



Liberty County Central Appraisal District 2025 Annual Operations Report



**Lana McCarty, Chief Appraiser
January 1, 2026**

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EXECUTIVE SUMMARY

Please find enclosed the Liberty County Central Appraisal District's 2025 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) and Property Value Study.

In addition, in 2025, 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 100,000. Each year the District is responsible for the maintenance of over 159,700 parcels of real and personal property, with a market value of \$ 18,891,528,109 and a taxable value of \$ 14,137,885,165. There are 40 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 \$5,040,950. 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 (9) nine member Board of Directors. There are (5) five 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, an additional (3) three members are elected by the voters of Liberty County to serve in at-large positions. 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;
- * 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 review and appoint appraisal review board members.
- * 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 terms are staggered terms.

2025 Board of Director Members

Mark Sjolander, Chairman
Mark Herndon, Vice-Chairman
Charles Bold, Secretary
Josh Day, Director
Jimmy Rollins, Director
Emily Cook, Director
Josh Fitzgerald, Director
Haleigh Shanks, Director
Richard Brown, Ex-Officio

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.

2025 ARB Members:

Mark Jamison – Chairman

Calvin Carter – Vice-Chairman

Michael Dorsett – Secretary

Dan L. Parrott – Member

Link Brown Jr. – Member

Scott Ellis – Member

Suzanne Haberle – Member

– Auxiliary

Agricultural Advisory Board

The Agricultural Advisory Board for LCCAD is a three-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.

2025 Agricultural Advisory Board:

- * Neal Stoesser
- * Susan Dainels
- * Robert Chachere
- * Ray Ayers



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 2024 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.

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



Appraisal Inspections

The District operates on an annual reappraisal cycle. This annual reappraisal consists of a review of all appraisal schedules and models; update and check back inspections; building permit inspections; onsite visits to new businesses; and sales analysis including ratio studies. Also, the District has defined the major market areas by the seven school district's boundaries. Real, personal and agricultural properties are updated with on-site inspections by these major market areas. Typically, the District updates a minimum of one (1) school district per year, along with Cleveland ISD which equates to a five (5) year cycle to update the entire county. For 2025, we performed this update for Hardin ISD. These appraisal inspections are expected to continue through March 2025.

Appraisal Process

Hardin ISD school district consisted of over 14,640 accounts, not including personal property. Each real property was inspected to determine if the improvements had changed in size or condition, whether the improvement classification was correct, if there were any new improvements added to the property, if any improvements were removed from the property, and if any adjustments were necessary due to external or internal influences to the subject property. Vacant property was also inspected. Appraisers were responsible for determining the correct land schedule was being applied, whether easements had an influence on the property, and if the property was affected by either negative or positive influences to the subject property. Personal property (furniture, fixtures, machinery, equipment, and inventory) at local businesses were inspected via an on-site visit. On-site inspections allow the appraiser to meet with property owners and discuss business trends, issues that may have an affect on their personal property and the rendition process. This process affords the property owner to ask questions of the personal property appraiser. It also allows the appraiser to grade the quality, quantity, and condition of the personal property. Commercial properties are appraised using all three approaches to value when possible. The District utilizes Marshall & Swift to help determine a commercial valuation as well as the Districts own cost schedules and depreciation tables. When income and expense information is available, the District produces an income valuation. These calculations are typically done on the apartments and hotel or motels in the District. The District has collected rental income and expense for apartments in the county for several years which helps determine a yield for the income approach.

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

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



Exemption Data

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



Notice and Equalization Phase

In April 2025, Liberty County CAD began the process of mailing appraisal notices to property owners in Liberty County. For the 2025 tax year 71,772 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 13, 2025. An informal appeal allows the property owner an opportunity to meet with an appraiser and discuss the appraisal on the property. The owner is given the opportunity to present evidence to the appraiser and review how their property was appraised by the District. If an error is discovered or if evidence is presented that changes the opinion of value, the appraiser has the ability to make a change to the appraisal, within the confines of the District's procedures. If an agreement is reached between the property owner and the District, a settlement waiver of protest is completed and signed and the appeal process is complete. If an agreement is not reached, the appeal is escalated to a formal appeal and the case will be presented to the ARB as soon as a panel is available.

The Appraisal Review Board (ARB) is a quasi-judicial body appointed by the Board of Directors. Members of the ARB are charged with the function of providing an impartial review of the appraiser records prepared by the District. The ARB is empowered to hear taxpayer appeals through scheduled hearings for taxpayers who dispute the appraised value, the equality of their appraisal with similar properties, the application of exemptions and special appraisals and any other action of the District that may affect taxpayer liability. The ARB members **DO NOT** work for the appraisal district but rather, arbitrate between the taxpayer and the District.

Public Service

Our goal at Liberty County Central Appraisal District is to treat all taxpayers and citizens with the upmost 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 through 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 Kim Key for all of her hard work and dedication to the betterment of the district. Juana Cruz was recognized as Team Player for her continued support of her colleagues.



Board of Directors
of the Liberty
County Appraisal
District
recognize
Sarah Fletcher
for 20 years of
service.

The Liberty County
Board of Directors
recognized the 2024
Employee of the Year and Team Player of the year for their
dedicated service.



2025 Tax Rates

Entity	TAX RATES			EXEMPTION AMOUNTS		
	Tax Rate	M&O	I&S	Homestead	Over-65	Disability
Liberty County	0.004800000	0.004698000	0.000102000		25,000	10,000
Hospital District 1	0.000893280	0.000893280			25,000	10,000
Navigation-North	0.000072000	0.000072000		20% or 5000*	60,000	60,000
Navigation-South	0.000101700	0.000101700		20% or 5000*	60,000	60,000
Cleveland ISD	0.010241000	0.006669000	0.003572000	140,000	63,000	60,000
Dayton ISD	0.009572000	0.006572000	0.003000000	140,000	74,300	60,000
Devers ISD	0.006822000	0.006822000		140,000	66,000	60,000
Hardin ISD	0.008637000	0.006669000	0.001968000	140,000	70,000	60,000
Hull-Daisetta ISD	0.007589000	0.007589000		140,000	60,000	60,000
Liberty ISD	0.009700000	0.006922000	0.002778000	140,000	60,000	60,000
Tarkington ISD	0.009302000	0.006669000	0.002633000	140,000	63,000	60,000
City of Ames	0.005720590	0.004217110	0.001503480		25,000	25,000
City of Cleveland	0.006300000	0.004108890	0.002191110	1% or 5000*	10,000	5,000
City of Daisetta	0.004060169	0.003345703	0.000714466		10,000	
City of Dayton	0.006475928	0.003526969	0.002948959	15% or 5000*	40,000	20,000
City of Dayton Lakes**	0.004051400	0.004051400			25,000	10,000
City of Devers	0.001992957	0.001992957			3,000	
City of Hardin	0.003803000	0.003803000				
City of Liberty	0.005838000	0.003930000	0.001908000		10,000	
City of Mont Belvieu**	0.005258260	0.003010110	0.002248150	20%	360,000	360,000
City of Plum Grove	0.002675210	0.002675210		20% or 5000*	40,000	22,000
Drainage Dist 1-Old River	0.000611782	0.000611782			25,000	10,000
Drainage Dist 2-Raywood	0.001463300	0.001463300			25,000	10,000
Drainage Dist 4-Devers	0.001269441	0.001269441			25,000	10,000
Emer Serv Dist 1	0.000300000	0.000300000			25,000	10,000
Emer Serv Dist 2***	0.001000000	0.000541660	0.000458340			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	0.001506440	0.001506440			25,000	10,000
Water Dist 5-Liberty	0.000787080	0.000787080			25,000	10,000
LC1-Liberty County Utility #1	0.003500000	0.003500000				
LC9-Liberty County Utility #9	0.004000000	0.004000000				
LC13A-Liberty County Utility #13A	0.012500000	0.012500000				
LCM1 - Municipal Mgmt #1	0.003500000	0.003500000				
PCM1A - Plum Creek Mgmt #1A	0.012500000	0.012500000				
RR1-River Ranch Utility #1	0.010000000	0.010000000				
RR2-River Ranch Utility #2	0.005000000	0.005000000				
RR3-River Ranch Utility #3	0.010000000	0.010000000				
RR4-River Ranch Utility #4	0.010000000	0.010000000				
RR5-River Ranch Utility #5	0.010000000	0.010000000				
RRID1 - River Ranch Imp District	0.005000000	0.003500000	0.001500000			
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

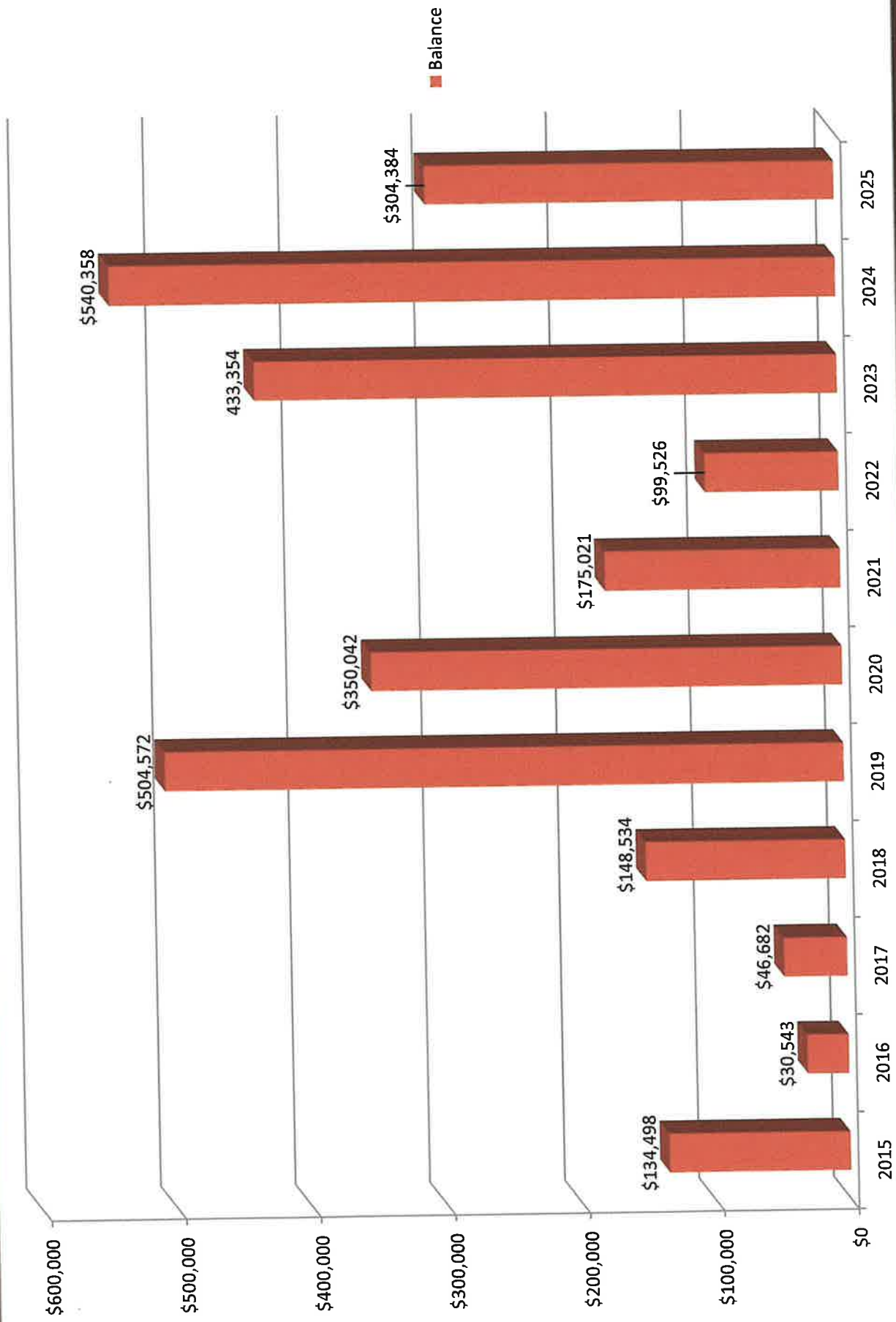
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LIBERTY COUNTY CAD
2025 December ACTIVITY REPORT
1/21/2026

