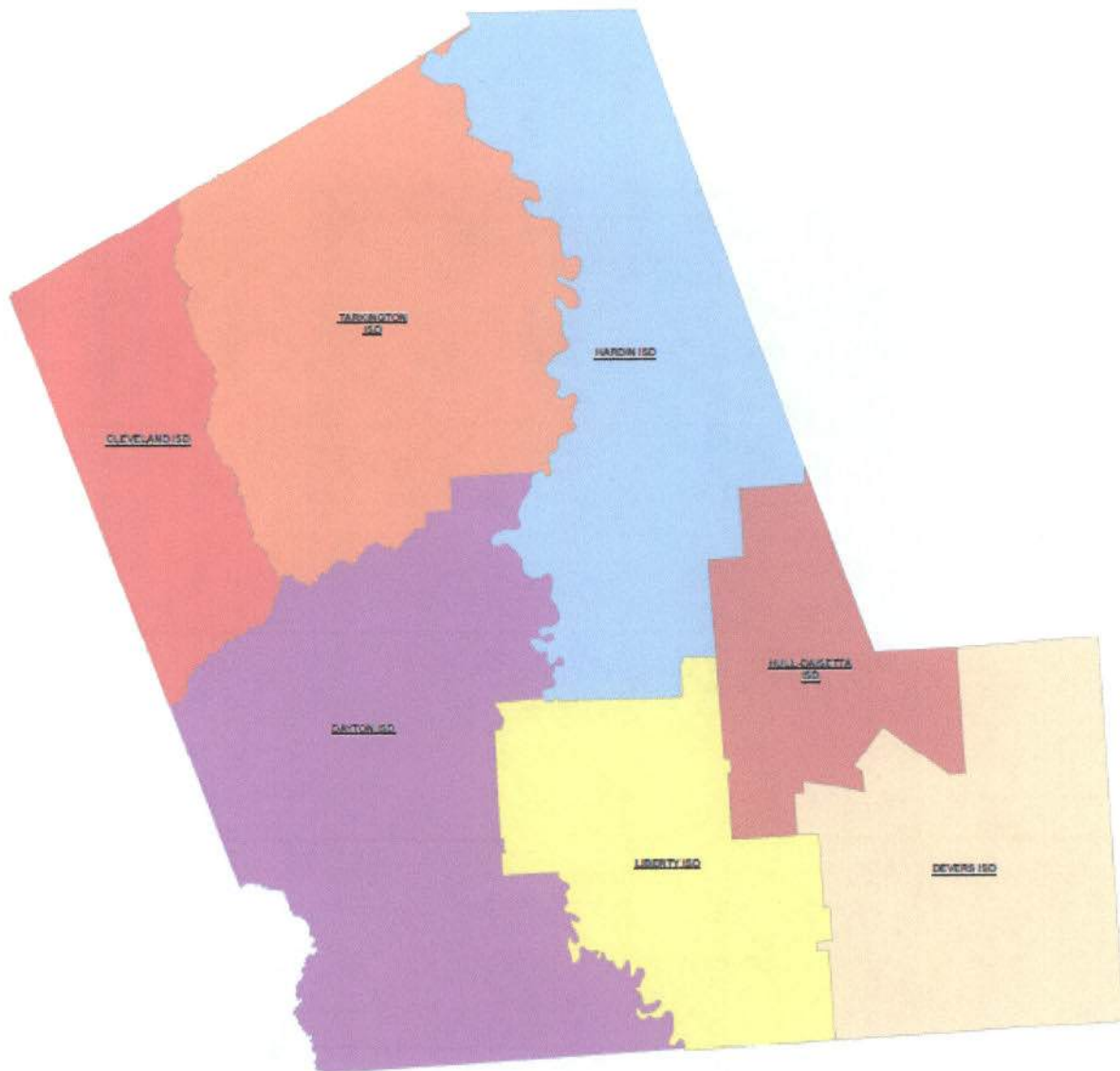
We thank you for reviewing this Annual Operations Report and pray that it has been a resourceful tool and that you gain insight into the District's operations.





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 101,992. Each year the District is responsible for the maintenance of over 149,000 parcels of real and personal property, with a market value of \$ 16,522,637,214 and a taxable value of \$ 10,531,046,012. There are 38 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 \$4,541,464 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.

2023 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.

2023 ARB Members:

Jiles P. Daniels Jr. – Chairman
Emily Cook – Vice-Chairman
Lawrence Niki Coats – Secretary
Calvin Carter – Member
Donald C. Haltom – Member
Richard Pegues – Member
James D. Smith – Member
Link Brown Jr. – Auxiliary

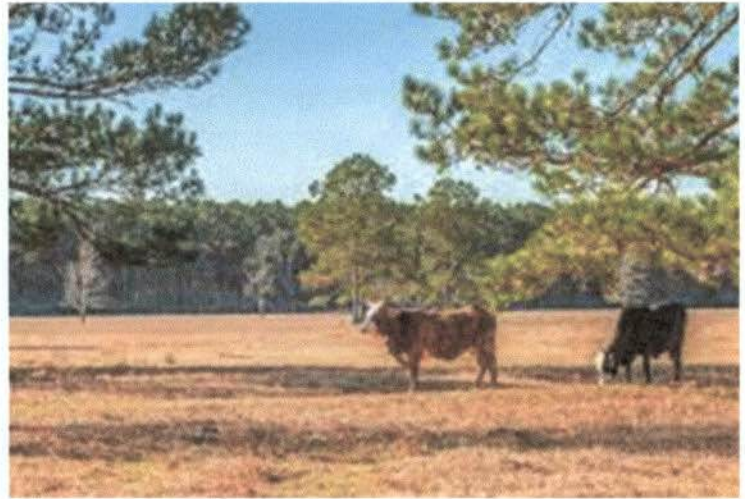


Agricultural Advisory Board

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.

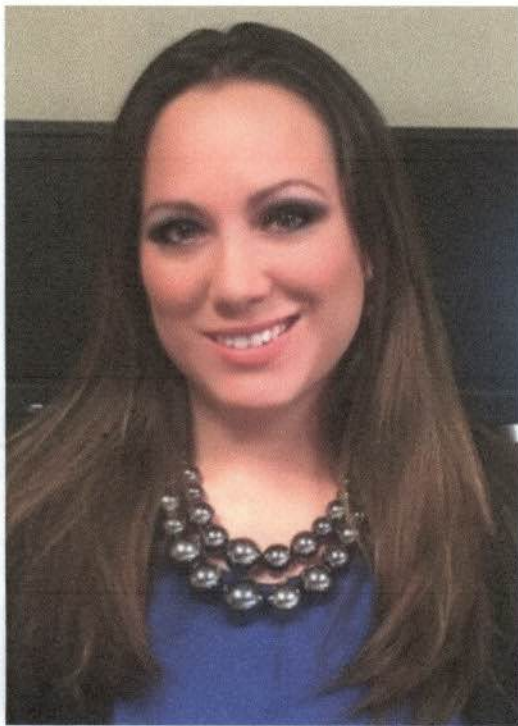
2023 Agricultural Advisory Board:

- * Neal Stoesser
- * Susan Dainel
- * 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 2023 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 10.6. Arc GIS 10.6 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.



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 2023, we performed this update for Dayton ISD. These appraisal inspections are expected to continue through March 2024. 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

Dayton ISD school district consisted of over 27,900 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, mini storage, RV parks 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 2023, Liberty County CAD began the process of mailing appraisal notices to property owners in Liberty County. For the 2023 tax year 84746 parcels were mailed notices. These notices were primarily printed and mailed through a printing company, whose bid had been previously accepted and approved by the Board of Directors. The notices provided property owners with the ability to appeal any information or values that the property felt was incorrect. Many of these notices had an appeal deadline of May 15th or 30 days after the date the notice of appraised value was mailed, whichever was the latter.

The District officially began informal appeal hearings on May 16, 2023. 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:

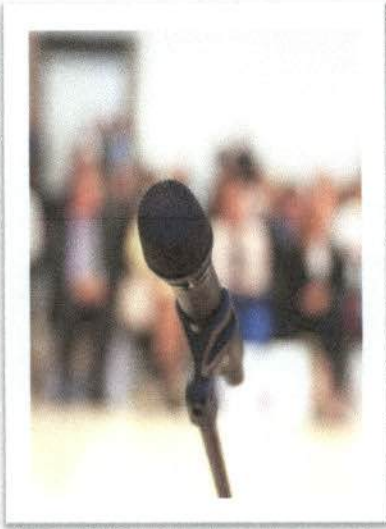
Public Access: In compliance with the District's Policy #110, the public will be provided with reasonable opportunity to address the Board of Directors concerning policies and procedures of the Appraisal District and with any issues within the Board of Director's jurisdiction. The District will assist 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 Jason Strickland for all of her hard work and dedication to the betterment of the district. Kim Key was recognized as Team Player for her continued support of her colleagues.

