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# LLANO CENTRAL APPRAISAL DISTRICT

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2024 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)
- Marci O'Brien (Precinct 2)
- Denna Kenner (City of Llano)
- Charles Miller (Kingsland MUD)
- Mike Byrd (City of Sunrise Beach)
- Jill Tate (Precinct 4)
- Buddy Bullock (City of Horseshoe Bay)
- Kris Fogelberg (Tax Assessor/Collector)

## **General Information of Accounts**

The Llano Central Appraisal District appraised 38,882 accounts in 2024 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 2024 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 2024 the district added \$384810248 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:	\$388,666,012
TOTAL NEW VALUE TAXABLE:	\$384,810,248

### **Protest Data**

#### **Protest and Notice Summary**

Data showing the number of protests filed for the years 2020 thru 2024 can be found below.

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Notices Mailed	22,352	27,336	32,868	23,123	32,556
Pending Protest	598	156	18	3	6
No Show	142	198	441	521	536
Settled	1636	1334	1607	1225	1400
ARB Decision	188	360	686	1620	2547
Arbitration	7	9	8	20	49
Withdrawn	214	247	225	200	306
Coded in Error	1	20	51	94	26
<b>Total</b>	<b>2779</b>	<b>2315</b>	<b>2977</b>	<b>3569</b>	<b>4795</b>
Protests percentage of Notices Mailed	12.43%	8.47%	9.06%	15.43%	17.55%

## **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 2024 Notice of Appraised Value mailed to property owners in April of this year are a product of sales data collected from January 1, 2023, to April 2024. 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 **2023 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 85.35%.

### **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 84.12%.

### **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 99.92%.

### **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 91%.

## PARTIAL PROPERTY TAX EXEMPTIONS

<b>Homestead Exemptions</b>	<b>Amount/Percentage</b>	<b>Provision</b>
Llano ISD:		
Homestead	\$100,000	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	\$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					
	2020	2021	2022	2023	2024
Llano County	\$7,663,492,366	\$8,665,359,271	\$10,355,784,853	\$11,697,001,657	\$14,085,269,328
Llano RDB	7,663,492,366	8,665,359,271	10,355,784,853	11,697,001,657	14,085,269,328
Llano ISD	7,172,035,532	8,077,808,485	9,681,000,002	10,957,587,803	13,268,140,057
Burnet ISD	476,887,494	551,230,526	638,816,212	697,583,855	775,010,816
Johnson City ISD	13,336,840	35,192,940	39,137,870	39,568,920	40,455,016
City of Horseshoe Bay	2,211,054,219	2,514,062,207	2,971,762,874	3,549,822,604	4,176,346,412
City of Llano	295,937,403	318,434,607	362,212,307	401,378,655	465,465,543
City of Sunrise Beach	503,719,391	558,174,596	693,776,398	817,814,542	990,286,432
Deer Haven WCI	57,486,280	60,929,300	72,680,182	83,319,537	97,605,504
Kingsland Mud	811,004,781	1,004,571,106	1,253,091,680	1,581,189,704	1,907,354,779
Llano Mud #1	179,087,512	218,801,514	231,741,015	254,418,172	302,077,852
Llano RD#1	22,135,320	23,116,568	27,183,280	31,538,275	34,395,751
Llano ESD #1	2,628,635,869	3,005,394,204	3,523,668,290	4,148,256,391	4,861,176,876
Llano ESD #2	440,560,055	529,346,325	625,714,910	694,422,441	771,971,551
Llano ESD #3	1,451,066,396	1,578,274,442	1,905,481,055	1,980,455,558	2,500,769,676
Llano ESD #4	103,481,330	113,370,201	136,426,707	146,493,504	160,622,211
Llano ESD #5				1,101,949,149	1,327,169,925