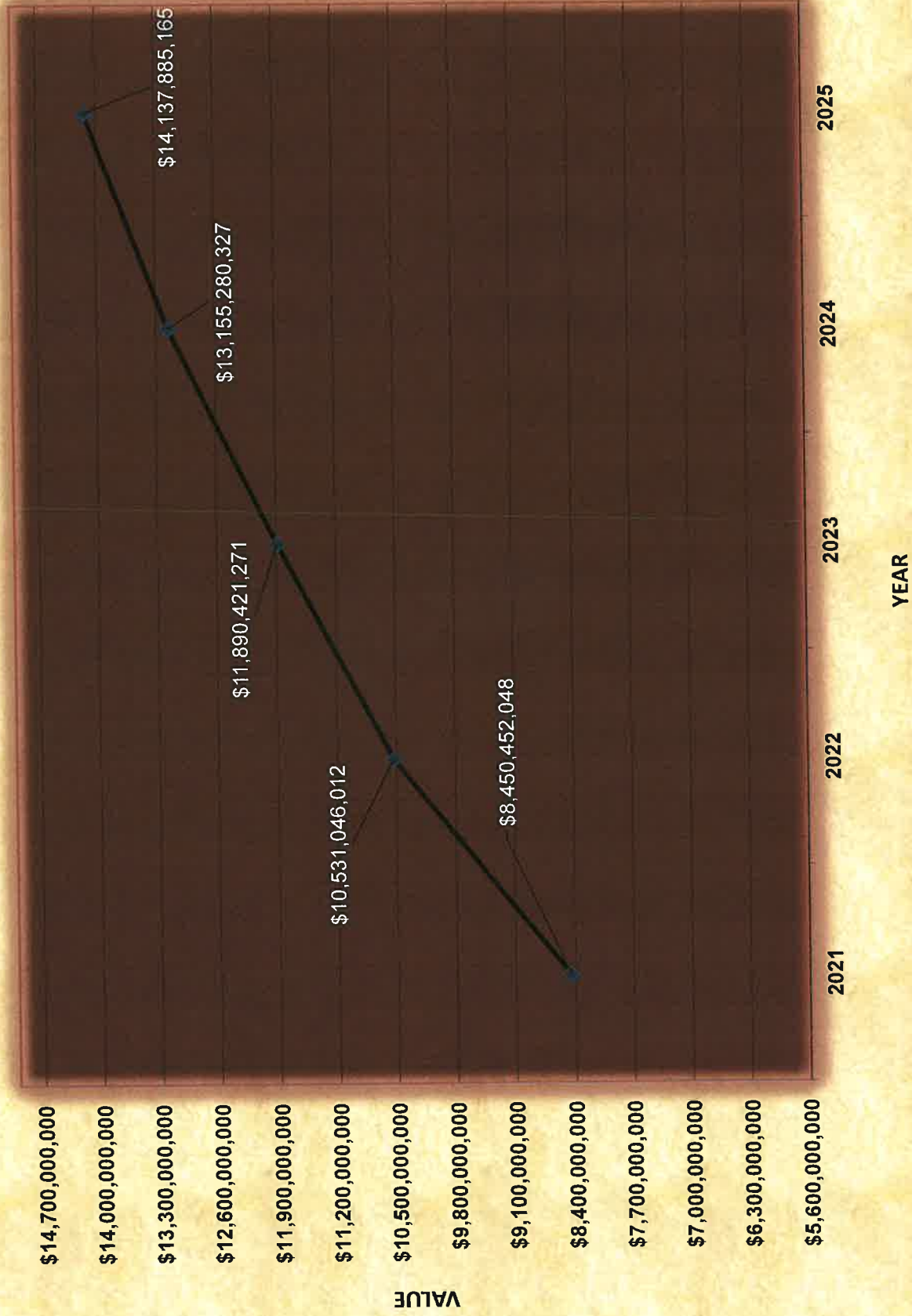
DESCRIPTION	2019	2020	2021	2022	2023	2024	PREVIOUS YTD 2025	CURRENT YTD 2025	CHANGE
Appraisal, Permits & Check backs	40,126	40,589	34,194	45207	45,169	49177	28704	66589	37,885
Building Permits	5,540	9,745	10,791	9498	9,887	7714	6495	8911	2,416
Ownership Changes	13,816	20,132	21,630	31857	31,382	27593	25065	29879	4,814
Data Entry- Accounts Keyed	23,333	39,392	39,669	45343	40,686	26516	45193	56637	11,444
Address Changes	3,326	2,583	4,403	3964	3,248	3572	4076	4731	655
Homestead Applications	1,616	1,585	2,012	3036	1,445	2982	2582	3422	840
Ag/Timber Applications	643	433	626	728	1,136	960	848	848	0
Personal Property Inspections	1,430	1,871	1,891	1639	2,487	2370	717	1900	1,183
Personal Property Renditions									
Mailed	3,951	4,038	4,134	4335	4,340	4316	4632	4632	0
Received	1,524	1,486	1,751	1798	1,706	1826	2050	2050	0
Non-Industrial	1,712	1,095	1,565	1673	1,751	1411	1567	1567	0
Industrial	3,236	2,581	3,316	3,471	3,457	3,237	3,617	3,617	0
Total Received	82%	64%	80%	80%	80%	75%	78%	78%	
% Received									
Cleveland Office									
Customers	1,892	597	1,396	1598	1,255	1270	2371	3042	671
Phone Calls	787	227	1,006	1007	798	1381	1401	1770	369
Total	2,679	824	2,402	2,605	2,053	2,651	3,772	4,812	1,040

Web Site Activity		2019	2020	2021	2022	2023	2024	2025 Prior	2025 Current	Change
Texas Us Worldwide		84,458	103,035	113,377	121,495	144,640	70,427	80,925	103,414	22,489
		103,470	132,290	147,939	166,060	179,422	101,665	116,168	145,775	29,607
		107,210	134,140	153,237	174,992	181,937	105,829	118,253	153,752	35,499
Inquires Open		0	0	0	0	0	0	0	0	0
Inquires Closed		1,351	608	668	556	693	516	366	366	0
Total Protest Filed		6,947	6,947	6,947	5369	12,483	12665	19015	19080	65
Protest Closed		10,949	13,400	10,020	11654	12,341	12663	14676	19080	4,404
Arb Hearing Held		6,152	4,751	3,450	4458	4,651	3792	2017	2063	46
Active Lawsuits		22	26	22	64	74	41	42	50	8
Notices Of Appraised Value		62,533	71,379	66,744	100180	89,128	84887	71772	71772	0
Personal & Improvem										
2025 Notices of Appraised Value		Real		Industrial		Improvem		ent Only		Total
1st run		18,692	0	936	0	19,628				
2nd run		32,735	0	11,566	729	45,030				
3rd run		353	3,462	18	0	3,833				
4th run		354	1,227	34	0	1,615				
5th run		139	1,474	12	34	1,659				
Late		2	0	5	0	7				
Total		52,275	6,163	12,571	763	71,772				

