

**WICHITA APPRAISAL  
DISTRICT**

**ANNUAL REPORT**

*2021*



# Wichita Appraisal District

Fall 2021

It is my pleasure to present the Wichita Appraisal District 2021 Annual Report. The report was prepared to assist the citizens and taxpayers of Wichita County in understanding the responsibilities and operations required of the district. The report provides general information regarding property values, exemptions, our appraisal operations, taxpayer assistance, appeals process, financial stewardship and results of the required reviews by the Texas Comptroller of Public Accounts – Property Tax Assistance Division. Additionally, you will find a summary of recently passed legislation affecting appraisal district operations.

It is the mission of the district to develop uniform and equal market value appraisals of property within Wichita County according to the statutes of the Texas Property Tax Code utilizing the highest professional standards while providing excellent customer service and transparency.

We believe it is our highest priority to not only efficiently serve our taxing units, but to humbly serve the citizens of Wichita County; providing an accurate and fair appraisal roll. The staff of the Wichita Appraisal District are committed continually improve the quality and efficiency of our work processes.

I hope you find this report informative and encourage you to review other information on our website to further your understanding of the property tax system in Texas.

Sincerely,

A handwritten signature in blue ink, appearing to read "Lisa Stephens-Musick".

Lisa Stephens-Musick, RPA  
Chief Appraiser

The Wichita Appraisal District (WAD) is a political subdivision of the State of Texas created in 1979 by the 66<sup>th</sup> Texas Legislature. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A ten-member board of directors, appointed by the governing bodies of the taxing authorities in the district (the county tax assessor-collector serves as ex-officio member), constitutes the district's governing body. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

**Appraised Values**

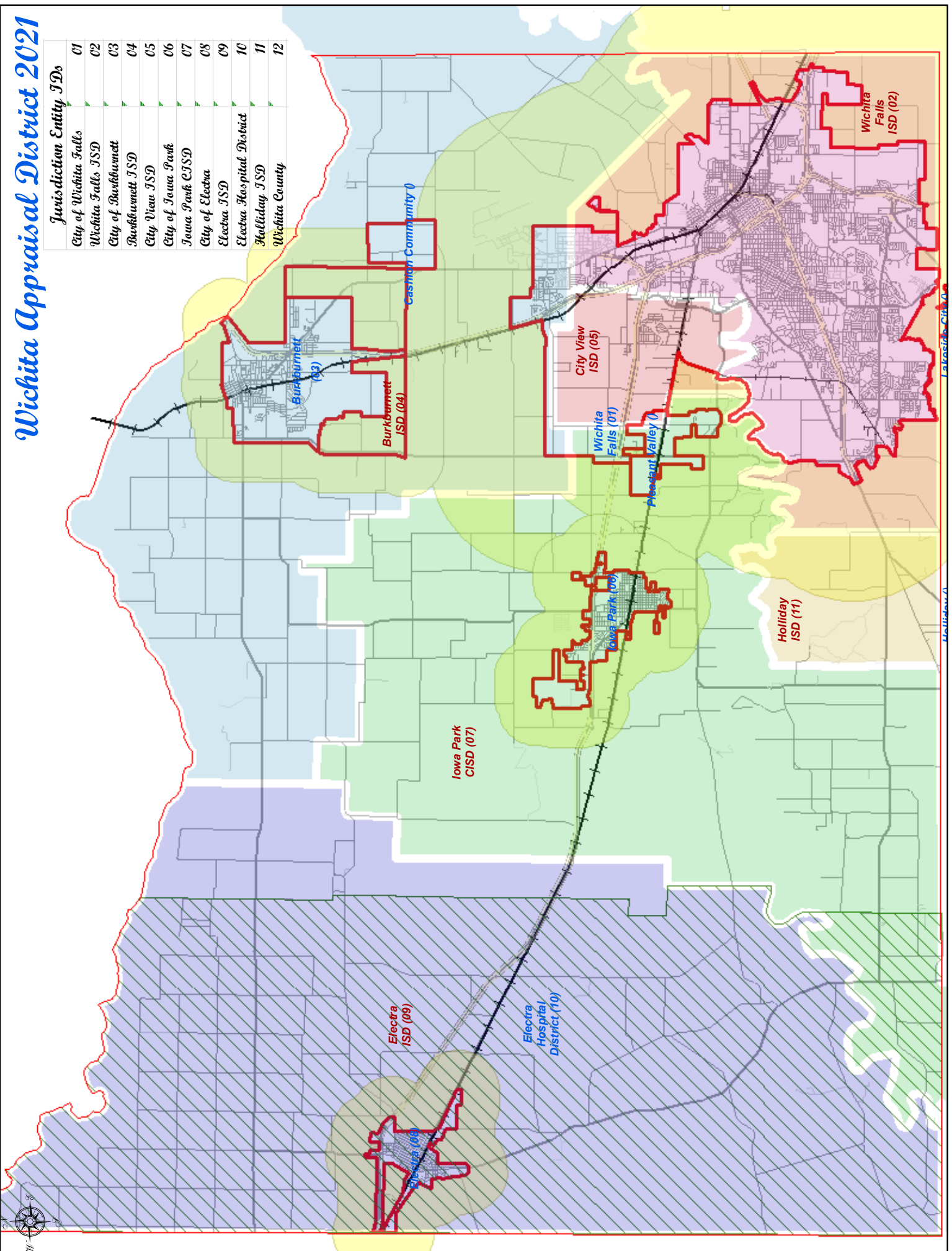
Wichita Appraisal District is responsible for local property tax appraisal and exemption administration for the twelve taxing jurisdictions within Wichita County. Each taxing unit, such as the county, city, school district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, public education, and other public services. Property appraisals by the appraisal district allocate the year's tax burden on the basis of each property's market and or taxable value or special valuation. The district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations as well as special valuations such as agricultural productivity. The district is responsible for the appraisal of approximately 79,000 properties with a market value of over \$10.7 billion dollars.

**Wichita County Taxing Jurisdictions**

City of Wichita Falls	Wichita Falls ISD	City of Burkburnett
Burkburnett ISD	City View ISD	City of Iowa Park
Iowa Park CISD	City of Electra	Electra ISD
Electra Hospital District	Holliday ISD	Wichita County

# Wichita Appraisal District 2021

Jurisdiction Entity	JDs
City of Wichita Falls	01
Wichita Falls ISD	02
City of Burk Burnett	03
Burk Burnett ISD	04
City View ISD	05
City of Iowa Park	06
Iowa Park CISD	07
City of Electra	08
Electra ISD	09
Electra Hospital District	10
Holliday ISD	11
Wichita County	12



### **Market Value**

Except as otherwise provided by the Property Tax Code, Section 23.01 indicates that all taxable property is appraised at its “market value” as of January 1<sup>st</sup>. Section 1.04(7) defines “market value” as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- Both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- Both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Following are the 2021 Certified Values for the jurisdictions in Wichita County which includes the number of parcels in the entity, property types, exemptions as well as a breakdown of property by category. Also, a five-year comparison of certified taxable values for each of the taxing entities has been included.

<b>TAXING ENTITY</b>	<b>2017 Certified Value</b>	<b>2018 Certified Value</b>	<b>2019 Certified Value</b>	<b>2020 Certified Value</b>	<b>2021 Certified Value</b>
Wichita Falls City	\$4,941,651,841	\$5,074,521,656	\$5,276,594,133	\$5,455,879,419	\$5,807,983,335
Wichita Falls ISD	\$3,887,170,383	\$3,978,734,106	\$4,139,730,564	\$4,258,972,260	\$4,494,360,118
Burkburnett City	\$464,185,699	\$468,313,930	\$484,331,022	\$507,988,385	\$541,295,668
Burkburnett ISD	\$708,432,464	\$769,801,825	\$828,633,828	\$861,834,384	\$880,451,167
City View ISD	\$175,275,791	\$188,534,711	\$196,799,686	\$201,124,514	\$210,881,999
Iowa Park City	\$194,296,557	\$201,261,967	\$213,787,311	\$224,773,933	\$246,637,157
Iowa Park CISD	\$507,848,717	\$509,052,801	\$549,249,615	\$568,153,811	\$587,179,268
Electra City	\$61,704,998	\$61,823,731	\$62,675,452	\$64,198,709	\$67,777,346
Electra ISD	\$160,325,019	\$169,154,636	\$180,475,138	\$177,729,849	\$157,849,248
Electra Hospital	\$206,647,489	\$214,719,956	\$230,680,896	\$223,395,693	\$198,472,114
Holliday ISD	\$30,156,174	\$30,710,700	\$33,876,067	\$38,397,280	\$45,661,021
Wichita County	\$6,670,256,106	\$6,880,555,202	\$7,173,356,997	\$7,441,850,215	\$7,845,650,613

# 2021 CERTIFIED TOTALS

Property Count: 45,664

01 - WICHITA FALLS CITY  
Grand Totals

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Land		Value		
Homesite:		270,574,101		
Non Homesite:		605,901,788		
Ag Market:		26,421,966		
Timber Market:		0	<b>Total Land</b>	(+) 902,897,855
Improvement		Value		
Homesite:		2,376,159,303		
Non Homesite:		3,791,825,561	<b>Total Improvements</b>	(+) 6,167,984,864
Non Real		Count	Value	
Personal Property:	4,271		855,232,521	
Mineral Property:	266		516,740	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 855,749,261
			<b>Market Value</b>	= 7,926,631,980
Ag		Non Exempt	Exempt	
Total Productivity Market:	26,421,966		0	
Ag Use:	1,411,911		0	<b>Productivity Loss</b> (-) 25,010,055
Timber Use:	0		0	<b>Appraised Value</b> = 7,901,621,925
Productivity Loss:	25,010,055		0	<b>Homestead Cap</b> (-) 48,290,680
				<b>Assessed Value</b> = 7,853,331,245
				<b>Total Exemptions Amount (Breakdown on Next Page)</b> (-) 2,045,347,910
				<b>Net Taxable</b> = 5,807,983,335

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 44,194,571.43 = 5,807,983,335 \* (0.760928 / 100)

Certified Estimate of Market Value: 7,926,631,980  
 Certified Estimate of Taxable Value: 5,807,983,335



**2021 CERTIFIED TOTALS**

Property Count: 45,664

01 - WICHITA FALLS CITY  
Grand Totals

10/19/2021

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	4	3,193,042	0	3,193,042
DSTRS	5	0	959,176	959,176
DV1	268	0	2,655,000	2,655,000
DV1S	36	0	180,000	180,000
DV2	192	0	1,823,250	1,823,250
DV2S	22	0	157,500	157,500
DV3	333	0	3,472,000	3,472,000
DV3S	18	0	170,000	170,000
DV4	677	0	5,009,067	5,009,067
DV4S	195	0	1,549,122	1,549,122
DVHS	496	0	86,351,267	86,351,267
DVHSS	100	0	14,670,974	14,670,974
EX-XD	8	0	265,727	265,727
EX-XD (Prorated)	1	0	52,097	52,097
EX-XG	8	0	2,166,042	2,166,042
EX-XI	8	0	22,522,195	22,522,195
EX-XJ	8	0	21,673,212	21,673,212
EX-XU	6	0	555,002	555,002
EX-XV	1,620	0	1,704,137,312	1,704,137,312
EX-XV (Prorated)	99	0	581,746	581,746
EX366	300	0	55,224	55,224
FR	17	31,605,020	0	31,605,020
MASSS	1	0	100,068	100,068
OV65	7,201	122,228,675	0	122,228,675
OV65S	803	13,336,827	0	13,336,827
PC	4	342,082	0	342,082
PPV	188	1,473,565	0	1,473,565
SO	172	4,062,718	0	4,062,718
<b>Totals</b>		<b>176,241,929</b>	<b>1,869,105,981</b>	<b>2,045,347,910</b>

**2021 CERTIFIED TOTALS**

Property Count: 45,664

01 - WICHITA FALLS CITY  
Grand Totals

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	31,191	9,418.8463	\$30,474,101	\$3,813,624,618	\$3,510,834,500
B	MULTIFAMILY RESIDENCE	690	178.4215	\$2,149,371	\$299,868,932	\$299,578,307
C1	VACANT LOTS AND LAND TRACTS	3,953	4,284.5197	\$0	\$46,648,148	\$46,597,369
D1	QUALIFIED AG LAND	351	11,186.5515	\$0	\$26,421,966	\$1,414,683
D2	NON-QUALIFIED LAND	38		\$0	\$405,846	\$380,339
E	FARM OR RANCH IMPROVEMENT	119	842.7383	\$229,865	\$11,904,912	\$11,596,486
F1	COMMERCIAL REAL PROPERTY	2,682	3,270.2085	\$12,461,957	\$1,049,491,803	\$1,048,619,622
F2	INDUSTRIAL REAL PROPERTY	146	743.8936	\$0	\$47,741,929	\$46,387,044
G1	OIL AND GAS	87		\$0	\$462,200	\$462,200
J2	GAS DISTRIBUTION SYSTEM	8	4.8232	\$0	\$32,213,132	\$32,213,132
J3	ELECTRIC COMPANY (INCLUDING C	30	176.5899	\$0	\$85,951,194	\$85,951,194
J4	TELEPHONE COMPANY (INCLUDI	94	22.2864	\$0	\$36,408,460	\$36,408,460
J5	RAILROAD	7		\$0	\$23,958,150	\$23,958,150
J6	PIPELAND COMPANY	28	138.7460	\$0	\$11,932,327	\$11,931,907
J7	CABLE TELEVISION COMPANY	8	62.6500	\$91,348	\$12,071,493	\$12,071,493
J8	OTHER TYPE OF UTILITY	2	0.3200	\$0	\$31,154	\$31,154
L1	COMMERCIAL PERSONAL PROPE	3,657		\$211,441	\$477,067,021	\$476,191,182
L2	INDUSTRIAL PERSONAL PROPERT	153		\$0	\$152,518,879	\$119,553,470
M1	TANGIBLE OTHER PERSONAL, MOB	274		\$106,931	\$4,374,654	\$3,749,603
O	RESIDENTIAL INVENTORY	257	76.8590	\$4,705,831	\$8,169,729	\$8,169,729
S	SPECIAL INVENTORY TAX	115		\$0	\$31,883,311	\$31,883,311
X	TOTALLY EXEMPT PROPERTY	2,220	10,859.3347	\$15,728,660	\$1,753,482,122	\$0
	<b>Totals</b>		<b>41,266.7886</b>	<b>\$66,159,505</b>	<b>\$7,926,631,980</b>	<b>\$5,807,983,335</b>