Net Taxable Values					
	2020	2021	2021	2023	2024
Llano County	\$4,803,134,740	\$5,524,918,279	\$6,471,642,031	7,591,775,473	8,677,438,252
Llano RDB	4,803,134,740	5,524,918,279	6,471,642,031	791,775,473	8,677,438,252
Llano ISD	4,430,871,410	5,106,534,498	5,934,837,414	6,704,443,579	7,759,452,972
Burnet ISD	372,219,123	430,632,078	489,041,294	506,221,234	567,254,086
Johnson City ISD	4,393,610	11,346,940	12,915,960	13,348,600	14,235,466
City of Horseshoe Bay	2,011,547,973	2,288,419,721	2,652,248,034	3,145,245,767	3,604,822,787
City of Llano	208,075,849	226,719,557	256,284,874	289,726,689	324,078,446
City of Sunrise Beach	454,965,109	507,808,123	608,485,947	723,356,055	834,822,974
Deer Haven WCI	55,167,245	59,999,844	69,820,601	80,448,802	91,318,729
Kingsland Mud	754,906,253	932,127,557	1,141,270,452	1,421,212,596	1,643,706,984
Llano Mud #1	166,626,236	201,756,383	210,645,492	233,404,833	263,719,190
Llano RD#1	22,135,250	23,094,623	26,586,814	31,102,634	33,527,573
Llano ESD #1	2,359,782,543	2,695,353,558	3,101,745,826	3,640,343,851	4,160,776,914
Llano ESD #2	342,378,562	389,209,364	451,310,424	513,960,179	572,031,630
Llano ESD #3	286,325,897	317,189,083	377,227,023	427,398,853	477,043,290
Llano ESD #4	102,936,628	112,856,160	123,052,576	132,688,297	145,650,266
Llano ESD #5				912,500,943	1,051,972,341

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

<b>Average Market Values-Single Family Residence</b>					
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Llano County	\$300,122	\$326,533	\$392,689	\$443,671	\$518,358
Llano RDB	300,122	326,533	392,689	443,671	518,358
Llano ISD	312,625	338,786	408,878	462,215	541,499
Burnet ISD	205,431	232,313	266,140	294,826	329,483
Johnson City ISD	-	-	-	-	-
City of Horseshoe Bay	598,255	636,818	746,746	828,302	942,667
City of Llano	128,930	138,968	164,446	182,237	220,662
City of Sunrise Beach	457,490	475,634	606,096	681,662	816,128
Deer Haven WCI	456,588	436,675	523,262	566,647	685,587
Kingsland Mud	282,006	326,410	396,198	475,253	544,575
Llano Mud #1	586,465	667,877	777,577	811,930	962,498
Llano RD #1	368,445	355,683	447,539	547,773	572,382
Llano ESD #1	575,472	612,298	718,889	792,082	907,074
Llano ESD #2	224,965	237,088	276,265	312,545	355,249
Llano ESD #3	176,943	190,758	231,547	264,049	289,885
Llano ESD #4	490,922	468,093	569,656	622,571	676,211
Llano ESD #5				647,759	800,001

**2024 Average Market Value & Taxable Value is using both Category A & E**

<b>Average Taxable Values-Single Family Residence</b>					
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Llano County	\$233,125	\$252,327	\$287,073	\$319,389	\$383,421
Llano RDB	233,125	252,327	287,073	319,389	383,421
Llano ISD	249,537	271,907	299,192	285,876	363,321
Burnet ISD	171,800	187,432	197,071	173,872	205,188
Johnson City ISD	-	-	-		-
City of Horseshoe Bay	472,605	503,513	565,766	615,994	697,866
City of Llano	101,639	109,332	123,350	138,046	154,173
City of Sunrise Beach	352,377	373,261	421,391	475,879	529,571
Deer Haven WCI	411,706	424,588	475,409	523,414	608,802
Kingsland Mud	263,296	299,585	338,325	377,434	418,365
Llano Mud #1	471,727	509,068	576,611	621,784	689,429
Llano RD#1	368,445	355,020	406,112	519,832	546,701
Llano ESD #1	454,070	482,241	542,516	590,592	670,349
Llano ESD #2	211,467	225,973	252,281	284,761	316,365
Llano ESD #3	173,461	185,750	206,482	2,313,868	243,415
Llano ESD #4	484,191	461,944	421,588	476,227	513,668
Llano ESD #5				563650	651213