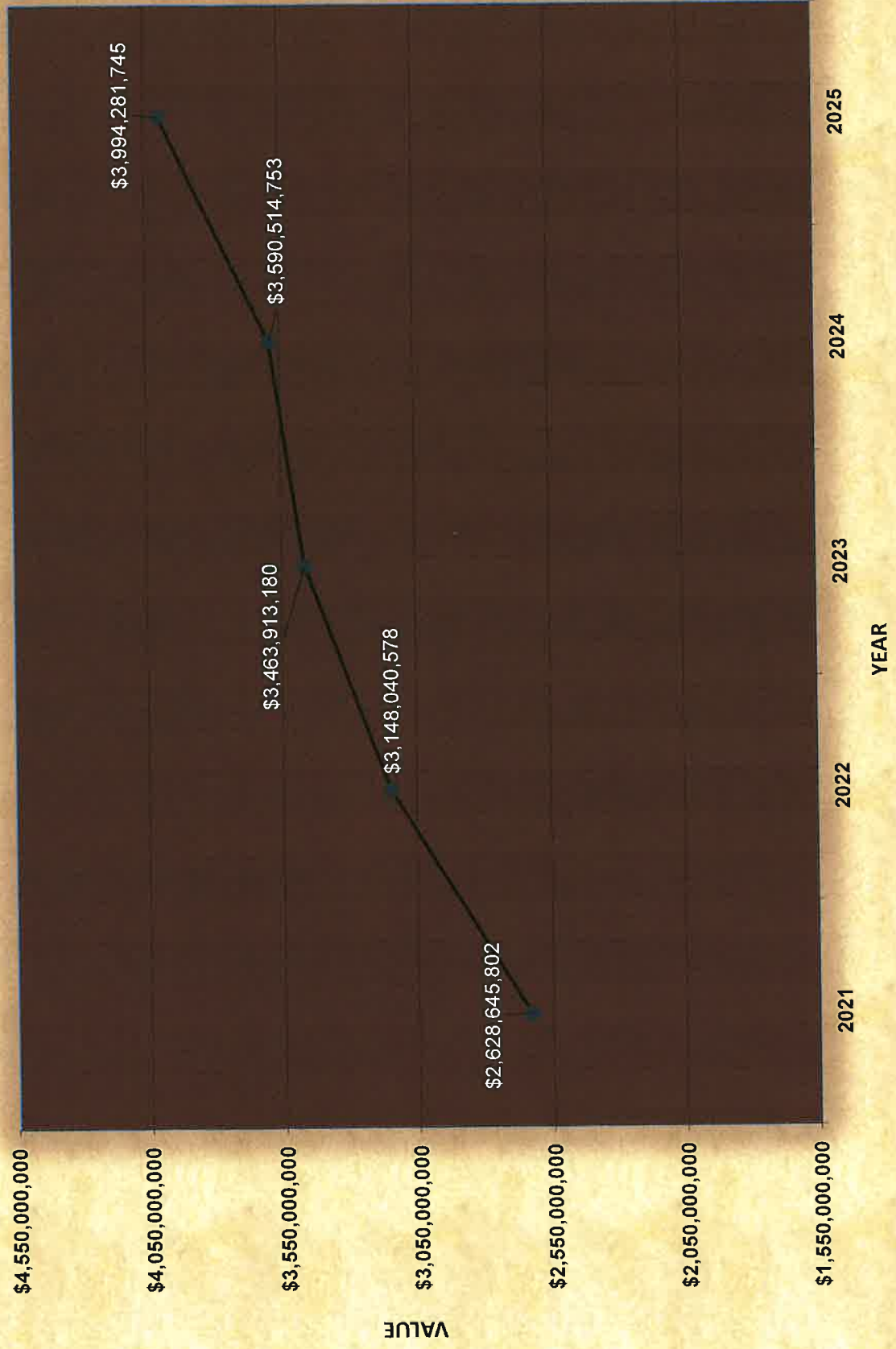
Liberty County CAD
Fund Balance History



LIBERTY COUNTY CERTIFIED VALUE HISTORY



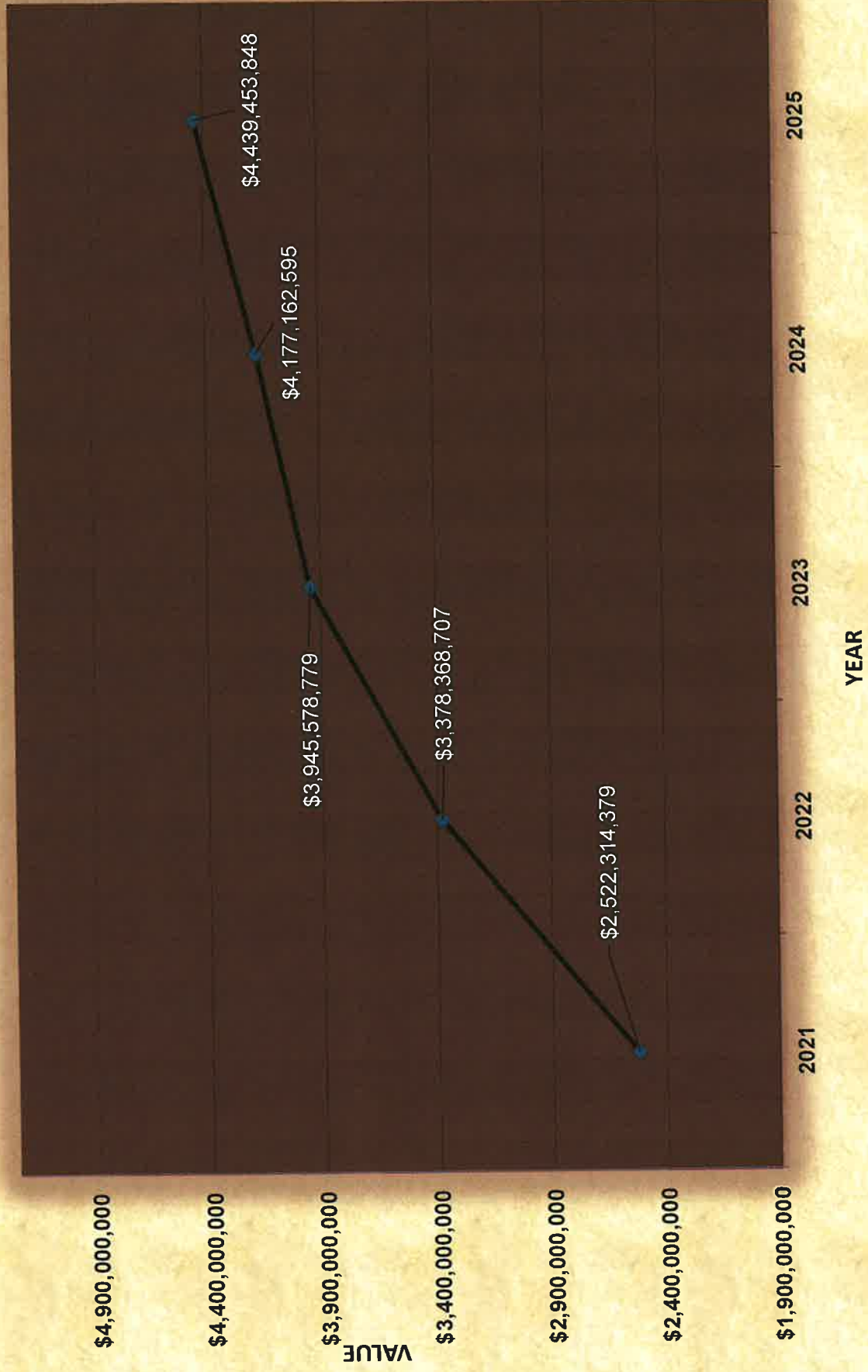
DAYTON ISD CERTIFIED VALUE HISTORY



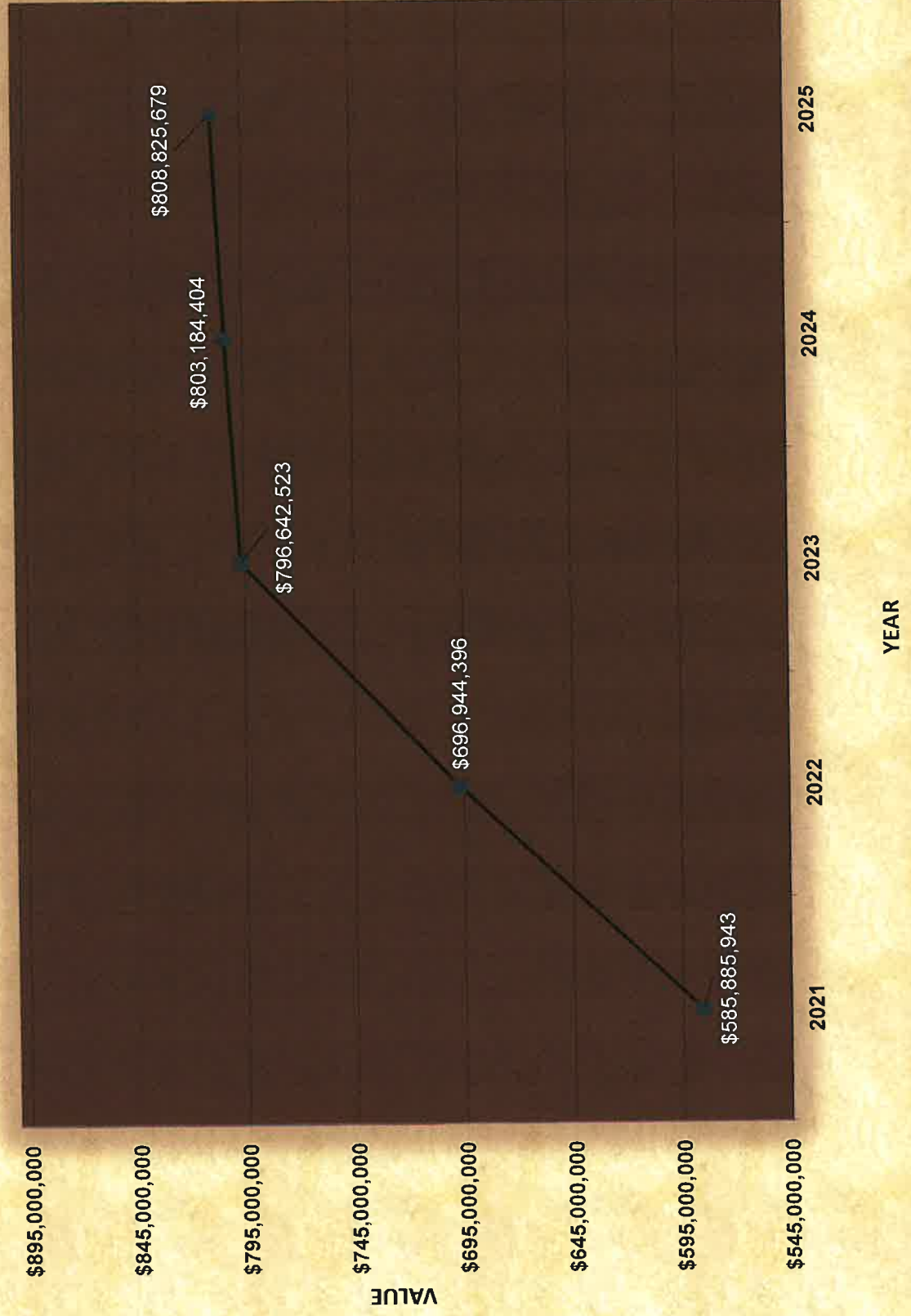
DEVERS ISD CERTIFIED VALUE HISTORY



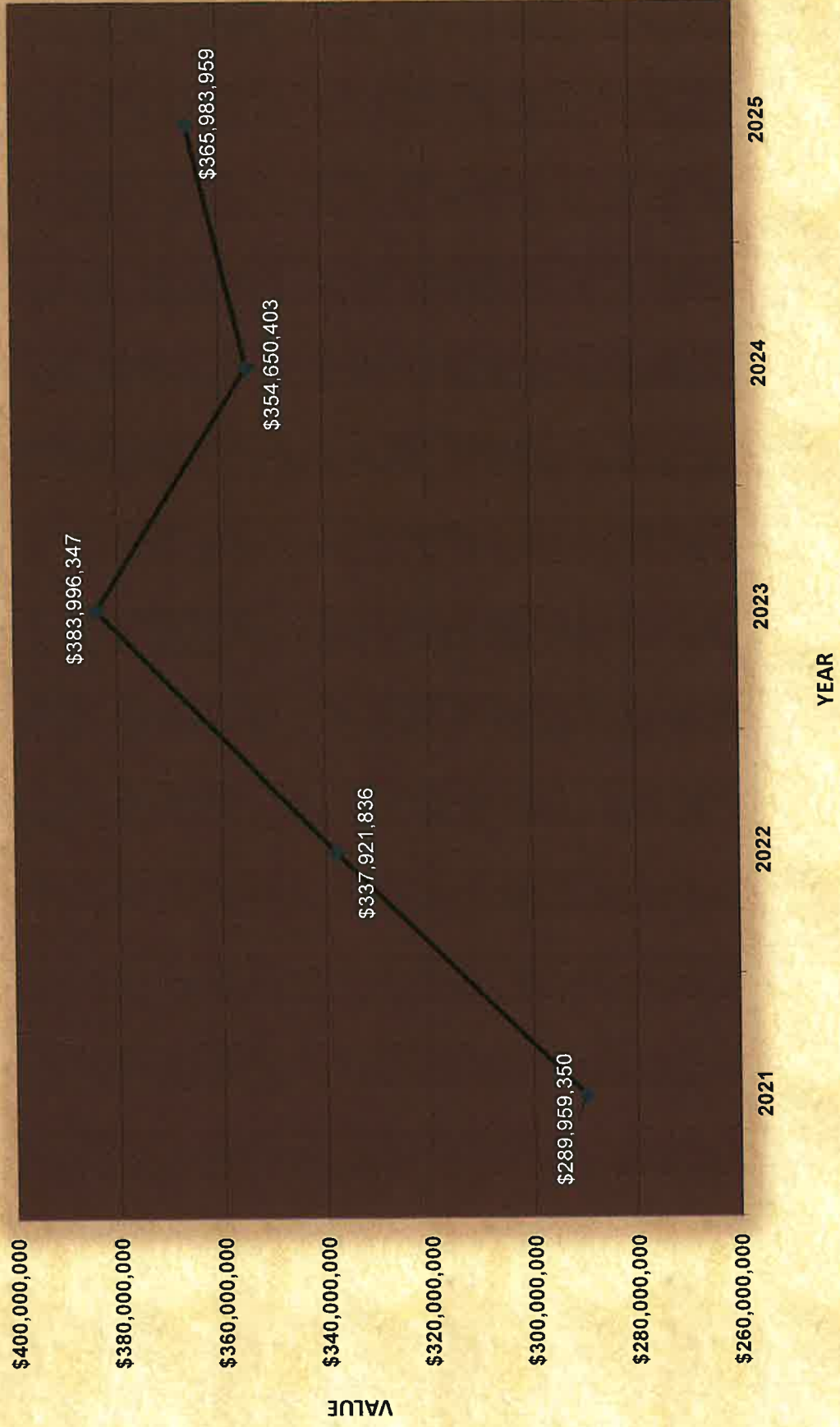
CLEVELAND ISD CERTIFIED VALUE HISTORY



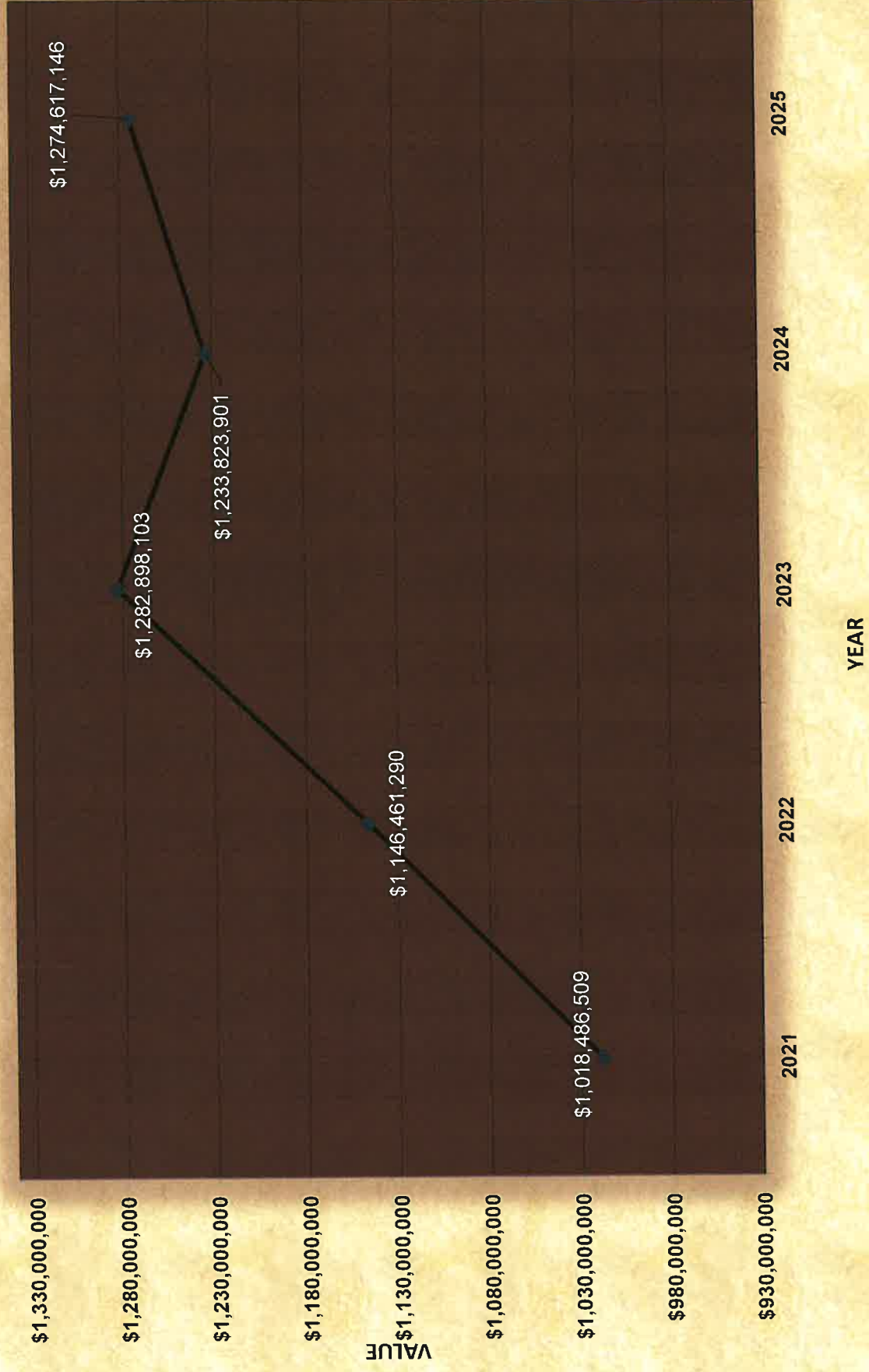
HARDIN ISD CERTIFIED VALUE HISTORY



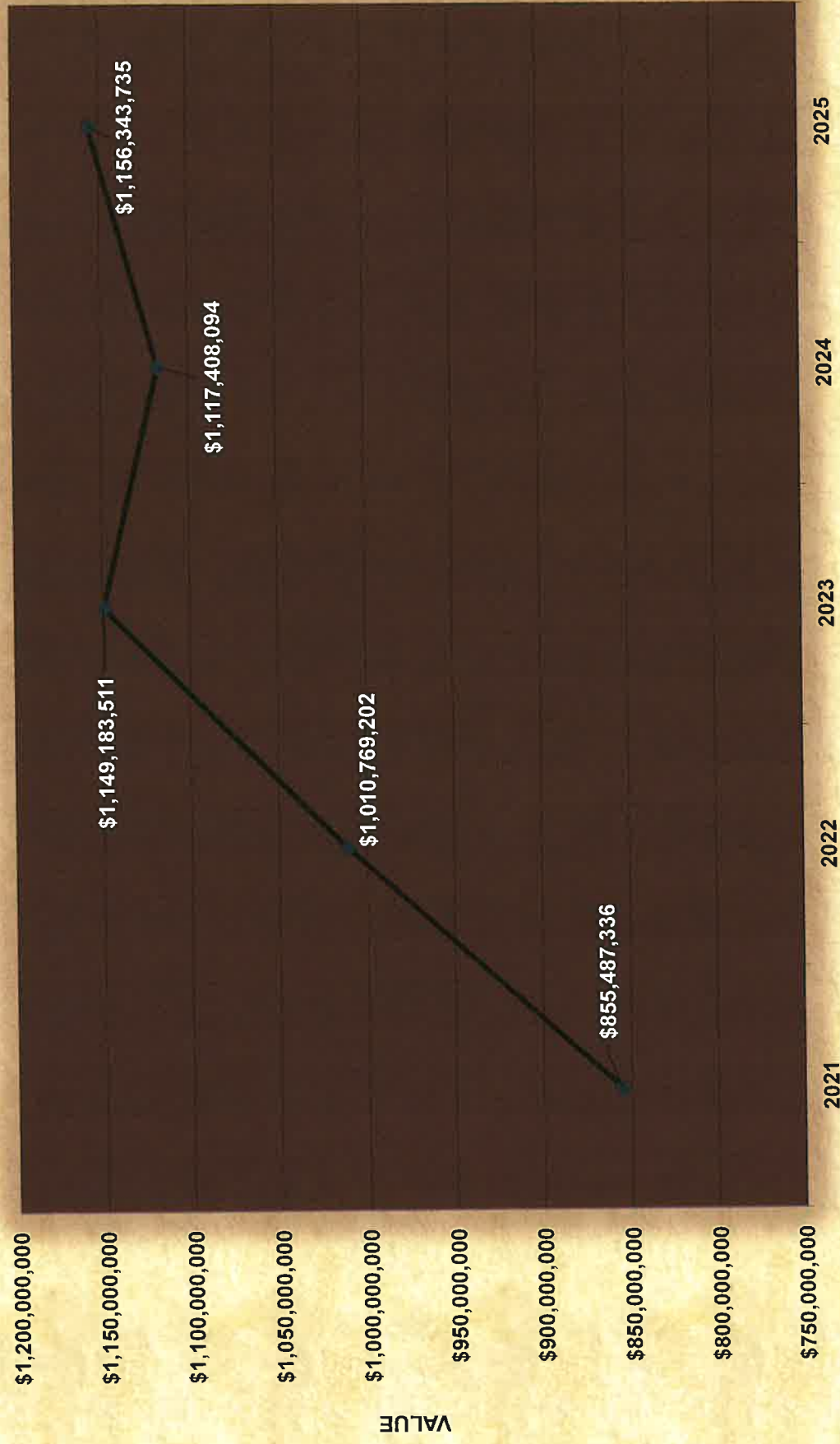
HULL DAISETTA ISD CERTIFIED VALUE HISTORY



LIBERTY ISD CERTIFIED VALUE HISTORY



TARKINGTON ISD CERTIFIED VALUE HISTORY



2025 CERTIFIED TOTALS

Property Count: 159,788

GLI - LIBERTY COUNTY
ARB Approved Totals

1/14/2026

7:00:24AM

Land		Value			
Homesite:		2,288,392,429			
Non Homesite:		3,418,127,336			
Ag Market:		1,852,896,618			
Timber Market:		1,231,183,186	Total Land	(+)	8,790,599,569
Improvement		Value			
Homesite:		5,516,002,944			
Non Homesite:		1,788,364,529	Total Improvements	(+)	7,304,367,473
Non Real		Count	Value		
Personal Property:	4,747		2,746,746,050		
Mineral Property:	17,883		49,815,017		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					2,796,561,067
					18,891,528,109
Ag	Non Exempt		Exempt		
Total Productivity Market:	3,083,006,501		1,073,303		
Ag Use:	34,282,328		3,118	Productivity Loss	(-)
Timber Use:	47,432,164		35,289	Appraised Value	=
Productivity Loss:	3,001,292,009		1,034,896		15,890,236,100
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					119,748,645
					49,309,371
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,583,292,919
				Net Taxable	=
					14,137,885,165

