

---

# LLANO CENTRAL APPRAISAL DISTRICT

---

2020 ANNUAL REPORT

---

# Table of Contents

<b>What is an Annual Report</b> .....	2
<b>Llano Central Appraisal District</b> .....	3
Entities Served.....	3
Board of Directors.....	3
<b>General Information of Accounts</b> .....	4
New Construction .....	4
Notice and Protest Summary.....	4
<b>Property Value Study/Ratio Study Analysis</b> .....	5
Property Value .....	5
Category A, C1, and D1 .....	5
<b>Partial Property Exemptions</b> .....	6
<b>State Property Classification Guide</b> .....	7
<b>Entities Average Single-Family Residence as of Certification</b> .....	8
Average Market Values – Single Family Residence.....	8
Average Taxable Values – Single Family Residence.....	8
<b>Entities Values as of Certification</b> .....	9
Certified Market Values .....	9
Net Taxable Values .....	9
<b>Appendix - A</b> .....	10
Llano CAD Certified Grand Totals .....	A1
Llano CAD Certified Totals Effective Rate Assumption .....	A11

The Property Tax Assistance Division of the Texas Comptroller's office requires all appraisal districts in Texas to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of the values to the taxing units.

The appraisal district is a local government political subdivision of the state responsible for appraising property within the county boundaries. The Llano Central Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes.

Article 8 of Texas Constitution, Chapter 1 Local Property Tax defines five basic rules:

1. Property taxes must be equal and uniform.
2. A local government must generally tax all property on its current market value – the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell.
3. Each property in a county must have a single appraised value.
4. All property is taxable unless federal or state law exempts it from the tax.
5. Property owners have a right to reasonable notice of increases in the appraised value of their property.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Regulation and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website at <http://comptroller.texas.gov>.

**LLANO CENTRAL APPRAISAL DISTRICT**

**ENTITIES SERVED**

**(16)**

**COUNTY**

LLANO COUNTY  
LLANO COUNTY ROAD & BRIDGE

**CITIES**

CITY OF HORSESHOE BAY  
CITY OF LLANO  
CITY OF SUNRISE BEACH

**ISD'S**

LLANO ISD  
BURNET ISD  
JOHNSON CITY ISD

**EMERGENCY SERVICES DISTRICTS**

LLANO COUNTY ESD#1  
LLANO COUNTY ESD #2  
LLANO COUNTY ESD #3  
LLANO COUNTY ESD #4

**SPECIAL DISTRICTS**

KINGSLAND MUNICIPAL UTILITY DISTRICT  
LLANO COUNTY MUNICIPAL UTILITY DISTRICT  
DEER HAVEN WATER CONTROL & IMPROVEMENT  
LLANO COUNTY ROAD DISTRICT #1

**BOARD OF DIRECTORS**

The Board of Directors consists of 8 voting members and one non-voting member. The Board of Directors are appointed or elected by the County, the Cities, the ISD and other entities in the Llano County. The non-voting member is the Tax Assessor/Collector for Llano County.

Board members include:

- Johnny Sawyer (Llano ISD)
- Roland Rode (Llano ISD)
- Hal Newell (Precinct 2)
- Denna Kenner (City of Llano)
- Jill Tate (Precinct 4)
- Mike Byrd (City of Sunrise Beach)
- Charles Miller (Kingsland MUD)
- Stan Smith (City of Horseshoe Bay)
- Kris Fogelberg (Tax Assessor/Collector)

## General Information of Accounts

The Llano Central Appraisal District appraised 37,401 accounts in 2020 for the following Taxing Entities: Llano ISD, Burnet ISD, Johnson City ISD, Llano County/Road and Bridge, City of Llano, City of Horseshoe Bay, City of Sunrise Beach, Deer Haven Water Control & Improvement, Llano County MUD #1, Kingsland MUD, Llano ESD 1 thru 4, Llano County Road District #1. This Annual Report is as of Certification on July 23, 2020. Appendix A of this report provides a breakdown of the 2020 Certified Totals which includes ARB Approved, Under ARB, and Grand Totals as well as the number of residential, commercial, agricultural, and utility accounts that are in the district. In addition, there is information regarding the various exemptions that are actively used in the district such as Homestead Exemptions.

### New Construction

In 2020 the district added \$139,303,461 of New Taxable Value. This is attributed to new residential and commercial construction as well as additions new business personal property.

