
LLANO CENTRAL APPRAISAL DISTRICT

2023 ANNUAL REPORT

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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

(17)

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
LLANO COUNTY ESD #5

SPECIAL DISTRICTS

KINGSLAND MUNICIPAL UTILITY DISTRICT
LLANO COUNTY MUNICIPAL UTILITY DISTRICT #1
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)
- Steve Haverlah (Precinct 1)
- Denna Kenner (City of Llano)
- Charles Miller (Precinct 3)
- Mike Byrd (City of Sunrise Beach)
- Rebecca Nicholson (Llano County MUD #1)
- Stan Smith (City of Horseshoe Bay)
- Kris Fogelberg (Tax Assessor/Collector)

General Information of Accounts

The Llano Central Appraisal District appraised 38,394 accounts in 2023 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 5, Llano County Road District #1. This Annual Report is as of Adjusted Certified Totals. Appendix A of this report provides a breakdown of the 2023 Adjusted Certified Totals which includes 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 2023 the district added \$299,390,585 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:	\$304,979,382
TOTAL NEW VALUE TAXABLE:	\$299,390,585

Protest Data

Protest and Notice Summary

Data showing the number of protests filed for the years 2019 thru 2023 can be found below.

	2019	2020	2021	2022	2023
Notices Mailed	25,027	22,352	27,336	32,868	23,123
Pending Protest	120	598	156	18	3
No Show	285	142	198	441	521
Settled	1108	1636	1334	1607	1225
ARB Decision	688	188	360	686	1620
Arbitration	6	7	9	8	20
Withdrawn	193	214	247	225	200
Coded in Error	11	1	20	51	94
Total	2405	2779	2315	2977	3569
Protests percentage of Notices Mailed	9.61%	12.43%	8.47%	9.06%	15.43%

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 1st 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 2023 Notice of Appraised Value mailed to property owners in April of this year are a product of sales data collected from January 1, 2022, to April 2023. 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 **2022 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 92.78%.

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 101.15%.

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 99.31%.

Category E: Non-AG Land & Improvements

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 92.59%.

PARTIAL PROPERTY TAX EXEMPTIONS

Homestead Exemptions	Amount/Percentage	Provision
Llano ISD:		
Homestead	\$100,000	Mandated by State Law
Local Option Homestead Over 65/Disabled Person	\$5,000 or 10% whichever is greater \$10,000	Option granted by Entity Mandated by State Law
Burnet ISD:		
Homestead	\$100,000	Mandated by State Law
Over 65/Disabled Person	\$10,000	Mandated by State Law
Johnson ISD:		
Homestead	\$100,000	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
Kingsland MUD:		
Over 65/Disabled Person	\$10,000	Option granted by Entity
Llano ESD #4:		
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 99%	\$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

Certified Market Values					
	2019	2020	2021	2022	2023
Llano County	\$7,425,289,994	\$7,663,492,366	\$8,665,359,271	\$10,355,784,853	\$11,697,001,657
Llano RDB	7,425,289,994	7,663,492,366	8,665,359,271	10,355,784,853	11,697,001,657
Llano ISD	6,946,322,898	7,172,035,532	8,077,808,485	9,681,000,002	10,957,587,803
Burnet ISD	464,909,156	476,887,494	551,230,526	638,816,212	697,583,855
Johnson City ISD	13,441,400	13,336,840	35,192,940	39,137,870	39,568,920
City of Horseshoe Bay	2,138,964,186	2,211,054,219	2,514,062,207	2,971,762,874	3,549,822,604
City of Llano	286,339,114	295,937,403	318,434,607	362,212,307	401,378,655
City of Sunrise Beach	498,153,670	503,719,391	558,174,596	693,776,398	817,814,542
Deer Haven WCI	55,837,561	57,486,280	60,929,300	72,680,182	83,319,537
Kingsland Mud	749,314,037	811,004,781	1,004,571,106	1,253,091,680	1,581,189,704
Llano Mud #1	174,744,731	179,087,512	218,801,514	231,741,015	254,418,172
Llano RD#1	21,721,782	22,135,320	23,116,568	27,183,280	31,538,275
Llano ESD #1	2,546,929,790	2,628,635,869	3,005,394,204	3,523,668,290	4,148,256,391
Llano ESD #2	433,226,470	440,560,055	529,346,325	625,714,910	694,422,441
Llano ESD #3	1,422,364,868	1,451,066,396	1,578,274,442	1,905,481,055	1,980,455,558
Llano ESD #4	102,779,490	103,481,330	113,370,201	136,426,707	146,493,504
Llano ESD #5					1,101,949,149