2012



Jason Strickland
Director of Appraisal

2012



Kim Key
Field Appraiser Supervisor



Board of Directors of the
Liberty County Appraisal
District recognize

Angela Norris

2022

Employee of the Year

Board of Directors of the
Liberty County Appraisal
District recognize

Laurie Ramirez

2022

Team Player of the Year







2023 Tax Rates

Entity	TAX RATES			EXEMPTION AMOUNTS		
	Tax Rate	M&O	I&S	Homestead	Over-65	Disability
Liberty County	0.004700000	0.004486200	0.000213800		25,000	10,000
Hospital District 1	0.000791523	0.000791523			25,000	10,000
Navigation-North	0.000062100	0.000062100		20% or 5000*	60,000	60,000
Navigation-South	0.000082700	0.000082700		20% or 5000*	60,000	60,000
Cleveland ISD	0.010264000	0.006692000	0.003572000	100,000	13,000	10,000
Dayton ISD	0.009926000	0.006926000	0.003000000	100,000	24,300	10,000
Devers ISD	0.007325000	0.007325000	0.000000000	100,000	16,000	10,000
Hardin ISD	0.008744740	0.006692000	0.002052740	100,000	20,000	10,000
Hull-Daisetta ISD	0.007714200	0.007589000	0.000125200	100,000	10,000	10,000
Liberty ISD	0.010163400	0.007480000	0.002683400	100,000	10,000	10,000
Tarkington ISD	0.009325360	0.006692000	0.002633360	100,000	13,000	10,000
City of Ames	0.005000000	0.004245745	0.000754255		25,000	25,000
City of Cleveland	0.007700000	0.004252400	0.003447600	1% or 5000*	10,000	5,000
City of Daisetta	0.004544683	0.004544683	0.000000000		10,000	
City of Dayton	0.006607987	0.003452371	0.003155616	15% or 5000*	40,000	20,000
City of Dayton Lakes**	0.004701600	0.004701600			25,000	10,000
City of Devers	0.002072020	0.002072020			3,000	
City of Hardin	0.003000000	0.001846000	0.001154000			
City of Liberty	0.006204000	0.003870000	0.002334000		10,000	
City of Mont Belvieu**	0.004442520	0.002380380	0.002062140	20%	235,000	235,000
City of Plum Grove	0.003061420	0.003061420		20% or 5000*	40,000	22,000
Drainage Dist 1-Old River	0.000571892	0.000571892			25,000	10,000
Drainage Dist 2-Raywood	0.001461252	0.001461252			25,000	10,000
Drainage Dist 4-Devers	0.001268850	0.001268850			25,000	10,000
Emer Serv Dist 1	0.000247489	0.000247489			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 Dist 1-Eastgate	0.001624477	0.001624477			25,000	10,000
Water Dist 5-Liberty	0.000814340	0.000814340			25,000	10,000
ID1 - River Ranch Imp District	0.005000000	0.005000000				
MMD1 - Municipal Mgmt #1	0.003500000	0.003500000				
MMD3 - Plum Creek Mgmt #1	0.010000000	0.010000000				
MUD1-River Ranch Utility #1	0.010000000	0.010000000				
MUD2-River Ranch Utility #2	0.009900000	0.009900000				
MUD3-River Ranch Utility #3	0.010000000	0.010000000				
MUD4-Liberty County Utility #1	0.003500000	0.003500000				
MUD6-River Ranch Utility #4	0.010000000	0.010000000				
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

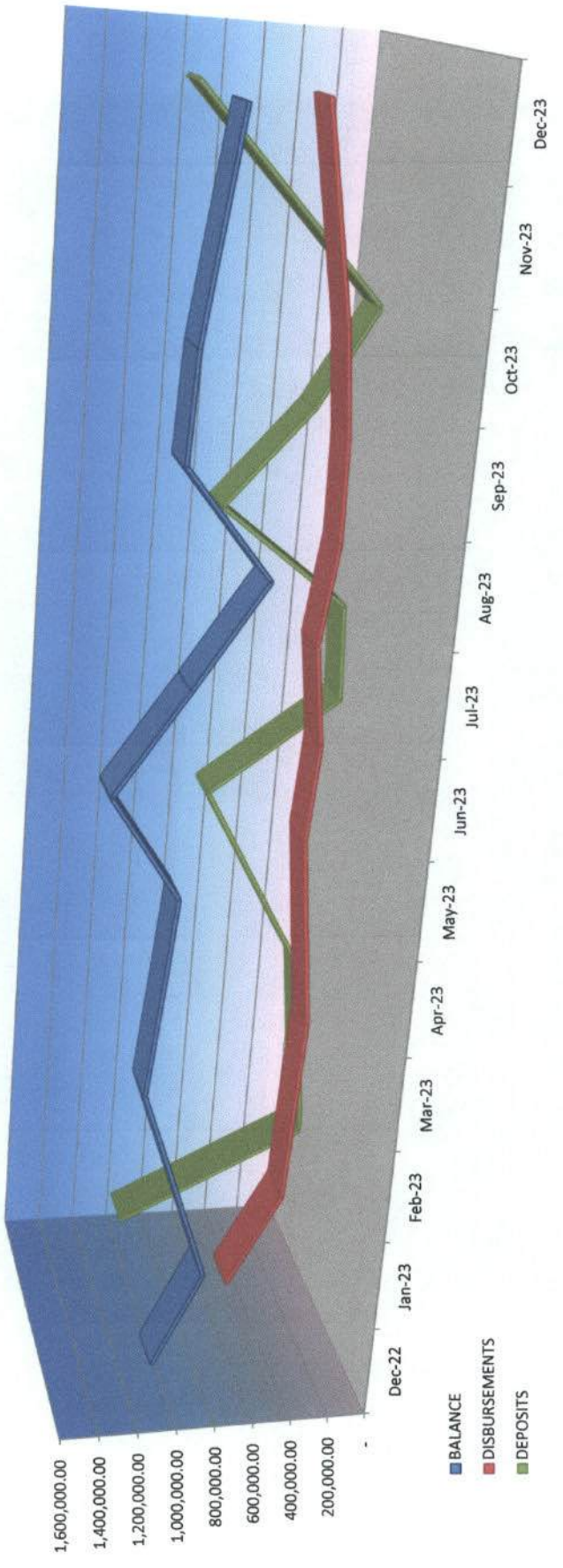
**Indicates cities that do not set freeze ceilings

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

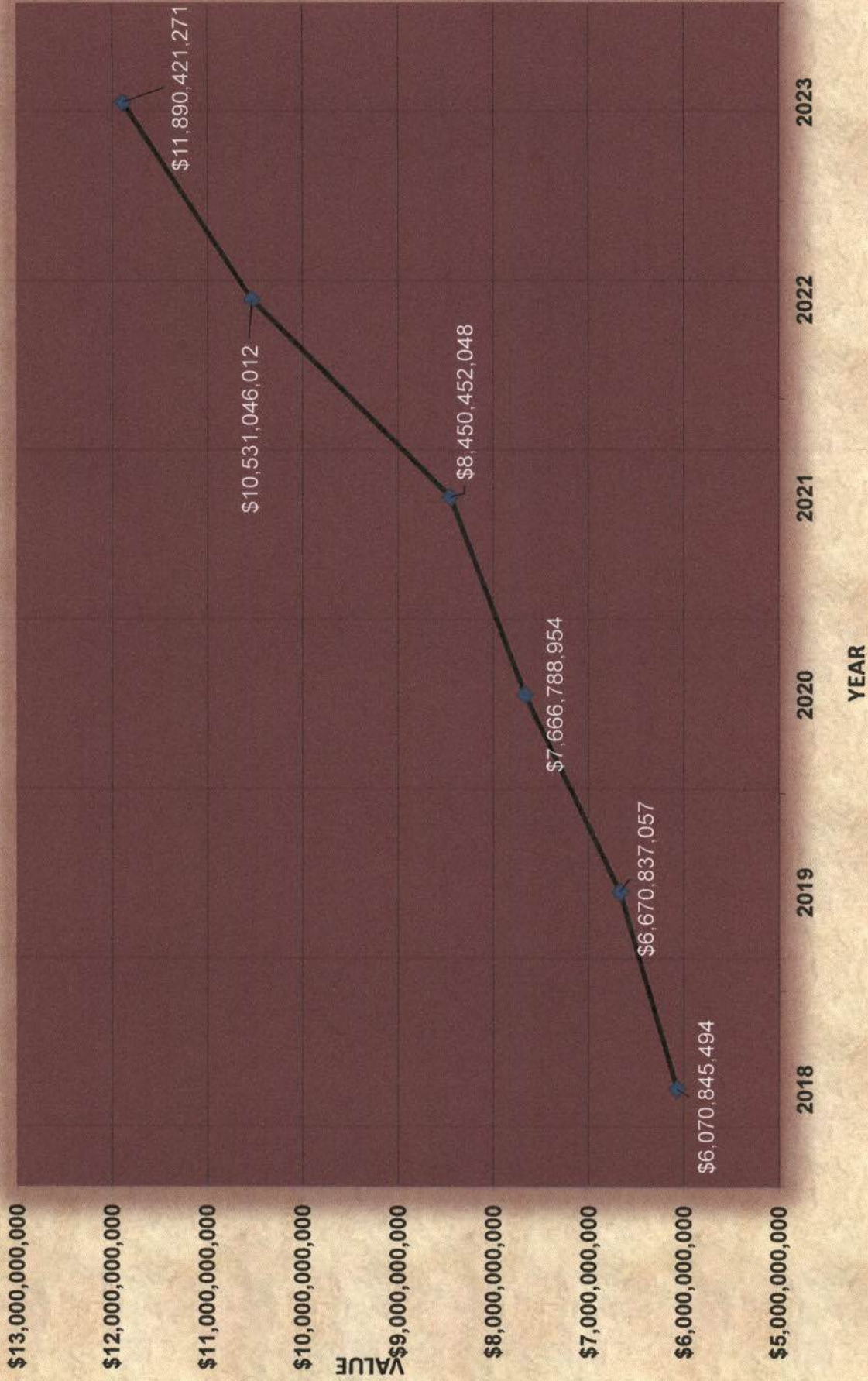
LIBERTY COUNTY CAD
2023 NOVEMBER ACTIVITY REPORT
12/1/2023

DESCRIPTION	2017	2018	2019	2020	2021	2022	PREVIOUS YTD 2023	CURRENT YTD 2023	CHANGE
Appraisal, Permits & Check backs	22,550	21,799	40,126	40,589	34,194	45,207	9180	45169	35,989
Building Permits	3,673	8,084	5,540	9,745	10,791	9498	4491	9887	5,396
Ownership Changes	14,209	9,266	13,816	20,132	21,630	31857	25348	31682	6,334
Data Entry- Accounts Keyed	17,944	14,671	23,333	39,392	39,669	45343	34372	40686	6,314
Address Changes	12,737	4,974	3,326	2,583	4,403	3964	2108	3248	1,140
Homestead Applications	1,496	2,616	1,616	1,585	2,012	3036	963	1445	482
Ag/Timber Applications	779	1,196	643	433	626	728	1017	1136	119
Personal Property Inspections	833	761	1,430	1,871	1,891	1639	1962	2487	525
Personal Property Renditions									
Mailed	3,975	4,143	3,951	4,038	4,134	4335	4340	4340	0
Received	1,697	1,701	1,524	1,486	1,751	1798	1706	1706	0
Non-industrial									
Industrial	1,452	1,465	1,712	1,095	1,565	1673	1751	1751	0
Total Received	3,149	3,166	3,236	2,581	3,316	3,471	3,457	3,457	0
% Received	79%	76%	82%	64%	80%	80%	80%	80%	
Cleveland Office									
Customers	1,615	1,247	1,892	597	1,396	1598	902	1255	353
Phone Calls	1,128	759	787	227	1,006	1007	564	798	234
Total	2,743	2,006	2,679	824	2,402	2,605	1,466	2,053	587