# APPENDIX –A

**2024 CERTIFIED TOTALS**

Property Count: 38,882

CAD - CAD  
Grand Totals

11/22/2024

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Land		Value			
Homesite:		3,078,592,278			
Non Homesite:		886,994,931			
Ag Market:		3,830,813,953			
Timber Market:		88,770	<b>Total Land</b>	(+)	7,796,489,932
Improvement		Value			
Homesite:		5,723,441,071			
Non Homesite:		406,476,470	<b>Total Improvements</b>	(+)	6,129,917,541
Non Real		Count	Value		
Personal Property:	1,747		158,657,840		
Mineral Property:	22		254,665		
Autos:	20		5,761,570	<b>Total Non Real</b>	(+) 164,674,075
			<b>Market Value</b>	=	14,091,081,548
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,829,491,383	1,411,340			
Ag Use:	41,978,998	23,690	<b>Productivity Loss</b>	(-)	3,787,512,055
Timber Use:	330	0	<b>Appraised Value</b>	=	10,303,569,493
Productivity Loss:	3,787,512,055	1,387,650	<b>Homestead Cap</b>	(-)	486,822,366
			<b>23.231 Cap</b>	(-)	210,323,246
			<b>Assessed Value</b>	=	9,606,423,881
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	270,608,366
			<b>Net Taxable</b>	=	9,335,815,515

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
0.00 = 9,335,815,515 \* (0.000000 / 100)

Certified Estimate of Market Value: 14,090,886,636  
Certified Estimate of Taxable Value: 9,335,716,729

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

**2024 CERTIFIED TOTALS**

Property Count: 38,882

CAD - CAD  
Grand Totals

11/22/2024

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
CCF	1	0	0	0
DV1	70	0	717,764	717,764
DV1S	5	0	25,000	25,000
DV2	23	0	244,500	244,500
DV2S	5	0	37,500	37,500
DV3	53	0	535,999	535,999
DV3S	2	0	20,000	20,000
DV4	132	0	840,270	840,270
DV4S	18	0	60,000	60,000
DVHS	168	0	64,472,294	64,472,294
DVHSS	35	0	10,521,698	10,521,698
EX	5	0	929,452	929,452
EX-XG	1	0	2,400	2,400
EX-XJ	4	0	3,446,360	3,446,360
EX-XL	4	0	262,610	262,610
EX-XN	20	0	5,761,570	5,761,570
EX-XR	30	0	21,834,688	21,834,688
EX-XU	16	0	4,726,238	4,726,238
EX-XV	356	0	155,954,968	155,954,968
EX366	236	0	215,055	215,055
SO	1	0	0	0
<b>Totals</b>		<b>0</b>	<b>270,608,366</b>	<b>270,608,366</b>