Net Taxable Values					
	2019	2020	2021	2021	2023
Llano County	\$4,616,507,508	\$4,803,134,740	\$5,524,918,279	\$6,471,642,031	7591775473
Llano RDB	4,616,507,508	4,803,134,740	5,524,918,279	6,471,642,031	791775473
Llano ISD	4,247,824,506	4,430,871,410	5,106,534,498	5,934,837,414	6704443579
Burnet ISD	359,656,195	372,219,123	430,632,078	489,041,294	506221234
Johnson City ISD	4,494,330	4,393,610	11,346,940	12,915,960	13348600
City of Horseshoe Bay	1,949,980,656	2,011,547,973	2,288,419,721	2,652,248,034	3145245767
City of Llano	200,684,655	208,075,849	226,719,557	256,284,874	289726689
City of Sunrise Beach	454,857,147	454,965,109	507,808,123	608,485,947	723356055
Deer Haven WCI	53,095,881	55,167,245	59,999,844	69,820,601	80448802
Kingsland Mud	703,825,813	754,906,253	932,127,557	1,141,270,452	1421212596
Llano Mud #1	161,623,745	166,626,236	201,756,383	210,645,492	233404833
Llano RD#1	21,580,616	22,135,250	23,094,623	26,586,814	31102634
Llano ESD #1	2,287,422,675	2,359,782,543	2,695,353,558	3,101,745,826	3640343851
Llano ESD #2	334,867,112	342,378,562	389,209,364	451,310,424	513960179
Llano ESD #3	268,503,810	286,325,897	317,189,083	377,227,023	427398853
Llano ESD #4	101,582,428	102,936,628	112,856,160	123,052,576	132688297
Llano ESD #5					912500943

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

Average Market Values-Single Family Residence					
	2019	2020	2021	2022	2023
Llano County	\$279,889	\$300,122	\$326,533	\$392,689	\$443,671
Llano RDB	279,889	300,122	326,533	392,689	443,671
Llano ISD	290,567	312,625	338,786	408,878	462,215
Burnet ISD	199,464	205,431	232,313	266,140	294,826
Johnson City ISD	-	-	-	-	-
City of Horseshoe Bay	567,898	598,255	636,818	746,746	828,302
City of Llano	118,898	128,930	138,968	164,446	182,237
City of Sunrise Beach	425,599	457,490	475,634	606,096	681,662
Deer Haven WCI	427,046	456,588	436,675	523,262	566,647
Kingsland Mud	259,079	282,006	326,410	396,198	475,253
Llano Mud #1	566,119	586,465	667,877	777,577	811,930
Llano RD #1	345,661	368,445	355,683	447,539	547,773
Llano ESD #1	545,863	575,472	612,298	718,889	792,082
Llano ESD #2	212,466	224,965	237,088	276,265	312,545
Llano ESD #3	167,905	176,943	190,758	231,547	264,049
Llano ESD #4	477,440	490,922	468,093	569,656	622,571
Llano ESD #5					647,759