New Value

TOTAL NEW VALUE MARKET:	\$139,784,481
TOTAL NEW VALUE TAXABLE:	\$139,303,461

### Protest Data

#### Protest and Notice Summary

Data showing the number of protests filed for the years 2016 thru 2020 can be found below.

	2016	2017	2018	2019	2020
Notices Mailed	16,203	23,463	19,888	25,027	22,352
Pending Protest	21	218	313	120	598
No Show	72	133	107	285	142
Settled	907	1426	815	1108	1636
ARB Decision	128	124	182	688	188
Arbitration	0	7	2	6	7
Withdrawn	323	133	196	193	214
Coded in Error	4	9	0	11	1
<b>Total</b>	1455	2043	1613	2405	2779
Protests percentage of Notices Mailed	8.98%	8.71%	8.11%	9.61%	12.43%

## **Property Value Study/Ratios Study Analysis**

Each year the Appraisal District reviews sales data for properties that sold, generally, in a 14-15-month range prior to and following January 1<sup>st</sup> of each year. The sales that have occurred during this time frame and represent the market, are used to determine the current years' appraised values. For example, the 2020 Notice of Appraised Value mailed to property owners in May of this year are a product of sales data collected from January 1, 2019 to April 2020. This data is analyzed to determine if we are appraising at market value as required by Section 23.01(a) of the Texas Property Tax Code.

The **Property Value Study** is conducted by the State of Texas Comptroller's Property Tax Assistance Division to estimate the taxable property value in each school district and to measure county appraisal district performance and accuracy.

The Property Value Study is conducted for Llano Central Appraisal District. Properties from several property categories are randomly selected from known sales data or appraised and compared to the District's values. The findings from the **2018 Property Value Study** are provided below:

### **Category A:** Real Property: Single-family Residential

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 96.57%.

### **Category C1:** Real Property: Vacant Lots and Tracts

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 87.44%.

### **Category D1:** Qualified Open-Space Land

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 89.60%.

## PARTIAL PROPERTY TAX EXEMPTIONS

Homestead Exemptions	Amount/Percentage	Provision
Llano ISD:		
Homestead	\$25,000	Mandated by State Law
Local Option Homestead	\$5,000 or 10% whichever is greater	Option granted by Entity
Over 65/Disabled Person	\$10,000	Mandated by State Law
Burnet ISD:		
Homestead	\$25,000	Mandated by State Law
Over 65/Disabled Person	\$10,000	Mandated by State Law
Johnson ISD:		
Homestead	\$25,000	Mandated by State Law
Over 65/Disabled Person	\$10,000	Mandated by State Law
Llano County:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
Llano County RDB:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Llano:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Sunrise Beach:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Horseshoe Bay:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Llano County MUD #1:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Llano ESD #1:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Disable Veterans this exemption is for all Taxing Entities:		
10% to 29%	\$5,000	Mandated by State Law
30% to 49%	\$7,500	Mandated by State Law
50% to 69%	\$10,000	Mandated by State Law
70% to 100%	\$12,000	Mandated by State Law
Disabled Veterans 100%	Total Residence (all Taxing Entities)	Mandated by State Law

## State Property Classification Guide

Code	Category Name	Description
A -	Real Property: Single Family	Houses, Condominiums, and mobile homes located on land owned by property owner
B -	Real Property: Multi-family Residential	Residential structures with two or more dwellings. Ex. Duplexes, Tri-Plexes, and Apartments, but not motels or hotels
C1 -	Real Property: Vacant lots and Tracts	Unimproved land parcels usually located
C2 -	Real Property: Colonia Lots and Land Tracts	Chapter 232 of the Texas Local Government: Code prohibits the sale of certain properties often referred to as "colonials"
D1 -	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2 -	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	Improvements, other than residences, associated with land reported as Category D1, these improvements include all barns, Sheds, silos, garages and other improvements associated with farming, ranching
E -	Real Property: Rural Land, not Qualified for Open-Space Appraisal, and Residential Improvements	Rural land that is not qualified for productivity valuation and the improvements including residential, on the land.
F1 -	Real Property: Commercial	Land and improvements associated with businesses that sell goods or services to the general public. This doesn't include utility property included in Category J.
F2 -	Real Property: Industrial and Manufacturing	Land and improvements devoted to the development, manufacturing, fabrication processing or storage of a product, except for utility property included in Category J.
G -	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights
H -	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J -	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1 -	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2 -	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M -	Mobile Homes and Other Tangible Personal Property	A mobile home on land owned by someone other than the owner of the mobile home. Other categories may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N -	Intangible Personal Property	All taxable intangible property not otherwise classified.
O -	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S -	Special Inventory	Certain property inventories of business that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. This includes dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufacturing housing inventory.
X -	Totally Exempt Property	Exempt property must have the qualifications found in law, mainly the Tax Code.