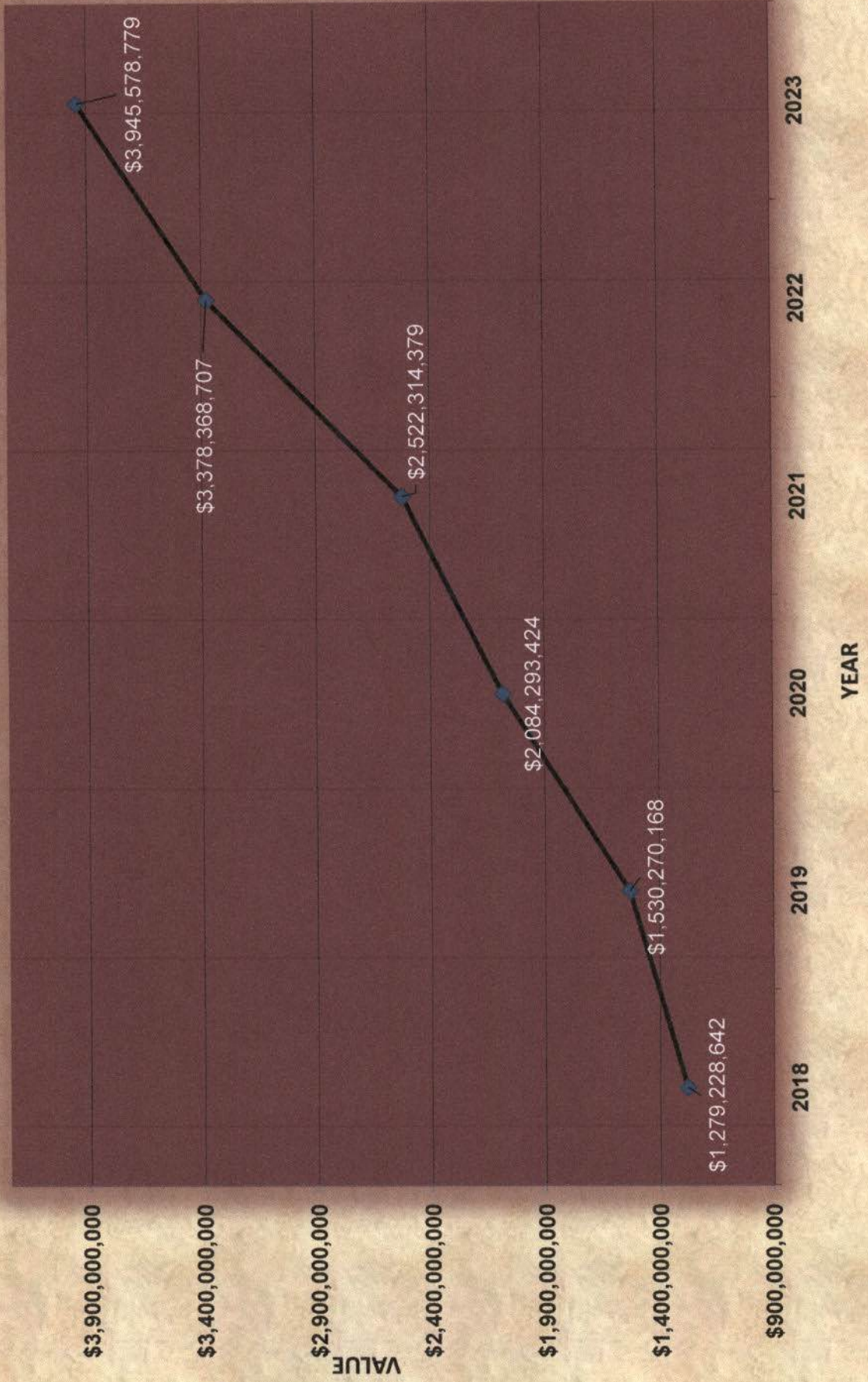
LIBERTY COUNTY CAD CASH FLOW ANALYSIS



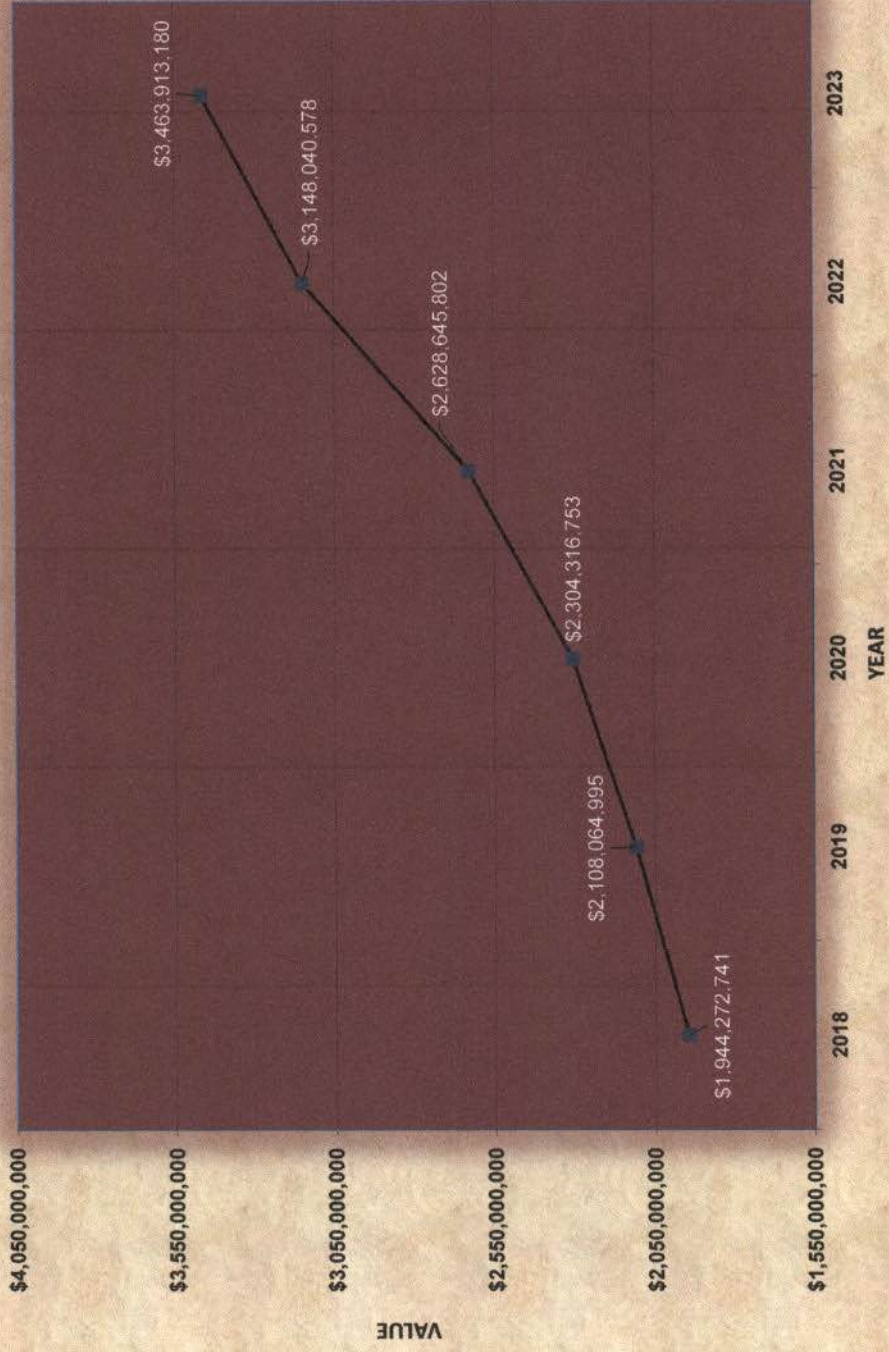
LIBERTY COUNTY CERTIFIED VALUE HISTORY



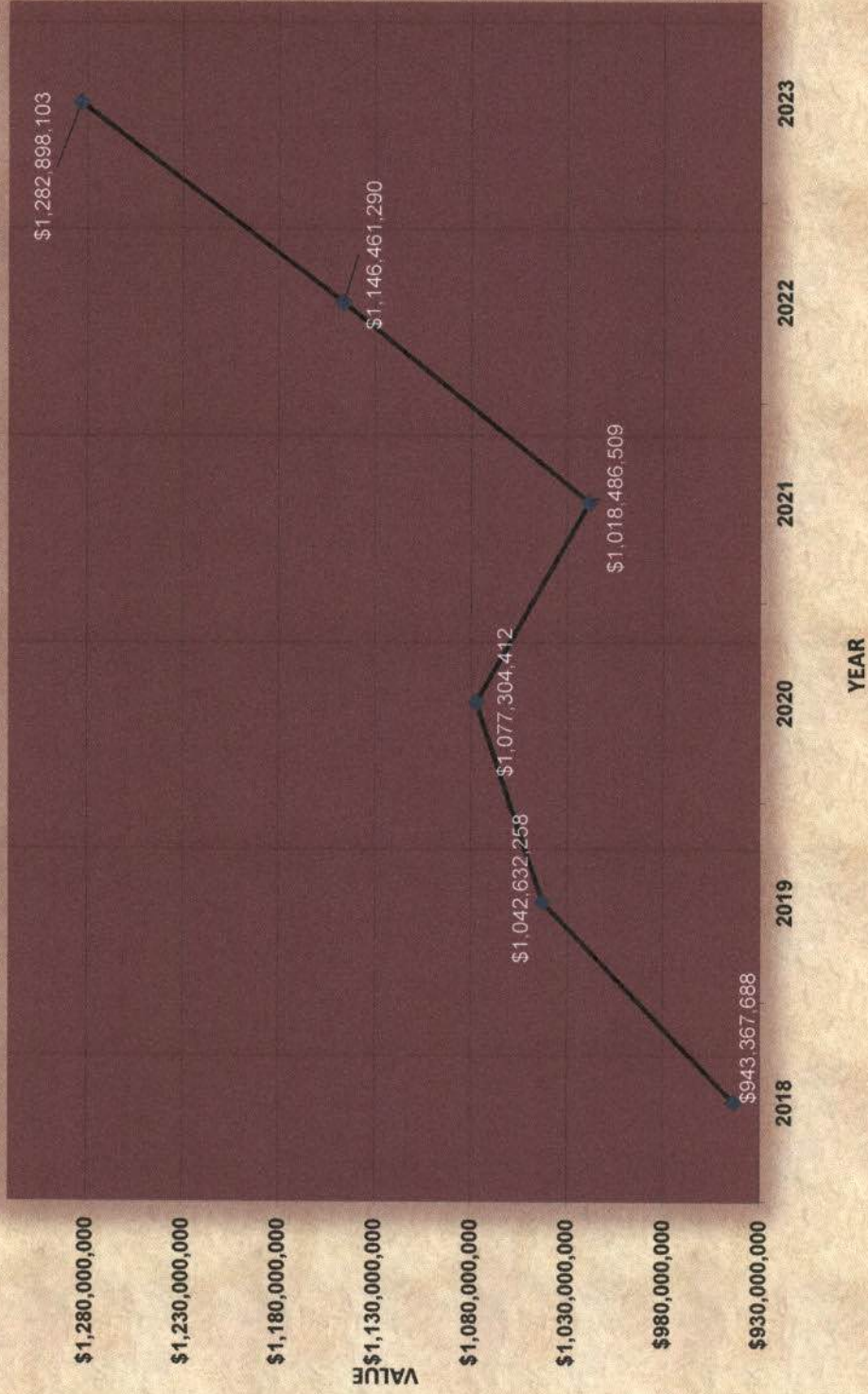
CLEVELAND ISD CERTIFIED VALUE HISTORY



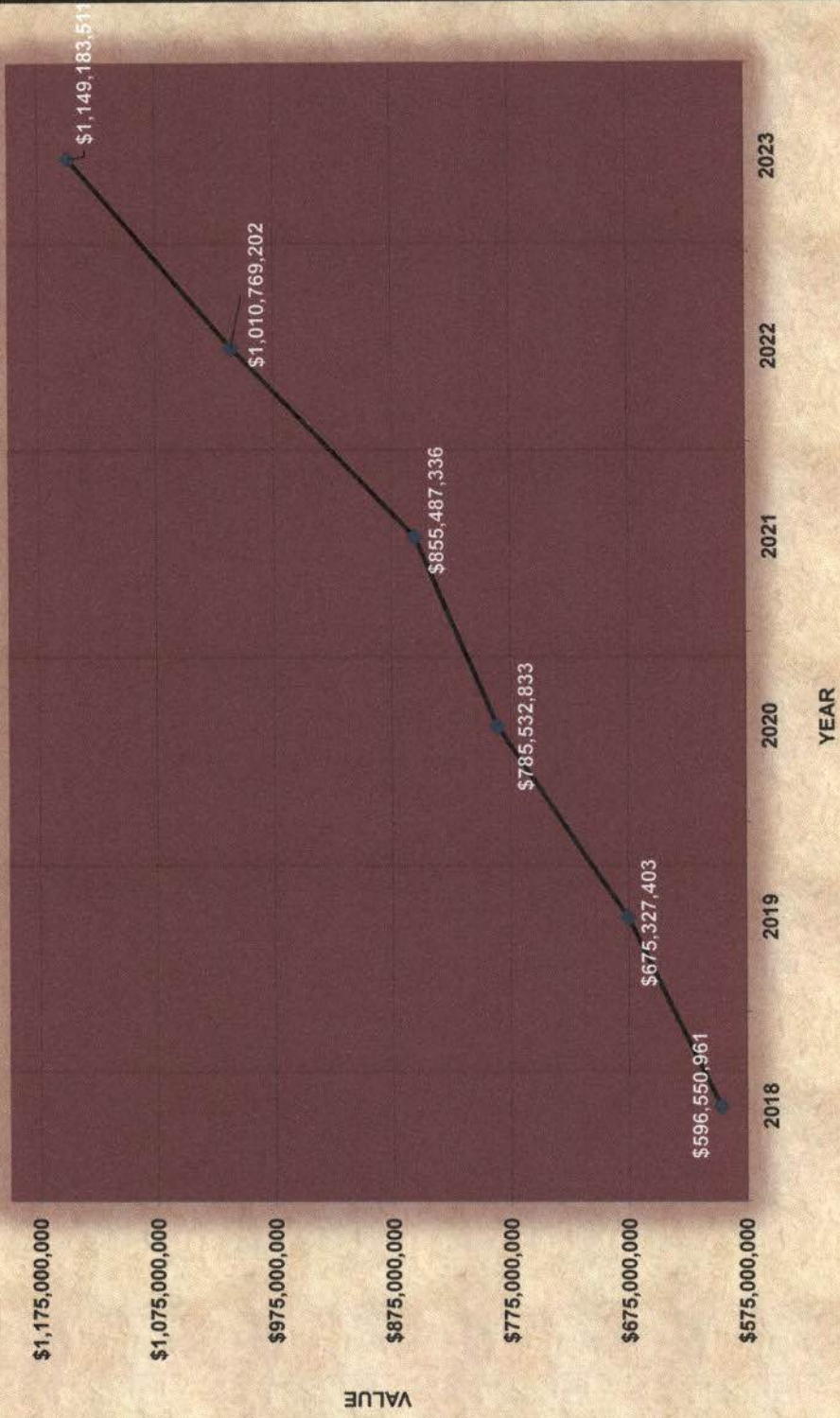
DAYTON ISD CERTIFIED VALUE HISTORY



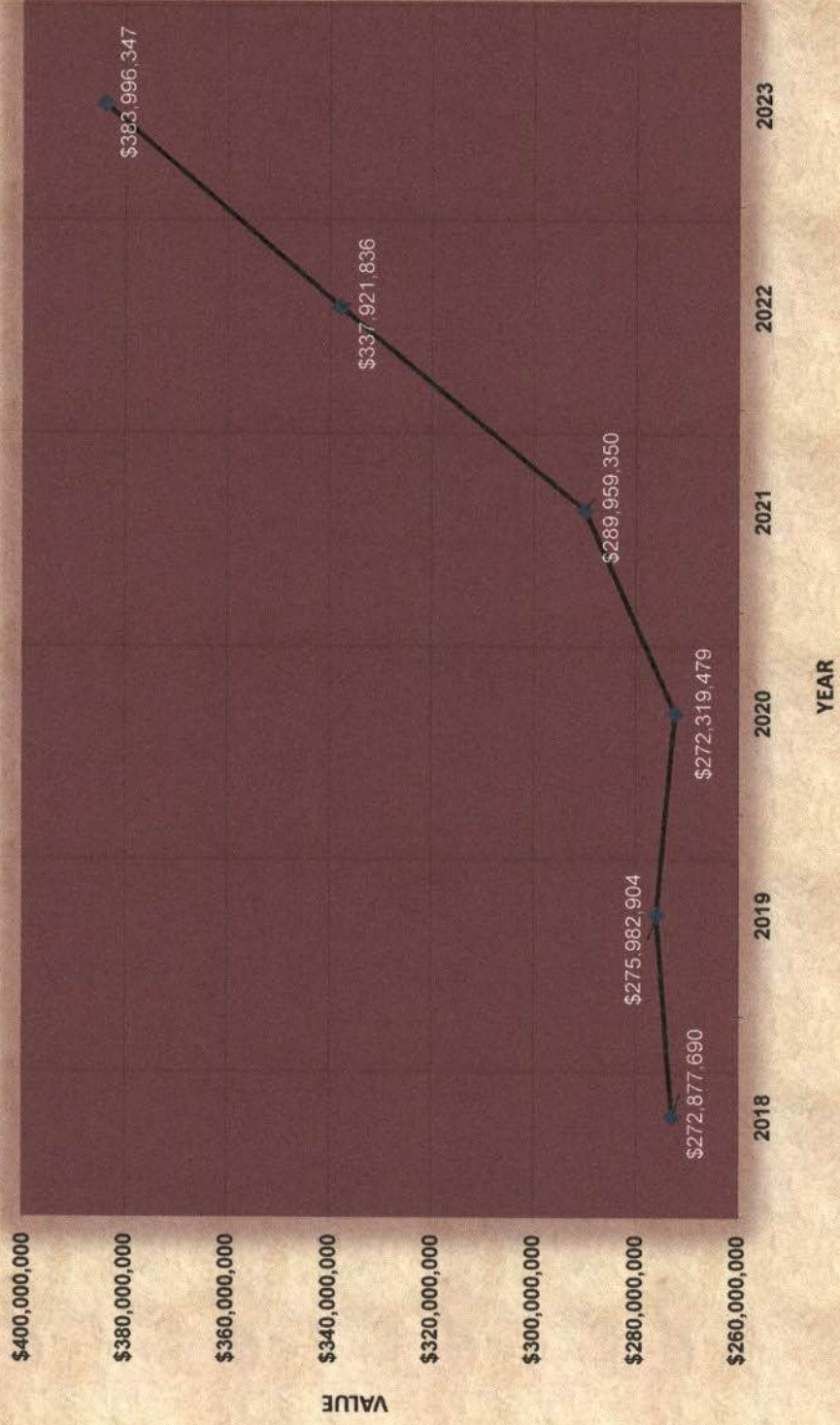
LIBERTY ISD CERTIFIED VALUE HISTORY



TARKINGTON ISD CERTIFIED VALUE HISTORY



HULL DAISSETTA ISD CERTIFIED VALUE HISTORY



146-901-02/Cleveland ISD

146-901/Cleveland ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	341,084,420	0.8840	385,842,104	16	5,468	0.209988246
A	276,866,728	0.8519	324,999,094	35	2,678	0.050576396
A	319,669,262	0.9268	344,917,201	59	1,965	0.020934018
A	576,944,672	0.9570	602,867,996	60	2,180	0.034264056
C1	177,532,664	1.0445	169,969,042	15	5,103	0.213441721
C1	415,574,962	1.2112	343,110,107	15	9,608	0.068558142
C1	52,508,400	1.4820	35,430,769	15	1,024	0.032241394
C1	573,491,074	1.1354	505,100,470	22	8,587	0.043261246
F1	58,164,291	0.8315	69,951,041	19	277	0.074486000
F1	54,164,320	0.8745	61,937,473	15	88	0.034405317
F1	77,851,590	0.8566	90,884,415	15	55	0.093731057
F1	54,659,900	0.7358	74,286,355	9	13	0.146143323
Random Totals:	2,978,512,283		3,009,296,067	295	37,046	
CATG D1 EXCEPTION VALUES:	9,557,164		7,457,722			
Total Test Values	2,988,069,447		3,016,753,789			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	150,837,689

Confidence Interval Values(5)

Local Test Value:	2,988,069,447	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	2,865,916,100	(State Test Value minus Margin of Error or Percent)

State Upper Limit:	3,167,591,478	(State Test Value plus Margin of Error Percent)
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Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values

2022 ISD Summary Worksheet

146-Liberty/Liberty County

146-901/Cleveland ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	1,549,714,186	0.9153	1,693,121,584	1,549,714,186
B - MULTIFAMILY	26,344,183	N/A	26,344,183	26,344,183
C1 - VACANT LOTS	1,247,275,844	1.1546	1,080,266,624	1,247,275,844
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	9,557,164	1.2815	7,457,722	9,557,164
D2 - FARM & RANCH IMP	1,478,590	N/A	1,478,590	1,478,590
E - NON-AG LAND AND IMPROVEMENTS	96,375,083	N/A	96,375,083	96,375,083
F1 - COMMERCIAL REAL	246,461,106	0.8280	297,658,341	246,461,106
F2 - INDUSTRIAL REAL	4,384,520	N/A	4,384,520	4,384,520
G - ALL MINERALS	1,000,589	N/A	1,000,589	1,000,589
J - ALL UTILITIES	74,530,850	N/A	74,530,850	74,530,850
L1 - COMMERCIAL PERSONAL	92,411,000	N/A	92,411,000	92,411,000
L2 - INDUSTRIAL PERSONAL	23,283,140	N/A	23,283,140	23,283,140
M1 - MOBILE HOMES	252,367,690	N/A	252,367,690	252,367,690
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	153,240	N/A	153,240	153,240
S - SPECIAL INVENTORY	11,982,480	N/A	11,982,480	11,982,480

Subtotal	3,637,319,665	0	3,662,815,636	3,637,319,665