# 2021 CERTIFIED TOTALS

Property Count: 43,449

02 - WICHITA FALLS ISD  
Grand Totals

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Land		Value			
Homesite:		259,701,939			
Non Homesite:		589,436,629			
Ag Market:		32,924,602			
Timber Market:		0		<b>Total Land</b>	(+) 882,063,170
Improvement		Value			
Homesite:		2,246,214,901			
Non Homesite:		3,403,840,438		<b>Total Improvements</b>	(+) 5,650,055,339
Non Real		Count	Value		
Personal Property:	4,286	907,248,854			
Mineral Property:	390	741,970			
Autos:	0	0		<b>Total Non Real</b>	(+) 907,990,824
				<b>Market Value</b>	= 7,440,109,333
Ag	Non Exempt	Exempt			
Total Productivity Market:	32,924,602	0			
Ag Use:	1,905,774	0		<b>Productivity Loss</b>	(-) 31,018,828
Timber Use:	0	0		<b>Appraised Value</b>	= 7,409,090,505
Productivity Loss:	31,018,828	0		<b>Homestead Cap</b>	(-) 45,560,679
				<b>Assessed Value</b>	= 7,363,529,826
				<b>Total Exemptions Amount</b>	(-) 2,078,491,353
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 5,285,038,473

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	36,089,119	21,807,688	189,946.64	193,637.58	408		
DPS	318,991	213,991	1,775.74	1,775.74	3		
OV65	1,043,828,454	766,398,894	6,219,682.65	6,284,654.00	7,081		
<b>Total</b>	<b>1,080,236,564</b>	<b>788,420,573</b>	<b>6,411,405.03</b>	<b>6,480,067.32</b>	<b>7,492</b>	<b>Freeze Taxable</b>	(-) 788,420,573
<b>Tax Rate</b>	<b>1.3651000</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	462,317	365,500	258,514	106,986	3		
OV65	8,552,891	6,961,023	4,810,227	2,150,796	43		
<b>Total</b>	<b>9,015,208</b>	<b>7,326,523</b>	<b>5,068,741</b>	<b>2,257,782</b>	<b>46</b>	<b>Transfer Adjustment</b>	(-) 2,257,782
						<b>Freeze Adjusted Taxable</b>	= 4,494,360,118

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 67,763,915.00 = 4,494,360,118 \* (1.3651000 / 100) + 6,411,405.03

Certified Estimate of Market Value: 7,440,109,333  
 Certified Estimate of Taxable Value: 5,285,038,473



**2021 CERTIFIED TOTALS**

Property Count: 43,449

02 - WICHITA FALLS ISD  
Grand Totals

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	413	0	3,363,641	3,363,641
DPS	3	0	30,000	30,000
DSTRS	5	0	955,009	955,009
DV1	227	0	2,150,179	2,150,179
DV1S	30	0	150,000	150,000
DV2	157	0	1,420,987	1,420,987
DV2S	17	0	112,500	112,500
DV3	259	0	2,628,717	2,628,717
DV3S	15	0	140,000	140,000
DV4	549	0	4,025,521	4,025,521
DV4S	162	0	1,214,922	1,214,922
DVHS	414	0	59,996,218	59,996,218
DVHSS	83	0	9,885,379	9,885,379
EX-XD	8	0	265,727	265,727
EX-XD (Prorated)	1	0	52,097	52,097
EX-XG	8	0	2,166,042	2,166,042
EX-XI	8	0	22,522,195	22,522,195
EX-XJ	7	0	21,633,212	21,633,212
EX-XU	6	0	555,002	555,002
EX-XV	1,573	0	1,433,571,627	1,433,571,627
EX-XV (Prorated)	100	0	620,375	620,375
EX366	357	0	65,434	65,434
FR	14	27,338,294	0	27,338,294
HS	16,078	0	392,146,326	392,146,326
LVE	18	16,010,335	0	16,010,335
MASSS	1	0	75,068	75,068
OV65	6,787	0	63,142,277	63,142,277
OV65S	749	0	7,115,067	7,115,067
PC	3	750	0	750
PPV	185	1,593,132	0	1,593,132
SO	148	3,545,320	0	3,545,320
<b>Totals</b>		<b>48,487,831</b>	<b>2,030,003,522</b>	<b>2,078,491,353</b>

**2021 CERTIFIED TOTALS**

Property Count: 43,449

02 - WICHITA FALLS ISD  
Grand Totals

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	28,994	9,694.8810	\$29,436,493	\$3,572,812,986	\$2,978,833,561
B	MULTIFAMILY RESIDENCE	677	167.6168	\$2,149,371	\$282,324,054	\$281,984,099
C1	VACANT LOTS AND LAND TRACTS	3,920	4,323.8486	\$0	\$44,610,448	\$44,572,234
D1	QUALIFIED AG LAND	343	18,830.1447	\$0	\$32,924,602	\$1,903,341
D2	NON-QUALIFIED LAND	44		\$9,616	\$840,730	\$819,005
E	FARM OR RANCH IMPROVEMENT	185	1,416.2874	\$234,882	\$20,191,202	\$18,732,403
F1	COMMERCIAL REAL PROPERTY	2,668	3,234.2909	\$12,826,944	\$1,031,915,772	\$1,030,962,705
F2	INDUSTRIAL REAL PROPERTY	142	631.6283	\$0	\$43,608,418	\$43,593,220
G1	OIL AND GAS	156		\$0	\$678,660	\$678,660
J2	GAS DISTRIBUTION SYSTEM	8	4.9332	\$0	\$30,763,709	\$30,763,709
J3	ELECTRIC COMPANY (INCLUDING C	30	185.0753	\$0	\$86,949,100	\$86,949,100
J4	TELEPHONE COMPANY (INCLUDI	106	25.1058	\$0	\$32,924,681	\$32,924,681
J5	RAILROAD	7		\$0	\$24,470,730	\$24,470,730
J6	PIPELAND COMPANY	56	376.6740	\$0	\$41,763,827	\$41,763,077
J7	CABLE TELEVISION COMPANY	6	59.0600	\$91,348	\$9,759,316	\$9,759,316
J8	OTHER TYPE OF UTILITY	5	0.3200	\$0	\$3,098,734	\$3,098,734
L1	COMMERCIAL PERSONAL PROPE	3,622		\$211,441	\$473,279,146	\$472,403,307
L2	INDUSTRIAL PERSONAL PROPERT	164		\$0	\$165,200,779	\$138,701,324
M1	TANGIBLE OTHER PERSONAL, MOB	188		\$69,625	\$3,003,119	\$2,191,125
O	RESIDENTIAL INVENTORY	257	76.8590	\$4,705,831	\$8,169,729	\$8,169,729
S	SPECIAL INVENTORY TAX	115		\$0	\$31,764,413	\$31,764,413
X	TOTALLY EXEMPT PROPERTY	2,244	7,604.1386	\$15,728,660	\$1,499,055,178	\$0
	<b>Totals</b>		<b>46,630.8636</b>	<b>\$65,464,211</b>	<b>\$7,440,109,333</b>	<b>\$5,285,038,473</b>

# 2021 CERTIFIED TOTALS

Property Count: 5,961

03 - BURKBURNETT CITY  
Grand Totals

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Land		Value		
Homesite:		24,960,700		
Non Homesite:		34,565,403		
Ag Market:		5,913,921		
Timber Market:		0	<b>Total Land</b>	(+) 65,440,024
Improvement		Value		
Homesite:		290,957,443		
Non Homesite:		262,122,053	<b>Total Improvements</b>	(+) 553,079,496
Non Real		Count	Value	
Personal Property:	394	57,175,728		
Mineral Property:	188	301,640		
Autos:	0	0	<b>Total Non Real</b>	(+) 57,477,368
			<b>Market Value</b>	= 675,996,888
Ag		Non Exempt	Exempt	
Total Productivity Market:	5,913,921	0		
Ag Use:	462,493	0	<b>Productivity Loss</b>	(-) 5,451,428
Timber Use:	0	0	<b>Appraised Value</b>	= 670,545,460
Productivity Loss:	5,451,428	0	<b>Homestead Cap</b>	(-) 2,541,228
			<b>Assessed Value</b>	= 668,004,232
			<b>Total Exemptions Amount</b>	(-) 126,708,564
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 541,295,668

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 3,867,671.22 = 541,295,668 \* (0.714521 / 100)

Certified Estimate of Market Value: 675,996,888  
 Certified Estimate of Taxable Value: 541,295,668



**2021 CERTIFIED TOTALS**

Property Count: 5,961

03 - BURKBURNETT CITY  
Grand Totals

10/19/2021

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	1	3,563,813	0	3,563,813
DSTRS	1	0	53,322	53,322
DV1	64	0	608,000	608,000
DV1S	7	0	35,000	35,000
DV2	44	0	414,750	414,750
DV2S	3	0	22,500	22,500
DV3	71	0	718,000	718,000
DV3S	4	0	30,000	30,000
DV4	182	0	1,309,067	1,309,067
DV4S	60	0	461,356	461,356
DVHS	122	0	21,712,671	21,712,671
DVHSS	27	0	3,959,701	3,959,701
EX-XG	1	0	147,251	147,251
EX-XU	2	0	222,402	222,402
EX-XV	153	0	80,074,215	80,074,215
EX366	127	0	16,027	16,027
FR	1	3,149,187	0	3,149,187
LVE	10	1,120,084	0	1,120,084
OV65	950	6,579,163	0	6,579,163
OV65S	120	765,000	0	765,000
PC	7	1,038,287	0	1,038,287
PPV	22	219,707	0	219,707
SO	19	489,061	0	489,061
<b>Totals</b>		<b>16,924,302</b>	<b>109,784,262</b>	<b>126,708,564</b>

**2021 CERTIFIED TOTALS**

Property Count: 5,961

03 - BURKBURNETT CITY  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,286	1,803.7878	\$3,754,845	\$459,151,593	\$420,040,148
B	MULTIFAMILY RESIDENCE	27	9.6038	\$442,816	\$11,706,026	\$11,706,026
C1	VACANT LOTS AND LAND TRACTS	387	391.6716	\$0	\$3,701,602	\$3,677,602
D1	QUALIFIED AG LAND	105	3,173.9541	\$0	\$5,913,921	\$463,901
D2	NON-QUALIFIED LAND	14		\$0	\$140,295	\$134,154
E	FARM OR RANCH IMPROVEMENT	39	208.3199	\$73,572	\$3,807,680	\$3,321,829
F1	COMMERCIAL REAL PROPERTY	258	208.8216	\$666,177	\$44,725,713	\$41,128,406
F2	INDUSTRIAL REAL PROPERTY	19	151.3910	\$0	\$5,371,799	\$5,371,799
G1	OIL AND GAS	82		\$0	\$290,320	\$290,320
J2	GAS DISTRIBUTION SYSTEM	3	0.2169	\$0	\$2,255,768	\$2,255,768
J3	ELECTRIC COMPANY (INCLUDING C	2	4.7100	\$0	\$5,522,328	\$5,522,328
J4	TELEPHONE COMPANY (INCLUDI	19	0.5407	\$0	\$4,674,077	\$4,674,077
J5	RAILROAD	1		\$0	\$2,021,718	\$2,021,718
J6	PIPELAND COMPANY	4	18.2300	\$0	\$386,740	\$386,740
J7	CABLE TELEVISION COMPANY	2	0.6520	\$0	\$1,460,847	\$1,460,847
L1	COMMERCIAL PERSONAL PROPE	316		\$0	\$23,462,747	\$23,462,747
L2	INDUSTRIAL PERSONAL PROPERT	24		\$0	\$12,341,379	\$8,228,972
M1	TANGIBLE OTHER PERSONAL, MOB	121		\$179,088	\$1,392,188	\$1,277,825
O	RESIDENTIAL INVENTORY	7	2.3717	\$0	\$47,875	\$47,875
S	SPECIAL INVENTORY TAX	11		\$0	\$5,822,586	\$5,822,586
X	TOTALLY EXEMPT PROPERTY	315	448.1783	\$13,572	\$81,799,686	\$0
	<b>Totals</b>		<b>6,422.4494</b>	<b>\$5,130,070</b>	<b>\$675,996,888</b>	<b>\$541,295,668</b>

# 2021 CERTIFIED TOTALS

Property Count: 10,857

04 - BURKBURNETT ISD  
Grand Totals

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Land	Value			
Homesite:	42,930,265			
Non Homesite:	70,550,559			
Ag Market:	103,983,881			
Timber Market:	0	<b>Total Land</b>	(+)	
			217,464,705	
Improvement	Value			
Homesite:	468,775,844			
Non Homesite:	611,651,927	<b>Total Improvements</b>	(+)	
			1,080,427,771	
Non Real	Count	Value		
Personal Property:	590	318,291,356		
Mineral Property:	1,934	6,567,980		
Autos:	0	0	<b>Total Non Real</b>	(+)
				324,859,336
			<b>Market Value</b>	=
				1,622,751,812
Ag	Non Exempt	Exempt		
Total Productivity Market:	103,983,881	0		
Ag Use:	11,097,697	0	<b>Productivity Loss</b>	(-)
Timber Use:	0	0	<b>Appraised Value</b>	=
Productivity Loss:	92,886,184	0		1,529,865,628
			<b>Homestead Cap</b>	(-)
				4,296,763
			<b>Assessed Value</b>	=
				1,525,568,865
			<b>Total Exemptions Amount</b>	(-)
			<b>(Breakdown on Next Page)</b>	513,998,213
			<b>Net Taxable</b>	=
				1,011,570,652