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	182,614,976	165,779,667	503,910.60	516,629.25	1,330		
DPS	93,117	83,117	398.96	567.52	2		
OV65	1,398,767,237	1,191,556,990	3,604,212.33	3,670,108.41	7,430		
Total	1,581,475,330	1,357,419,774	4,108,521.89	4,187,305.18	8,762	Freeze Taxable	(-)
Tax Rate	0.4800000						1,357,419,774
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	280,010	260,010	232,765	27,245	3		
OV65	4,555,040	4,166,988	2,514,565	1,652,423	18		
Total	4,835,050	4,426,998	2,747,330	1,679,668	21	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							12,778,785,723

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
65,446,693.36 = 12,778,785,723 * (0.4800000 / 100) + 4,108,521.89

Certified Estimate of Market Value: 18,891,528,109
Certified Estimate of Taxable Value: 14,137,885,165

Tif Zone Code	Tax Increment Loss
SCLTIRZ	82,730
SCLTIRZ	82,730
SCLTIRZ	82,730

2025 CERTIFIED TOTALS

Property Count: 159,788

GLI - LIBERTY COUNTY
ARB Approved Totals

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Tax Increment Finance Value: 82,730

Tax Increment Finance Levy: 397.10

2025 CERTIFIED TOTALS

Property Count: 159,788

GLI - LIBERTY COUNTY
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	0	0	0
CH	8	2,944	0	2,944
CHODO (Partial)	1	2,691,920	0	2,691,920
DP	1,396	11,061,923	0	11,061,923
DPS	2	10,000	0	10,000
DV1	78	0	479,590	479,590
DV2	61	0	490,500	490,500
DV2S	1	0	7,500	7,500
DV3	106	0	961,095	961,095
DV3S	3	0	20,320	20,320
DV4	744	0	5,225,684	5,225,684
DV4S	11	0	103,364	103,364
DVHS	524	0	139,083,786	139,083,786
DVHSS	3	0	555,057	555,057
EX	15	0	11,713,581	11,713,581
EX-XG	12	0	7,801,852	7,801,852
EX-XI	8	0	679,154	679,154
EX-XJ	2	0	2,680,520	2,680,520
EX-XJ (Prorated)	1	0	176,049	176,049
EX-XL	26	0	6,962,588	6,962,588
EX-XL (Prorated)	1	0	25,315	25,315
EX-XR	154	0	23,005,469	23,005,469
EX-XU	12	0	4,102,428	4,102,428
EX-XV	3,162	0	1,156,005,835	1,156,005,835
EX-XV (Prorated)	22	0	1,321,367	1,321,367
EX366	5,482	0	578,714	578,714
FR	4	0	0	0
FRSS	2	0	355,330	355,330
LVE	4	0	0	0
OV65	7,952	169,189,674	0	169,189,674
OV65S	3	75,000	0	75,000
PC	53	37,926,360	0	37,926,360
Totals		220,957,821	1,362,335,098	1,583,292,919

2025 CERTIFIED TOTALS

Property Count: 19

GLI - LIBERTY COUNTY
Under ARB Review Totals

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Land		Value			
Homesite:		164,470			
Non Homesite:		1,633,300			
Ag Market:		1,400,530			
Timber Market:		0	Total Land	(+)	3,198,300
Improvement		Value			
Homesite:		582,100			
Non Homesite:		869,950	Total Improvements	(+)	1,452,050
Non Real		Count	Value		
Personal Property:	3		5,700,630		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	5,700,630
					10,350,980
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,400,530	0			
Ag Use:	9,540	0	Productivity Loss	(-)	1,390,990
Timber Use:	0	0	Appraised Value	=	8,959,990
Productivity Loss:	1,390,990	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	30,094
			Assessed Value	=	8,929,896
			Total Exemptions Amount (Breakdown on Next Page)	(-)	98,080
			Net Taxable	=	8,831,816

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 42,392.72 = 8,831,816 * (0.480000 / 100)

Certified Estimate of Market Value:	9,817,660
Certified Estimate of Taxable Value:	8,278,134
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2025 CERTIFIED TOTALS

Property Count: 19

GLI - LIBERTY COUNTY
Under ARB Review Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
EX-XV	1	0	98,080	98,080
Totals		0	98,080	98,080

2025 CERTIFIED TOTALS

Property Count: 159,807

GLI - LIBERTY COUNTY

Grand Totals

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Land		Value			
Homesite:		2,288,556,899			
Non Homesite:		3,419,760,636			
Ag Market:		1,854,297,148			
Timber Market:		1,231,183,186	Total Land	(+)	8,793,797,869
Improvement		Value			
Homesite:		5,516,585,044			
Non Homesite:		1,789,234,479	Total Improvements	(+)	7,305,819,523
Non Real		Count	Value		
Personal Property:	4,750		2,752,446,680		
Mineral Property:	17,883		49,815,017		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	2,802,261,697
					18,901,879,089
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,084,407,031	1,073,303			
Ag Use:	34,291,868	3,118	Productivity Loss	(-)	3,002,682,999
Timber Use:	47,432,164	35,289	Appraised Value	=	15,899,196,090
Productivity Loss:	3,002,682,999	1,034,896			
			Homestead Cap	(-)	119,748,645
			23.231 Cap	(-)	49,339,465
			Assessed Value	=	15,730,107,980
			Total Exemptions Amount	(-)	1,583,390,999
			(Breakdown on Next Page)		
			Net Taxable	=	14,146,716,981

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	182,614,976	165,779,667	503,910.60	516,629.25	1,330		
DPS	93,117	83,117	398.96	567.52	2		
OV65	1,398,767,237	1,191,556,990	3,604,212.33	3,670,108.41	7,430		
Total	1,581,475,330	1,357,419,774	4,108,521.89	4,187,305.18	8,762	Freeze Taxable	(-) 1,357,419,774
Tax Rate	0.4800000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	280,010	260,010	232,765	27,245	3		
OV65	4,555,040	4,166,988	2,514,565	1,652,423	18		
Total	4,835,050	4,426,998	2,747,330	1,679,668	21	Transfer Adjustment	(-) 1,679,668
						Freeze Adjusted Taxable	= 12,787,617,539

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
65,489,086.08 = 12,787,617,539 * (0.4800000 / 100) + 4,108,521.89

Certified Estimate of Market Value: 18,901,345,769
Certified Estimate of Taxable Value: 14,146,163,299

Tif Zone Code	Tax Increment Loss
SCLTIRZ	82,730
SCLTIRZ	82,730
SCLTIRZ	82,730

2025 CERTIFIED TOTALS

Property Count: 159,807

GLI - LIBERTY COUNTY

Grand Totals

1/14/2026

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Tax Increment Finance Value: 82,730

Tax Increment Finance Levy: 397.10

2025 CERTIFIED TOTALS

Property Count: 159,807

GLI - LIBERTY COUNTY

Grand Totals

1/14/2026

7:00:25AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	0	0	0
CH	8	2,944	0	2,944
CHODO (Partial)	1	2,691,920	0	2,691,920
DP	1,396	11,061,923	0	11,061,923
DPS	2	10,000	0	10,000
DV1	78	0	479,590	479,590
DV2	61	0	490,500	490,500
DV2S	1	0	7,500	7,500
DV3	106	0	961,095	961,095
DV3S	3	0	20,320	20,320
DV4	744	0	5,225,684	5,225,684
DV4S	11	0	103,364	103,364
DVHS	524	0	139,083,786	139,083,786
DVHSS	3	0	555,057	555,057
EX	15	0	11,713,581	11,713,581
EX-XG	12	0	7,801,852	7,801,852
EX-XI	8	0	679,154	679,154
EX-XJ	2	0	2,680,520	2,680,520
EX-XJ (Prorated)	1	0	176,049	176,049
EX-XL	26	0	6,962,588	6,962,588
EX-XL (Prorated)	1	0	25,315	25,315
EX-XR	154	0	23,005,469	23,005,469
EX-XU	12	0	4,102,428	4,102,428
EX-XV	3,163	0	1,156,103,915	1,156,103,915
EX-XV (Prorated)	22	0	1,321,367	1,321,367
EX366	5,482	0	578,714	578,714
FR	4	0	0	0
FRSS	2	0	355,330	355,330
LVE	4	0	0	0
OV65	7,952	169,189,674	0	169,189,674
OV65S	3	75,000	0	75,000
PC	53	37,926,360	0	37,926,360
Totals		220,957,821	1,362,433,178	1,583,390,999

2025 CERTIFIED TOTALS

Property Count: 159,788

GLI - LIBERTY COUNTY

ARB Approved Totals

1/14/2026

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	42,539	47,539.2674	\$278,508,270	\$6,948,647,111	\$6,553,533,737
B	MULTIFAMILY RESIDENCE	231	40.4502	\$4,858,150	\$109,628,650	\$109,534,088
C1	VACANT LOTS AND LAND TRACTS	50,419	29,077.3238	\$0	\$1,698,627,763	\$1,883,096,756
D1	QUALIFIED OPEN-SPACE LAND	13,483	538,742.6038	\$0	\$3,083,006,501	\$81,604,091
D2	IMPROVEMENTS ON QUALIFIED OP	1,191		\$1,799,366	\$26,667,077	\$26,653,385
E	RURAL LAND, NON QUALIFIED OPE	6,274	55,510.6153	\$19,429,923	\$1,088,012,181	\$1,046,690,261
F1	COMMERCIAL REAL PROPERTY	2,332	5,437.9737	\$41,351,902	\$915,910,763	\$911,057,167
F2	INDUSTRIAL AND MANUFACTURIN	151	1,307.5516	\$167,464,519	\$590,593,071	\$586,965,368
G1	OIL AND GAS	12,635		\$0	\$49,333,566	\$44,724,103
J1	WATER SYSTEMS	14	8.5329	\$31,610	\$1,076,280	\$1,073,938
J2	GAS DISTRIBUTION SYSTEM	12		\$0	\$5,088,890	\$5,088,890
J3	ELECTRIC COMPANY (INCLUDING C	114	133.6925	\$163,540	\$155,842,110	\$155,793,620
J4	TELEPHONE COMPANY (INCLUDI	195	13.7502	\$919,970	\$31,920,360	\$31,919,127
J5	RAILROAD	76		\$0	\$122,823,040	\$122,823,040
J6	PIPELAND COMPANY	846	5.5880	\$7,390,510	\$706,387,990	\$673,374,854
J7	CABLE TELEVISION COMPANY	31		\$0	\$10,593,100	\$10,593,100
J8	OTHER TYPE OF UTILITY	70	57.7528	\$18,340	\$8,656,831	\$8,652,455
L1	COMMERCIAL PERSONAL PROPE	2,572		\$29,292,500	\$367,802,960	\$367,802,960
L2	INDUSTRIAL AND MANUFACTURIN	469		\$23,096,240	\$753,923,010	\$751,624,400
M1	TANGIBLE OTHER PERSONAL, MOB	14,571		\$111,393,320	\$786,481,707	\$761,937,925
O	RESIDENTIAL INVENTORY	7,459	2,983.3852	\$31,345,880	\$186,675,240	\$186,514,510
S	SPECIAL INVENTORY TAX	53		\$0	\$16,827,390	\$16,827,390
X	TOTALLY EXEMPT PROPERTY	8,910	49,206.3559	\$18,411,294	\$1,227,002,518	\$0
	Totals		730,064.8433	\$735,475,334	\$18,891,528,109	\$14,137,885,165

2025 CERTIFIED TOTALS

Property Count: 19

GLI - LIBERTY COUNTY
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5	5.4880	\$0	\$670,430	\$670,430
C1	VACANT LOTS AND LAND TRACTS	2	12.7979	\$0	\$252,530	\$252,530
D1	QUALIFIED OPEN-SPACE LAND	2	97.8740	\$0	\$1,400,530	\$9,540
E	RURAL LAND, NON QUALIFIED OPE	4	32.6280	\$0	\$797,670	\$767,576
F1	COMMERCIAL REAL PROPERTY	3	3.8934	\$0	\$993,740	\$993,740
F2	INDUSTRIAL AND MANUFACTURIN	2	26.4714	\$0	\$985,560	\$985,560
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$152,440	\$152,440
L2	INDUSTRIAL AND MANUFACTURIN	1		\$5,000,000	\$5,000,000	\$5,000,000
X	TOTALLY EXEMPT PROPERTY	1	0.2497	\$0	\$98,080	\$0
Totals			179.4024	\$5,000,000	\$10,350,980	\$8,831,816

2025 CERTIFIED TOTALS

Property Count: 159,807

GLI - LIBERTY COUNTY

Grand Totals

1/14/2026

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	42,544	47,544.7554	\$278,508,270	\$6,949,317,541	\$6,554,204,167
B	MULTIFAMILY RESIDENCE	231	40.4502	\$4,858,150	\$109,628,650	\$109,534,088
C1	VACANT LOTS AND LAND TRACTS	50,421	29,090.1217	\$0	\$1,698,880,293	\$1,683,349,286
D1	QUALIFIED OPEN-SPACE LAND	13,485	538,840.4778	\$0	\$3,084,407,031	\$81,613,631
D2	IMPROVEMENTS ON QUALIFIED OP	1,191		\$1,799,366	\$26,667,077	\$26,653,385
E	RURAL LAND, NON QUALIFIED OPE	6,278	55,543.2433	\$19,429,923	\$1,088,809,851	\$1,047,457,837
F1	COMMERCIAL REAL PROPERTY	2,335	5,441.8671	\$41,351,902	\$916,904,503	\$912,050,907
F2	INDUSTRIAL AND MANUFACTURIN	153	1,334.0230	\$167,464,519	\$591,578,631	\$587,950,928
G1	OIL AND GAS	12,635		\$0	\$49,333,566	\$44,724,103
J1	WATER SYSTEMS	14	8.5329	\$31,610	\$1,076,280	\$1,073,938
J2	GAS DISTRIBUTION SYSTEM	12		\$0	\$5,088,890	\$5,088,890
J3	ELECTRIC COMPANY (INCLUDING C	114	133.6925	\$163,540	\$155,842,110	\$155,793,620
J4	TELEPHONE COMPANY (INCLUDI	195	13.7502	\$919,970	\$31,920,360	\$31,919,127
J5	RAILROAD	76		\$0	\$122,823,040	\$122,823,040
J6	PIPELAND COMPANY	846	5.5880	\$7,390,510	\$706,387,990	\$673,374,854
J7	CABLE TELEVISION COMPANY	31		\$0	\$10,593,100	\$10,593,100
J8	OTHER TYPE OF UTILITY	70	57.7528	\$18,340	\$8,656,831	\$8,652,455
L1	COMMERCIAL PERSONAL PROPE	2,573		\$29,292,500	\$367,955,400	\$367,955,400
L2	INDUSTRIAL AND MANUFACTURIN	470		\$28,096,240	\$758,923,010	\$756,624,400
M1	TANGIBLE OTHER PERSONAL, MOB	14,571		\$111,393,320	\$786,481,707	\$761,937,925
O	RESIDENTIAL INVENTORY	7,459	2,983.3852	\$31,345,880	\$186,675,240	\$186,514,510
S	SPECIAL INVENTORY TAX	53		\$0	\$16,827,390	\$16,827,390
X	TOTALLY EXEMPT PROPERTY	8,911	49,206.6056	\$18,411,294	\$1,227,100,598	\$0
Totals			730,244.2457	\$740,475,334	\$18,901,879,089	\$14,146,716,981