Less Total Deductions	303,123,822	0	328,089,484	303,123,822
Total Taxable Value	3,334,195,843	0	3,334,726,152	3,334,195,843

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
3,375,159,092	3,334,195,843	3,375,159,092	3,334,195,843	3,420,639,092

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
40,963,249	0	45,480,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
3,375,159,092	3,334,195,843	3,375,159,092	3,334,195,843	3,420,639,092

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

170-Montgomery/Montgomery County

146-901/Cleveland ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	1,430,380	N/A	1,430,380	1,430,380
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	5,683,485	N/A	5,683,485	5,683,485
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	123,030	N/A	123,030	123,030
D2 - FARM & RANCH IMP	93,400	N/A	93,400	93,400
E - NON-AG LAND AND IMPROVEMENTS	5,661,010	N/A	5,661,010	5,661,010
F1 - COMMERCIAL REAL	10,259,515	N/A	10,259,515	10,259,515
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	2,407,520	N/A	2,407,520	2,407,520
L1 - COMMERCIAL PERSONAL	1,207,771	N/A	1,207,771	1,207,771
L2 - INDUSTRIAL PERSONAL	12,199,190	N/A	12,199,190	12,199,190
M1 - MOBILE HOMES	262,380	N/A	262,380	262,380
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	39,327,681	0	39,327,681	39,327,681

Less Total Deductions	1,066,557	0	1,066,557	1,066,557
Total Taxable Value	38,261,124	0	38,261,124	38,261,124

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
38,342,484	38,261,124	38,342,484	38,261,124	38,482,484

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
81,360	0	140,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
38,342,484	38,261,124	38,342,484	38,261,124	38,482,484

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

204-San Jacinto/San Jacinto County

146-901/Cleveland ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	79,592,239	N/A	79,592,239	79,592,239
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	8,237,890	N/A	8,237,890	8,237,890
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	2,416,965	N/A	2,416,965	2,416,965
D2 - FARM & RANCH IMP	1,583,408	N/A	1,583,408	1,583,408
E - NON-AG LAND AND IMPROVEMENTS	126,279,076	N/A	126,279,076	126,279,076
F1 - COMMERCIAL REAL	1,669,480	N/A	1,669,480	1,669,480
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	2,166,788	N/A	2,166,788	2,166,788
J - ALL UTILITIES	5,522,030	N/A	5,522,030	5,522,030
L1 - COMMERCIAL PERSONAL	2,788,069	N/A	2,788,069	2,788,069
L2 - INDUSTRIAL PERSONAL	1,697,540	N/A	1,697,540	1,697,540
M1 - MOBILE HOMES	8,933,834	N/A	8,933,834	8,933,834
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	240,887,319	0	240,887,319	240,887,319

Less Total Deductions	53,328,988	0	53,328,988	53,328,988
Total Taxable Value	187,558,331	0	187,558,331	187,558,331

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
194,176,602	187,558,331	194,176,602	187,558,331	200,396,602

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