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	7,655,812	4,578,001	47,594.68	48,482.66	81			
DPS	341,952	271,952	3,410.97	3,410.97	2			
OV65	190,657,056	125,686,429	1,073,780.25	1,104,641.87	1,457			
<b>Total</b>	<b>198,654,820</b>	<b>130,536,382</b>	<b>1,124,785.90</b>	<b>1,156,535.50</b>	<b>1,540</b>	<b>Freeze Taxable</b>	(-)	
<b>Tax Rate</b>	<b>1.4200000</b>							<b>130,536,382</b>
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	66,454	56,454	0	56,454	1			
OV65	2,148,841	1,566,850	1,040,201	526,649	13			
<b>Total</b>	<b>2,215,295</b>	<b>1,623,304</b>	<b>1,040,201</b>	<b>583,103</b>	<b>14</b>	<b>Transfer Adjustment</b>	(-)	
							<b>583,103</b>	
						<b>Freeze Adjusted Taxable</b>	=	
							<b>880,451,167</b>	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 13,627,192.47 = 880,451,167 \* (1.4200000 / 100) + 1,124,785.90

Certified Estimate of Market Value: 1,622,751,812  
 Certified Estimate of Taxable Value: 1,011,570,652



**2021 CERTIFIED TOTALS**

Property Count: 10,857

04 - BURKBURNETT ISD  
Grand Totals

10/19/2021

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	84	0	693,940	693,940
DPS	2	0	20,000	20,000
DSTRS	2	0	101,117	101,117
DV1	106	0	965,142	965,142
DV1S	10	0	50,000	50,000
DV2	80	0	773,443	773,443
DV2S	8	0	60,000	60,000
DV3	153	0	1,564,000	1,564,000
DV3S	10	0	90,000	90,000
DV4	332	0	2,448,253	2,448,253
DV4S	83	0	641,356	641,356
DVHS	218	0	34,526,764	34,526,764
DVHSS	38	0	4,163,927	4,163,927
EX-XG	1	0	147,251	147,251
EX-XJ	1	0	40,000	40,000
EX-XU	2	0	222,402	222,402
EX-XV	191	0	312,000,967	312,000,967
EX366	759	0	61,695	61,695
FR	4	50,572,710	0	50,572,710
HS	3,507	0	84,569,986	84,569,986
LVE	13	1,882,008	0	1,882,008
OV65	1,395	0	12,973,105	12,973,105
OV65S	164	0	1,583,445	1,583,445
PC	9	2,371,027	0	2,371,027
PPV	29	276,648	0	276,648
SO	47	1,199,027	0	1,199,027
<b>Totals</b>		<b>56,301,420</b>	<b>457,696,793</b>	<b>513,998,213</b>



**2021 CERTIFIED TOTALS**

Property Count: 10,857

04 - BURKBURNETT ISD  
Grand Totals

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,903	4,289.1369	\$6,883,325	\$708,803,919	\$564,218,398
B	MULTIFAMILY RESIDENCE	33	14.8828	\$442,816	\$25,636,919	\$25,636,919
C1	VACANT LOTS AND LAND TRACTS	476	795.7526	\$0	\$6,360,178	\$6,303,505
D1	QUALIFIED AG LAND	1,005	78,307.0309	\$0	\$103,983,881	\$11,061,583
D2	NON-QUALIFIED LAND	92		\$0	\$1,274,190	\$1,222,027
E	FARM OR RANCH IMPROVEMENT	357	2,835.9922	\$1,744,257	\$36,421,802	\$31,460,548
F1	COMMERCIAL REAL PROPERTY	292	322.6864	\$666,177	\$51,527,199	\$51,432,028
F2	INDUSTRIAL REAL PROPERTY	35	777.5487	\$77,862	\$42,270,530	\$42,270,530
G1	OIL AND GAS	1,202		\$0	\$6,512,130	\$6,512,130
J2	GAS DISTRIBUTION SYSTEM	4	0.2169	\$0	\$2,365,238	\$2,365,238
J3	ELECTRIC COMPANY (INCLUDING C	6	12.4300	\$0	\$32,842,147	\$32,842,147
J4	TELEPHONE COMPANY (INCLUDI	30	2.0607	\$0	\$6,529,787	\$6,529,787
J5	RAILROAD	1		\$0	\$6,255,540	\$6,255,540
J6	PIPELAND COMPANY	30	20.8100	\$0	\$4,687,806	\$4,687,806
J7	CABLE TELEVISION COMPANY	3	0.6520	\$0	\$1,640,344	\$1,640,344
L1	COMMERCIAL PERSONAL PROPE	437		\$0	\$33,601,649	\$33,601,649
L2	INDUSTRIAL PERSONAL PROPERT	53		\$0	\$228,770,813	\$175,902,143
M1	TANGIBLE OTHER PERSONAL, MOB	151		\$179,088	\$2,736,297	\$1,727,858
O	RESIDENTIAL INVENTORY	9	19.2917	\$0	\$76,936	\$76,936
S	SPECIAL INVENTORY TAX	12		\$0	\$5,823,536	\$5,823,536
X	TOTALLY EXEMPT PROPERTY	996	4,641.5038	\$13,572	\$314,630,971	\$0
	<b>Totals</b>		<b>92,039.9956</b>	<b>\$10,007,097</b>	<b>\$1,622,751,812</b>	<b>\$1,011,570,652</b>

# 2021 CERTIFIED TOTALS

Property Count: 2,646

05 - CITY VIEW ISD  
Grand Totals

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Land		Value			
Homesite:		8,031,799			
Non Homesite:		21,627,706			
Ag Market:		12,889,447			
Timber Market:		0		<b>Total Land</b>	(+) 42,548,952
Improvement		Value			
Homesite:		81,076,804			
Non Homesite:		137,986,189		<b>Total Improvements</b>	(+) 219,062,993
Non Real		Count	Value		
Personal Property:	217	73,944,117			
Mineral Property:	105	278,280			
Autos:	0	0		<b>Total Non Real</b>	(+) 74,222,397
				<b>Market Value</b>	= 335,834,342
Ag	Non Exempt	Exempt			
Total Productivity Market:	12,889,447	0			
Ag Use:	735,603	0		<b>Productivity Loss</b>	(-) 12,153,844
Timber Use:	0	0		<b>Appraised Value</b>	= 323,680,498
Productivity Loss:	12,153,844	0		<b>Homestead Cap</b>	(-) 2,968,354
				<b>Assessed Value</b>	= 320,712,144
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 90,690,103
				<b>Net Taxable</b>	= 230,022,041

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,721,137	2,179,126	20,946.88	20,947.75	50		
OV65	33,513,164	16,960,916	124,524.76	126,711.32	373		
<b>Total</b>	<b>37,234,301</b>	<b>19,140,042</b>	<b>145,471.64</b>	<b>147,659.07</b>	<b>423</b>	<b>Freeze Taxable</b>	(-) 19,140,042
<b>Tax Rate</b>	<b>1.3577000</b>						
						<b>Freeze Adjusted Taxable</b>	= 210,881,999

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,008,616.54 = 210,881,999 \* (1.3577000 / 100) + 145,471.64

Certified Estimate of Market Value: 335,834,342  
 Certified Estimate of Taxable Value: 230,022,041

**2021 CERTIFIED TOTALS**

Property Count: 2,646

05 - CITY VIEW ISD  
Grand Totals

10/19/2021

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	52	0	405,182	405,182
DV1	14	0	135,000	135,000
DV1S	3	0	15,000	15,000
DV2	8	0	73,500	73,500
DV2S	1	0	7,500	7,500
DV3	20	0	198,000	198,000
DV4	34	0	276,772	276,772
DV4S	18	0	109,950	109,950
DVHS	21	0	2,147,512	2,147,512
DVHSS	8	0	421,677	421,677
EX-XV	54	0	52,011,451	52,011,451
EX-XV (Prorated)	1	0	240	240
EX366	55	0	8,159	8,159
FR	3	6,213,093	0	6,213,093
HS	906	0	21,897,773	21,897,773
LVE	5	434,883	0	434,883
OV65	345	1,748,233	3,185,859	4,934,092
OV65S	42	210,000	399,495	609,495
PC	2	341,662	0	341,662
PPV	5	37,500	0	37,500
SO	22	411,662	0	411,662
<b>Totals</b>		<b>9,397,033</b>	<b>81,293,070</b>	<b>90,690,103</b>

**2021 CERTIFIED TOTALS**

Property Count: 2,646

05 - CITY VIEW ISD  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,702	1,219.4805	\$1,279,753	\$144,169,132	\$110,866,240
B	MULTIFAMILY RESIDENCE	8	5.5257	\$0	\$3,920,985	\$3,920,985
C1	VACANT LOTS AND LAND TRACTS	188	522.3908	\$0	\$3,264,937	\$3,262,358
D1	QUALIFIED AG LAND	144	5,258.5537	\$0	\$12,889,447	\$728,650
D2	NON-QUALIFIED LAND	13		\$0	\$96,666	\$82,626
E	FARM OR RANCH IMPROVEMENT	61	525.0746	\$273,395	\$6,593,852	\$5,961,898
F1	COMMERCIAL REAL PROPERTY	63	303.9061	\$0	\$22,835,275	\$22,835,275
F2	INDUSTRIAL REAL PROPERTY	22	178.3630	\$0	\$8,232,166	\$8,232,166
G1	OIL AND GAS	66		\$0	\$273,880	\$273,880
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$1,512,660	\$1,512,660
J3	ELECTRIC COMPANY (INCLUDING C	5	47.7180	\$0	\$7,635,347	\$7,635,347
J4	TELEPHONE COMPANY (INCLUDI	16	6.5326	\$0	\$7,400,956	\$7,400,956
J5	RAILROAD	2		\$0	\$3,963,233	\$3,963,233
J6	PIPELAND COMPANY	7		\$0	\$1,769,560	\$1,769,560
J7	CABLE TELEVISION COMPANY	4	3.5900	\$0	\$2,132,680	\$2,132,680
L1	COMMERCIAL PERSONAL PROPE	152		\$0	\$14,054,353	\$14,054,353
L2	INDUSTRIAL PERSONAL PROPERT	14		\$0	\$40,363,559	\$33,808,804
M1	TANGIBLE OTHER PERSONAL, MOB	103		\$49,551	\$1,790,730	\$1,137,679
S	SPECIAL INVENTORY TAX	10		\$0	\$442,691	\$442,691
X	TOTALLY EXEMPT PROPERTY	120	381.0445	\$0	\$52,492,233	\$0
	<b>Totals</b>		<b>8,452.1795</b>	<b>\$1,602,699</b>	<b>\$335,834,342</b>	<b>\$230,022,041</b>

# 2021 CERTIFIED TOTALS

Property Count: 3,605

06 - IOWA PARK CITY  
Grand Totals

10/19/2021 11:17:38AM

Land		Value			
Homesite:		14,452,902			
Non Homesite:		17,422,661			
Ag Market:		1,212,057			
Timber Market:		0		<b>Total Land</b>	(+) 33,087,620
Improvement		Value			
Homesite:		168,961,415			
Non Homesite:		150,945,782		<b>Total Improvements</b>	(+) 319,907,197
Non Real		Count	Value		
Personal Property:	256	29,559,149			
Mineral Property:	0	0			
Autos:	0	0		<b>Total Non Real</b>	(+) 29,559,149
				<b>Market Value</b>	= 382,553,966
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,212,057	0			
Ag Use:	50,569	0		<b>Productivity Loss</b>	(-) 1,161,488
Timber Use:	0	0		<b>Appraised Value</b>	= 381,392,478
Productivity Loss:	1,161,488	0		<b>Homestead Cap</b>	(-) 2,422,759
				<b>Assessed Value</b>	= 378,969,719
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 69,291,033
				<b>Net Taxable</b>	= 309,678,686

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	3,116,123	2,898,580	17,618.96	18,204.05	37	
OV65	67,623,014	59,890,827	347,857.87	355,014.53	663	
<b>Total</b>	<b>70,739,137</b>	<b>62,789,407</b>	<b>365,476.83</b>	<b>373,218.58</b>	<b>700</b>	<b>Freeze Taxable</b> (-) 62,789,407
<b>Tax Rate</b>	0.7400000					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	523,197	493,227	241,105	252,122	5	
<b>Total</b>	<b>523,197</b>	<b>493,227</b>	<b>241,105</b>	<b>252,122</b>	<b>5</b>	<b>Transfer Adjustment</b> (-) 252,122
						<b>Freeze Adjusted Taxable</b> = 246,637,157

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 2,190,591.79 = 246,637,157 \* (0.7400000 / 100) + 365,476.83

Certified Estimate of Market Value: 382,553,966  
 Certified Estimate of Taxable Value: 309,678,686

**2021 CERTIFIED TOTALS**

Property Count: 3,605

06 - IOWA PARK CITY  
Grand Totals

10/19/2021

11:18:39AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	1	575,804	0	575,804
DP	38	103,350	0	103,350
DV1	17	0	176,000	176,000
DV1S	4	0	20,000	20,000
DV2	14	0	123,000	123,000
DV2S	1	0	7,500	7,500
DV3	27	0	290,000	290,000
DV4	55	0	398,385	398,385
DV4S	19	0	192,000	192,000
DVHS	40	0	5,741,803	5,741,803
DVHSS	6	0	414,208	414,208
EX-XG	1	0	97,874	97,874
EX-XU	2	0	416,800	416,800
EX-XV	109	0	53,019,218	53,019,218
EX366	11	0	2,805	2,805
FR	1	1,910,214	0	1,910,214
LVE	10	1,015,593	0	1,015,593
OV65	606	3,840,594	0	3,840,594
OV65S	100	632,700	0	632,700
PPV	4	18,845	0	18,845
SO	15	294,340	0	294,340
<b>Totals</b>		<b>8,391,440</b>	<b>60,899,593</b>	<b>69,291,033</b>