**2024 CERTIFIED TOTALS**

Property Count: 38,882

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	14,059	7,316.7651	\$333,677,470	\$8,184,841,035	\$7,514,817,891
B	MULTIFAMILY RESIDENCE	1,622	1,142.6199	\$6,758,080	\$267,424,599	\$251,487,293
C1	VACANT LOTS AND LAND TRACTS	10,316	4,240.2245	\$0	\$503,694,754	\$464,113,426
D1	QUALIFIED OPEN-SPACE LAND	6,364	560,774.0072	\$0	\$3,829,491,383	\$41,963,376
D2	IMPROVEMENTS ON QUALIFIED OP	1,582		\$2,029,542	\$33,606,454	\$33,560,376
E	RURAL LAND, NON QUALIFIED OPE	2,223	5,033.2855	\$28,271,450	\$569,931,911	\$529,521,218
F1	COMMERCIAL REAL PROPERTY	1,124	2,446.7545	\$4,552,860	\$285,216,865	\$281,928,572
G1	OIL AND GAS	18		\$0	\$232,498	\$232,498
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$21,472	\$7,213
J1	WATER SYSTEMS	10		\$0	\$1,486,620	\$1,486,620
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$3,263,970	\$3,263,970
J3	ELECTRIC COMPANY (INCLUDING C	31		\$0	\$54,715,700	\$54,715,700
J4	TELEPHONE COMPANY (INCLUDI	15		\$0	\$2,324,040	\$2,324,040
J5	RAILROAD	1		\$0	\$667,160	\$667,160
J6	PIPELAND COMPANY	14		\$0	\$1,644,020	\$1,644,020
J7	CABLE TELEVISION COMPANY	6		\$0	\$1,562,720	\$1,562,720
L1	COMMERCIAL PERSONAL PROPE	1,339		\$1,718,210	\$80,146,920	\$80,146,920
L2	INDUSTRIAL AND MANUFACTURIN	75		\$0	\$8,136,920	\$8,136,920
M1	TANGIBLE OTHER PERSONAL, MOB	377		\$805,830	\$18,762,009	\$17,726,855
O	RESIDENTIAL INVENTORY	738	152.5368	\$10,788,970	\$45,744,913	\$43,832,267
S	SPECIAL INVENTORY TAX	7		\$0	\$2,676,460	\$2,676,460
X	TOTALLY EXEMPT PROPERTY	672	3,823.5995	\$63,600	\$195,489,125	\$0
<b>Totals</b>			584,929.7930	\$388,666,012	\$14,091,081,548	\$9,335,815,515

**2024 CERTIFIED TOTALS**

Property Count: 38,882

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	10,383	5,433.4600	\$293,298,260	\$7,386,897,008	\$6,774,175,193
A2	MOBILE HOME	2,634	1,822.5148	\$7,587,810	\$241,348,001	\$214,800,879
A3	CONDOMINIUMS	1,106	53.5175	\$32,787,420	\$550,814,186	\$520,724,194
A4	RESIDENTIAL MISCELLANEOUS IMP	285	6.7728	\$3,980	\$5,779,500	\$5,115,285
A5	DO NOT USE MISC IMPS ON RESIDE	3	0.5000	\$0	\$2,340	\$2,340
B1	MULTI-FAMILY	17	21.7417	\$0	\$4,848,651	\$4,819,299
B2	DUPLEX	244	20.9352	\$4,326,880	\$102,689,470	\$95,421,048
B3	TRIPLEX	23	0.3802	\$664,840	\$10,487,881	\$10,487,881
B4	QUADPLEX	103	4.9477	\$0	\$45,522,409	\$43,347,795
C1	VACANT RESIDENTIAL	10,221	4,164.0060	\$0	\$499,940,762	\$460,634,650
C4	UTILITY LAND	3	0.4890	\$0	\$15,930	\$15,930
C5	VACANT COMMERCIAL	92	75.7295	\$0	\$3,738,062	\$3,462,846
D1	VACANT QUALIFIED AG LAND	5,720	507,466.7105	\$0	\$3,381,996,980	\$38,182,707
D2	IMPROVEMENTS ON QUALIFIED AG L	1,582		\$2,029,542	\$33,606,454	\$33,560,376
D4	VACANT QUALIFIED WILDLIFE	646	53,348.0667	\$0	\$447,685,303	\$3,971,569
E1	FARM/RANCH RESIDENCE	1,578	1,068.1876	\$27,749,530	\$487,561,343	\$453,449,979
E2	FARM/RANCH MOBILE HOME	384	188.2190	\$512,580	\$25,383,356	\$22,923,867
E3	FARM/RANCH OTHER IMPROVEMENT	94	1.2500	\$9,340	\$2,353,012	\$2,185,655
E4	NON QUALIFIED AG LAND	277	3,734.8589	\$0	\$54,443,300	\$50,770,817
F1	COMMERCIAL REAL	1,094	2,420.8028	\$4,500,010	\$280,797,912	\$277,812,609
F4	COMMERCIAL MISCELLANEOUS IMP	64	25.9517	\$52,850	\$4,418,953	\$4,115,963
G1	OIL GAS AND MINERAL RESERVES	18		\$0	\$232,498	\$232,498
G3A	GRANITE INVENTORY	1		\$0	\$21,472	\$7,213
J1	UTILITIES/ WATER SYSTEMS	9		\$0	\$1,468,020	\$1,468,020
J1B	PERSONAL UTILITIES/WATER SYST	1		\$0	\$18,600	\$18,600
J2	GAS DISTRIBUTION	3		\$0	\$3,263,970	\$3,263,970
J3	ELECTRIC COMPANIES	31		\$0	\$54,715,700	\$54,715,700
J4	TELEPHONE COMPANIES	15		\$0	\$2,324,040	\$2,324,040
J5	RAILROADS	1		\$0	\$667,160	\$667,160
J6	PIPELINES	14		\$0	\$1,644,020	\$1,644,020
J7	CABLE TV	6		\$0	\$1,562,720	\$1,562,720
L1	COMMERCIAL PERSONAL PROPER	1,339		\$1,718,210	\$80,146,920	\$80,146,920
L2	INDUSTRIAL AND MANUFACTURING-I	75		\$0	\$8,136,920	\$8,136,920
M1	MOBILE HOME IMP ONLY	377		\$805,830	\$18,762,009	\$17,726,855
M4	MISCELLANEOUS IMPS ON VACANT L	1,237	1,094.6151	\$1,766,360	\$103,876,188	\$97,411,270
O1	INVENTORY LAND	714	146.3666	\$0	\$27,396,733	\$26,149,201
O2	INVENTORY IMPROVEMENT	24	6.1702	\$10,788,970	\$18,348,180	\$17,683,066
S	SPECIAL INVENTORY	7		\$0	\$2,676,460	\$2,676,460
X	TOTALLY EXEMPT PROPERTY	672	3,823.5995	\$63,600	\$195,489,125	\$0
<b>Totals</b>			<b>584,929.7930</b>	<b>\$388,666,012</b>	<b>\$14,091,081,548</b>	<b>\$9,335,815,515</b>