2025 CERTIFIED TOTALS

Property Count: 159,788

GLI - LIBERTY COUNTY

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		6	2.2732	\$0	\$247,081	\$247,081
A1	SINGLE FAMILY RESIDENCE	24,623	28,755.7437	\$264,378,590	\$5,359,111,918	\$5,046,402,499
A2	SINGLE FAMILY MHS	19,525	18,781.2505	\$13,522,510	\$1,555,391,222	\$1,475,353,464
A3	SINGLE FAMILY RESIDENCE-IMP ONL	418		\$607,170	\$33,896,890	\$31,530,693
B		1		\$0	\$2,691,920	\$2,691,920
B1	APARTMENTS	65	0.8750	\$450,980	\$67,270,200	\$67,216,792
B2	DUPLEXES	166	39.5752	\$4,407,170	\$39,666,530	\$39,625,376
C1	VACANT LOT	50,419	29,077.3238	\$0	\$1,698,627,763	\$1,683,096,756
D1	QUALIFIED AG LAND	13,525	538,755.5969	\$0	\$3,083,039,249	\$81,636,839
D2	IMPROVEMENTS ON QUALIFIED AG L	1,191		\$1,799,366	\$26,667,077	\$26,653,385
E	FARM OR RANCH LAND	1	71.0415	\$0	\$728,991	\$728,991
E1	IMPS ON FARM OR RANCH LAND	2,640	3,733.4299	\$18,432,442	\$606,285,347	\$576,692,332
E2	MH ON FARM OR RANCH LAND	1,539	1,397.8147	\$904,081	\$56,545,633	\$52,853,315
E3	IMPS ON FARM OR RANCH LAND (I	67		\$93,400	\$8,561,620	\$8,189,726
E4	NON-QUALIFIED AG LAND	3,115	50,295.3361	\$0	\$415,857,842	\$408,193,148
F1	REAL: COMMERCIAL	2,332	5,437.9737	\$41,351,902	\$915,910,763	\$911,057,167
F2	INDUSTRIAL REAL PROPERTY	151	1,307.5516	\$167,464,519	\$590,593,071	\$586,965,368
G1	OIL & GAS	12,635		\$0	\$49,333,566	\$44,724,103
J1	WATER SYSTEMS	14	8.5329	\$31,610	\$1,076,280	\$1,073,938
J2	GAS COMPANIES	12		\$0	\$5,088,890	\$5,088,890
J3	ELECTRIC COMPANIES	114	133.6925	\$163,540	\$155,842,110	\$155,793,620
J4	TELEPHONE COMPANIES	195	13.7502	\$919,970	\$31,920,360	\$31,919,127
J5	RAILROADS	76		\$0	\$122,823,040	\$122,823,040
J6	PIPELINES	846	5.5880	\$7,390,510	\$706,387,990	\$673,374,854
J7	CABLE TELEVISION	31		\$0	\$10,593,100	\$10,593,100
J8	TOWERS/OTHER UTILITIES	70	57.7528	\$18,340	\$8,656,831	\$8,652,455
L1	COMMERICAL PERSONAL PROPERT	2,572		\$29,292,500	\$367,802,960	\$367,802,960
L2	INDUSTRIAL PERSONAL PROPERTY	469		\$23,096,240	\$753,923,010	\$751,624,400
M1	MOBILE HOMES	14,571		\$111,393,320	\$786,481,707	\$761,937,925
O1	REAL PROPERTY INVENTORY	7,459	2,983.3852	\$31,345,880	\$186,675,240	\$186,514,510
S	SPECIAL INVENTORY	53		\$0	\$16,827,390	\$16,827,390
X	Mineral	8,910	49,206.3559	\$18,411,294	\$1,227,002,518	\$0
	Totals		730,064.8433	\$735,475,334	\$18,891,528,109	\$14,137,885,164

2025 CERTIFIED TOTALS

Property Count: 19

GLI - LIBERTY COUNTY
Under ARB Review Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	4	4.6880	\$0	\$538,240	\$538,240
A2	SINGLE FAMILY MHS	1	0.8000	\$0	\$132,190	\$132,190
C1	VACANT LOT	2	12.7979	\$0	\$252,530	\$252,530
D1	QUALIFIED AG LAND	2	97.8740	\$0	\$1,400,530	\$9,540
E1	IMPS ON FARM OR RANCH LAND	3	16.0000	\$0	\$655,220	\$625,126
E4	NON-QUALIFIED AG LAND	1	16.6280	\$0	\$142,450	\$142,450
F1	REAL: COMMERCIAL	3	3.8934	\$0	\$993,740	\$993,740
F2	INDUSTRIAL REAL PROPERTY	2	26.4714	\$0	\$985,560	\$985,560
L1	COMMERICAL PERSONAL PROPERT	1		\$0	\$152,440	\$152,440
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$5,000,000	\$5,000,000	\$5,000,000
X	Mineral	1	0.2497	\$0	\$98,080	\$0
Totals			179.4024	\$5,000,000	\$10,350,980	\$8,831,816

2025 CERTIFIED TOTALS

Property Count: 159,807

GLI - LIBERTY COUNTY

Grand Totals

1/14/2026

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	6	2.2732	\$0	\$247,081	\$247,081
A1 SINGLE FAMILY RESIDENCE	24,627	28,760.4317	\$264,378,590	\$5,359,650,158	\$5,046,940,739
A2 SINGLE FAMILY MHS	19,526	18,782.0505	\$13,522,510	\$1,555,523,412	\$1,475,485,654
A3 SINGLE FAMILY RESIDENCE-IMP ONL	418		\$607,170	\$33,896,890	\$31,530,693
B	1		\$0	\$2,691,920	\$2,691,920
B1 APARTMENTS	65	0.8750	\$450,980	\$67,270,200	\$67,216,792
B2 DUPLEXES	166	39.5752	\$4,407,170	\$39,666,530	\$39,625,376
C1 VACANT LOT	50,421	29,090.1217	\$0	\$1,698,880,293	\$1,683,349,286
D1 QUALIFIED AG LAND	13,527	538,853.4709	\$0	\$3,084,439,779	\$81,646,379
D2 IMPROVEMENTS ON QUALIFIED AG L	1,191		\$1,799,366	\$26,667,077	\$26,653,385
E FARM OR RANCH LAND	1	71.0415	\$0	\$728,991	\$728,991
E1 IMPS ON FARM OR RANCH LAND	2,643	3,749.4299	\$18,432,442	\$606,940,567	\$577,317,458
E2 MH ON FARM OR RANCH LAND	1,539	1,397.8147	\$904,081	\$56,545,633	\$52,853,315
E3 IMPS ON FARM OR RANCH LAND (I	67		\$93,400	\$8,561,620	\$8,189,726
E4 NON-QUALIFIED AG LAND	3,116	50,311.9641	\$0	\$416,000,292	\$408,335,598
F1 REAL: COMMERCIAL	2,335	5,441.8671	\$41,351,902	\$916,904,503	\$912,050,907
F2 INDUSTRIAL REAL PROPERTY	153	1,334.0230	\$167,464,519	\$591,578,631	\$587,950,928
G1 OIL & GAS	12,635		\$0	\$49,333,566	\$44,724,103
J1 WATER SYSTEMS	14	8.5329	\$31,610	\$1,076,280	\$1,073,938
J2 GAS COMPANIES	12		\$0	\$5,088,890	\$5,088,890
J3 ELECTRIC COMPANIES	114	133.6925	\$163,540	\$155,842,110	\$155,793,620
J4 TELEPHONE COMPANIES	195	13.7502	\$919,970	\$31,920,360	\$31,919,127
J5 RAILROADS	76		\$0	\$122,823,040	\$122,823,040
J6 PIPELINES	846	5.5880	\$7,390,510	\$706,387,990	\$673,374,854
J7 CABLE TELEVISION	31		\$0	\$10,593,100	\$10,593,100
J8 TOWERS/OTHER UTILITIES	70	57.7528	\$18,340	\$8,656,831	\$8,652,455
L1 COMMERICAL PERSONAL PROPERT	2,573		\$29,292,500	\$367,955,400	\$367,955,400
L2 INDUSTRIAL PERSONAL PROPERTY	470		\$28,096,240	\$758,923,010	\$756,624,400
M1 MOBILE HOMES	14,571		\$111,393,320	\$786,481,707	\$761,937,925
O1 REAL PROPERTY INVENTORY	7,459	2,983.3852	\$31,345,880	\$186,675,240	\$186,514,510
S SPECIAL INVENTORY	53		\$0	\$16,827,390	\$16,827,390
X Mineral	8,911	49,206.6056	\$18,411,294	\$1,227,100,598	\$0
Totals		730,244.2457	\$740,475,334	\$18,901,879,089	\$14,146,716,980

2025 CERTIFIED TOTALS

Property Count: 159,807

GLI - LIBERTY COUNTY

Effective Rate Assumption

1/14/2026

7:00:25AM

New Value

TOTAL NEW VALUE MARKET:	\$740,475,334
TOTAL NEW VALUE TAXABLE:	\$713,316,090

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	72	2024 Market Value	\$4,649,781
EX366	HB366 Exempt	651	2024 Market Value	\$1,664,882
ABSOLUTE EXEMPTIONS VALUE LOSS				\$6,314,663

Exemption	Description	Count	Exemption Amount
DP	Disability	31	\$237,987
DV1	Disabled Veterans 10% - 29%	10	\$60,720
DV2	Disabled Veterans 30% - 49%	7	\$70,500
DV3	Disabled Veterans 50% - 69%	13	\$120,000
DV4	Disabled Veterans 70% - 100%	107	\$762,290
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$7,364
DVHS	Disabled Veteran Homestead	58	\$16,993,790
OV65	Over 65	491	\$9,992,632
PARTIAL EXEMPTIONS VALUE LOSS			\$28,245,283
NEW EXEMPTIONS VALUE LOSS			\$34,559,946

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$34,559,946
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New Ag / Timber Exemptions

2024 Market Value	\$2,248,633	Count: 23
2025 Ag/Timber Use	\$16,890	
NEW AG / TIMBER VALUE LOSS	\$2,231,743	

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
18,802	\$233,731	\$6,318	\$227,413

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
17,165	\$229,404	\$6,675	\$222,729

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
18,802	\$214,970	\$0	\$214,970

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
17,165	\$211,410	\$0	\$211,410

2025 CERTIFIED TOTALS**GLI - LIBERTY COUNTY
Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
19	\$10,350,980	\$8,278,134

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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2024

Appraisal District Ratio Study Report



DECEMBER 2025

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Purpose of Ratio Study

The leading authority in the standards for and conduct of ratio studies is the International Association of Assessing Officers (IAAO), a professional organization that provides education, standards and research on appraisal and tax policy issues. The IAAO's Standard on Ratio Studies was first published in 1980, with the latest revision written in 2013.³ This standard provides guidance for oversight agencies that use ratio studies to monitor appraisal performance.

The IAAO defines a ratio study as a generic term for sales-based studies designed to evaluate appraisal performance.⁴ A ratio study may also play an important role for local jurisdictions to use in evaluating whether constitutional uniformity requirements are met.⁵ The Texas Constitution requires taxation to be equal and uniform, and Texas law requires taxable property to be appraised at 100 percent of its market value.⁶ It can also be used to review and recalibrate appraisal models, reevaluate data elements and inform decision making.⁷

Oversight agencies perform ratio studies that are designed to examine the overall degree of accuracy of appraisals among property categories, market areas and taxing jurisdictions.⁸ The Appraisal District Ratio Study is a tool for analyzing appraisal district performance against statutory measures to ensure that appraised values are uniform and as close as possible to values required by law.⁹

This report provides information on the measure of the level of appraisal performance, or accuracy, and is typically referred to as the measure of central tendency, and several common measures of uniformity. It also provides specific analysis of these measures for half of the appraisal districts in Texas, studied in the most recent year. These statistical measures and their use in the Appraisal District Ratio Study are discussed in further detail later in this report.

³ Available at: https://www.iaao.org/media/standards/Standard_on_Ratio_Studies.pdf

⁴ IAAO Standard on Ratio Studies (2013), Part 1, Sec. 2, pg. 7

⁵ IAAO Standard on Ratio Studies (2013), Part 1, Sec. 2.4, pg. 8

⁶ Tex. Const. art. 8 §1(a), Tex. Tax Code §23.01(a)

⁷ IAAO Standard on Ratio Studies (2013), Part 1, Sec. 3.7, pg. 10

⁸ IAAO Standard on Ratio Studies (2013), Part 2, Sec. 1, pg. 21

⁹ IAAO Standard on Ratio Studies (2013), Part 2.1, pg. 21

The value of individual properties does not influence the median ratio, only the ranking of individual ratios within the sample. The median ratio falls at the middle of an array, which is a group of ratios ranked from highest to lowest or lowest to highest.

Exhibit 1 uses 19 sales (marked S1 to S19) and six appraisals (marked A1 to A6) to show how to identify the median ratio. The appraisal ratios are ranked from the highest ratio to the lowest. Twenty-five properties make up the sample. The median ratio, 0.81, is 13th on the list, with 12 properties ranked above it and 12 ranked below it.