**MARKET AND TAXABLE CERTIFIED VALUES FOR ALL TAXING UNITS**

<b>Certified Market Values</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Llano County	\$6,321,923,243	\$6,696,533,794	\$7,075,002,453	\$7,425,289,994	\$7,663,492,366
Llano RDB	6,321,923,243	6,696,533,794	7,075,002,453	7,425,289,994	7,663,492,366
Llano ISD	5,940,948,495	6,303,073,474	6,641,099,326	6,946,322,898	7,172,035,532
Burnet ISD	369,729,228	382,310,990	422,548,737	464,909,156	476,887,494
Johnson City ISD	10,582,900	10,643,620	10,740,080	13,441,400	13,336,840
City of Horseshoe Bay	1,744,101,081	1,882,243,421	2,013,215,762	2,138,964,186	2,211,054,219
City of Llano	229,929,025	249,038,041	272,031,864	286,339,114	295,937,403
City of Sunrise Beach	420,710,877	442,731,053	476,532,878	498,153,670	503,719,391
Deer Haven WCI	43,286,517	44,935,647	48,151,027	55,837,561	57,486,280
Kingsland Mud	613,407,350	683,146,531	729,384,086	749,314,037	811,004,781
Llano Mud #1	155,593,101	162,939,721	170,072,231	174,744,731	179,087,512
Llano RD#1	16,377,965	17,526,553	21,107,982	21,721,782	22,135,320
Llano ESD #1	2,109,026,613	2,246,129,388	2,400,310,259	2,546,929,790	2,628,635,869
Llano ESD #2	337,861,521	351,535,852	386,343,653	433,226,470	440,560,055
Llano ESD #3	1,293,559,790	1,340,692,893	1,378,975,817	1,422,364,868	1,451,066,396
Llano ESD #4	87,365,890	90,915,680	97,715,340	102,779,490	103,481,330

<b>Net Taxable Values</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Llano County	\$3,804,596,500	\$4,052,357,561	\$4,349,249,492	\$4,616,507,508	\$4,803,134,740
Llano RDB	3,804,596,500	4,052,357,561	4,349,249,492	4,616,507,508	4,803,134,740
Llano ISD	3,488,648,899	3,734,447,810	4,006,754,267	4,247,824,506	4,430,871,410
Burnet ISD	278,533,929	289,620,708	323,504,674	359,656,195	372,219,123
Johnson City ISD	4,251,820	4,247,910	4,345,120	4,494,330	4,393,610
City of Horseshoe Bay	1,605,578,979	1,724,319,286	1,839,187,786	1,949,980,656	2,011,547,973
City of Llano	167,316,978	178,678,444	189,919,260	200,684,655	208,075,849
City of Sunrise Beach	385,547,732	405,468,642	436,229,552	454,857,147	454,965,109
Deer Haven WCI	43,258,349	44,900,729	47,703,810	53,095,881	55,167,245
Kingsland Mud	575,990,031	639,255,569	685,468,156	703,825,813	754,906,253
Llano Mud #1	146,492,621	151,351,466	156,897,506	161,623,745	166,626,236
Llano RD#1	16,238,338	17,485,997	20,613,389	21,580,616	22,135,250
Llano ESD #1	1,908,362,338	2,026,063,104	2,159,765,984	2,287,422,675	2,359,782,543
Llano ESD #2	255,739,952	267,908,160	296,740,364	334,867,112	342,378,562
Llano ESD #3	210,541,806	222,003,316	246,633,507	268,503,810	286,325,897
Llano ESD #4	86,406,789	90,295,131	97,027,585	101,582,428	102,936,628