**2021 CERTIFIED TOTALS**

Property Count: 3,605

06 - IOWA PARK CITY  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,681	769.9597	\$3,924,710	\$266,800,783	\$252,556,169
B	MULTIFAMILY RESIDENCE	16	5.4729	\$0	\$4,855,751	\$4,855,751
C1	VACANT LOTS AND LAND TRACTS	286	140.2466	\$0	\$1,853,903	\$1,853,903
D1	QUALIFIED AG LAND	74	374.1008	\$0	\$1,212,057	\$48,184
D2	NON-QUALIFIED LAND	1		\$0	\$3,059	\$3,059
E	FARM OR RANCH IMPROVEMENT	11	39.7134	\$421,934	\$1,015,374	\$656,061
F1	COMMERCIAL REAL PROPERTY	139	58.2340	\$630,982	\$19,375,691	\$19,351,691
F2	INDUSTRIAL REAL PROPERTY	11	28.0032	\$196,100	\$2,282,222	\$2,282,222
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$3,401,690	\$3,401,690
J3	ELECTRIC COMPANY (INCLUDING C	3	0.6520	\$0	\$3,685,798	\$3,685,798
J4	TELEPHONE COMPANY (INCLUDI	11	8.4455	\$0	\$1,501,028	\$1,501,028
J5	RAILROAD	1		\$0	\$1,923,655	\$1,923,655
J6	PIPELAND COMPANY	1		\$0	\$222,790	\$222,790
J7	CABLE TELEVISION COMPANY	1		\$0	\$337,610	\$337,610
L1	COMMERCIAL PERSONAL PROPE	220		\$0	\$8,692,118	\$8,692,118
L2	INDUSTRIAL PERSONAL PROPERT	8		\$0	\$10,514,256	\$8,028,238
M1	TANGIBLE OTHER PERSONAL, MOB	28		\$0	\$305,046	\$278,719
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	137	983.6014	\$76,516	\$54,571,135	\$0
	<b>Totals</b>		<b>2,408.4295</b>	<b>\$5,250,242</b>	<b>\$382,553,966</b>	<b>\$309,678,686</b>

# 2021 CERTIFIED TOTALS

Property Count: 12,606

07 - IOWA PARK CISD  
Grand Totals

10/19/2021 11:17:38AM

Land		Value		
Homesite:		36,197,601		
Non Homesite:		52,619,901		
Ag Market:		117,677,518		
Timber Market:		0	<b>Total Land</b>	(+) 206,495,020
Improvement		Value		
Homesite:		347,691,162		
Non Homesite:		228,702,228	<b>Total Improvements</b>	(+) 576,393,390
Non Real		Count	Value	
Personal Property:	505		171,096,481	
Mineral Property:	5,322		22,479,450	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 193,575,931
			<b>Market Value</b>	= 976,464,341
Ag	Non Exempt	Exempt		
Total Productivity Market:	117,677,518	0		
Ag Use:	10,511,343	0	<b>Productivity Loss</b>	(-) 107,166,175
Timber Use:	0	0	<b>Appraised Value</b>	= 869,298,166
Productivity Loss:	107,166,175	0		
			<b>Homestead Cap</b>	(-) 7,825,528
			<b>Assessed Value</b>	= 861,472,638
			<b>Total Exemptions Amount</b>	(-) 174,904,988
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 686,567,650

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,911,671	3,118,496	29,054.70	29,678.88	58		
DPS	61,640	21,640	198.88	198.88	1		
OV65	146,044,066	96,174,306	724,289.41	735,277.27	1,147		
<b>Total</b>	<b>151,017,377</b>	<b>99,314,442</b>	<b>753,542.99</b>	<b>765,155.03</b>	<b>1,206</b>	<b>Freeze Taxable</b>	(-) 99,314,442
<b>Tax Rate</b>	<b>1.4100000</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	290,954	175,954	102,014	73,940	4		
<b>Total</b>	<b>290,954</b>	<b>175,954</b>	<b>102,014</b>	<b>73,940</b>	<b>4</b>	<b>Transfer Adjustment</b>	(-) 73,940
						<b>Freeze Adjusted Taxable</b>	= 587,179,268

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 9,032,770.67 = 587,179,268 \* (1.4100000 / 100) + 753,542.99

Certified Estimate of Market Value: 976,464,341  
 Certified Estimate of Taxable Value: 686,567,650



**2021 CERTIFIED TOTALS**

Property Count: 12,606

07 - IOWA PARK CISD  
Grand Totals

10/19/2021

11:18:39AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	59	0	472,198	472,198
DPS	1	0	10,000	10,000
DV1	36	0	324,000	324,000
DV1S	8	0	40,000	40,000
DV2	20	0	169,500	169,500
DV2S	3	0	22,500	22,500
DV3	40	0	400,617	400,617
DV3S	3	0	30,000	30,000
DV4	107	0	738,360	738,360
DV4S	30	0	312,000	312,000
DVHS	78	0	10,454,483	10,454,483
DVHSS	12	0	1,353,346	1,353,346
EX-XG	1	0	97,874	97,874
EX-XU	2	0	416,800	416,800
EX-XV	185	0	62,935,842	62,935,842
EX366	1,036	0	92,358	92,358
FR	2	12,366,389	0	12,366,389
HS	2,734	0	65,928,907	65,928,907
LVE	11	1,375,738	0	1,375,738
OV65	1,068	4,640,723	9,903,147	14,543,870
OV65S	148	641,058	1,390,114	2,031,172
PC	5	199,844	0	199,844
PPV	13	94,565	0	94,565
SO	26	494,625	0	494,625
<b>Totals</b>		<b>19,812,942</b>	<b>155,092,046</b>	<b>174,904,988</b>

**2021 CERTIFIED TOTALS**

Property Count: 12,606

07 - IOWA PARK CISD  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,020	5,309.2044	\$6,223,418	\$466,944,341	\$371,392,044
B	MULTIFAMILY RESIDENCE	16	5.4729	\$0	\$4,855,751	\$4,855,751
C1	VACANT LOTS AND LAND TRACTS	698	1,200.3026	\$0	\$5,810,926	\$5,780,676
D1	QUALIFIED AG LAND	1,111	81,070.7763	\$0	\$117,677,518	\$10,501,161
D2	NON-QUALIFIED LAND	117		\$96,716	\$2,855,444	\$2,830,641
E	FARM OR RANCH IMPROVEMENT	569	3,642.1252	\$1,267,299	\$61,183,333	\$52,294,873
F1	COMMERCIAL REAL PROPERTY	243	347.7629	\$730,142	\$29,326,143	\$29,302,143
F2	INDUSTRIAL REAL PROPERTY	45	274.4694	\$196,100	\$17,794,557	\$17,794,557
G1	OIL AND GAS	4,291		\$0	\$22,032,860	\$22,032,860
J2	GAS DISTRIBUTION SYSTEM	4	1.0184	\$0	\$3,731,934	\$3,731,934
J3	ELECTRIC COMPANY (INCLUDING C	7	0.6520	\$0	\$18,771,258	\$18,771,258
J4	TELEPHONE COMPANY (INCLUDI	38	15.7581	\$0	\$7,953,428	\$7,953,428
J5	RAILROAD	1		\$0	\$11,230,244	\$11,230,244
J6	PIPELAND COMPANY	26	10.6100	\$0	\$6,475,081	\$6,406,181
J7	CABLE TELEVISION COMPANY	1		\$0	\$337,610	\$337,610
L1	COMMERCIAL PERSONAL PROPE	382		\$0	\$21,216,645	\$21,216,645
L2	INDUSTRIAL PERSONAL PROPERT	36		\$0	\$111,070,839	\$98,573,506
M1	TANGIBLE OTHER PERSONAL, MOB	83		\$311,145	\$2,153,701	\$1,532,587
S	SPECIAL INVENTORY TAX	6		\$0	\$29,551	\$29,551
X	TOTALLY EXEMPT PROPERTY	1,248	3,675.9213	\$76,516	\$65,013,177	\$0
	<b>Totals</b>		<b>95,554.0735</b>	<b>\$8,901,336</b>	<b>\$976,464,341</b>	<b>\$686,567,650</b>

# 2021 CERTIFIED TOTALS

Property Count: 2,407

08 - ELECTRA CITY  
Grand Totals

10/19/2021 11:17:38AM

Land		Value			
Homesite:		586,475			
Non Homesite:		3,840,687			
Ag Market:		426,068			
Timber Market:		0		<b>Total Land</b>	(+) 4,853,230
Improvement		Value			
Homesite:		30,079,268			
Non Homesite:		56,920,274		<b>Total Improvements</b>	(+) 86,999,542
Non Real		Count	Value		
Personal Property:		151	12,773,005		
Mineral Property:		85	40,220		
Autos:		0	0	<b>Total Non Real</b>	(+) 12,813,225
				<b>Market Value</b>	= 104,665,997
Ag	Non Exempt	Exempt			
Total Productivity Market:	426,068	0			
Ag Use:	39,886	0		<b>Productivity Loss</b>	(-) 386,182
Timber Use:	0	0		<b>Appraised Value</b>	= 104,279,815
Productivity Loss:	386,182	0		<b>Homestead Cap</b>	(-) 1,241,051
				<b>Assessed Value</b>	= 103,038,764
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 35,261,418
				<b>Net Taxable</b>	= 67,777,346

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 448,269.88 = 67,777,346 \* (0.661386 / 100)

Certified Estimate of Market Value: 104,665,997  
 Certified Estimate of Taxable Value: 67,777,346

**2021 CERTIFIED TOTALS**

Property Count: 2,407

08 - ELECTRA CITY  
Grand Totals

10/19/2021

11:18:39AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV1	2	0	24,000	24,000
DV2	1	0	7,500	7,500
DV3	5	0	58,000	58,000
DV4	14	0	107,649	107,649
DV4S	4	0	25,372	25,372
DVHS	8	0	467,096	467,096
DVHSS	4	0	282,426	282,426
EX-XG	1	0	8,911	8,911
EX-XL	3	0	12,410	12,410
EX-XV	187	0	32,469,988	32,469,988
EX-XV (Prorated)	18	0	39,914	39,914
EX366	84	0	10,952	10,952
OV65	262	1,525,479	0	1,525,479
OV65S	34	176,024	0	176,024
PPV	2	38,647	0	38,647
SO	1	7,050	0	7,050
<b>Totals</b>		<b>1,747,200</b>	<b>33,514,218</b>	<b>35,261,418</b>

**2021 CERTIFIED TOTALS**

Property Count: 2,407

08 - ELECTRA CITY  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,269	323.0907	\$233,151	\$49,163,119	\$45,265,314
B	MULTIFAMILY RESIDENCE	4	0.5165	\$0	\$224,628	\$224,628
C1	VACANT LOTS AND LAND TRACTS	531	272.0466	\$0	\$431,551	\$429,087
D1	QUALIFIED AG LAND	20	482.1888	\$0	\$426,068	\$39,886
D2	NON-QUALIFIED LAND	1		\$0	\$5,274	\$5,274
E	FARM OR RANCH IMPROVEMENT	4	66.3751	\$0	\$69,039	\$69,039
F1	COMMERCIAL REAL PROPERTY	113	64.0674	\$0	\$4,798,205	\$4,792,633
F2	INDUSTRIAL REAL PROPERTY	37	132.1317	\$0	\$1,978,027	\$1,978,027
G1	OIL AND GAS	21		\$0	\$33,540	\$33,540
J2	GAS DISTRIBUTION SYSTEM	3	0.1987	\$0	\$1,088,241	\$1,088,241
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$1,456,280	\$1,456,280
J4	TELEPHONE COMPANY (INCLUDI	15	9.8382	\$0	\$2,021,762	\$2,021,762
J5	RAILROAD	3		\$0	\$2,133,920	\$2,133,920
J6	PIPELAND COMPANY	1		\$0	\$42,540	\$42,540
J7	CABLE TELEVISION COMPANY	1		\$0	\$311,052	\$311,052
L1	COMMERCIAL PERSONAL PROPE	109		\$0	\$7,602,681	\$7,602,681
L2	INDUSTRIAL PERSONAL PROPERT	6		\$0	\$60,631	\$60,631
M1	TANGIBLE OTHER PERSONAL, MOB	10		\$102,133	\$238,617	\$222,811
X	TOTALLY EXEMPT PROPERTY	295	145.6258	\$208,670	\$32,580,822	\$0
	<b>Totals</b>		<b>1,496.0795</b>	<b>\$543,954</b>	<b>\$104,665,997</b>	<b>\$67,777,346</b>

# 2021 CERTIFIED TOTALS

Property Count: 8,892

09 - ELECTRA ISD  
Grand Totals

10/19/2021 11:17:38AM

Land		Value			
Homesite:		1,585,978			
Non Homesite:		15,693,921			
Ag Market:		124,197,831			
Timber Market:		16,767	<b>Total Land</b>	(+) 141,494,497	
Improvement		Value			
Homesite:		43,309,418			
Non Homesite:		68,272,534	<b>Total Improvements</b>	(+) 111,581,952	
Non Real		Count	Value		
Personal Property:	233		46,800,930		
Mineral Property:	5,307		34,503,930		
Autos:	0		0	<b>Total Non Real</b>	(+) 81,304,860
			<b>Market Value</b>	= 334,381,309	
Ag		Non Exempt	Exempt		
Total Productivity Market:	124,214,598		0		
Ag Use:	13,797,745		0	<b>Productivity Loss</b>	(-) 110,415,642
Timber Use:	1,211		0	<b>Appraised Value</b>	= 223,965,667
Productivity Loss:	110,415,642		0	<b>Homestead Cap</b>	(-) 1,577,503
			<b>Assessed Value</b>	= 222,388,164	
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 55,137,493	
			<b>Net Taxable</b>	= 167,250,671	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	807,678	143,529	609.56	609.56	27			
OV65	21,304,900	9,231,394	58,903.95	59,161.11	348			
<b>Total</b>	<b>22,112,578</b>	<b>9,374,923</b>	<b>59,513.51</b>	<b>59,770.67</b>	<b>375</b>	<b>Freeze Taxable</b>	(-) 9,374,923	
<b>Tax Rate</b>	<b>1.4217000</b>							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	61,500	26,500	0	26,500	1			
OV65	15,748	0	0	0	1			
<b>Total</b>	<b>77,248</b>	<b>26,500</b>	<b>0</b>	<b>26,500</b>	<b>2</b>	<b>Transfer Adjustment</b>	(-) 26,500	
						<b>Freeze Adjusted Taxable</b>	= 157,849,248	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 2,303,656.27 = 157,849,248 \* (1.4217000 / 100) + 59,513.51