EXHIBIT 1

Sample Calculation of Median Appraisal Ratio XYZ Appraisal District

Category A: Single-Family Residential Sales and Appraisals

Number Sale or Appraisal	Adjusted Sale Appraisal Roll Value	Individual Price or Appraised Value	Appraisal Ratio
S 17	\$84,449	\$84,995	0.99
S 15	\$114,788	\$118,898	0.97
S 6	\$89,654	\$94,715	0.95
S 12	\$39,479	\$41,925	0.94
A 5	\$69,708	\$76,117	0.92
S 4	\$99,880	\$113,310	0.88
A 1	\$97,576	\$110,741	0.88
S 8	\$111,020	\$128,048	0.87
S 10	\$64,519	\$75,905	0.85
A 2	\$60,437	\$70,964	0.85
S 2	\$75,254	\$90,720	0.83
S 7	\$76,502	\$91,680	0.83
S 16	\$92,088	\$113,645	0.81*
S 18	\$21,090	\$25,988	0.81
S 19	\$22,080	\$27,398	0.81
S 11	\$64,842	\$81,127	0.80
S 1	\$65,834	\$83,113	0.79
S 13	\$193,344	\$245,700	0.79
S 14	\$98,885	\$127,493	0.78
A 6	\$76,935	\$98,327	0.78
S 5	\$82,253	\$109,250	0.75
A 3	\$107,543	\$148,828	0.72
S 9	\$44,441	\$62,370	0.71
S 3	\$94,420	\$135,610	0.70
A 4	\$60,264	\$86,303	0.70
Total = 25			

*0.81 - Median Appraisal Ratio for Category A, XYZ Appraisal District
Source: Texas Comptroller of Public Accounts

Step 3: Sum the absolute values of each deviation
(Total of Column 6, in this sample, 162).

Step 4: Divide the total deviation (162) by the number of properties in the sample (25) to get the average absolute deviation, which is 6.48 in this sample.

Step 5: Divide the average absolute deviation (6.48) by the median ratio (81), which results in .08 for this sample.

Step 6: Multiply the result by 100, yielding a COD of 8.

PTAD calculates a COD for property categories studied in each appraisal district. PTAD then finds the median of these COD values to calculate the overall COD for the appraisal district.

EXHIBIT 2

IAAO Standards for CODs

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Single Family Residential, Condominiums, Manufactured Housing and 2-4 Family Units	Very large, densely populated jurisdictions with new properties and active markets	5 to 10
	Large to mid-sized jurisdictions with some older properties in addition to newer ones and less active markets	5 to 15
	Rural and small jurisdictions with older properties and depressed markets	5 to 20
Income Producing Properties	Very large, densely populated jurisdictions with new properties and active markets	5 to 15
	Large to mid-sized jurisdictions with some older properties in addition to newer ones and less active markets	5 to 20
	Rural and small jurisdictions with older properties and depressed markets	5 to 25
Residential Vacant Land	Very large, densely populated jurisdictions with rapid development and active markets	5 to 15
	Large to mid-sized jurisdictions with slower development and less active markets	5 to 20
	Rural and small jurisdictions with little development and depressed markets	5 to 25
Other, Non-Agricultural Vacant Land	Very large, densely populated jurisdictions with rapid development and active markets	5 to 20
	Large to mid-sized jurisdictions with slower development and less active markets	5 to 25
	Rural and small jurisdictions with little development and depressed markets	5 to 30

Source: IAAO Standard on Ratio Studies (2013)

PERCENTAGE OF PROPERTIES WITHIN 10 PERCENT AND 25 PERCENT OF THE MEDIAN

Percentage of properties within 10 percent and 25 percent of the median is another useful measure of variability or appraisal uniformity because it indicates the percentage of sample properties whose ratios fall within the upper and lower range of the median ratio. A low COD and high percentages indicate equitable appraisals, while a high COD and low percentages indicate inequitable appraisals.

Calculating the percentage of properties within 10 percent:

Step 1: Multiply the median appraisal ratio by 10 percent and add the result to the median. Using the data from **Exhibit 3** $[(81 \times 0.10) = 8.1]$.

Step 2: Adding the result to the median $[8.1 + 81 = 89.1]$ yields the ratio that exceeds the median by 10 percent.

Step 3: Subtracting the result from the median $[81 - 8.1 = 72.9]$ yields the ratio 10 percent below the median.

Step 4: Count the number of properties in the sample with ratios equal to or between these two numbers. In **Exhibit 3**, there are 16 sample properties with ratios between 89.1 percent and 72.9 percent that are within 10 percent of the median.

Step 5: Divide that count by the total number of properties $(16 \div 25)$ to calculate the percentage within 10 percent of the median.

$$(16 \div 25) = 0.64 = 64\%$$

In this sample, the percentage of properties within 10 percent of the median is 64 percent.

To calculate the percentage within 25 percent of the median, multiply the median by 25 percent, then add

and subtract the result to find the upper and lower end of the range.

Step 1: $(81 \times 0.25) = 20.25$ – 25% of the median.

Step 2: $20.25 + 81 = 101.2$ – upper end of range, 25 percent above median.

Step 3: $81 - 20.25 = 60.7$ – lower end of range, 25 percent below median.

In this example, properties that have ratios between 101.2 percent and 60.7 percent are within 25 percent of the median.

Step 4: Sample properties within the upper and lower range = 25.

Step 5: $(25 \div 25) = 1 = 100\%$.

In this sample, all properties are within 25 percent of the median.

PRICE-RELATED DIFFERENTIAL (PRD)

The PRD is a statistic used to measure whether higher-value properties and lower-value properties are appraised at the same ratio to market value compared with one another.

The IAAO's 2013 *Standard on Ratio Studies* states the following:

When low-value properties are appraised at greater percentages of market value than high-value properties, assessment regressivity is indicated. When low-value properties are appraised at smaller percentages of market value than high-value properties, assessment progressivity is the result. Appraisals made for tax purposes of course should be neither regressive nor progressive.¹⁴

The IAAO *Standard on Ratio Studies* suggests that PRDs for each property type should be between 0.98 and 1.03 to demonstrate vertical equity, indicating the appraisal

¹⁴ IAAO *Standard on Ratio Studies* (2013), Part 1, Sec. 5.6, pg. 14

EXHIBIT 4

Sample Calculation of Price-Related Differential XYZ Appraisal District

Category A: Single-Family Residential Sales and Appraisals

Sale or Appraisal (COLUMN 1)	Property Number (COLUMN 2)	Appraisal Roll Value (COLUMN 3)	Adjusted Sale Price or Appraised Value (COLUMN 4)	Individual Appraisal Ratio (COLUMN 5)
S	17	\$84,449	\$84,995	0.99
S	15	\$114,788	\$118,898	0.97
S	6	\$89,654	\$94,715	0.95
S	12	\$39,479	\$41,925	0.94
A	5	\$69,708	\$76,117	0.92
S	4	\$99,880	\$113,310	0.88
A	1	\$97,576	\$110,741	0.88
S	8	\$111,020	\$128,048	0.87
S	10	\$64,519	\$75,905	0.85
A	2	\$60,437	\$70,964	0.85
S	2	\$75,254	\$90,720	0.83
S	7	\$76,502	\$91,680	0.83
S	16	\$92,088	\$113,645	0.81
S	18	\$21,090	\$25,988	0.81
S	19	\$22,080	\$27,398	0.81
S	11	\$64,842	\$81,127	0.80
S	1	\$65,834	\$83,113	0.79
S	13	\$193,344	\$245,700	0.79
S	14	\$98,885	\$127,493	0.78
A	6	\$76,935	\$98,327	0.78
S	5	\$82,253	\$109,250	0.75
A	3	\$107,543	\$148,828	0.72
S	9	\$44,441	\$62,370	0.71
S	3	\$94,420	\$135,610	0.70
A	4	\$60,264	\$86,303	0.70
Totals		\$2,007,285	\$2,443,170	20.71

Number of Properties: 25

Source: Texas Comptroller of Public Accounts

LEVEL OF APPRAISAL

Exhibit 6 illustrates that 116 of the 125 studied appraisal districts (93 percent) performed within 95-105 percent of market value.

Exhibit 7 shows that 76 percent of the 125 studied appraisal districts had a median level of appraisal between 0.95 and 1.05 for single-family residential property and 82 percent for commercial real property.

Appendix 1 shows the top 10 best and worst appraisal district level of appraisal results overall for Category A (Single-Family Residential) and Category F1 (Commercial Real Property). **Appendix 2** summarizes the overall Category A (Single-Family Residential) and Category F1 (Commercial Real Property) results for each of the 125 appraisal districts studied in 2024.

EXHIBIT 6

Overall Median Ratios by Appraisal Districts

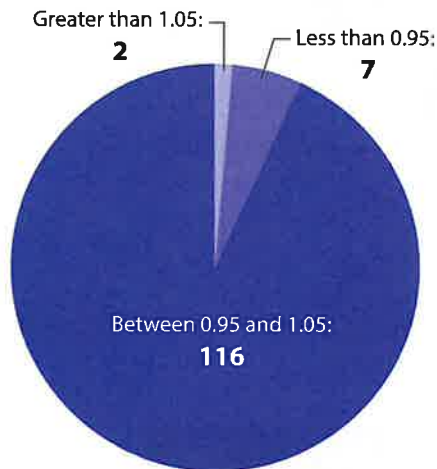
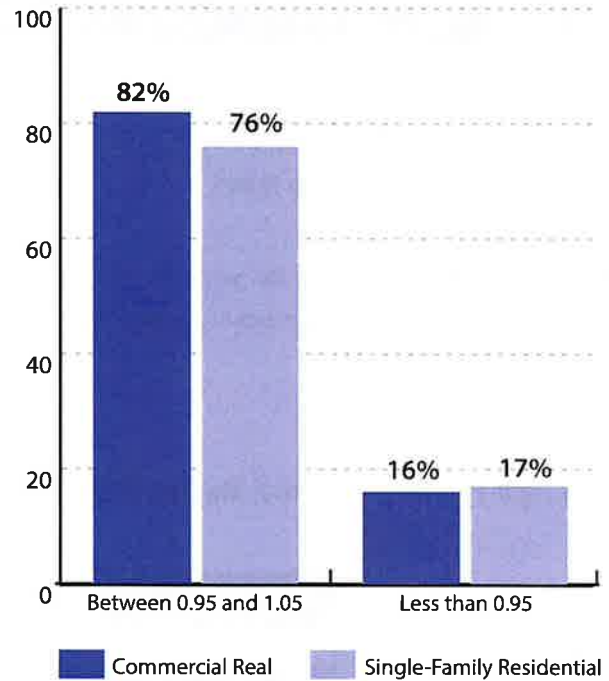


EXHIBIT 7

Median Level of Appraisal for Single-Family Residential and Commercial Real Property



SINGLE-FAMILY RESIDENTIAL AND COMMERCIAL REAL PROPERTY MEDIAN RATIOS

To account for different areas in the state and further examine appraisal performance, PTAD divided the appraisal districts studied into three tiers by population. The next five exhibits compare appraisal districts within each tier to compare appraisal districts of similar size, by population.

Exhibit 8 shows the overall median ratio calculated for each tier and median ratios for both residential and commercial properties.

UNIFORMITY OF APPRAISALS

Of the appraisal districts studied in single-family residential properties, 92 resulted in CODs less than 20 percent, as shown in **Exhibit 11**.

In 2024, 47 appraisal districts studied had CODs less than 25 percent for commercial property. **Exhibit 12** shows that 47 appraisal districts had CODs less than 25 percent.

Exhibit 13 shows the percentages of appraisal districts studied in the categories shown that had PRDs within the range of vertical equity. **Exhibit 14** and **Exhibit 15** show the percentages of progressive and regressive appraisal by appraisal districts in the same categories.

EXHIBIT 11

Single-Family Residential COD by Appraisal Districts

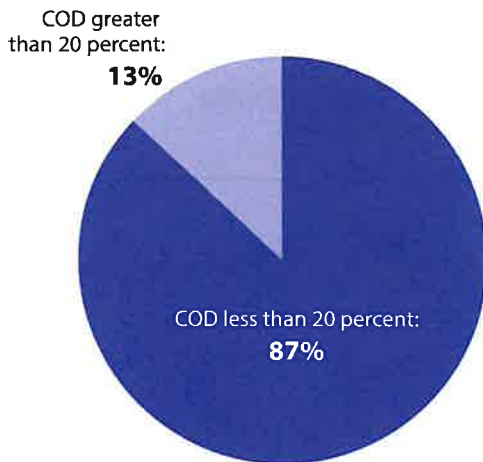
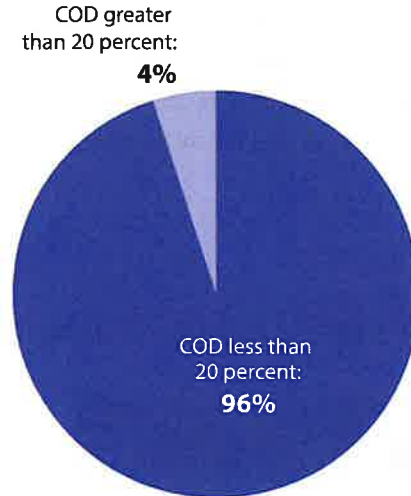


EXHIBIT 12

Commercial Real Property COD by Appraisal Districts



For vacant lots, 36 percent of studied appraisal districts show PRDs within the acceptable range of vertical equity. Of the remaining 64 percent of appraisal districts studied, 29 percent show progressive appraisal, and 36 percent show regressive appraisal of vacant lots.

For commercial real property, 47 percent of studied appraisal districts show PRDs within the acceptable range of vertical equity. Of the remaining 53 percent of appraisal districts studied, 27 percent show progressive appraisal, and 27 percent show regressive appraisal of commercial real property.

For multi-family residential property, 40 percent of studied appraisal districts show PRDs within the acceptable range of vertical equity. Of the remaining 60 percent of appraisal districts studied, 50 percent show progressive appraisal, and 10 percent show regressive appraisal of multi-family residential property.