**AVERAGE MARKET AND TAXABLE VALUES BY TAXING UNIT FOR SINGLE FAMILY RESIDENCES**

<b>Average Market Values-Single Family Residence</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Llano County	\$227,660	\$254,384	\$263,901	\$279,889	\$300,122
Llano RDB	227,660	254,384	263,901	279,889	300,122
Llano ISD	237,910	274,932	275,305	290,567	312,625
Burnet ISD	154,341	152,261	177,381	199,464	205,431
Johnson City ISD	-	-	-	-	-
City of Horseshoe Bay	492,023	515,527	543,631	567,898	598,255
City of Llano	91,468	99,211	110,514	118,898	128,930
City of Sunrise Beach	383,625	397,858	417,455	425,599	457,490
Deer Haven WCI	320,371	328,545	342,510	427,046	456,588
Kingsland Mud	216,544	238,343	252,318	259,079	282,006
Llano Mud #1	472,211	538,350	562,139	566,119	586,465
Llano RD #1	283,388	294,434	354,948	345,661	368,445
Llano ESD #1	464,598	495,134	520,583	545,863	575,472
Llano ESD #2	155,518	160,174	181,868	212,466	224,965
Llano ESD #3	127,064	139,175	155,999	167,905	176,943
Llano ESD #4	403,474	431,151	452,881	477,440	490,922

**2020 Average Market Value & Taxable Value is using both Category A & E**

<b>Average Taxable Values-Single Family Residence</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Llano County	\$179,369	\$203,489	\$205,494	\$218,002	\$233,125
Llano RDB	179,369	203,489	205,494	218,002	233,125
Llano ISD	187,012	218,342	217,571	231,528	249,537
Burnet ISD	129,035	133,992	146,466	162,521	171,800
Johnson City ISD	-	-	-	-	-
City of Horseshoe Bay	388,158	406,059	427,099	447,365	472,605
City of Llano	72,865	77,423	86,349	93,339	101,639
City of Sunrise Beach	297,632	314,052	327,543	331,464	352,377
Deer Haven WCI	320,136	328,166	338,413	373,412	411,706
Kingsland Mud	210,799	227,427	241,789	250,581	263,296
Llano Mud #1	380,168	432,743	444,355	449,249	471,727
Llano RD#1	274,884	292,399	320,482	334,903	368,445
Llano ESD #1	367,010	390,755	408,862	428,742	454,070
Llano ESD #2	151,940	158,122	173,069	194,889	211,467
Llano ESD #3	125,809	135,074	148,095	162,612	173,461
Llano ESD #4	393,294	425,047	445,928	464,814	484,191

# APPENDIX –A

**2020 CERTIFIED TOTALS**

Property Count: 36,803

CAD - CAD  
ARB Approved Totals

10/7/2020 11:50:13AM

<b>Land</b>		<b>Value</b>			
Homesite:		1,569,718,280			
Non Homesite:		495,315,970			
Ag Market:		2,287,996,079			
Timber Market:		0	<b>Total Land</b>	(+) 4,353,030,329	
<b>Improvement</b>		<b>Value</b>			
Homesite:		2,904,096,343			
Non Homesite:		307,773,299	<b>Total Improvements</b>	(+) 3,211,869,642	
<b>Non Real</b>		<b>Count</b>	<b>Value</b>		
Personal Property:	1,080		98,508,460		
Mineral Property:	22		308,193		
Autos:	0		0	<b>Total Non Real</b>	(+) 98,816,653
				<b>Market Value</b>	= 7,663,716,624
<b>Ag</b>		<b>Non Exempt</b>	<b>Exempt</b>		
Total Productivity Market:	2,287,996,079		0		
Ag Use:	40,603,073		0	<b>Productivity Loss</b>	(-) 2,247,393,006
Timber Use:	0		0	<b>Appraised Value</b>	= 5,416,323,618
Productivity Loss:	2,247,393,006		0	<b>Homestead Cap</b>	(-) 63,004,291
				<b>Assessed Value</b>	= 5,353,319,327
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 182,947,630
				<b>Net Taxable</b>	= 5,170,371,697

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
0.00 = 5,170,371,697 \* (0.000000 / 100)