2023 Average Market Value & Taxable Value is using both Category A & E

Average Taxable Values-Single Family Residence					
	2019	2020	2021	2022	2023
Llano County	\$218,002	\$233,125	\$252,327	\$287,073	\$319,389
Llano RDB	218,002	233,125	252,327	287,073	319,389
Llano ISD	231,528	249,537	271,907	299,192	285,876
Burnet ISD	162,521	171,800	187,432	197,071	173,872
Johnson City ISD	-	-	-	-	-
City of Horseshoe Bay	447,365	472,605	503,513	565,766	615,994
City of Llano	93,339	101,639	109,332	123,350	138,046
City of Sunrise Beach	331,464	352,377	373,261	421,391	475,879
Deer Haven WCI	373,412	411,706	424,588	475,409	523,414
Kingsland Mud	250,581	263,296	299,585	338,325	377,434
Llano Mud #1	449,249	471,727	509,068	576,611	621,784
Llano RD#1	334,903	368,445	355,020	406,112	519,832
Llano ESD #1	428,742	454,070	482,241	542,516	590,592
Llano ESD #2	194,889	211,467	225,973	252,281	284,761
Llano ESD #3	162,612	173,461	185,750	206,482	2,313,868
Llano ESD #4	464,814	484,191	461,944	421,588	476,227
Llano ESD #5					563650

APPENDIX –A

2023 CERTIFIED TOTALS

Property Count: 38,394

CAD - CAD
Grand Totals

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Land		Value			
Homesite:		2,539,103,486			
Non Homesite:		821,968,767			
Ag Market:		2,995,701,947			
Timber Market:		0	Total Land	(+)	6,356,774,200
Improvement		Value			
Homesite:		4,811,723,771			
Non Homesite:		385,215,922	Total Improvements	(+)	5,196,939,693
Non Real		Count	Value		
Personal Property:	1,538		145,363,530		
Mineral Property:	22		239,204		
Autos:	0		0		
			Total Non Real	(+)	145,602,734
			Market Value	=	11,699,316,627
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,994,356,527		1,345,420		
Ag Use:	41,849,674		22,390	Productivity Loss	(-) 2,952,506,853
Timber Use:	0		0	Appraised Value	= 8,746,809,774
Productivity Loss:	2,952,506,853		1,323,030	Homestead Cap	(-) 344,930,897
				Assessed Value	= 8,401,878,877
				Total Exemptions Amount (Breakdown on Next Page)	(-) 239,867,072
				Net Taxable	= 8,162,011,805

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 0.00 = 8,162,011,805 * (0.000000 / 100)

Certified Estimate of Market Value: 11,699,316,627
 Certified Estimate of Taxable Value: 8,162,011,805

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

2023 CERTIFIED TOTALS

Property Count: 38,394

CAD - CAD
Grand Totals

10/30/2023

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	66	0	669,374	669,374
DV1S	6	0	29,856	29,856
DV2	25	0	259,500	259,500
DV2S	5	0	37,500	37,500
DV3	56	0	556,000	556,000
DV3S	2	0	20,000	20,000
DV4	135	0	841,334	841,334
DV4S	20	0	84,000	84,000
DVHS	146	0	49,646,687	49,646,687
DVHSS	34	0	9,071,530	9,071,530
EX	3	0	63,350	63,350
EX-XG	1	0	2,400	2,400
EX-XJ	3	0	2,620,220	2,620,220
EX-XL	4	0	246,680	246,680
EX-XR	30	0	20,872,430	20,872,430
EX-XU	16	0	4,557,510	4,557,510
EX-XV	353	0	150,079,860	150,079,860
EX-XV (Prorated)	1	0	9,336	9,336
EX366	237	0	199,505	199,505
Totals		0	239,867,072	239,867,072