6,618,271	0	6,220,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
194,176,602	187,558,331	194,176,602	187,558,331	200,396,602

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	1,630,736,805	0.9192	1,774,144,203	1,630,736,805
B - MULTIFAMILY	26,344,183	N/A	26,344,183	26,344,183
C1 - VACANT LOTS	1,261,197,219	1.1526	1,094,187,999	1,261,197,219
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	12,097,159	1.2100	9,997,717	12,097,159
D2 - FARM & RANCH IMP	3,155,398	N/A	3,155,398	3,155,398
E - NON-AG LAND AND IMPROVEMENTS	228,315,169	N/A	228,315,169	228,315,169
F1 - COMMERCIAL REAL	258,390,101	0.8346	309,587,336	258,390,101
F2 - INDUSTRIAL REAL	4,384,520	N/A	4,384,520	4,384,520
G - ALL MINERALS	3,167,377	N/A	3,167,377	3,167,377
J - ALL UTILITIES	82,460,400	N/A	82,460,400	82,460,400
L1 - COMMERCIAL PERSONAL	96,406,840	N/A	96,406,840	96,406,840
L2 - INDUSTRIAL PERSONAL	37,179,870	N/A	37,179,870	37,179,870
M1 - MOBILE HOMES	261,563,904	N/A	261,563,904	261,563,904
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	153,240	N/A	153,240	153,240
S - SPECIAL INVENTORY	11,982,480	N/A	11,982,480	11,982,480
Subtotal	3,917,534,665		3,943,030,636	3,917,534,665
Less Total Deductions	357,519,367		382,485,029	357,519,367
Total Taxable Value	3,560,015,298		3,560,545,607	3,560,015,298

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
3,607,678,178	3,560,015,298	3,607,678,178	3,560,015,298	3,659,518,178

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
47,662,880	0	51,840,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
3,607,678,178	3,560,015,298	3,607,678,178	3,560,015,298	3,659,518,178

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

146-902-02/Dayton ISD

146-902/Dayton ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	327,523,763	0.8935	366,562,689	48	3,272	0.041787790
A	321,246,176	0.9300	345,425,996	50	1,763	0.037614579
A	392,748,310	0.9606	408,857,287	85	1,551	0.029308547
A	680,186,470	1.0050	676,802,458	60	1,729	0.038828164
C1	19,574,970	0.9571	20,452,377	10	729	0.046005329
C1	38,194,770	0.8918	42,828,852	34	735	0.013287495
C1	46,394,432	1.0556	43,950,769	14	592	0.012045563
C1	54,649,485	1.0559	51,756,307	12	298	0.030100152
E	231,304,855	1.1298	204,730,797	19	1,043	0.072257360
F1	38,064,750	0.8422	45,196,806	11	169	0.048155371
F1	54,438,010	0.7228	75,315,454	10	93	0.055043455
F1	62,867,531	0.8585	73,229,506	11	52	0.059961968
F1	50,717,210	0.9216	55,031,695	7	18	0.027216455
Random Totals:	2,317,910,732		2,410,140,993	371	12,044	
CATG D1 EXCEPTION VALUES:	17,652,501		12,486,803			
CATG J EXCEPTION VALUES:	45,049,866		48,053,832			
Total Test Values	2,380,613,099		2,470,681,628			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	123,534,081

Confidence Interval Values(5)

Local Test Value:	2,380,613,099	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	2,347,147,547	(State Test Value minus Margin of Error or Percent)
State Upper Limit:	2,594,215,709	(State Test Value plus Margin of Error or Percent)

Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values

146-Liberty/Liberty County

146-902/Dayton ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	1,749,295,896	0.9587	1,824,654,111	1,749,295,896
B - MULTIFAMILY	37,633,026	N/A	37,633,026	37,633,026
C1 - VACANT LOTS	178,469,322	0.9989	178,665,854	178,469,322
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	17,652,501	1.4137	12,486,803	17,652,501
D2 - FARM & RANCH IMP	5,539,055	N/A	5,539,055	5,539,055
E - NON-AG LAND AND IMPROVEMENTS	229,561,355	1.1298	203,187,604	229,561,355
F1 - COMMERCIAL REAL	209,599,215	0.8322	251,861,590	209,599,215
F2 - INDUSTRIAL REAL	188,523,602	N/A	188,523,602	188,523,602
G - ALL MINERALS	3,411,488	N/A	3,411,488	3,411,488
J - ALL UTILITIES	285,155,260	0.9375	304,165,611	285,155,260
L1 - COMMERCIAL PERSONAL	91,030,330	N/A	91,030,330	91,030,330
L2 - INDUSTRIAL PERSONAL	461,365,800	N/A	461,365,800	461,365,800
M1 - MOBILE HOMES	144,924,161	N/A	144,924,161	144,924,161
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	4,261,540	N/A	4,261,540	4,261,540
S - SPECIAL INVENTORY	895,050	N/A	895,050	895,050
Subtotal	3,607,317,601	0	3,712,605,625	3,607,317,601

Less Total Deductions	545,367,782	0	568,781,200	545,367,782
Total Taxable Value	3,061,949,819	0	3,143,824,425	3,061,949,819

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
3,132,138,875	3,061,949,819	3,132,138,875	3,061,949,819	3,200,248,875

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
70,189,056	0	68,110,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
3,132,138,875	3,061,949,819	3,132,138,875	3,061,949,819	3,200,248,875

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

2022 ISD Summary Worksheet

101-Harris/Harris County

146-902/Dayton ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	4,522,354	N/A	4,522,354	4,522,354
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	2,500,379	N/A	2,500,379	2,500,379
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	104,749	N/A	104,749	104,749
D2 - FARM & RANCH IMP	0	N/A	0	0
E - NON-AG LAND AND IMPROVEMENTS	3,692,774	N/A	3,692,774	3,692,774
F1 - COMMERCIAL REAL	346,376	N/A	346,376	346,376
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	351,630	N/A	351,630	351,630
L1 - COMMERCIAL PERSONAL	14,007	N/A	14,007	14,007
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	555,918	N/A	555,918	555,918
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0

Subtotal	12,088,187	0	12,088,187	12,088,187
Less Total Deductions	715,914	0	715,914	715,914
Total Taxable Value	11,372,273	0	11,372,273	11,372,273

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
11,424,380	11,372,273	11,424,380	11,372,273	11,494,380

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
52,107	0	70,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
11,424,380	11,372,273	11,424,380	11,372,273	11,494,380

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	1,753,818,250	0.9588	1,829,176,465	1,753,818,250
B - MULTIFAMILY	37,633,026	N/A	37,633,026	37,633,026
C1 - VACANT LOTS	180,969,701	0.9989	181,166,233	180,969,701
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	17,757,250	1.4103	12,591,552	17,757,250
D2 - FARM & RANCH IMP	5,539,055	N/A	5,539,055	5,539,055
E - NON-AG LAND AND IMPROVEMENTS	233,254,129	1.1275	206,880,378	233,254,129
F1 - COMMERCIAL REAL	209,945,591	0.8324	252,207,966	209,945,591
F2 - INDUSTRIAL REAL	188,523,602	N/A	188,523,602	188,523,602
G - ALL MINERALS	3,411,488	N/A	3,411,488	3,411,488
J - ALL UTILITIES	285,506,890	0.9376	304,517,241	285,506,890
L1 - COMMERCIAL PERSONAL	91,044,337	N/A	91,044,337	91,044,337
L2 - INDUSTRIAL PERSONAL	461,365,800	N/A	461,365,800	461,365,800
M1 - MOBILE HOMES	145,480,079	N/A	145,480,079	145,480,079
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	4,261,540	N/A	4,261,540	4,261,540
S - SPECIAL INVENTORY	895,050	N/A	895,050	895,050
Subtotal	3,619,405,788		3,724,693,812	3,619,405,788
Less Total Deductions	546,083,696		569,497,114	546,083,696
Total Taxable Value	3,073,322,092		3,155,196,698	3,073,322,092

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
3,143,563,255	3,073,322,092	3,143,563,255	3,073,322,092	3,211,743,255

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
70,241,163	0	68,180,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
3,143,563,255	3,073,322,092	3,143,563,255	3,073,322,092	3,211,743,255

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

146-906-02/Liberty ISD

146-906/Liberty ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	84,712,783	0.9939	85,232,702	12	977	0.070666419
A	88,751,648	0.9799	90,572,148	19	645	0.026103925
A	127,239,300	0.9680	131,445,558	24	691	0.013067779
A	210,823,685	1.0515	200,498,036	49	743	0.017904910
E	70,512,475	0.9522	74,052,169	16	438	0.041869306
F1	30,590,326	0.9143	33,457,646	11	198	0.018689373
F1	33,571,440	1.0514	31,930,226	10	91	0.008724097
F1	42,876,720	0.9941	43,131,194	9	57	0.023299634
F1	49,067,390	0.8488	57,807,952	6	21	0.037512135
L1	14,748,290	0.9632	15,311,763	10	191	0.020904630
L1	13,280,630	0.9841	13,495,204	8	33	0.006830030
L1	19,608,730	0.9674	20,269,516	7	11	0.006394624
Random Totals:	785,783,417		797,204,114	181	4,096	
CATG D1 EXCEPTION VALUES:	7,804,861		5,717,903			
CATG J EXCEPTION VALUES:	5,348,060		6,183,702			
CATG L1 EXCEPTION VALUES:	12,007,340		12,180,641			
Total Test Values	810,943,678		821,286,360			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	41,064,318

Confidence Interval Values(5)

Local Test Value:	810,943,678	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	780,222,042	(State Test Value minus Margin of Error or Percent)
State Upper Limit:	862,350,678	(State Test Value plus Margin of Error Percent)

Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values

2022 ISD Summary Worksheet

146-Liberty/Liberty County

146-906/Liberty ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	527,027,337	1.0072	523,259,866	527,027,337
B - MULTIFAMILY	20,731,041	N/A	20,731,041	20,731,041
C1 - VACANT LOTS	48,816,096	N/A	48,816,096	48,816,096
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	7,804,861	1.3650	5,717,903	7,804,861
D2 - FARM & RANCH IMP	2,242,733	N/A	2,242,733	2,242,733
E - NON-AG LAND AND IMPROVEMENTS	69,988,404	0.9522	73,501,790	69,988,404
F1 - COMMERCIAL REAL	158,120,891	0.9399	168,231,611	158,120,891
F2 - INDUSTRIAL REAL	76,200,510	N/A	76,200,510	76,200,510
G - ALL MINERALS	8,303,114	N/A	8,303,114	8,303,114
J - ALL UTILITIES	160,797,070	0.8649	185,914,059	160,797,070
L1 - COMMERCIAL PERSONAL	62,549,160	0.9748	64,166,147	62,549,160
L2 - INDUSTRIAL PERSONAL	146,261,740	N/A	146,261,740	146,261,740
M1 - MOBILE HOMES	24,016,050	N/A	24,016,050	24,016,050
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	6,773,910	N/A	6,773,910	6,773,910

Subtotal	1,319,632,917	0	1,354,136,570	1,319,632,917
Less Total Deductions	187,962,654	0	186,591,065	187,962,654
Total Taxable Value	1,131,670,263	0	1,167,545,505	1,131,670,263

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
1,160,789,136	1,131,670,263	1,160,789,136	1,131,670,263	1,185,499,136

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
29,118,873	0	24,710,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
1,160,789,136	1,131,670,263	1,160,789,136	1,131,670,263	1,185,499,136

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	527,027,337	1.0072	523,259,866	527,027,337
B - MULTIFAMILY	20,731,041	N/A	20,731,041	20,731,041
C1 - VACANT LOTS	48,816,096	N/A	48,816,096	48,816,096
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	7,804,861	1.3650	5,717,903	7,804,861
D2 - FARM & RANCH IMP	2,242,733	N/A	2,242,733	2,242,733
E - NON-AG LAND AND IMPROVEMENTS	69,988,404	0.9522	73,501,790	69,988,404
F1 - COMMERCIAL REAL	158,120,891	0.9399	168,231,611	158,120,891
F2 - INDUSTRIAL REAL	76,200,510	N/A	76,200,510	76,200,510
G - ALL MINERALS	8,303,114	N/A	8,303,114	8,303,114
J - ALL UTILITIES	160,797,070	0.8649	185,914,059	160,797,070
L1 - COMMERCIAL PERSONAL	62,549,160	0.9748	64,166,147	62,549,160
L2 - INDUSTRIAL PERSONAL	146,261,740	N/A	146,261,740	146,261,740
M1 - MOBILE HOMES	24,016,050	N/A	24,016,050	24,016,050
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	6,773,910	N/A	6,773,910	6,773,910
Subtotal	1,319,632,917		1,354,136,570	1,319,632,917
Less Total Deductions	187,962,654		186,591,065	187,962,654
Total Taxable Value	1,131,670,263		1,167,545,505	1,131,670,263

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
1,160,789,136	1,131,670,263	1,160,789,136	1,131,670,263	1,185,499,136

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
29,118,873	0	24,710,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
1,160,789,136	1,131,670,263	1,160,789,136	1,131,670,263	1,185,499,136

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

146-907-02/Tarkington ISD

146-907/Tarkington ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	91,777,552	0.9531	96,293,728	16	895	0.035690104
A	102,626,721	0.8990	114,156,531	15	550	0.025948442
A	148,744,092	0.9789	151,950,242	33	578	0.022700816
A	245,646,780	0.9731	252,437,345	33	599	0.029546262
C1	14,532,883	0.7383	19,684,252	10	3,268	0.060967351
C1	7,751,619	1.0769	7,198,086	10	327	0.023930528
C1	15,369,403	1.1009	13,960,762	11	337	0.041477238
C1	34,130,054	1.1449	29,810,511	11	264	0.027322233
E	219,132,317	0.9957	220,078,655	28	871	0.014132459
Random Totals:	879,711,421		905,570,112	167	7,689	
CATG D1 EXCEPTION VALUES:	18,673,857		16,976,121			
CATG J EXCEPTION VALUES:	15,253,540		16,616,505			
Total Test Values	913,638,818		939,162,738			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	46,958,137