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

**2020 CERTIFIED TOTALS**

Property Count: 36,803

CAD - CAD  
ARB Approved Totals

10/7/2020

11:50:22AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV1	69	0	678,560	678,560
DV1S	11	0	55,000	55,000
DV2	33	0	327,000	327,000
DV2S	4	0	30,000	30,000
DV3	52	0	533,000	533,000
DV3S	1	0	10,000	10,000
DV4	133	0	794,930	794,930
DV4S	15	0	24,000	24,000
DVHS	113	0	26,151,510	26,151,510
DVHSS	22	0	5,225,797	5,225,797
EX	2	0	2,538,890	2,538,890
EX-XG	1	0	2,400	2,400
EX-XJ	2	0	1,397,490	1,397,490
EX-XL	5	0	369,630	369,630
EX-XR	29	0	9,149,430	9,149,430
EX-XU	9	0	2,200,750	2,200,750
EX-XV	362	0	133,193,608	133,193,608
EX366	43	0	13,645	13,645
FRSS	1	0	251,990	251,990
<b>Totals</b>		<b>0</b>	<b>182,947,630</b>	<b>182,947,630</b>

# 2020 CERTIFIED TOTALS

Property Count: 598

CAD - CAD  
Under ARB Review Totals

10/7/2020 11:50:13AM

Land		Value		
Homesite:		91,982,990		
Non Homesite:		25,409,480		
Ag Market:		3,403,500		
Timber Market:		0	<b>Total Land</b>	(+) 120,795,970
Improvement		Value		
Homesite:		95,693,251		
Non Homesite:		15,954,190	<b>Total Improvements</b>	(+) 111,647,441
Non Real		Count	Value	
Personal Property:	26		11,054,730	
Mineral Property:	0		0	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 11,054,730
			<b>Market Value</b>	= 243,498,141
Ag		Non Exempt	Exempt	
Total Productivity Market:	3,403,500		0	
Ag Use:	49,040		0	<b>Productivity Loss</b> (-) 3,354,460
Timber Use:	0		0	<b>Appraised Value</b> = 240,143,681
Productivity Loss:	3,354,460		0	<b>Homestead Cap</b> (-) 1,772,742
				<b>Assessed Value</b> = 238,370,939
				<b>Total Exemptions Amount (Breakdown on Next Page)</b> (-) 58,920
				<b>Net Taxable</b> = 238,312,019

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

0.00 = 238,312,019 \* (0.000000 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2020 CERTIFIED TOTALS**

Property Count: 598

CAD - CAD  
Under ARB Review Totals

10/7/2020

11:50:22AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV3	2	0	22,000	22,000
DV4S	1	0	0	0
DVHSS	1	0	36,920	36,920
<b>Totals</b>		<b>0</b>	<b>58,920</b>	<b>58,920</b>

# 2020 CERTIFIED TOTALS

Property Count: 37,401

CAD - CAD  
Grand Totals

10/7/2020 11:50:13AM

Land		Value			
Homesite:		1,661,701,270			
Non Homesite:		520,725,450			
Ag Market:		2,291,399,579			
Timber Market:		0		<b>Total Land</b>	(+) 4,473,826,299
Improvement		Value			
Homesite:		2,999,789,594			
Non Homesite:		323,727,489		<b>Total Improvements</b>	(+) 3,323,517,083
Non Real		Count	Value		
Personal Property:		1,106	109,563,190		
Mineral Property:		22	308,193		
Autos:		0	0	<b>Total Non Real</b>	(+) 109,871,383
				<b>Market Value</b>	= 7,907,214,765
Ag		Non Exempt	Exempt		
Total Productivity Market:		2,291,399,579	0		
Ag Use:		40,652,113	0	<b>Productivity Loss</b>	(-) 2,250,747,466
Timber Use:		0	0	<b>Appraised Value</b>	= 5,656,467,299
Productivity Loss:		2,250,747,466	0	<b>Homestead Cap</b>	(-) 64,777,033
				<b>Assessed Value</b>	= 5,591,690,266
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 183,006,550
				<b>Net Taxable</b>	= 5,408,683,716

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 0.00 = 5,408,683,716 \* (0.000000 / 100)