Certified Estimate of Market Value:	334,381,309
Certified Estimate of Taxable Value:	167,250,671

**2021 CERTIFIED TOTALS**

Property Count: 8,892

09 - ELECTRA ISD  
Grand Totals

10/19/2021

11:18:39AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	30	0	135,998	135,998
DV1	2	0	24,000	24,000
DV2	1	0	7,500	7,500
DV3	6	0	58,000	58,000
DV4	16	0	119,649	119,649
DV4S	4	0	22,603	22,603
DVHS	13	0	593,083	593,083
DVHSS	4	0	142,426	142,426
EX-XG	1	0	8,911	8,911
EX-XL	3	0	12,410	12,410
EX-XV	204	0	34,447,360	34,447,360
EX-XV (Prorated)	18	0	39,914	39,914
EX366	814	0	74,828	74,828
HS	677	0	15,427,553	15,427,553
LVE	2	135,972	0	135,972
OV65	319	1,101,199	2,170,670	3,271,869
OV65S	42	167,455	330,923	498,378
PPV	4	88,647	0	88,647
SO	3	28,392	0	28,392
<b>Totals</b>		<b>1,521,665</b>	<b>53,615,828</b>	<b>55,137,493</b>

**2021 CERTIFIED TOTALS**

Property Count: 8,892

09 - ELECTRA ISD  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,440	745.3218	\$581,634	\$62,825,012	\$42,029,997
B	MULTIFAMILY RESIDENCE	4	0.5165	\$0	\$224,628	\$224,628
C1	VACANT LOTS AND LAND TRACTS	581	426.6047	\$0	\$822,745	\$820,281
D1	QUALIFIED AG LAND	867	129,347.5932	\$0	\$124,214,598	\$13,784,409
D2	NON-QUALIFIED LAND	46		\$26,088	\$603,454	\$596,659
E	FARM OR RANCH IMPROVEMENT	110	1,973.4210	\$33,838	\$11,441,232	\$10,412,592
F1	COMMERCIAL REAL PROPERTY	126	88.0864	\$0	\$5,188,594	\$5,183,022
F2	INDUSTRIAL REAL PROPERTY	41	137.8678	\$0	\$2,013,827	\$2,013,827
G1	OIL AND GAS	4,508		\$0	\$34,323,160	\$34,323,160
J2	GAS DISTRIBUTION SYSTEM	4	0.1987	\$0	\$1,096,691	\$1,096,691
J3	ELECTRIC COMPANY (INCLUDING C	17	13.8000	\$0	\$25,616,710	\$25,616,710
J4	TELEPHONE COMPANY (INCLUDI	31	9.8956	\$0	\$5,686,955	\$5,686,955
J5	RAILROAD	3		\$0	\$10,529,622	\$10,529,622
J6	PIPELAND COMPANY	29	36.8800	\$0	\$4,999,444	\$4,999,444
J7	CABLE TELEVISION COMPANY	1		\$0	\$311,052	\$311,052
L1	COMMERCIAL PERSONAL PROPE	129		\$0	\$8,645,195	\$8,645,195
L2	INDUSTRIAL PERSONAL PROPERT	14		\$0	\$679,309	\$679,309
M1	TANGIBLE OTHER PERSONAL, MOB	13		\$102,133	\$351,039	\$297,118
X	TOTALLY EXEMPT PROPERTY	1,046	332.7441	\$208,670	\$34,808,042	\$0
	<b>Totals</b>		133,112.9298	\$952,363	\$334,381,309	\$167,250,671



# 2021 CERTIFIED TOTALS

Property Count: 10,531

10 - ELECTRA HOSPITAL  
Grand Totals

10/19/2021 11:17:38AM

Land	Value			
Homesite:	2,280,522			
Non Homesite:	15,995,410			
Ag Market:	117,929,707			
Timber Market:	0	<b>Total Land</b>	(+)	136,205,639
Improvement	Value			
Homesite:	46,463,314			
Non Homesite:	70,427,934	<b>Total Improvements</b>	(+)	116,891,248
Non Real	Count	Value		
Personal Property:	246	47,706,583		
Mineral Property:	6,822	43,760,820		
Autos:	0	0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=
				91,467,403
				344,564,290
Ag	Non Exempt	Exempt		
Total Productivity Market:	117,929,707	0		
Ag Use:	12,782,829	0	<b>Productivity Loss</b>	(-)
Timber Use:	0	0	<b>Appraised Value</b>	=
Productivity Loss:	105,146,878	0		239,417,412
			<b>Homestead Cap</b>	(-)
				1,746,402
			<b>Assessed Value</b>	=
				237,671,010
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)
				39,198,896
			<b>Net Taxable</b>	=
				198,472,114

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 744,270.43 = 198,472,114 \* (0.375000 / 100)

Certified Estimate of Market Value:	344,564,290
Certified Estimate of Taxable Value:	198,472,114

**2021 CERTIFIED TOTALS**

Property Count: 10,531

10 - ELECTRA HOSPITAL  
Grand Totals

10/19/2021

11:18:39AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV1	2	0	24,000	24,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	6	0	70,000	70,000
DV4	17	0	123,774	123,774
DV4S	4	0	25,372	25,372
DVHS	14	0	1,060,512	1,060,512
DVHSS	4	0	282,426	282,426
EX-XG	1	0	8,911	8,911
EX-XL	3	0	12,410	12,410
EX-XV	219	0	34,991,344	34,991,344
EX-XV (Prorated)	18	0	39,914	39,914
EX366	1,207	0	93,698	93,698
LVE	2	135,972	0	135,972
OV65	336	1,925,573	0	1,925,573
OV65S	43	230,024	0	230,024
PPV	4	88,647	0	88,647
SO	4	73,819	0	73,819
<b>Totals</b>		<b>2,454,035</b>	<b>36,744,861</b>	<b>39,198,896</b>

**2021 CERTIFIED TOTALS**

Property Count: 10,531

10 - ELECTRA HOSPITAL  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,505	916.4345	\$704,632	\$66,882,068	\$61,949,129
B	MULTIFAMILY RESIDENCE	4	0.5165	\$0	\$224,628	\$224,628
C1	VACANT LOTS AND LAND TRACTS	608	478.8450	\$0	\$1,142,675	\$1,140,211
D1	QUALIFIED AG LAND	836	120,419.1793	\$0	\$117,929,707	\$12,774,807
D2	NON-QUALIFIED LAND	48		\$26,088	\$559,101	\$541,656
E	FARM OR RANCH IMPROVEMENT	134	2,005.1250	\$60,189	\$13,327,479	\$12,735,325
F1	COMMERCIAL REAL PROPERTY	134	100.8762	\$0	\$5,482,039	\$5,476,467
F2	INDUSTRIAL REAL PROPERTY	49	202.5510	\$0	\$2,413,667	\$2,413,667
G1	OIL AND GAS	5,625		\$0	\$43,212,700	\$43,212,700
J2	GAS DISTRIBUTION SYSTEM	4	0.1987	\$0	\$1,096,691	\$1,096,691
J3	ELECTRIC COMPANY (INCLUDING C	17	13.8000	\$0	\$24,623,030	\$24,623,030
J4	TELEPHONE COMPANY (INCLUDI	32	9.8956	\$0	\$5,717,910	\$5,717,910
J5	RAILROAD	3		\$0	\$9,481,454	\$9,481,454
J6	PIPELAND COMPANY	30	47.4900	\$0	\$4,793,165	\$4,793,165
J7	CABLE TELEVISION COMPANY	1		\$0	\$311,052	\$311,052
L1	COMMERCIAL PERSONAL PROPE	135		\$0	\$9,129,469	\$9,129,469
L2	INDUSTRIAL PERSONAL PROPERT	21		\$0	\$2,316,253	\$2,316,253
M1	TANGIBLE OTHER PERSONAL, MOB	18		\$192,477	\$550,306	\$534,500
X	TOTALLY EXEMPT PROPERTY	1,454	359.2206	\$208,670	\$35,370,896	\$0
	<b>Totals</b>		124,554.1324	\$1,192,056	\$344,564,290	\$198,472,114

# 2021 CERTIFIED TOTALS

Property Count: 532

11 - HOLLIDAY ISD  
Grand Totals

10/19/2021 11:17:38AM

Land		Value			
Homesite:		3,293,759			
Non Homesite:		5,030,199			
Ag Market:		8,899,132			
Timber Market:		0	<b>Total Land</b>	(+) 17,223,090	
Improvement		Value			
Homesite:		32,642,338			
Non Homesite:		14,058,947	<b>Total Improvements</b>	(+) 46,701,285	
Non Real		Count	Value		
Personal Property:	58		4,717,031		
Mineral Property:	116		591,760		
Autos:	0		0	<b>Total Non Real</b>	(+) 5,308,791
			<b>Market Value</b>	= 69,233,166	
Ag		Non Exempt	Exempt		
Total Productivity Market:	8,899,132		0		
Ag Use:	468,275		0	<b>Productivity Loss</b>	(-) 8,430,857
Timber Use:	0		0	<b>Appraised Value</b>	= 60,802,309
Productivity Loss:	8,430,857		0	<b>Homestead Cap</b>	(-) 1,631,760
			<b>Assessed Value</b>	= 59,170,549	
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 6,574,581	
			<b>Net Taxable</b>	= 52,595,968	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	54,529	7,529	0.00	0.00	1		
OV65	9,740,003	6,877,740	58,187.70	66,303.13	47		
<b>Total</b>	<b>9,794,532</b>	<b>6,885,269</b>	<b>58,187.70</b>	<b>66,303.13</b>	<b>48</b>	<b>Freeze Taxable</b>	(-) 6,885,269
<b>Tax Rate</b>	1.2953000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	96,678	49,678	0	49,678	2		
<b>Total</b>	<b>96,678</b>	<b>49,678</b>	<b>0</b>	<b>49,678</b>	<b>2</b>	<b>Transfer Adjustment</b>	(-) 49,678
						<b>Freeze Adjusted Taxable</b>	= 45,661,021

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 649,634.91 = 45,661,021 \* (1.2953000 / 100) + 58,187.70

Certified Estimate of Market Value: 69,233,166  
 Certified Estimate of Taxable Value: 52,595,968

**2021 CERTIFIED TOTALS**

Property Count: 532

11 - HOLLIDAY ISD  
Grand Totals

10/19/2021

11:18:39AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	1	0	10,000	10,000
DV1	4	0	41,000	41,000
DV1S	2	0	10,000	10,000
DV2	5	0	34,500	34,500
DV3	3	0	32,000	32,000
DV4	5	0	48,000	48,000
DV4S	1	0	0	0
DVHS	2	0	790,561	790,561
DVHSS	2	0	497,447	497,447
EX-XV	14	0	1,710,379	1,710,379
EX366	39	0	8,377	8,377
HS	120	0	2,783,711	2,783,711
LVE	2	38,333	0	38,333
OV65	48	0	417,088	417,088
OV65S	2	0	20,000	20,000
SO	5	133,185	0	133,185
<b>Totals</b>		<b>171,518</b>	<b>6,403,063</b>	<b>6,574,581</b>

**2021 CERTIFIED TOTALS**

Property Count: 532

11 - HOLLIDAY ISD  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	147	777.1412	\$4,766,826	\$42,612,462	\$37,010,294
C1	VACANT LOTS AND LAND TRACTS	42	223.0300	\$0	\$1,379,169	\$1,379,169
D1	QUALIFIED AG LAND	105	6,148.8000	\$0	\$8,899,132	\$462,836
D2	NON-QUALIFIED LAND	16		\$0	\$255,220	\$253,232
E	FARM OR RANCH IMPROVEMENT	40	293.4700	\$232,172	\$5,985,705	\$5,147,830
F1	COMMERCIAL REAL PROPERTY	14	43.2080	\$0	\$1,378,321	\$1,378,321
F2	INDUSTRIAL REAL PROPERTY	10	44.7972	\$0	\$1,509,315	\$1,509,315
G1	OIL AND GAS	82		\$0	\$576,610	\$576,610
J1	WATER SYSTEMS	1	0.1200	\$0	\$22,855	\$22,855
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$1,437,690	\$1,437,690
J4	TELEPHONE COMPANY (INCLUDI	6		\$0	\$171,684	\$171,684
L1	COMMERCIAL PERSONAL PROPE	44		\$0	\$2,625,006	\$2,625,006
L2	INDUSTRIAL PERSONAL PROPERT	1		\$0	\$442,371	\$442,371
M1	TANGIBLE OTHER PERSONAL, MOB	5		\$0	\$166,537	\$164,755
O	RESIDENTIAL INVENTORY	1	2.8320	\$0	\$14,000	\$14,000
X	TOTALLY EXEMPT PROPERTY	55	871.4800	\$0	\$1,757,089	\$0
	<b>Totals</b>		<b>8,404.8784</b>	<b>\$4,998,998</b>	<b>\$69,233,166</b>	<b>\$52,595,968</b>

# 2021 CERTIFIED TOTALS

Property Count: 78,422

12 - WICHITA COUNTY  
Grand Totals

10/19/2021 11:17:38AM

Land		Value			
Homesite:		351,741,341			
Non Homesite:		754,958,914			
Ag Market:		400,572,465			
Timber Market:		16,767			
			<b>Total Land</b>	(+)	1,507,289,487
Improvement		Value			
Homesite:		3,219,710,467			
Non Homesite:		4,464,512,262			
			<b>Total Improvements</b>	(+)	7,684,222,729
Non Real		Count	Value		
Personal Property:		5,475	1,513,424,566		
Mineral Property:		13,062	65,163,190		
Autos:		0	0		
			<b>Total Non Real</b>	(+)	1,578,587,756
			<b>Market Value</b>	=	10,770,099,972
Ag	Non Exempt	Exempt			
Total Productivity Market:	400,589,232	0			
Ag Use:	38,516,438	0	<b>Productivity Loss</b>	(-)	362,071,583
Timber Use:	1,211	0	<b>Appraised Value</b>	=	10,408,028,389
Productivity Loss:	362,071,583	0	<b>Homestead Cap</b>	(-)	63,860,587
			<b>Assessed Value</b>	=	10,344,167,802
			<b>Total Exemptions Amount</b>	(-)	2,498,517,189
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	7,845,650,613