For single-family property, 84 percent of studied appraisal districts show PRDs within the acceptable

EXHIBIT 14

Percent of Appraisal Districts with Progressive Appraisals by Property Category

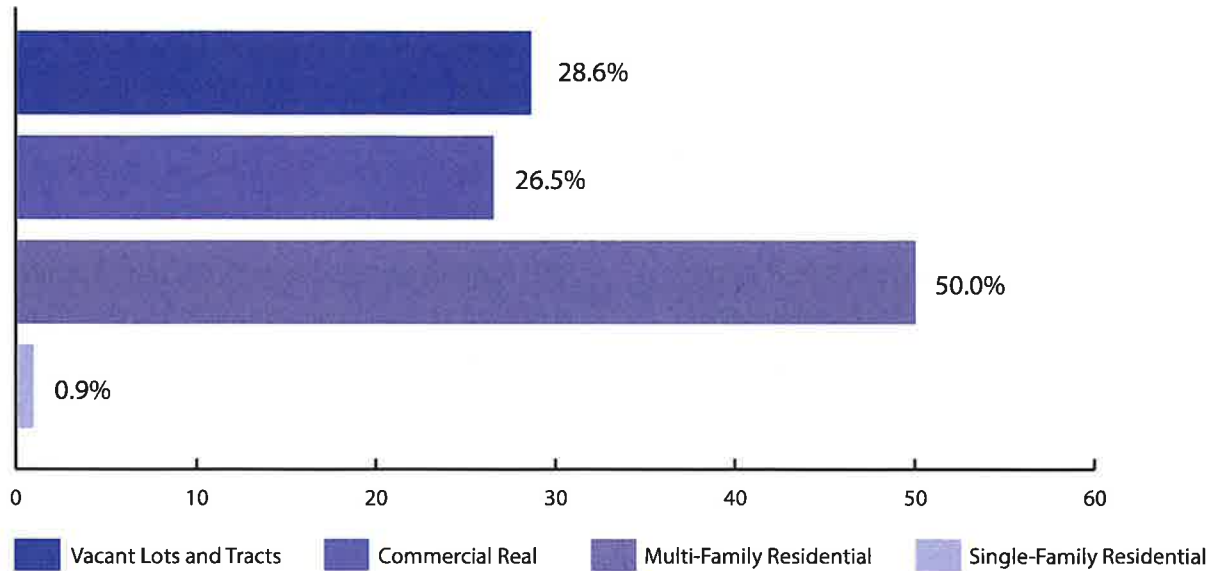
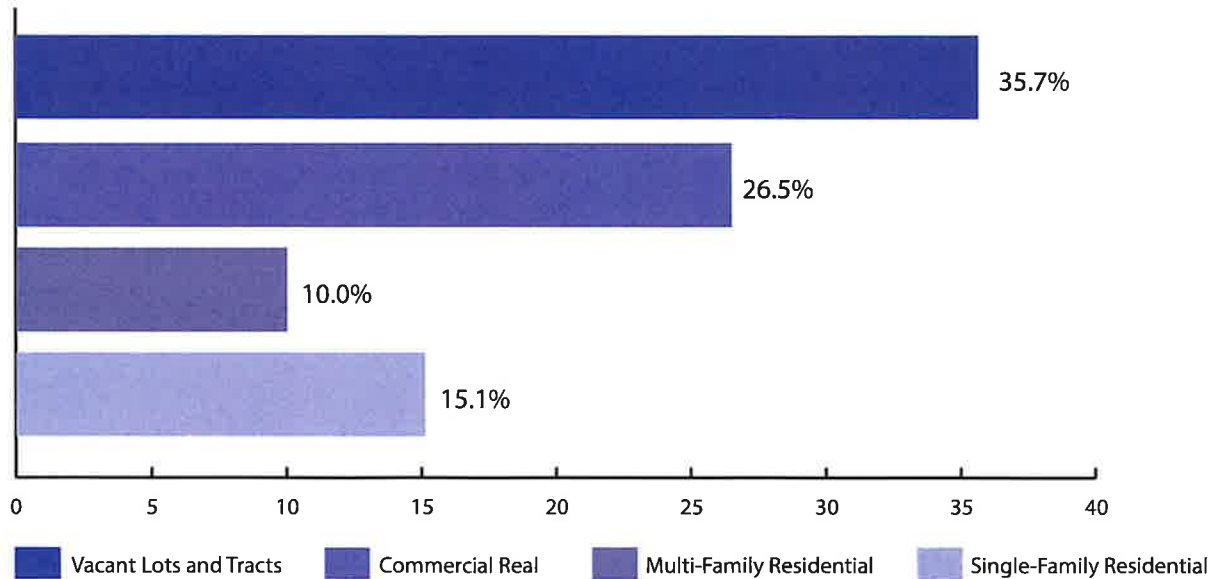


EXHIBIT 15

Percent of Appraisal Districts with Regressive Appraisals by Property Category



APPENDIX 1

Level of Appraisal - Top 10 and Bottom 10 Appraisal Districts

Level of Appraisal for All Property Categories Studied

Number	Top	Bottom
1	192-Reagan	033-Carson
2	151-Loving	024-Brooks
3	197-Roberts	185-Parmer
4	156-Martin	140-Lamb
5	231-Upton	193-Real
6	118-Irion	069-Edwards
7	043-Collin	090-Gray
8	199-Rockwall	173-Motley
9	052-Crane	125-Jim Wells
10	091-Grayson	121-Jasper

Level of Appraisal for Category A

Number	Top	Bottom
1	043-Collin	024-Brooks
2	091-Grayson	140-Lamb
3	199-Rockwall	203-San Augustine
4	057-Dallas	224-Throckmorton
5	150-Llano	254-Zavala
6	111-Hood	193-Real
7	070-Ellis	104-Haskell
8	079-Fort Bend	125-Jim Wells
9	019-Bowie	148-Lipscomb
10	105-Hays	173-Motley

APPENDIX 2

Appraisal District Summary

2024 Appraisal Districts

	LEVEL OF APPRAISAL			UNIFORMITY OF APPRAISAL			
	Overall Median Level Appraisal between 0.95 and 1.05	Single-Family Residential Median Level Appraisal between 0.95 and 1.05	Commercial Real Median Level Appraisal between 0.95 and 1.05	Single-Family Residential COD < 20%	Commercial Real COD < 20%	Single-Family Residential PRD between 0.98 and 1.03	Commercial Real PRD between 0.98 and 1.03
002-Andrews	Yes	No	*	Yes	*	Yes	*
003-Angelina	Yes	Yes	*	Yes	*	Yes	*
008-Austin	Yes	Yes	Yes	Yes	Yes	Yes	No
010-Bandera	Yes	Yes	*	Yes	*	Yes	*
011-Bastrop	Yes	Yes	Yes	Yes	Yes	Yes	Yes
012-Baylor	Yes	Yes	*	Yes	*	Yes	*
015-Bexar	Yes	Yes	Yes	Yes	Yes	Yes	No
018-Bosque	Yes	Yes	*	Yes	*	Yes	*
019-Bowie	Yes	Yes	Yes	Yes	Yes	Yes	Yes
020-Brazoria	Yes	Yes	Yes	Yes	Yes	Yes	Yes
021-Brazos	Yes	Yes	Yes	Yes	Yes	Yes	No
024-Brooks	No	No	No	No	Yes	No	No
025-Brown	Yes	Yes	*	Yes	*	Yes	*
026-Burleson	Yes	Yes	Yes	Yes	No	No	No
028-Caldwell	Yes	Yes	Yes	Yes	Yes	Yes	Yes
030-Callahan	Yes	Yes	*	Yes	*	Yes	*
031-Cameron	Yes	Yes	Yes	Yes	Yes	Yes	Yes
033-Carson	Yes	No	*	No	*	No	*
036-Chambers	Yes	Yes	Yes	Yes	Yes	Yes	Yes
038-Childress	Yes	No	Yes	Yes	Yes	Yes	No
039-Clay	Yes	Yes	*	Yes	*	Yes	*
041-Coke	No	No	*	Yes	*	Yes	*
043-Collin	Yes	Yes	Yes	Yes	Yes	Yes	No
048-Concho	No	No	Yes	Yes	Yes	Yes	No
049-Cooke	Yes	Yes	*	Yes	*	Yes	*

	LEVEL OF APPRAISAL			UNIFORMITY OF APPRAISAL			
	Overall Median Level Appraisal between 0.95 and 1.05	Single-Family Residential Median Level Appraisal between 0.95 and 1.05	Commercial Real Median Level Appraisal between 0.95 and 1.05	Single-Family Residential COD < 20%	Commercial Real COD < 20%	Single-Family Residential PRD between 0.98 and 1.03	Commercial Real PRD between 0.98 and 1.03
121-Jasper	Yes	Yes	*	Yes	*	No	*
123-Jefferson	Yes	Yes	Yes	Yes	Yes	Yes	Yes
125-Jim Wells	No	No	No	No	No	Yes	Yes
127-Jones	Yes	Yes	*	Yes	*	No	*
128-Karnes	Yes	*	*	*	*	*	*
132-Kent	Yes	*	*	*	*	*	*
137-Kleberg	Yes	No	Yes	Yes	Yes	Yes	No
139-Lamar	Yes	Yes	No	Yes	Yes	No	No
140-Lamb	No	No	*	No	*	No	*
143-Lavaca	Yes	Yes	*	Yes	*	Yes	*
144-Lee	Yes	Yes	*	Yes	*	Yes	*
145-Leon	Yes	Yes	*	Yes	*	Yes	*
146-Liberty	Yes	Yes	Yes	Yes	Yes	Yes	Yes
148-Lipscomb	Yes	No	*	No	*	No	*
150-Llano	Yes	Yes	*	Yes	*	Yes	*
151-Loving	Yes	*	*	*	*	*	*
154-Madison	Yes	Yes	Yes	Yes	Yes	Yes	Yes
155-Marion	Yes	Yes	Yes	Yes	Yes	Yes	No
156-Martin	Yes	*	*	*	*	*	*
158-Matagorda	Yes	Yes	Yes	Yes	Yes	Yes	Yes
160-McCulloch	Yes	*	*	*	*	*	*
161-McLennan	Yes	Yes	Yes	Yes	Yes	Yes	No
163-Medina	Yes	Yes	*	Yes	*	Yes	*
164-Menard	Yes	Yes	*	Yes	*	Yes	*
165-Midland	Yes	Yes	Yes	Yes	No	Yes	No
169-Montague	Yes	Yes	*	Yes	*	Yes	*
171-Moore	Yes	Yes	No	Yes	Yes	Yes	Yes
173-Motley	No	No	*	No	*	Yes	*
174-Nacogdoches	Yes	No	*	Yes	*	Yes	*
176-Newton	Yes	No	*	Yes	*	Yes	*
177-Nolan	Yes	Yes	Yes	Yes	Yes	Yes	No
178-Nueces	Yes	Yes	Yes	Yes	No	Yes	No

	LEVEL OF APPRAISAL			UNIFORMITY OF APPRAISAL			
	Overall Median Level Appraisal between 0.95 and 1.05	Single-Family Residential Median Level Appraisal between 0.95 and 1.05	Commercial Real Median Level Appraisal between 0.95 and 1.05	Single-Family Residential COD < 20%	Commercial Real COD < 20%	Single-Family Residential PRD between 0.98 and 1.03	Commercial Real PRD between 0.98 and 1.03
244-Wilbarger	Yes	*	*	*	*	*	*
246-Williamson	Yes	Yes	Yes	Yes	Yes	Yes	Yes
248-Winkler	Yes	No	*	No	*	No	*
254-Zavala	Yes	Yes	*	No	*	No	*

*Category result not calculated. Calculation requires a minimum of five ratios from either of the following:

- Categories representing at least 25 percent of total appraisal district category value.
- Five school districts or half the school districts in the appraisal district, whichever is less.

2024 ISD Summary Worksheet

Cleveland ISD (all splits) Liberty County Montgomery County San Jacinto County

Total Taxable Value	4,094,895,067	0	4,151,343,471	4,094,895,067
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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’s office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	4,393,499,730	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	4,449,629,730	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	4,145,703,289	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	219,800,250	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	84,195,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	56,130,000	Loss to the third most recent increase in the state-mandated homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED.

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2024 ISD Summary Worksheet

Total Taxable Value	43,400,968	0	43,400,968	43,400,968
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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's office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	43,791,724	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	43,911,724	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	43,400,968	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	210,756	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	180,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	120,000	Loss to the third most recent increase in the state-mandated homestead exemption

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

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Total Taxable Value	205,310,824	0	205,310,824	205,310,824
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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's office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	245,578,154	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	252,338,154	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	220,426,926	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	30,127,330	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	10,140,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	6,760,000	Loss to the third most recent increase in the state-mandated homestead exemption

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

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Category	Local Tax Roll Value	2024 WTD Mean Ratio	2024 PTAD Value Estimate	2024 Value Assigned
A - SINGLE-FAMILY	2,424,102,567	1.0279	2,358,246,397	2,424,102,567
B - MULTIFAMILY	32,921,030	N/A	32,921,030	32,921,030
C1 - VACANT LOTS	1,293,328,154	0.9205	1,404,971,479	1,293,328,154
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	10,853,225	1.2561	8,640,503	10,853,225
D2 - FARM & RANCH IMP	3,692,832	N/A	3,692,832	3,692,832
E - NON-AG LAND AND IMPROVEMENTS	286,986,820	N/A	286,986,820	286,986,820
F1 - COMMERCIAL REAL	328,392,134	0.9853	333,293,845	328,392,134
F2 - INDUSTRIAL REAL	6,896,260	N/A	6,896,260	6,896,260
G - ALL MINERALS	1,412,382	N/A	1,412,382	1,412,382
J - ALL UTILITIES	103,552,540	N/A	103,552,540	103,552,540
L1 - COMMERCIAL PERSONAL	117,907,734	N/A	117,907,734	117,907,734
L2 - INDUSTRIAL PERSONAL	42,663,740	N/A	42,663,740	42,663,740
M1 - MOBILE HOMES	419,630,197	N/A	419,630,197	419,630,197
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	52,469,840	N/A	52,469,840	52,469,840
S - SPECIAL INVENTORY	11,755,550	N/A	11,755,550	11,755,550
Subtotal	5,136,565,005		5,185,041,149	5,136,565,005
Less Total Deductions	792,958,146		784,985,886	792,958,146
Total Taxable Value	4,343,606,859		4,400,055,263	4,343,606,859

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

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	4,588,354,608	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	4,338,216,272	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	4,588,354,608	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	4,338,216,272	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	4,682,869,608	T-1 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T15	4,745,879,608	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
T17	4,409,531,183	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	4,588,354,608	School district taxable value for I& S purposes before the loss to the increase in the state-mandated homestead exemption
T8	4,338,216,272	School district taxable value for I& S purposes after the loss to the increase in the state-mandated homestead exemption
T9	4,588,354,608	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	4,338,216,272	T8 minus 50% of the loss to the local optional percentage homestead exemption

Kelly Hancock
Acting Texas Comptroller of Public Accounts



Property Tax Assistance

2024 ISD Summary Worksheet

Dayton ISD (all splits) Harris County Liberty County

1/14/26, 4:16 PM		2024 ISD Summary Worksheet		
Total Taxable Value	27,505,114	0	27,505,114	27,505,114

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's office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	27,796,411	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	27,876,411	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	27,505,114	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	171,297	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	120,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	80,000	Loss to the third most recent increase in the state-mandated homestead exemption

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

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2024 ISD Summary Worksheet

Total Taxable Value	3,427,806,856	0	3,431,973,031	3,427,806,856
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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’s office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	3,852,235,766	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	3,927,295,766	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	3,545,252,610	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	335,211,545	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	112,590,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	75,060,000	Loss to the third most recent increase in the state-mandated homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED.