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



**2020 CERTIFIED TOTALS**

Property Count: 37,401

CAD - CAD  
Grand Totals

10/7/2020

11:50:22AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV1	69	0	678,560	678,560
DV1S	11	0	55,000	55,000
DV2	33	0	327,000	327,000
DV2S	4	0	30,000	30,000
DV3	54	0	555,000	555,000
DV3S	1	0	10,000	10,000
DV4	133	0	794,930	794,930
DV4S	16	0	24,000	24,000
DVHS	113	0	26,151,510	26,151,510
DVHSS	23	0	5,262,717	5,262,717
EX	2	0	2,538,890	2,538,890
EX-XG	1	0	2,400	2,400
EX-XJ	2	0	1,397,490	1,397,490
EX-XL	5	0	369,630	369,630
EX-XR	29	0	9,149,430	9,149,430
EX-XU	9	0	2,200,750	2,200,750
EX-XV	362	0	133,193,608	133,193,608
EX366	43	0	13,645	13,645
FRSS	1	0	251,990	251,990
<b>Totals</b>		<b>0</b>	<b>183,006,550</b>	<b>183,006,550</b>

**2020 CERTIFIED TOTALS**

Property Count: 36,803

CAD - CAD  
ARB Approved Totals

10/7/2020 11:50:22AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	13,431	7,528.5677	\$112,138,410	\$4,199,098,576	\$4,107,495,637
B	MULTIFAMILY RESIDENCE	361	46.3088	\$3,977,050	\$95,960,500	\$94,880,831
C1	VACANT LOTS AND LAND TRACTS	10,798	4,370.8516	\$0	\$272,238,051	\$272,153,921
D1	QUALIFIED OPEN-SPACE LAND	6,054	560,895.8559	\$0	\$2,287,996,079	\$40,596,158
D2	IMPROVEMENTS ON QUALIFIED OP	1,474		\$1,088,341	\$23,481,335	\$23,471,810
E	RURAL LAND, NON QUALIFIED OPE	2,023	4,189.8899	\$13,363,750	\$289,680,526	\$285,596,911
F1	COMMERCIAL REAL PROPERTY	972	2,178.0407	\$1,279,170	\$205,587,796	\$205,587,796
G1	OIL AND GAS	18		\$0	\$232,498	\$232,498
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$75,000	\$75,000
J1	WATER SYSTEMS	6		\$0	\$220,670	\$220,670
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$1,767,650	\$1,767,650
J3	ELECTRIC COMPANY (INCLUDING C	26		\$0	\$37,671,890	\$37,671,890
J4	TELEPHONE COMPANY (INCLUDI	17		\$0	\$2,874,050	\$2,874,050
J5	RAILROAD	1		\$0	\$882,100	\$882,100
J6	PIPELAND COMPANY	12		\$0	\$1,570,870	\$1,570,870
J7	CABLE TELEVISION COMPANY	6		\$0	\$624,600	\$624,600
L1	COMMERCIAL PERSONAL PROPE	898		\$0	\$44,340,030	\$44,340,030
L2	INDUSTRIAL AND MANUFACTURIN	49		\$0	\$5,264,830	\$5,264,830
M1	TANGIBLE OTHER PERSONAL, MOB	404		\$503,380	\$10,283,128	\$10,063,843
O	RESIDENTIAL INVENTORY	1,346	354.3938	\$1,695,870	\$33,523,245	\$33,523,245
S	SPECIAL INVENTORY TAX	9		\$0	\$1,471,610	\$1,471,610
X	TOTALLY EXEMPT PROPERTY	453	3,119.4617	\$380,670	\$148,871,590	\$5,747
	<b>Totals</b>		582,683.3701	\$134,426,641	\$7,663,716,624	\$5,170,371,697

**2020 CERTIFIED TOTALS**

Property Count: 598

CAD - CAD  
Under ARB Review Totals

10/7/2020 11:50:22AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	325	165.0061	\$3,688,520	\$188,079,131	\$186,284,389
B	MULTIFAMILY RESIDENCE	15	3.7041	\$734,280	\$4,576,170	\$4,576,170
C1	VACANT LOTS AND LAND TRACTS	162	88.3231	\$0	\$12,432,320	\$12,432,320
D1	QUALIFIED OPEN-SPACE LAND	8	699.4760	\$0	\$3,403,500	\$49,040
D2	IMPROVEMENTS ON QUALIFIED OP	3		\$14,170	\$61,700	\$61,700
E	RURAL LAND, NON QUALIFIED OPE	16	32.9860	\$0	\$4,029,340	\$3,992,420
F1	COMMERCIAL REAL PROPERTY	36	60.0570	\$920,870	\$19,383,800	\$19,383,800
L1	COMMERCIAL PERSONAL PROPE	26		\$0	\$11,054,730	\$11,054,730
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$0	\$81,240	\$81,240
O	RESIDENTIAL INVENTORY	10	5.1368	\$0	\$396,210	\$396,210
	<b>Totals</b>		<b>1,054.6891</b>	<b>\$5,357,840</b>	<b>\$243,498,141</b>	<b>\$238,312,019</b>