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 48,159,820.18 = 7,845,650,613 \* (0.613841 / 100)

Certified Estimate of Market Value: 10,770,099,972  
 Certified Estimate of Taxable Value: 7,845,650,613



**2021 CERTIFIED TOTALS**

Property Count: 78,422

12 - WICHITA COUNTY  
Grand Totals

10/19/2021

11:18:39AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	10	64,494,743	0	64,494,743
DSTRS	7	0	1,060,293	1,060,293
DV1	389	0	3,793,000	3,793,000
DV1S	53	0	265,000	265,000
DV2	271	0	2,556,000	2,556,000
DV2S	29	0	210,000	210,000
DV3	481	0	4,981,000	4,981,000
DV3S	28	0	260,000	260,000
DV4	1,043	0	7,779,904	7,779,904
DV4S	298	0	2,407,850	2,407,850
DVHS	746	0	129,504,182	129,504,182
DVHSS	147	0	21,211,116	21,211,116
EX-XD	8	0	265,727	265,727
EX-XD (Prorated)	1	0	52,097	52,097
EX-XG	11	0	2,420,078	2,420,078
EX-XI	8	0	22,522,195	22,522,195
EX-XJ	8	0	21,673,212	21,673,212
EX-XL	3	0	12,410	12,410
EX-XU	10	0	1,194,204	1,194,204
EX-XV	2,217	0	1,896,677,616	1,896,677,616
EX-XV (Prorated)	119	0	660,529	660,529
EX366	2,509	0	239,661	239,661
FR	23	96,490,486	0	96,490,486
LVE	18	19,881,322	0	19,881,322
MASSS	1	0	100,068	100,068
OV65	9,962	168,057,567	0	168,057,567
OV65S	1,147	18,891,132	0	18,891,132
PC	19	2,913,283	0	2,913,283
PPV	238	2,100,492	0	2,100,492
SO	251	5,842,022	0	5,842,022
<b>Totals</b>		<b>378,671,047</b>	<b>2,119,846,142</b>	<b>2,498,517,189</b>



**2021 CERTIFIED TOTALS**

Property Count: 78,422

12 - WICHITA COUNTY  
Grand Totals

10/19/2021 11:18:39AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	42,206	22,035.1658	\$49,171,449	\$4,998,167,852	\$4,579,331,262
B	MULTIFAMILY RESIDENCE	738	194.0147	\$2,592,187	\$316,962,337	\$316,671,712
C1	VACANT LOTS AND LAND TRACTS	5,901	7,491.9293	\$0	\$62,248,403	\$62,118,223
D1	QUALIFIED AG LAND	3,561	318,962.9163	\$0	\$400,589,232	\$38,445,893
D2	NON-QUALIFIED LAND	326		\$132,420	\$5,925,704	\$5,804,190
E	FARM OR RANCH IMPROVEMENT	1,316	10,686.3704	\$3,785,843	\$141,817,126	\$132,764,550
F1	COMMERCIAL REAL PROPERTY	3,400	4,339.9407	\$14,223,263	\$1,142,171,303	\$1,137,604,865
F2	INDUSTRIAL REAL PROPERTY	295	2,044.6744	\$273,962	\$115,428,813	\$107,015,627
G1	OIL AND GAS	10,684		\$0	\$64,454,790	\$64,454,790
J1	WATER SYSTEMS	1	0.1200	\$0	\$22,855	\$22,855
J2	GAS DISTRIBUTION SYSTEM	22	6.3672	\$0	\$39,470,232	\$39,470,232
J3	ELECTRIC COMPANY (INCLUDING C	66	259.6753	\$0	\$173,252,252	\$173,252,252
J4	TELEPHONE COMPANY (INCLUDI	202	59.3528	\$0	\$51,163,693	\$51,163,693
J5	RAILROAD	9		\$0	\$56,449,368	\$56,449,368
J6	PIPELAND COMPANY	149	444.9740	\$0	\$59,696,018	\$59,626,368
J7	CABLE TELEVISION COMPANY	10	63.3020	\$91,348	\$14,181,002	\$14,181,002
J8	OTHER TYPE OF UTILITY	5	0.3200	\$0	\$3,098,734	\$3,098,734
L1	COMMERCIAL PERSONAL PROPE	4,443		\$211,441	\$554,250,073	\$553,374,234
L2	INDUSTRIAL PERSONAL PROPERT	274		\$0	\$546,528,363	\$395,575,208
M1	TANGIBLE OTHER PERSONAL, MOB	543		\$711,542	\$10,201,423	\$8,904,699
O	RESIDENTIAL INVENTORY	267	98.9827	\$4,705,831	\$8,260,665	\$8,260,665
S	SPECIAL INVENTORY TAX	143		\$0	\$38,060,191	\$38,060,191
X	TOTALLY EXEMPT PROPERTY	5,123	17,506.8323	\$16,027,418	\$1,967,699,543	\$0
	<b>Totals</b>		<b>384,194.9379</b>	<b>\$91,926,704</b>	<b>\$10,770,099,972</b>	<b>\$7,845,650,613</b>

EXEMPTION CODE	DESCRIPTION
AB	Abatement
DSTRS	Disaster Damage
DP - DPS	Disability
DV1S - DV4S	Disabled Veteran
DVHS - DVHSS	100% Disabled Veteran Homestead Exemption
EX-XD	Improving Property for Housing with Volunteer Labor
EX-XG	Primarily Performing Charitable Functions
EX-XI	Youth Spiritual, Mental & Physical Development Organizations
EX-XJ	Private Schools
EX-XL	Organizations Providing Economic Development Services
EX-XU	Miscellaneous Exemptions
EX-XV	Public Property, Religious, or Charitable Organizations
EX366	Personal Property or Minerals valued at less than \$500
FR	Freeport
HS	Homestead
LVE	Leased Vehicle Exemption
MASSS	Member Armed Services Surviving Spouse Killed in Action
OV65 -OV65S	Over Age 65 Homestead
PC	Pollution Control
PPV	Personal Use Vehicle Exemption
SO	Solar and Wind-Powered Energy Devices

## TAXPAYER APPEAL RESULTS

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or an authorized tax consultant may file an appeal with the Appraisal Review Board (ARB). ARB members are appointed by the administrative district judge. The ARB schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB. Property owners or their tax consultants appear before the ARB in person, written affidavit, or by telephone as well as the appraisal district staff to present evidence concerning protested property accounts. The ARB makes independent rulings based on the evidence presented. The ARB then approves and submits an appraisal roll to the Chief Appraiser. The protest process begins around May 15 and concludes by July 25 of each year. The Chief Appraiser certifies the appraisal roll to the taxing entities of Wichita County.

<b>2021</b>	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Hearing	Total Protests	Efile
Residential	1359	51	358	361	241	2370	687
Commercial/Land	691	121	65	147	17	1041	106
Bus Personal Prop	126	66	39	62	35	328	5
Minerals/Utilities	184	570	0	49	0	803	0
<b>TOTALS</b>	<b>2360</b>	<b>808</b>	<b>462</b>	<b>619</b>	<b>293</b>	<b>4542</b>	<b>798</b>

<b>2020</b>	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Hearing	Total Protests	Efile
Residential	1254	52	171	237	234	1948	597
Commercial/Land	619	173	74	70	35	971	75
Bus Personal Prop	129	35	34	52	46	296	21
Minerals/Utilities	112	193	9	102	1	417	5
<b>TOTALS</b>	<b>2114</b>	<b>453</b>	<b>288</b>	<b>461</b>	<b>316</b>	<b>3632</b>	<b>698</b>

<b>2019</b>	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Hearing	Total Protests	Efile
Residential	612	102	201	203	146	1264	296
Commercial/Land	473	144	86	78	42	823	43
Bus Personal Prop	147	37	23	38	52	297	17
Minerals/Utilities	241	82	6	195	1	525	0
<b>TOTALS</b>	<b>1473</b>	<b>365</b>	<b>316</b>	<b>514</b>	<b>241</b>	<b>2909</b>	<b>356</b>

<b>2018</b>	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Hearing	Total Protests	Efile
Residential	764	61	202	141	151	1319	144
Commercial/Land	435	167	81	54	45	782	34
Bus Personal Prop	144	43	35	106	52	380	13
Minerals/Utilities	119	434	12	62	0	689	0
<b>TOTALS</b>	<b>1462</b>	<b>705</b>	<b>330</b>	<b>363</b>	<b>248</b>	<b>3170</b>	<b>191</b>

## BUDGET INFORMATION

### STATEMENT OF REVENUES AND EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGETED
<b>Revenues:</b>					
Taxing authority assessments	\$ 1,651,555	\$ 1,682,707	\$ 1,718,456	\$ 1,792,010	\$ 1,826,517
Interest income	\$ 8,396	\$ 8,093	\$ 7,791	\$ 9,489	\$ 7,500
Miscellaneous	\$ 12,744	\$ 23,815	\$ 15,787	\$ 16,381	\$ 44,700
Total revenues	\$ 1,672,695	\$ 1,714,615	\$ 1,742,034	\$ 1,817,880	\$ 1,878,717
<b>Expenditures:</b>					
Salaries and wages	\$ 1,022,625	\$ 973,495	\$ 999,293	\$ 1,039,431	\$ 1,046,462
Fringe benefits	\$ 229,534	\$ 267,436	\$ 340,533	\$ 324,909	\$ 302,044
Supplies and postage	\$ 46,014	\$ 46,083	\$ 46,971	\$ 40,945	\$ 51,354
Maintenance	\$ 77,298	\$ 80,573	\$ 83,022	\$ 87,145	\$ 87,886
Contract appraiser oil and gas properties	\$ 74,200	\$ 74,200	\$ 77,200	\$ 77,200	\$ 78,700
Services and allowances	\$ 200,359	\$ 219,267	\$ 212,711	\$ 223,181	\$ 262,526
Sundry	\$ 3,429	\$ 3,771	\$ 4,112	\$ 3,198	\$ 5,545
Equipment and software purchases	\$ 69,574	\$ 57,217	\$ 32,272	\$ 31,971	\$ 44,200
Total expenditures	\$ 1,723,033	\$ 1,722,042	\$ 1,796,114	\$ 1,827,980	\$ 1,878,717
Excess of revenues over (under) expenditures	\$ (50,338)	\$ (7,427)	\$ (54,080)	\$ (10,100)	
Fund balance, beginning	\$ 680,947	\$ 630,608	\$ 623,180	\$ 569,100	\$ 559,000
Fund balance, ending	\$ 630,609	\$ 623,181	\$ 569,100	\$ 559,000	\$ 513,300
<b>Committed Funds</b>					
Legal Contingency	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
<b>Capital Expenditures Reserves</b>					
General Maintenance	\$ 12,264	\$ 12,264	\$ 12,264	\$ 12,264	\$ 12,264
Aerial Photography (Pictometry)	\$ 122,498	\$ 112,570	\$ 80,869	\$ 59,170	\$ 27,470
Hardware & Software	\$ 37,358	\$ 37,358	\$ 37,358	\$ 59,058	\$ 59,058
Interior Upgrades	\$ 23,004	\$ 23,004	\$ 23,004	\$ 23,004	\$ 23,004
Employee Benefits	\$ 33,149	\$ 35,649	\$ 13,269	\$ 13,269	\$ 13,269
Truth in Taxation Mailing	\$ -	\$ -	\$ -	\$ 14,000	\$ -
<b>Assigned Funds</b>					
Subsequent year's expenditures	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Unassigned Funds	\$ 281,136	\$ 281,136	\$ 281,136	\$ 257,035	\$ 257,035
Total Fund Balance	\$ 630,609	\$ 623,181	\$ 569,100	\$ 559,000	\$ 513,300

## Property Value Study

At least once every two years, the Comptroller of Public Accounts – Property Tax Assistance Division conducts a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study, including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property, and any other standard statistical measures that the comptroller considers appropriate. Wichita Appraisal District received valid findings in each of the school districts within our area of responsibility. A link to each school district’s findings is located on our website [www.wadtx.com](http://www.wadtx.com) under Reports. The 2021 results will not be released until January 31, 2022.

<b>2019 WAD Summary</b>	Median Level of Appraisal	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price- Related Differential
Single Family Residences	.99	9.56	68.29	91.48	1.01
Rural – Non-Qualified	.95	10.90	64.15	80.82	1.00
Commercial Real	.97	8.91	70.69	88.65	1.02
Utilities	.97	256.47	85.00	85.00	3.53
Commercial Personal	1.00	6.52	84.05	96.55	1.01
<b>OVERALL</b>	.99	11.15	71.66	92.01	1.05

# Property Value Study

Government Code Section 403.302

## Values Reported to the Commissioner of Education

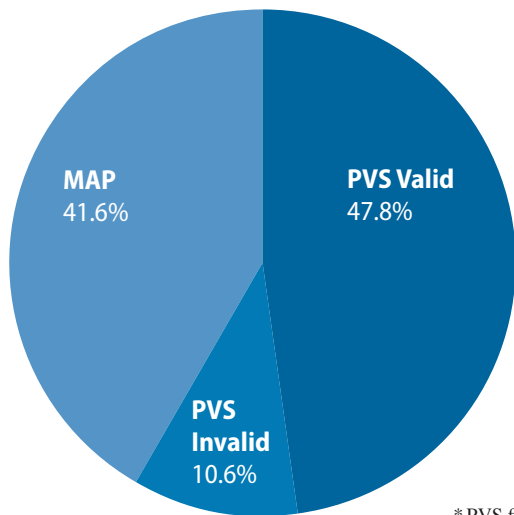
### State Value

The comptroller's office reports state values to the commissioner of education for studied school districts that have values lower than state values and are not eligible for the grace period.

### Local Value

The comptroller's office reports local values to the commissioner of education for studied school districts that receive local value, are in Year 1 or Year 2 of the grace period, and have local values higher than state values. School districts that were not studied also receive local value.