2023 CERTIFIED TOTALS

Property Count: 38,394

CAD - CAD
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	13,649	7,102.5535	\$273,032,861	\$6,830,502,721	\$6,456,184,629
B	MULTIFAMILY RESIDENCE	1,558	1,132.1979	\$3,745,550	\$249,679,781	\$243,463,428
C1	VACANT LOTS AND LAND TRACTS	10,595	4,236.1544	\$0	\$473,232,694	\$473,152,394
D1	QUALIFIED OPEN-SPACE LAND	6,306	561,456.4337	\$0	\$2,994,356,527	\$41,835,347
D2	IMPROVEMENTS ON QUALIFIED OP	1,561		\$2,716,301	\$32,491,119	\$32,456,626
E	RURAL LAND, NON QUALIFIED OPE	2,191	4,388.1527	\$16,352,960	\$476,407,952	\$451,698,251
F1	COMMERCIAL REAL PROPERTY	1,101	2,429.5534	\$2,161,980	\$266,176,653	\$266,164,653
F2	INDUSTRIAL AND MANUFACTURIN	1	1.4600	\$0	\$2,390,750	\$2,390,750
G1	OIL AND GAS	18		\$0	\$232,498	\$232,498
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$6,011	\$6,011
J1	WATER SYSTEMS	10		\$0	\$694,720	\$694,720
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$2,876,460	\$2,876,460
J3	ELECTRIC COMPANY (INCLUDING C	31		\$0	\$50,461,740	\$50,461,740
J4	TELEPHONE COMPANY (INCLUDI	15		\$0	\$2,744,870	\$2,744,870
J5	RAILROAD	1		\$0	\$1,239,140	\$1,239,140
J6	PIPELAND COMPANY	13		\$0	\$1,519,850	\$1,519,850
J7	CABLE TELEVISION COMPANY	6		\$0	\$1,619,150	\$1,619,150
L1	COMMERCIAL PERSONAL PROPE	1,135		\$0	\$71,755,200	\$71,755,200
L2	INDUSTRIAL AND MANUFACTURIN	72		\$0	\$7,537,870	\$7,537,870
M1	TANGIBLE OTHER PERSONAL, MOB	377		\$106,460	\$16,741,086	\$15,979,674
O	RESIDENTIAL INVENTORY	768	122.9285	\$6,020,290	\$35,084,394	\$35,084,394
S	SPECIAL INVENTORY TAX	8		\$0	\$2,914,150	\$2,914,150
X	TOTALLY EXEMPT PROPERTY	648	3,804.0954	\$112,800	\$178,651,291	\$0
Totals			584,673.5295	\$304,249,202	\$11,699,316,627	\$8,162,011,805