Confidence Interval Values(5)

Local Test Value:	913,638,818	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	892,204,601	(State Test Value minus Margin of Error Percent)
State Upper Limit:	986,120,875	(State Test Value plus Margin of Error Percent)

Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values

2022 ISD Summary Worksheet

146-Liberty/Liberty County

146-907/Tarkington ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	599,325,725	0.9588	625,078,979	599,325,725
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	82,151,588	1.0154	80,905,641	82,151,588
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	18,673,857	1.1000	16,976,121	18,673,857
D2 - FARM & RANCH IMP	5,216,341	N/A	5,216,341	5,216,341
E - NON-AG LAND AND IMPROVEMENTS	207,529,574	0.9957	208,425,805	207,529,574
F1 - COMMERCIAL REAL	36,530,896	N/A	36,530,896	36,530,896
F2 - INDUSTRIAL REAL	18,481,430	N/A	18,481,430	18,481,430
G - ALL MINERALS	87,033	N/A	87,033	87,033
J - ALL UTILITIES	104,942,520	0.9180	114,316,471	104,942,520
L1 - COMMERCIAL PERSONAL	23,842,980	N/A	23,842,980	23,842,980
L2 - INDUSTRIAL PERSONAL	26,019,320	N/A	26,019,320	26,019,320
M1 - MOBILE HOMES	49,311,250	N/A	49,311,250	49,311,250
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	132,840	N/A	132,840	132,840

Subtotal	1,172,245,354	0	1,205,325,107	1,172,245,354
Less Total Deductions	210,980,104	0	220,419,568	210,980,104
Total Taxable Value	961,265,250	0	984,905,539	961,265,250

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
989,354,010	961,265,250	989,354,010	961,265,250	1,014,974,010

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
28,088,760	0	25,620,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
989,354,010	961,265,250	989,354,010	961,265,250	1,014,974,010

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	599,325,725	0.9588	625,078,979	599,325,725
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	82,151,588	1.0154	80,905,641	82,151,588
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	18,673,857	1.1000	16,976,121	18,673,857
D2 - FARM & RANCH IMP	5,216,341	N/A	5,216,341	5,216,341
E - NON-AG LAND AND IMPROVEMENTS	207,529,574	0.9957	208,425,805	207,529,574
F1 - COMMERCIAL REAL	36,530,896	N/A	36,530,896	36,530,896
F2 - INDUSTRIAL REAL	18,481,430	N/A	18,481,430	18,481,430
G - ALL MINERALS	87,033	N/A	87,033	87,033
J - ALL UTILITIES	104,942,520	0.9180	114,316,471	104,942,520
L1 - COMMERCIAL PERSONAL	23,842,980	N/A	23,842,980	23,842,980
L2 - INDUSTRIAL PERSONAL	26,019,320	N/A	26,019,320	26,019,320
M1 - MOBILE HOMES	49,311,250	N/A	49,311,250	49,311,250
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	132,840	N/A	132,840	132,840
Subtotal	1,172,245,354		1,205,325,107	1,172,245,354
Less Total Deductions	210,980,104		220,419,568	210,980,104
Total Taxable Value	961,265,250		984,905,539	961,265,250

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
989,354,010	961,265,250	989,354,010	961,265,250	1,014,974,010

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
28,088,760	0	25,620,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
989,354,010	961,265,250	989,354,010	961,265,250	1,014,974,010

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

146-904-02/Hardin ISD

146-904/Hardin ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	62,001,281	0.9760	63,525,903	16	872	0.202193373
A	65,196,919	0.9500	68,628,336	16	449	0.077844488
A	103,676,280	0.9736	106,487,551	20	444	0.061997219
A	147,126,370	1.0368	141,904,292	17	312	0.020621337
E	153,064,223	1.0217	149,813,275	23	780	0.015489942
Random Totals:	531,065,073		530,359,357	92	2,857	
CATG D1 EXCEPTION VALUES:	15,405,917		12,632,264			
CATG J EXCEPTION VALUES:	13,014,380		15,279,779			
Total Test Values	559,485,370		558,271,400			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	27,913,570

Confidence Interval Values(5)

Local Test Value:	559,485,370	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	530,357,830	(State Test Value minus Margin of Error Percent)
State Upper Limit:	586,184,970	(State Test Value plus Margin of Error Percent)

Sources:

(1) See Stratified Category Worksheet Reports PTS236, PTS430

(2) Number of parcels sampled by staff

(3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report

(4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties

(5) Unstudied categories and sub-categories were not included in the Confidence Interval Values

2022 ISD Summary Worksheet

146-Liberty/Liberty County

146-904/Hardin ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	385,004,244	0.9935	387,523,144	385,004,244
B - MULTIFAMILY	1,287,240	N/A	1,287,240	1,287,240
C1 - VACANT LOTS	40,829,302	N/A	40,829,302	40,829,302
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	15,405,917	1.2196	12,632,264	15,405,917
D2 - FARM & RANCH IMP	5,032,224	N/A	5,032,224	5,032,224
E - NON-AG LAND AND IMPROVEMENTS	148,178,474	1.0217	145,031,295	148,178,474
F1 - COMMERCIAL REAL	37,944,125	N/A	37,944,125	37,944,125
F2 - INDUSTRIAL REAL	333,120	N/A	333,120	333,120
G - ALL MINERALS	5,459,554	N/A	5,459,554	5,459,554
J - ALL UTILITIES	118,140,320	0.8517	138,711,189	118,140,320
L1 - COMMERCIAL PERSONAL	21,873,990	N/A	21,873,990	21,873,990
L2 - INDUSTRIAL PERSONAL	29,751,450	N/A	29,751,450	29,751,450
M1 - MOBILE HOMES	32,353,970	N/A	32,353,970	32,353,970
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0

Subtotal	841,593,930	0	858,762,867	841,593,930
Less Total Deductions	170,210,721	0	171,350,985	170,210,721
Total Taxable Value	671,383,209	0	687,411,882	671,383,209

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
690,449,894	671,383,209	690,449,894	671,383,209	709,599,894

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
19,066,685	0	19,150,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
690,449,894	671,383,209	690,449,894	671,383,209	709,599,894

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	385,004,244	0.9935	387,523,144	385,004,244
B - MULTIFAMILY	1,287,240	N/A	1,287,240	1,287,240
C1 - VACANT LOTS	40,829,302	N/A	40,829,302	40,829,302
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	15,405,917	1.2196	12,632,264	15,405,917
D2 - FARM & RANCH IMP	5,032,224	N/A	5,032,224	5,032,224
E - NON-AG LAND AND IMPROVEMENTS	148,178,474	1.0217	145,031,295	148,178,474
F1 - COMMERCIAL REAL	37,944,125	N/A	37,944,125	37,944,125
F2 - INDUSTRIAL REAL	333,120	N/A	333,120	333,120
G - ALL MINERALS	5,459,554	N/A	5,459,554	5,459,554
J - ALL UTILITIES	118,140,320	0.8517	138,711,189	118,140,320
L1 - COMMERCIAL PERSONAL	21,873,990	N/A	21,873,990	21,873,990
L2 - INDUSTRIAL PERSONAL	29,751,450	N/A	29,751,450	29,751,450
M1 - MOBILE HOMES	32,353,970	N/A	32,353,970	32,353,970
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	841,593,930		858,762,867	841,593,930
Less Total Deductions	170,210,721		171,350,985	170,210,721
Total Taxable Value	671,383,209		687,411,882	671,383,209

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
690,449,894	671,383,209	690,449,894	671,383,209	709,599,894

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
19,066,685	0	19,150,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
690,449,894	671,383,209	690,449,894	671,383,209	709,599,894

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

146-903-02/Devers ISD

146-903/Devers ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	4,271,550	0.9466	4,512,518	10	60	0.060519519
A	7,849,640	1.1635	6,746,575	12	63	0.016928948
A	10,645,990	0.9257	11,500,475	11	59	0.066923349
A	14,946,630	1.1148	13,407,454	9	48	0.016266481
E	29,298,592	0.9137	32,065,877	25	166	0.034855097
G1	24,987,290	1.0070	24,813,595	6	11	0.000352637
Random Total:	91,999,692		93,046,494	73	407	
CATG D1 EXCEPTION VALUES:	14,349,026		9,820,621			
CATG J EXCEPTION VALUES:	7,282,480		8,729,308			
Total Test Values	113,631,198		111,596,423			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	5,579,821

Confidence Interval Values(5)

Local Test Value:	113,631,198	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	106,016,602	(State Test Value minus Margin of Error Percent)
State Upper Limit:	117,176,244	(State Test Value plus Margin of Error Percent)

Sources:

(1) See Stratified Category Worksheet Reports PTS236, PTS430

(2) Number of parcels sampled by staff

(3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report

(4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties

(5) Unstudied categories and sub-categories were not included in the Confidence Interval Values

2022 ISD Summary Worksheet

146-Liberty/Liberty County

146-903/Devers ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	38,796,430	1.0414	37,254,110	38,796,430
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	5,096,756	N/A	5,096,756	5,096,756
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	14,349,026	1.4611	9,820,621	14,349,026
D2 - FARM & RANCH IMP	2,469,749	N/A	2,469,749	2,469,749
E - NON-AG LAND AND IMPROVEMENTS	29,298,592	0.9137	32,065,877	29,298,592
F1 - COMMERCIAL REAL	4,101,563	N/A	4,101,563	4,101,563
F2 - INDUSTRIAL REAL	55,310	N/A	55,310	55,310
G - ALL MINERALS	26,363,837	1.0066	26,190,977	26,363,837
J - ALL UTILITIES	116,975,290	0.8343	140,207,707	116,975,290
L1 - COMMERCIAL PERSONAL	2,884,540	N/A	2,884,540	2,884,540
L2 - INDUSTRIAL PERSONAL	11,501,610	N/A	11,501,610	11,501,610
M1 - MOBILE HOMES	4,191,900	N/A	4,191,900	4,191,900
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	138,160	N/A	138,160	138,160