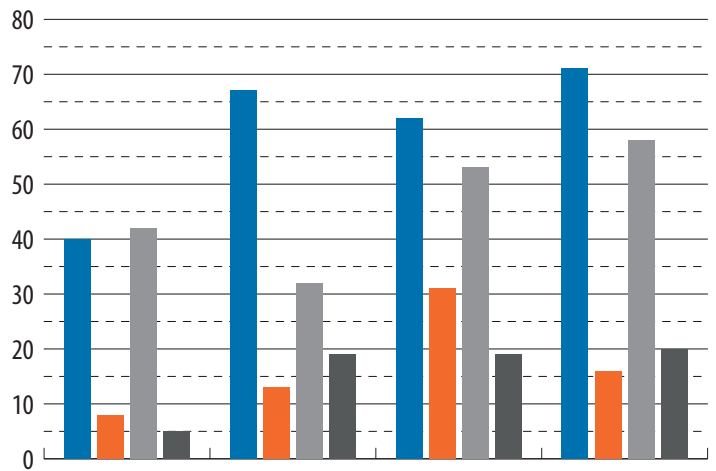
## 2019 Statewide Results, by School District\*



### Primary Purpose:

to help ensure equitable distribution of state funding for public education

## Invalid PVS Findings, by School District\*



	2016 Final (838 splits)	2017 Final (857 splits)	2018 Final (876 splits)	2019 Final (908 splits)
Grace Year 1	40	67	62	71
Grace Year 2	8	13	31	16
State Value	42	32	53	58
State lower than local	5	19	19	20

\* PVS findings are reported by school district. If a school district's boundary overlaps two or more appraisal districts, the school district's findings are split to only include the property located within a single appraisal district.

## History of PVS

### 1970s

State Property Tax Board mandated to conduct study each legislative session

### 1990s

Moved to Comptroller's office; IAAO standards implemented, including stratification, margin of error and random sampling

### 2010

Changed to biennial study, alternating with MAP review

### 1980s

Changed to annual study

### 2003

Grace period implemented

### 2020

Added targeted MAP review after three consecutive invalid studies

# Property Value Study

## What is the property value study?

As part of its response to court challenges about unfair distribution of school funding, the Legislature required an independent estimate of taxable property value in each school district to ensure fair school funding. The state wants to ensure that local districts are appraising at market value. The state determines this independent estimate of taxable value through the PVS.

## How does the PTAD determine taxable property value?

PTAD analyzes certain property categories, according to generally accepted sampling and statistical techniques, to estimate their property value, which is usually market value. Certain property, including industrial property, special inventory property, taxable nonbusiness personal property and most property categories with 5 percent or less than a school district's tested categories' value, is excluded from the PVS.

## What is a valid finding versus an invalid finding?

PTAD considers locally appraised values to be valid, or acceptable, when the values are within a statistical margin of error. PTAD's goal is to obtain a property sample that results in a statistical margin of error of 5 percent, but depending on the characteristics of the sample, the margin of error may be greater. This means that, for the property categories included in the study, the local value must be within 5 percent (or the larger margin of error) of PTAD's value. PTAD considers locally appraised values outside this margin of error to be invalid.

If the locally appraised value in a school district (local value) is within an acceptable range of the adjusted value (state value), PTAD certifies the local value to the Commissioner of Education. If the local value is outside the acceptable range, PTAD certifies the state value, unless the school district's value is higher than the acceptable range or the school district is eligible for a grace period—a period during which state law allows local value to be used even though the school district's property values are not at market value.

## Does an invalid PVS finding affect local property values?

No. Invalid PVS findings do not directly affect local property taxes, which are based on the local appraised values provided by each appraisal district.

## What is the grace period?

It is a two-year period during which state law allows local value to be used even though the school district's property values are not at market value (Government Code Section 403.302(1)). It is intended to help a school district avoid the loss of funding that usually results when state funding is based on state value.

## A school district is only eligible for a grace period if:

- (1) in the current PVS year, the local value is invalid and does not exceed the state value;
- (2) in the two preceding PVSes, the local value was valid;
- (3) in the current PVS year, the aggregate local value of all studied categories is not less than 90 percent of the lower limit of the margin of error; and
- (4) the CAD that appraises property for the school district was in compliance with the most recent review of the appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology.

## What is a targeted MAP review?

If PTAD determines that a school district's local value is not valid for three consecutive years, PTAD conducts an additional MAP review of the appraisal district that appraises property for that school district, called a targeted MAP review. PTAD provides recommendations to the appraisal district regarding appraisal standards, procedures and methodologies. The appraisal district must comply with the recommendations or be referred to the Texas Department of Licensing and Regulation.

## Does the PTAD tell appraisal districts to raise values?

No. Appraisal districts are required to appraise property at market value as of Jan. 1. PTAD is also required to appraise property at its market value. Ideally, both PTAD and the appraisal districts should end up with close to the same values on the tested properties. PTAD does not have authority to require appraisal districts to change property values.

## How does the property value study affect school districts?

Texas funds public education through state and local funds. Local funding comes from property taxes. The chief appraiser of each appraisal district determines local property values and school districts set tax rates that determine the amount of local tax revenue. Texas bases its funding on the total taxable property value within each school district, as determined by the PVS. PTAD certifies the taxable value of each school district to the Texas Education Agency's (TEA) Commissioner of Education each year.

The Commissioner of Education uses the PVS to ensure equitable distribution of education funds so school districts have roughly the same level of funding, regardless of the school district's property wealth. In very general terms, a school district with less taxable property value receives more state dollars than if the school district's taxable value were higher.

The Education Code describes how the Commissioner of Education uses the findings of the PVS in the school funding formula to determine state aid. Contact TEA for questions about state aid or the funding formula.

For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](https://comptroller.texas.gov/taxes/property-tax)

## **Methods and Assistance Program**

At least once every two years, the comptroller reviews the governance, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology.

The number of questions for each appraisal district is determined on a three-tier system based on population. Wichita Appraisal District is a tier one district and therefore reviewed with the maximum number of questions in each category.

Wichita Appraisal District will be reviewed in 2022; the 2020 results are available on the district's website [www.wadtx.com](http://www.wadtx.com) under Reports.



## **IAAO Certificate of Excellence in Assessment Administration**

Wichita Appraisal District strives to be one of the premier appraisal districts in the State of Texas. More than 13,000 assessment offices exist in the United States and hundreds more internationally; the district is one of 49 assessment offices to obtain the Certificate of Excellence in Assessment Administration (CEAA) from the International Association of Assessing Officers (IAAO). This certificate recognizes governmental units utilizing best appraisal and assessment practices within their offices. The district originally received this certification in 2013 and achieved recertification in 2019.



# Methods and Assistance Program

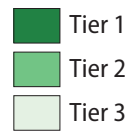
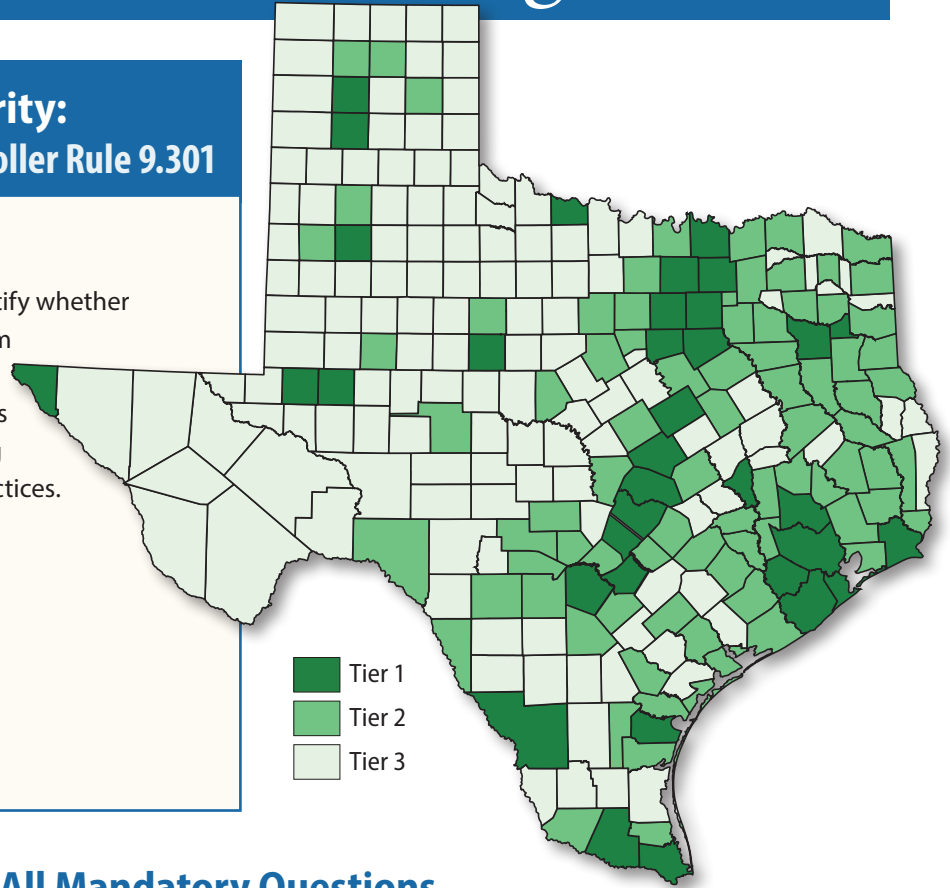
## Statutory Authority: Tax Code Section 5.102, Comptroller Rule 9.301

### Purpose:

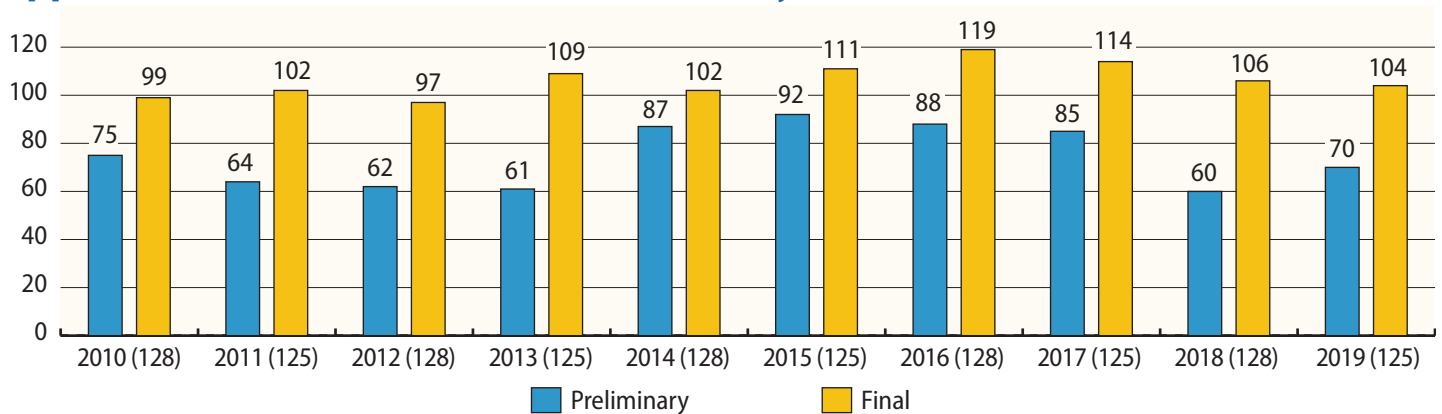
- Serve as an outside assessment to identify whether appraisal districts are meeting minimum statutory and appraisal requirements.
- Identify problem areas and make efforts to assist appraisal districts in complying with relevant statues and appraisal practices.

### Four Areas of Review:

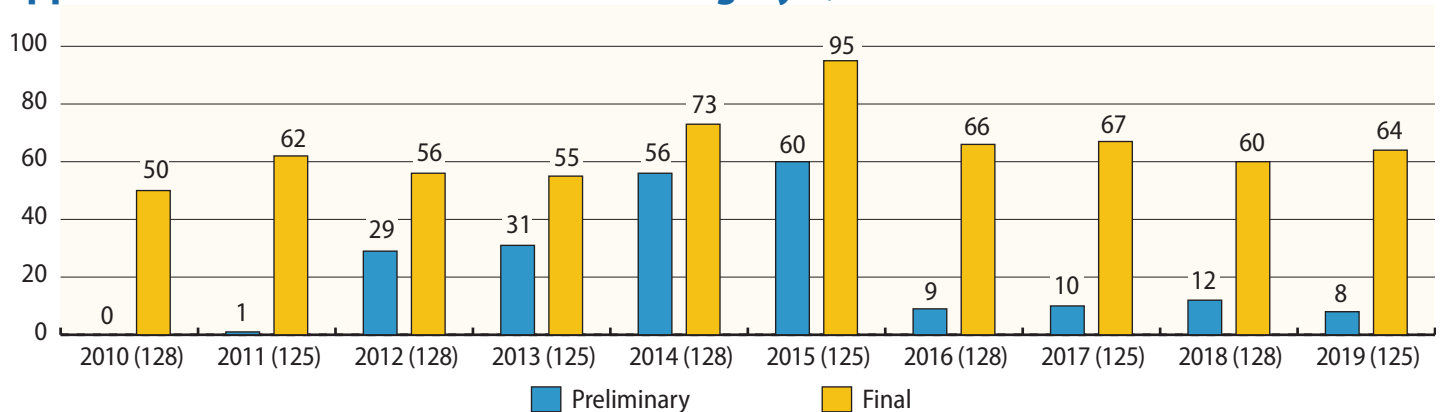
- Governance
- Taxpayer Assistance
- Operating Procedures
- Appraisal Standards, Procedures and Methodology



## Appraisal Districts that Passed All Mandatory Questions



## Appraisal Districts that Passed Area Category Questions



# Methods and Assistance Program

## How often is an appraisal district reviewed?

PTAD reviews each appraisal district every other year. Methods and Assistance Program (MAP) reviews operate on a two-year cycle that reviews 128 appraisal districts in the first year and 125 appraisal districts in the second year.

## How does PTAD review appraisal districts?

PTAD uses a set of mandatory pass/fail questions and a series of yes/no questions relating to governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology.