**2024 CERTIFIED TOTALS**

Property Count: 38,882

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Effective Rate Assumption

11/22/2024

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**New Value**

TOTAL NEW VALUE MARKET:	\$388,666,012
TOTAL NEW VALUE TAXABLE:	\$384,810,248

**New Exemptions**

Exemption	Description	Count		
EX	Exempt	1	2023 Market Value	\$0
EX-XJ	11.21 Private schools	1	2023 Market Value	\$756,720
EX-XN	11.252 Motor vehicles leased for personal use	20	2023 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	5	2023 Market Value	\$319,350
EX366	HB366 Exempt	35	2023 Market Value	\$64,590

**ABSOLUTE EXEMPTIONS VALUE LOSS****\$1,140,660**

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	3	\$29,000
DV2	Disabled Veterans 30% - 49%	1	\$12,000
DV3	Disabled Veterans 50% - 69%	3	\$34,000
DV4	Disabled Veterans 70% - 100%	12	\$133,170
DVHS	Disabled Veteran Homestead	11	\$3,359,003

**PARTIAL EXEMPTIONS VALUE LOSS****\$3,567,173****NEW EXEMPTIONS VALUE LOSS****\$4,707,833****Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
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**INCREASED EXEMPTIONS VALUE LOSS****TOTAL EXEMPTIONS VALUE LOSS****\$4,707,833****New Ag / Timber Exemptions**

2023 Market Value	\$1,238,294	Count: 7
2024 Ag/Timber Use	\$9,400	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$1,228,894</b>	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,336	\$518,358	\$65,367	\$452,991

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,496	\$545,756	\$69,364	\$476,392



**2024 CERTIFIED TOTALS**

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**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
5	\$1,037,810.00	\$751,619