Subtotal	256,222,763	0	275,978,880	256,222,763
Less Total Deductions	18,534,568	0	17,760,122	18,534,568
Total Taxable Value	237,688,195	0	258,218,758	237,688,195

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
240,456,061	237,688,195	240,456,061	237,688,195	242,906,061

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
2,767,866	0	2,450,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
240,456,061	237,688,195	240,456,061	237,688,195	242,906,061

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	38,796,430	1.0414	37,254,110	38,796,430
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	5,096,756	N/A	5,096,756	5,096,756
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	14,349,026	1.4611	9,820,621	14,349,026
D2 - FARM & RANCH IMP	2,469,749	N/A	2,469,749	2,469,749
E - NON-AG LAND AND IMPROVEMENTS	29,298,592	0.9137	32,065,877	29,298,592
F1 - COMMERCIAL REAL	4,101,563	N/A	4,101,563	4,101,563
F2 - INDUSTRIAL REAL	55,310	N/A	55,310	55,310
G - ALL MINERALS	26,363,837	1.0066	26,190,977	26,363,837
J - ALL UTILITIES	116,975,290	0.8343	140,207,707	116,975,290
L1 - COMMERCIAL PERSONAL	2,884,540	N/A	2,884,540	2,884,540
L2 - INDUSTRIAL PERSONAL	11,501,610	N/A	11,501,610	11,501,610
M1 - MOBILE HOMES	4,191,900	N/A	4,191,900	4,191,900
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	138,160	N/A	138,160	138,160
Subtotal	256,222,763		275,978,880	256,222,763
Less Total Deductions	18,534,568		17,760,122	18,534,568
Total Taxable Value	237,688,195		258,218,758	237,688,195

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
240,456,061	237,688,195	240,456,061	237,688,195	242,906,061

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
2,767,866	0	2,450,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
240,456,061	237,688,195	240,456,061	237,688,195	242,906,061

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

146-905-02/Hull-Daisetta ISD

146-905/Hull-Daisetta ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	18,540,706	0.9136	20,294,118	15	357	0.092324811
A	19,779,310	1.0500	18,837,438	15	214	0.073273929
A	29,348,845	1.0147	28,923,667	17	228	0.122558360
A	57,348,050	1.0442	54,920,561	17	271	0.022999573
E	31,345,507	0.7905	39,652,760	19	253	0.597052775
G1	24,862,760	1.0224	24,318,036	8	24	0.000506997
Random Totals:	181,225,178		186,946,580	91	1,347	
CATG D1 EXCEPTION VALUES:	7,297,037		5,929,666			
CATG J EXCEPTION VALUES:	6,243,140		6,512,670			
Total Test Values	194,765,355		199,388,916			

Margin of Error

Margin of Error Percent:	7.6576090
Margin of Error Value:	15,268,424

Confidence Interval Values(5)

Local Test Value:	194,765,355	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	184,120,492	(State Test Value minus Margin of Error or Percent)
State Upper Limit:	214,657,340	(State Test Value plus Margin of Error Percent)

Sources:

(1) See Stratified Category Worksheet Reports PTS236, PTS430

(2) Number of parcels sampled by staff

- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values

2022 ISD Summary Worksheet

146-Liberty/Liberty County

146-905/Hull-Daisetta ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	128,093,941	1.0161	126,064,306	128,093,941
B - MULTIFAMILY	923,920	N/A	923,920	923,920
C1 - VACANT LOTS	17,833,096	N/A	17,833,096	17,833,096
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	7,297,037	1.2306	5,929,666	7,297,037
D2 - FARM & RANCH IMP	1,160,345	N/A	1,160,345	1,160,345
E - NON-AG LAND AND IMPROVEMENTS	31,345,507	0.7905	39,652,760	31,345,507
F1 - COMMERCIAL REAL	14,084,584	N/A	14,084,584	14,084,584
F2 - INDUSTRIAL REAL	39,713,990	N/A	39,713,990	39,713,990
G - ALL MINERALS	26,033,455	1.0213	25,490,507	26,033,455
J - ALL UTILITIES	41,120,000	0.9586	42,895,890	41,120,000
L1 - COMMERCIAL PERSONAL	7,313,560	N/A	7,313,560	7,313,560
L2 - INDUSTRIAL PERSONAL	59,322,640	N/A	59,322,640	59,322,640
M1 - MOBILE HOMES	14,183,730	N/A	14,183,730	14,183,730
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0

Subtotal	388,425,805	0	394,568,994	388,425,805
Less Total Deductions	56,767,587	0	55,896,894	56,767,587
Total Taxable Value	331,658,218	0	338,672,100	331,658,218

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
339,668,985	331,658,218	339,668,985	331,658,218	347,608,985

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
8,010,767	0	7,940,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
339,668,985	331,658,218	339,668,985	331,658,218	347,608,985

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	128,093,941	1.0161	126,064,306	128,093,941
B - MULTIFAMILY	923,920	N/A	923,920	923,920
C1 - VACANT LOTS	17,833,096	N/A	17,833,096	17,833,096
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	7,297,037	1.2306	5,929,666	7,297,037
D2 - FARM & RANCH IMP	1,160,345	N/A	1,160,345	1,160,345
E - NON-AG LAND AND IMPROVEMENTS	31,345,507	0.7905	39,652,760	31,345,507
F1 - COMMERCIAL REAL	14,084,584	N/A	14,084,584	14,084,584
F2 - INDUSTRIAL REAL	39,713,990	N/A	39,713,990	39,713,990
G - ALL MINERALS	26,033,455	1.0213	25,490,507	26,033,455
J - ALL UTILITIES	41,120,000	0.9586	42,895,890	41,120,000
L1 - COMMERCIAL PERSONAL	7,313,560	N/A	7,313,560	7,313,560
L2 - INDUSTRIAL PERSONAL	59,322,640	N/A	59,322,640	59,322,640
M1 - MOBILE HOMES	14,183,730	N/A	14,183,730	14,183,730
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	388,425,805		394,568,994	388,425,805
Less Total Deductions	56,767,587		55,896,894	56,767,587
Total Taxable Value	331,658,218		338,672,100	331,658,218

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4	T13
339,668,985	331,658,218	339,668,985	331,658,218	347,608,985

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
8,010,767	0	7,940,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
339,668,985	331,658,218	339,668,985	331,658,218	347,608,985

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

 **Taxes**

Property Tax Assistance

2022 County Productivity Values Report

146/Liberty

Productivity Comparison

Land Class	No.Acres	Reported Value s \$/Acre	Reported Value	PTAD Values \$/ Acre	PTAD Value
IRRIGATED CROP	17,022	280.21	4,769,792	146.40	2,492,021
DRY CROP	28,404	170.81	4,851,763	116.40	3,306,226
BARREN	0		0		0
ORCHARD	241	392.03	94,480	392.03	94,480
IMPROVED PASTURE	91,052	131.23	11,948,491	66.80	6,082,274
NATIVE PASTURE	123,526	90.87	11,225,309	26.80	3,310,497
QUARANTINED LAND	0		0		0
WILDLIFE MANAGEMENT	5,168		605,165		139,252
TIMBER AT PRODUCTIVITY	260,947		48,690,383		47,145,782
TIMBER AT 1978 MARKET	14,257		5,623,690		5,623,690
TRANSITION TO TIMBER	597		105,660		65,427
TIMBER AT RESTRICTED	12,686		1,678,350		1,614,733
OTHER	2,524	454.55	1,147,280	454.55	1,147,280
Category Totals:	556,424		\$ 90,740,363		\$ 71,021,662

Ratio: 1.2776

Wildlife Management

Previous Land Class	No.Acres	PTAD Value
BARREN	0	0
DRY CROPLAND	0	0
IRRIGATED CROPLAND	0	0
IMPROVED PASTURE	3	200
NATIVE PASTURE	5,165	138,422
ORCHARD	0	0
OTHER	0	0
QUARANTINED LAND	0	0
Totals:	5,168	\$ 138,622

Transition To Timber

Previous Land Class	No.Acres	PTAD Value
BARREN	0	0
DRY CROPLAND	117	13,619
IRRIGATED CROPLAND	0	0
IMPROVED PASTURE	352	23,514
NATIVE PASTURE	25	670
ORCHARD	0	0
OTHER	103	27,920
QUARANTINED LAND	0	0
WILDLIFE	0	0
Totals:	597	\$ 65,723

Timber at Productivity

Timber Class	No. Acres	Reported Value	PTAD Value
HARDWOOD I	0	0	0
HARDWOOD II	65,090	5,298,286	5,463,655
HARDWOOD III	0	0	0

HARDWOOD IV	0	0	0
MIXED I	0	0	0
MIXED II	107,068	18,844,594	17,974,576
MIXED III	0	0	0
MIXED IV	0	0	0
PINE I	0	0	0
PINE II	88,789	24,547,503	23,707,551
PINE III	0	0	0
PINE IV	0	0	0
Totals:	260,947	\$ 48,690,383	\$ 47,145,782

Timber at Restricted Use

Timber Class	No. Acres	Reported Value	PTAD Value
HARDWOOD I	0	0	0
HARDWOOD II	501	12,560	21,027
HARDWOOD III	0	0	0
HARDWOOD IV	0	0	0
MIXED I	0	0	0
MIXED II	668	53,380	56,072
MIXED III	0	0	0
MIXED IV	0	0	0
PINE I	0	0	0
PINE II	11,517	1,612,410	1,537,634
PINE III	0	0	0
PINE IV	0	0	0
Totals:	12,686	\$ 1,678,350	\$ 1,614,733