2023 CERTIFIED TOTALS

Property Count: 38,394

CAD - CAD
Grand Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY	10,078	5,218.5354	\$248,598,790	\$6,165,327,329	\$5,824,565,582
A2	MOBILE HOME	2,550	1,812.7084	\$6,894,461	\$205,816,284	\$186,189,314
A3	CONDOMINIUMS	1,035	51.5539	\$17,474,040	\$452,236,343	\$438,839,949
A4	RESIDENTIAL MISCELLANEOUS IMP	274	6.7728	\$48,180	\$5,604,840	\$5,071,859
A5	DO NOT USE MISC IMPS ON RESIDE	3	0.5000	\$0	\$2,340	\$2,340
B1	MULTI-FAMILY	17	21.7417	\$0	\$4,625,764	\$4,625,764
B2	DUPLEX	248	22.9275	\$1,107,060	\$96,894,599	\$92,216,610
B3	TRIPLEX	23	0.3802	\$510,290	\$8,822,265	\$8,822,265
B4	QUADPLEX	103	4.9477	\$697,800	\$40,934,885	\$39,396,521
C1	VACANT RESIDENTIAL	10,502	4,160.7195	\$0	\$469,916,034	\$469,835,734
C4	UTILITY LAND	3	0.4824	\$0	\$15,130	\$15,130
C5	VACANT COMMERCIAL	90	74.9525	\$0	\$3,301,530	\$3,301,530
D1	VACANT QUALIFIED AG LAND	5,679	509.092.4926	\$0	\$2,650,195,575	\$37,952,145
D2	IMPROVEMENTS ON QUALIFIED AG L	1,561		\$2,716,301	\$32,491,119	\$32,456,626
D4	VACANT QUALIFIED WILDLIFE	628	52,364.7111	\$0	\$344,164,382	\$3,886,632
E	E	1		\$0	\$17,010	\$17,010
E1	FARM/RANCH RESIDENCE	1,537	1,008.4906	\$15,818,370	\$411,748,503	\$388,866,587
E2	FARM/RANCH MOBILE HOME	388	174.0040	\$489,390	\$21,543,117	\$19,761,863
E3	FARM/RANCH OTHER IMPROVEMENT	93	2.2640	\$45,200	\$2,431,868	\$2,397,337
E4	NON QUALIFIED AG LAND	284	3,202.6241	\$0	\$40,664,024	\$40,652,024
F1	COMMERCIAL REAL	1,072	2,407.5797	\$2,158,970	\$263,280,171	\$263,268,171
F2	INDUSTRIAL AND MANUFACTURING	1	1.4600	\$0	\$2,390,750	\$2,390,750
F4	COMMERCIAL MISCELLANEOUS IMP	62	21.9737	\$3,010	\$2,896,482	\$2,896,482
G1	OIL GAS AND MINERAL RESERVES	18		\$0	\$232,498	\$232,498
G3A	GRANITE INVENTORY	1		\$0	\$6,011	\$6,011
J1	UTILITIES/ WATER SYSTEMS	9		\$0	\$677,540	\$677,540
J1B	PERSONAL UTILITIES/WATER SYST	1		\$0	\$17,180	\$17,180
J2	GAS DISTRIBUTION	3		\$0	\$2,876,460	\$2,876,460
J3	ELECTRIC COMPANIES	31		\$0	\$50,461,740	\$50,461,740
J4	TELEPHONE COMPANIES	15		\$0	\$2,744,870	\$2,744,870
J5	RAILROADS	1		\$0	\$1,239,140	\$1,239,140
J6	PIPELINES	13		\$0	\$1,519,850	\$1,519,850
J7	CABLE TV	6		\$0	\$1,619,150	\$1,619,150
L1	COMMERCIAL PERSONAL PROPER	1,135		\$0	\$71,755,200	\$71,755,200
L2	INDUSTRIAL AND MANUFACTURING-F	72		\$0	\$7,537,870	\$7,537,870
M1	MOBILE HOME IMP ONLY	377		\$106,460	\$16,741,086	\$15,979,674
M4	MISCELLANEOUS IMPS ON VACANT L	1,227	1,094.6838	\$1,447,790	\$99,917,853	\$99,917,853
O	RESIDENTIAL INVENTORY	1		\$0	\$17,870	\$17,870
O1	INVENTORY LAND	759	121.9985	\$0	\$27,519,044	\$27,519,044
O2	INVENTORY IMPROVEMENT	11	0.9300	\$6,020,290	\$7,547,480	\$7,547,480
S	SPECIAL INVENTORY	8		\$0	\$2,914,150	\$2,914,150
X	TOTALLY EXEMPT PROPERTY	648	3,804.0954	\$112,800	\$178,651,291	\$0
	Totals		584,673.5295	\$304,249,202	\$11,699,316,627	\$8,162,011,805

2023 CERTIFIED TOTALS

Property Count: 38,394

CAD - CAD
Effective Rate Assumption

10/30/2023 1:54:11PM

New Value

TOTAL NEW VALUE MARKET: **\$304,249,202**
 TOTAL NEW VALUE TAXABLE: **\$298,851,804**

New Exemptions

Exemption	Description	Count		
EX-XU	11.23 Miscellaneous Exemptions	1	2022 Market Value	\$1,345,420
EX-XV	Other Exemptions (including public property, r	1	2022 Market Value	\$0
EX366	HB366 Exempt	89	2022 Market Value	\$23,770
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,369,190

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	3	\$29,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	8	\$84,000
DV4	Disabled Veterans 70% - 100%	9	\$81,164
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$12,000
DVHS	Disabled Veteran Homestead	12	\$4,926,332
PARTIAL EXEMPTIONS VALUE LOSS			\$5,147,496
NEW EXEMPTIONS VALUE LOSS			\$6,516,686

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$6,516,686

New Ag / Timber Exemptions

2022 Market Value \$2,624,530 Count: 19
 2023 Ag/Timber Use \$33,140
NEW AG / TIMBER VALUE LOSS \$2,591,390

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,239	\$443,671	\$46,779	\$396,892
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,405	\$466,746	\$49,730	\$417,016

2023 CERTIFIED TOTALS

CAD - CAD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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