**2020 CERTIFIED TOTALS**

Property Count: 37,401

CAD - CAD  
Grand Totals

10/7/2020 11:50:22AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	13,756	7,693.5738	\$115,826,930	\$4,387,177,707	\$4,293,780,026
B	MULTIFAMILY RESIDENCE	376	50.0129	\$4,711,330	\$100,536,670	\$99,457,001
C1	VACANT LOTS AND LAND TRACTS	10,960	4,459.1747	\$0	\$284,670,371	\$284,586,241
D1	QUALIFIED OPEN-SPACE LAND	6,062	561,595.3319	\$0	\$2,291,399,579	\$40,645,198
D2	IMPROVEMENTS ON QUALIFIED OP	1,477		\$1,102,511	\$23,543,035	\$23,533,510
E	RURAL LAND, NON QUALIFIED OPE	2,039	4,222.8759	\$13,363,750	\$293,709,866	\$289,589,331
F1	COMMERCIAL REAL PROPERTY	1,008	2,238.0977	\$2,200,040	\$224,971,596	\$224,971,596
G1	OIL AND GAS	18		\$0	\$232,498	\$232,498
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$75,000	\$75,000
J1	WATER SYSTEMS	6		\$0	\$220,670	\$220,670
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$1,767,650	\$1,767,650
J3	ELECTRIC COMPANY (INCLUDING C	26		\$0	\$37,671,890	\$37,671,890
J4	TELEPHONE COMPANY (INCLUDI	17		\$0	\$2,874,050	\$2,874,050
J5	RAILROAD	1		\$0	\$882,100	\$882,100
J6	PIPELAND COMPANY	12		\$0	\$1,570,870	\$1,570,870
J7	CABLE TELEVISION COMPANY	6		\$0	\$624,600	\$624,600
L1	COMMERCIAL PERSONAL PROPE	924		\$0	\$55,394,760	\$55,394,760
L2	INDUSTRIAL AND MANUFACTURIN	49		\$0	\$5,264,830	\$5,264,830
M1	TANGIBLE OTHER PERSONAL, MOB	407		\$503,380	\$10,364,368	\$10,145,083
O	RESIDENTIAL INVENTORY	1,356	359.5306	\$1,695,870	\$33,919,455	\$33,919,455
S	SPECIAL INVENTORY TAX	9		\$0	\$1,471,610	\$1,471,610
X	TOTALLY EXEMPT PROPERTY	453	3,119.4617	\$380,670	\$148,871,590	\$5,747
	<b>Totals</b>		583,738.0592	\$139,784,481	\$7,907,214,765	\$5,408,683,716

**2020 CERTIFIED TOTALS**

Property Count: 37,401

CAD - CAD

Effective Rate Assumption

10/7/2020

11:50:22AM

**New Value**

TOTAL NEW VALUE MARKET: **\$139,784,481**  
 TOTAL NEW VALUE TAXABLE: **\$139,303,461**

**New Exemptions**

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	3	2019 Market Value	\$4,000
EX366	HB366 Exempt	2	2019 Market Value	\$710
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$4,710</b>

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	4	\$34,500
DV3	Disabled Veterans 50% - 69%	4	\$48,000
DV4	Disabled Veterans 70% - 100%	10	\$108,000
DVHS	Disabled Veteran Homestead	8	\$1,802,326
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$2,014,826</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$2,019,536</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$2,019,536</b>

**New Ag / Timber Exemptions**

2019 Market Value \$0 Count: 1  
 2020 Ag/Timber Use \$350  
**NEW AG / TIMBER VALUE LOSS - \$350**

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,508	\$300,122	\$9,892	\$290,230
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,741	\$315,875	\$10,894	\$304,981

**2020 CERTIFIED TOTALS**

CAD - CAD  
**Lower Value Used**

<b>Count of Protested Properties</b>	<b>Total Market Value</b>	<b>Total Value Used</b>
598	\$243,498,141.00	\$208,058,711