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Category	Local Tax Roll Value	2024 WTD Mean Ratio	2024 PTAD Value Estimate	2024 Value Assigned
A - SINGLE-FAMILY	2,261,157,332	N/A	2,261,157,332	2,261,157,332
B - MULTIFAMILY	42,595,525	N/A	42,595,525	42,595,525
C1 - VACANT LOTS	234,748,980	0.9710	241,751,991	234,748,980
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	16,865,125	1.4353	11,750,427	16,865,125
D2 - FARM & RANCH IMP	6,205,259	N/A	6,205,259	6,205,259
E - NON-AG LAND AND IMPROVEMENTS	320,701,231	1.1150	287,619,157	320,701,231
F1 - COMMERCIAL REAL	259,084,384	0.9984	259,497,910	259,084,384
F2 - INDUSTRIAL REAL	220,882,581	N/A	220,882,581	220,882,581
G - ALL MINERALS	4,685,007	N/A	4,685,007	4,685,007
J - ALL UTILITIES	331,783,741	0.9047	366,730,151	331,783,741
L1 - COMMERCIAL PERSONAL	96,393,939	N/A	96,393,939	96,393,939
L2 - INDUSTRIAL PERSONAL	460,949,060	N/A	460,949,060	460,949,060
M1 - MOBILE HOMES	178,764,482	N/A	178,764,482	178,764,482
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	21,858,320	N/A	21,858,320	21,858,320
S - SPECIAL INVENTORY	980,320	N/A	980,320	980,320
Subtotal	4,457,655,286		4,461,821,461	4,457,655,286
Less Total Deductions	1,002,343,316		1,002,343,316	1,002,343,316
Total Taxable Value	3,455,311,970		3,459,478,145	3,455,311,970

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	3,767,322,177	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	3,431,939,335	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	3,767,322,177	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	3,431,939,335	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	3,880,032,177	T-1 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T15	3,955,172,177	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
T17	3,572,757,724	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	3,767,322,177	School district taxable value for I& S purposes before the loss to the increase in the state-mandated homestead exemption
T8	3,431,939,335	School district taxable value for I& S purposes after the loss to the increase in the state-mandated homestead exemption
T9	3,767,322,177	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	3,431,939,335	T8 minus 50% of the loss to the local optional percentage homestead exemption

Kelly Hancock
Acting Texas Comptroller of Public Accounts



Property Tax Assistance

2024 ISD Summary Worksheet

Devers ISD (all splits) Liberty County

1/14/26, 4:16 PM		2024 ISD Summary Worksheet		
Total Taxable Value	266,868,287	0	286,736,331	266,868,287

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's office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	281,855,226	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	284,385,226	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	270,434,295	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	11,191,939	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	3,795,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	2,530,000	Loss to the third most recent increase in the state-mandated homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED.

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Category	Local Tax Roll Value	2024 WTD Mean Ratio	2024 PTAD Value Estimate	2024 Value Assigned
A - SINGLE-FAMILY	47,524,469	0.9862	48,189,484	47,524,469
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	7,409,760	N/A	7,409,760	7,409,760
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	13,535,599	1.4656	9,235,297	13,535,599
D2 - FARM & RANCH IMP	2,703,309	N/A	2,703,309	2,703,309
E - NON-AG LAND AND IMPROVEMENTS	52,288,314	1.0186	51,333,511	52,288,314
F1 - COMMERCIAL REAL	4,592,665	N/A	4,592,665	4,592,665
F2 - INDUSTRIAL REAL	58,760	N/A	58,760	58,760
G - ALL MINERALS	19,835,844	0.9996	19,843,782	19,835,844
J - ALL UTILITIES	129,677,650	0.8401	154,359,779	129,677,650
L1 - COMMERCIAL PERSONAL	4,139,390	N/A	4,139,390	4,139,390
L2 - INDUSTRIAL PERSONAL	12,671,810	N/A	12,671,810	12,671,810
M1 - MOBILE HOMES	4,767,490	N/A	4,767,490	4,767,490
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	144,220	N/A	144,220	144,220
Subtotal	299,349,280		319,449,257	299,349,280
Less Total Deductions	32,480,993		32,712,926	32,480,993
Total Taxable Value	266,868,287		286,736,331	266,868,287

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	278,060,226	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	266,868,287	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	278,060,226	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	266,868,287	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	281,855,226	T-1 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T15	284,385,226	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
T17	270,434,295	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	278,060,226	School district taxable value for I& S purposes before the loss to the increase in the state-mandated homestead exemption
T8	266,868,287	School district taxable value for I& S purposes after the loss to the increase in the state-mandated homestead exemption
T9	278,060,226	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	266,868,287	T8 minus 50% of the loss to the local optional percentage homestead exemption

Kelly Hancock
Acting Texas Comptroller of Public Accounts



Property Tax Assistance

2024 ISD Summary Worksheet

Hardin ISD (all splits) Liberty County

1/14/26, 4:16 PM		2024 ISD Summary Worksheet		
Total Taxable Value	766,679,216	0	801,131,936	766,679,216

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's office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	864,488,171	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	884,578,171	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	795,313,464	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	79,787,884	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	30,135,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	20,090,000	Loss to the third most recent increase in the state-mandated homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED.

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Category	Local Tax Roll Value	2024 WTD Mean Ratio	2024 PTAD Value Estimate	2024 Value Assigned
A - SINGLE-FAMILY	449,136,236	0.9748	460,747,062	449,136,236
B - MULTIFAMILY	1,447,130	N/A	1,447,130	1,447,130
C1 - VACANT LOTS	77,806,864	0.7773	100,098,886	77,806,864
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	15,245,965	1.3079	11,657,156	15,245,965
D2 - FARM & RANCH IMP	5,532,597	N/A	5,532,597	5,532,597
E - NON-AG LAND AND IMPROVEMENTS	190,303,545	1.0218	186,243,438	190,303,545
F1 - COMMERCIAL REAL	44,984,773	N/A	44,984,773	44,984,773
F2 - INDUSTRIAL REAL	190,820	N/A	190,820	190,820
G - ALL MINERALS	6,888,037	N/A	6,888,037	6,888,037
J - ALL UTILITIES	141,070,590	0.9215	153,087,998	141,070,590
L1 - COMMERCIAL PERSONAL	24,519,140	N/A	24,519,140	24,519,140
L2 - INDUSTRIAL PERSONAL	27,042,130	N/A	27,042,130	27,042,130
M1 - MOBILE HOMES	41,601,990	N/A	41,601,990	41,601,990
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	1,025,769,817		1,064,041,157	1,025,769,817
Less Total Deductions	259,090,601		262,909,221	259,090,601
Total Taxable Value	766,679,216		801,131,936	766,679,216

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	834,353,171	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	754,565,287	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	834,353,171	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	754,565,287	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	864,488,171	T-1 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T15	884,578,171	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
T17	795,313,464	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	834,353,171	School district taxable value for I& S purposes before the loss to the increase in the state-mandated homestead exemption
T8	754,565,287	School district taxable value for I& S purposes after the loss to the increase in the state-mandated homestead exemption
T9	834,353,171	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	754,565,287	T8 minus 50% of the loss to the local optional percentage homestead exemption

Kelly Hancock
Acting Texas Comptroller of Public Accounts



Property Tax Assistance

2024 ISD Summary Worksheet

Hull-Daisetta ISD (all splits) Liberty County

Total Taxable Value	347,035,217	0	358,320,215	347,035,217
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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's office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	389,393,665	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	397,623,665	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	353,283,208	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	30,013,448	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	12,345,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	8,230,000	Loss to the third most recent increase in the state-mandated homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED.

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Category	Local Tax Roll Value	2024 WTD Mean Ratio	2024 PTAD Value Estimate	2024 Value Assigned
A - SINGLE-FAMILY	154,286,535	1.0253	150,479,406	154,286,535
B - MULTIFAMILY	1,054,950	N/A	1,054,950	1,054,950
C1 - VACANT LOTS	25,124,220	0.8630	29,112,654	25,124,220
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	6,806,685	1.2824	5,307,776	6,806,685
D2 - FARM & RANCH IMP	1,308,855	N/A	1,308,855	1,308,855
E - NON-AG LAND AND IMPROVEMENTS	44,193,422	0.8404	52,586,176	44,193,422
F1 - COMMERCIAL REAL	16,358,133	N/A	16,358,133	16,358,133
F2 - INDUSTRIAL REAL	38,664,140	N/A	38,664,140	38,664,140
G - ALL MINERALS	20,042,487	1.0004	20,034,473	20,042,487
J - ALL UTILITIES	48,688,790	0.9390	51,851,747	48,688,790
L1 - COMMERCIAL PERSONAL	7,898,960	N/A	7,898,960	7,898,960
L2 - INDUSTRIAL PERSONAL	57,513,020	N/A	57,513,020	57,513,020
M1 - MOBILE HOMES	17,439,320	N/A	17,439,320	17,439,320
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	44,580	N/A	44,580	44,580
Subtotal	439,424,097		449,654,190	439,424,097
Less Total Deductions	92,388,880		91,333,975	92,388,880
Total Taxable Value	347,035,217		358,320,215	347,035,217

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	377,048,665	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	347,035,217	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	377,048,665	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	347,035,217	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	389,393,665	T-1 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T15	397,623,665	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
T17	353,283,208	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	377,048,665	School district taxable value for I& S purposes before the loss to the increase in the state-mandated homestead exemption
T8	347,035,217	School district taxable value for I& S purposes after the loss to the increase in the state-mandated homestead exemption
T9	377,048,665	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	347,035,217	T8 minus 50% of the loss to the local optional percentage homestead exemption

Kelly Hancock
Acting Texas Comptroller of Public Accounts



Property Tax Assistance

2024 ISD Summary Worksheet

Liberty ISD (all splits) Liberty County

Total Taxable Value	1,178,570,788	0	1,233,405,122	1,178,570,788
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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's office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	1,335,849,879	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	1,360,769,879	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	1,220,953,764	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	119,899,091	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	37,380,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	24,920,000	Loss to the third most recent increase in the state-mandated homestead exemption

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED.

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Category	Local Tax Roll Value	2024 WTD Mean Ratio	2024 PTAD Value Estimate	2024 Value Assigned
A - SINGLE-FAMILY	630,259,557	0.9728	647,881,946	630,259,557
B - MULTIFAMILY	23,427,011	N/A	23,427,011	23,427,011
C1 - VACANT LOTS	61,324,315	N/A	61,324,315	61,324,315
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	7,596,249	1.4292	5,314,943	7,596,249
D2 - FARM & RANCH IMP	2,754,923	N/A	2,754,923	2,754,923
E - NON-AG LAND AND IMPROVEMENTS	98,587,361	0.9248	106,603,980	98,587,361
F1 - COMMERCIAL REAL	188,020,846	0.9500	197,916,680	188,020,846
F2 - INDUSTRIAL REAL	76,446,799	N/A	76,446,799	76,446,799
G - ALL MINERALS	8,034,530	N/A	8,034,530	8,034,530
J - ALL UTILITIES	177,642,030	0.8847	200,793,523	177,642,030
L1 - COMMERCIAL PERSONAL	75,709,090	0.9536	79,392,922	75,709,090
L2 - INDUSTRIAL PERSONAL	132,630,520	N/A	132,630,520	132,630,520
M1 - MOBILE HOMES	27,595,940	N/A	27,595,940	27,595,940
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	6,010,120	N/A	6,010,120	6,010,120
Subtotal	1,516,039,291		1,576,128,152	1,516,039,291
Less Total Deductions	337,468,503		342,723,030	337,468,503
Total Taxable Value	1,178,570,788		1,233,405,122	1,178,570,788

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	1,298,469,879	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	1,178,570,788	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	1,298,469,879	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	1,178,570,788	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	1,335,849,879	T-1 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T15	1,360,769,879	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
T17	1,220,953,764	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	1,298,469,879	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	1,178,570,788	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	1,298,469,879	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	1,178,570,788	T8 minus 50% of the loss to the local optional percentage homestead exemption

Kelly Hancock
Acting Texas Comptroller of Public Accounts



Property Tax Assistance

2024 ISD Summary Worksheet

Tarkington ISD (all splits) Liberty County

1/14/26, 4:16 PM		2024 ISD Summary Worksheet		
Total Taxable Value	1,051,020,794	0	1,072,778,648	1,051,020,794

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's office 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 school districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

T14	1,196,098,733	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	1,223,158,733	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	1,090,970,159	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	123,594,261	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	40,590,000	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	27,060,000	Loss to the third most recent increase in the state-mandated homestead exemption

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Category	Local Tax Roll Value	2024 WTD Mean Ratio	2024 PTAD Value Estimate	2024 Value Assigned
A - SINGLE-FAMILY	707,991,859	0.9702	729,738,053	707,991,859
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	84,934,705	0.8449	100,526,340	84,934,705
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	18,007,570	1.1746	15,330,708	18,007,570
D2 - FARM & RANCH IMP	6,964,142	N/A	6,964,142	6,964,142
E - NON-AG LAND AND IMPROVEMENTS	263,894,115	1.0892	242,282,515	263,894,115
F1 - COMMERCIAL REAL	47,469,944	N/A	47,469,944	47,469,944
F2 - INDUSTRIAL REAL	29,007,750	N/A	29,007,750	29,007,750
G - ALL MINERALS	145,175	N/A	145,175	145,175
J - ALL UTILITIES	113,997,760	0.8886	128,289,174	113,997,760
L1 - COMMERCIAL PERSONAL	31,322,260	N/A	31,322,260	31,322,260
L2 - INDUSTRIAL PERSONAL	28,750,140	N/A	28,750,140	28,750,140
M1 - MOBILE HOMES	62,586,440	N/A	62,586,440	62,586,440
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	8,710,710	N/A	8,710,710	8,710,710
S - SPECIAL INVENTORY	216,000	N/A	216,000	216,000
Subtotal	1,403,998,570		1,431,339,351	1,403,998,570
Less Total Deductions	352,977,776		358,560,703	352,977,776
Total Taxable Value	1,051,020,794		1,072,778,648	1,051,020,794

VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	1,155,508,733	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	1,031,914,472	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption
T3	1,155,508,733	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	1,031,914,472	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	1,196,098,733	T-1 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T15	1,223,158,733	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
T17	1,090,970,159	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	1,155,508,733	School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption
T8	1,031,914,472	School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption
T9	1,155,508,733	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	1,031,914,472	T8 minus 50% of the loss to the local optional percentage homestead exemption