## Can I get the MAP review questions and guidelines?

PTAD publishes the guidelines that PTAD staff uses to review the districts and the questions and data requested from appraisal districts for each MAP cycle on its MAP webpage. The questions, data request and guidelines change for each cycle.

## Does PTAD use the same questions for all appraisal districts?

PTAD requires the same four mandatory pass/fail questions for all appraisal districts, but the number of yes/no questions increase based on tier level.

- Tier 3 appraisal districts receive the basic, minimum set of review questions.
- Tier 2 appraisal districts receive the Tier 3 questions and additional questions.
- Tier 1 appraisal districts receive the Tier 2 questions and additional questions.

## What do tiers accomplish?

While the same set of laws apply to all appraisal districts, the types of property appraised and the types of appraisals performed varies based on the population of a county. The tiers address the following differences between appraisal districts:

- total value of all property;
- types of property appraised; and
- appraisal district size.

## How are tiers determined?

Three tiers divide appraisal districts based on total population:

- Tier 1 = population of 120,000 or more
- Tier 2 = population of less than 120,000 to 20,000
- Tier 3 = population of less than 20,000

## Why does PTAD publish two reports for each review?

PTAD sends preliminary reports to the chief appraisers to indicate where appraisal districts may have deficiencies and to allow an opportunity to cure those deficiencies before PTAD issues a final report. Often, minor issues are a quick fix, but major problems or deficiencies may take longer to rectify.

## What happens if the appraisal district does not implement the MAP review recommendations?

PTAD refers appraisal districts that fail to implement MAP recommendations to the Texas Department of Licensing and Regulation (TDLR). Appraisal districts have one year to implement the recommendations after referral to TDLR.

## Does the MAP affect school districts?

If an appraisal district fails to make timely changes concerning a failed mandatory question, a school district may lose its rights to exercise grace in the Property Value Study, if needed.

## Why are superintendents and their boards notified of MAP results?

Tax Code Section 5.102 requires the Comptroller to send notification of final report releases to:

- the chief appraiser;
- the appraisal district board chair and members; and
- the superintendents of all school districts within the appraisal district boundaries.

## What is a limited scope MAP review?

A limited scope MAP review has less questions than a regular MAP review. It includes the mandatory questions and limited yes/no questions in each of the four review areas.

## How does an appraisal district qualify?

1. An appraisal district that received the International Association of Assessing Officers Certificate of Excellence in Assessment Administration can receive one limited scope MAP review.
2. An appraisal district is located in a Texas Governor-declared disaster county. It can request a limited scope review during the tax year that the disaster occurred if the appraisal district building records or computer system are destroyed, inaccessible, damaged, unusable or unsafe for 30 days or more or the appraisal district does not have the resources to undergo a full review due to extraordinary circumstances.

## What is a targeted MAP review?

If PTAD determines via the Property Value Study that a school district's local value is not valid for three consecutive years, PTAD conducts an additional MAP review of the appraisal district that appraises property for that school district, called a targeted MAP review. PTAD provides recommendations to the appraisal district regarding appraisal standards, procedures and methodologies. The appraisal district must comply with the recommendations or be referred to TDLR.

For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](https://comptroller.texas.gov/taxes/property-tax)

## 2021 LEGISLATIVE IMPLEMENTATION

### ARB/ARBITRATION

#### HB 988 Effective 1/1/22

Adds Chapter 41, Subchapter E, 41.81, 41.82, 41.83. Allows an ARB to adopt supplements to the comptroller's model hearing procedures so long as they don't conflict.

Comptroller must review each ARB's procedures yearly.

Comptroller must include a summary of comments and complaints received during the preceding years in its annual report, and the results of requests for binding arbitration.

If an appraisal district changes an account number, the CAD must provide written notice as soon as possible and must provide notice of the change with its 25.19 notice. The district will send this notice on changes the district caused to occur, plats or deed filings.

25.19 notice must include an explanation of the availability of an informal conference.

For property for which a person files a required rendition, the chief may not deliver a corrected or amended 25.19 notice after June 1 except to include omitted property or correct a clerical error. The chief appraiser must post a 25.19 notice on its website as part of the appraisal record.

ARBs must hold a public hearing to adopt their procedures. ARB must give a copy to the BOD, TLO and comptroller within 15 days of adoption. Hearing procedures must be posted in each hearing room and on the CAD's website if they have one. ARBs must schedule an informal hearing if an owner requests it.

An owner may request a single member panel to hear a protest.

ARB orders must list separately the value of land and improvements.

In a CAD of more than 120,000, an owner may request email delivery of an ARB order, in addition to normal delivery. Request must be made prior to hearing; can request delivery to owner, agent and/or attorney (could be all three)

A person who owns property or the chief appraiser may file a complaint with the TLO that the ARB procedures are not in compliance with the Code or the Comptroller's model procedures. TLO investigates and board of directors may direct the ARB chair to take remedial action and may remove the ARB chair if they fail to act.

Allows a property owner to file a request for binding arbitration to compel CAD or ARB compliance with certain procedural requirements.

Owner who defers taxes under 33.06 or 33.065 may still appeal an order of the ARB by binding arbitration.

A lessee may appeal an ARB order brought by the property owner if the owner does not appeal.

Prohibits a court from modifying expert deadlines under Section 42.23(d).

**HB 3788 Effective 1/1/22**

Amends 5.041 of the Tax Code. Allows ARB members to be trained by classroom or distance learning.

**SB 63 Effective 9-1-21**

Amends 5.03, 5.041, 6.035(a-1), 6.054, 6.41(f), 11.27, 11.45(a), (d), (e), 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.193(b), 25.25(e), 41.44(d), 41.45(a). Adds 25.25(e-1), 41.46, 41.67(e).

Comptroller may require an item to be submitted electronically upon notice. ARB training may be accomplished by distance learning.

Any owner may require the chief appraiser and ARB to send required notices via email.

ARBs must schedule a 25.25 hearing requested between Jan 1- Sept. 1 no later than 90 days after the ARB approves the records. A request for hearing made between Sept 1 and Jan 1 must be set within 90 days. Regular protests must be heard no later than 90 days after ARB approves the records.

Protest forms must allow one box to be checked for both market and equity claims.

For an ARB in a county of 120,000 or more, ARB must deliver an electronic reminder of the protest hearing not earlier than 7 days after the ARB send the hearing notice, if the reminder is requested in writing.

**SB 334 Effective 6/14/21**

Amends Section 552.149(b) of the Gov't Code. Comparable sales data is available to property owner not only for relevant matters to be determined by the appraisal review board, but also by an arbitrator on an appeal under Chapter 41A of the Tax Code.

**SB 1421 Effective 9/1/21**

Amends and adds Tax Code 25.25(c-1) and 41.413. Creates a method to protest the correction of BPP to the current roll plus two years prior for a rendition error. A person cannot claim relief if the account was protested or agreed to in value.

Changes the requirement that all property owners send a notice of appraised value to the lessee of the property who is obligated to pay the taxes to only requiring real property owners to send the notice (not personal property owners).

**SB 1854 Effective 9/1/21**

Amends Tax Code 41A.10. Provides that taxes are not considered delinquent for purposes of filing for binding arbitration if the owner has deferred the payment of taxes.

### **SB 1919 Effective 9/1/21**

Amends 41.45 of the Tax Code. Allows a property owner to appear for an ARB hearing by videoconference (in a similar manner as currently allowed for teleconferences). Excludes CADs of less than 100,000 that do not have the technological capabilities to conduct hearings via videoconference.

## **ADMINISTRATION**

### **HB 988 Effective 1/1/22**

A member of a governing body commits a class A misdemeanor if the person communicates with the chief appraiser or other employee of the CAD for the purpose of influencing the value, other than related to their own property.

If an appraisal district changes an account number, the CAD must provide written notice as soon as possible and must provide notice of the change with its 25.19 notice. Except for residential, improvement only, or delinquent accounts, on request of an owner, a district must combine contiguous parcels or separate identifiable segments into individual appraisal records. The request must be made by Jan. 1 and must include a legal description as contained in a deed sufficient to describe the property. If the Chief Appraiser fails to separate or combine accounts as requested, the ARB may order it by protest or 25.25 motion. Separation or combination does not affect the application of generally accepted appraisal techniques, including real property that is part of the same economic unit contained in the same or another account.

For property for which a person files a required rendition, the chief may not deliver a corrected or amended 25.19 notice after June 1 except to include omitted property or correct a clerical error. The chief appraiser must post a 25.19 notice on its website as part of the appraisal record.

### **HB 2723 Effective 1/1/22**

Amends Section 25.19(m), Section 26.04(e-2), Section 26.052(e-1), Sections 26.06(b-1), (b-2), and (b-3), and Section 26.061(b) of the Tax Code. Would require specific language in certain notices sent to taxpayers to guide them to [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes), a website aimed at helping taxpayers locate their local property tax database and taxing information.

Adds Section 26.175 to the Tax Code, which would require the Department of Information Resources to develop and maintain the website located at [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes), which would provide links to each appraisal district's property tax database website. The website would need to be developed by 1/1/2022. Changes to tax rate notices would apply to ad valorem tax year beginning on or After 1/1/2022.

### **HB3629 Effective 9/1/21**

Amends Section 33.06, Subchapter (b), (c), (c-1), and (f) of the Tax Code, relating to the expiration date of a deferral or abatement of the collection of ad valorem taxes on the residence homestead of an elderly or disabled person, or disabled veteran. As amended, legal action cannot be taken until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency. Under current law, a notice of delinquency is not required.

**HB 3786 Effective 9/1/21**

Adds 5.03(d) to the Tax Code. Allows the comptroller to require a document, or other items to be submitted electronically.

**HB 3733 Effective 6/15/21**

Changes the rollback period to three years (from five) and eliminates the interest rate on property that previously qualified as open space, recreational park land, airport property, or restricted timber use land under Subchapters F, G and H of Chapter 23 of the Tax Code.

**SB 63 Effective 9-1-21**

Any owner may require the chief appraiser and ARB to send required notices via email.

An individual may not be employed by the appraisal district if they served on the ARB for the district in the preceding two years.

The Board or administrative law judge must either remove and ARB member or find removal is not warranted within 90 days of learning of the potential grounds for removal of an ARB member.

**SB 1088 Effective 9/1/21**

Amends Tax Code Sections 11.50 and 41.413. Chief appraiser may request and receive a list of the name of homestead exemption recipients from another chief appraiser, including confidential owners.

Changes the requirement that all property owners send a notice of appraised value to the lessee of the property who is obligated to pay the taxes to only requiring real property owners to send the notice (not personal property owners).

**SB 1225 Effective 9/1/21**

Amends Section 552.233 and adds Section 552.2211 to the Government Code.

Adds clarity to when a governmental body can temporarily suspend the requirements of public information law when experiencing a "catastrophe." A catastrophe must directly impact the governmental body's ability to comply with public information law. Working remotely does not qualify a governmental body to suspend compliance. A suspension is allowed only once per catastrophe for a period not to exceed 14 consecutive calendar days.

Requires an administrative office to make a good faith effort to continue responding to applications for public information even when offices are closed. Failure to respond may constitute a refusal to request an AG decision.

**SB 1245 Effective 9/1/21**

Amends Chapter 403 of the Government Code to add Section 403.3022.

The comptroller shall conduct an annual farm and ranch survey for estimating productivity values of qualified open-space land as part of the PVS. The comptroller shall prepare and

issue an instructional guide, not later than January 1, 2022, to assist individuals in completing the survey.

The comptroller must also conduct an online or in-person informational session for the public as to how to complete the survey each year and provide information to the public as to how to access that informational session. Each chief appraiser shall distribute the instructional guide to their ag advisory board.

**SB 1257 Effective 9/1/21**

Amends 312.005 of the Tax Code. Requires the chief appraiser to deliver certain information to the comptroller including the kind, number, and location of all proposed improvements of the property for each tax abatement in a reinvestment zone.

**APPRAISAL**

**HB 1090 Effective 9/1/21**

Amends 25.21(a). Changes the amount of time a chief appraiser can add omitted property to the appraisal roll from five years to three years for real property.

**HB 2535 Effective 1/1/22**

Amends Section 23.014 of the Tax Code. In determining market value, chicken coops or rabbit pens used for non-commercial food production should be excluded.

**HB 3733 Effective 6/15/21**

Amends 23.215, 23.55, 23.59, 23.76, 23.86, 23.96 and 23.9807 of the Tax Code. Provides the particular methodology for appraising certain low and moderate income housing that is new or has not reached stabilized occupancy.

Changes the rollback period to three years (from five) and eliminates the interest rate on property that previously qualified as open space, recreational park land, airport property, or restricted timber use land under Subchapters F, G and H of Chapter 23 of the Tax Code.

**HB 3971 Effective 1/1/22**

Amends Sec. 23.013 of the Tax Code. For homes in a designated historic district, the appraisal district must consider the effect on value of any restriction placed on the owner's ability to alter the home.

**SB 725 Effective 9/1/21**

Adds Tax Code 23.46(e-1) and (g). 1-d Land will not lose special valuation if a portion is taken by condemnation for a right of way if the remainder of the land still qualifies for ag. Any additional taxes due because land is diverted to a non-ag use as a result of condemnation is the responsibility of the condemning entity and not the property owner.

## **BOARD OF DIRECTORS**

### **HB 988 Effective 1/1/22**

For counties of 120,000 or more, taxing units entitled to cast 5% of the total votes for BOD must vote by the first or second meeting after the chief appraiser delivers ballots and must provide the vote to the chief appraiser not later than the third day following the vote.

The list of items a TLO must compile and forward to the comptroller now includes "complaints." TLO does not commit an offense by communicating with the chief appraiser or employee of the district, ARB, Board of directors, tax consultant, owner, agent, or other person if the communication is made in good faith exercise of duties.

### **SB 63 Effective 9-1-21**

The bill will limit the time in which an individual may serve as a member on the appraisal district's board of directors to all or part of five terms in counties of more than 120,000 (terms served prior to the enactment of the bill do not count). An individual may not serve on the board if they were a CAD employee any time during the prior 3 years.

### **SB 916 Effective 9/1/21**

Adds Occupations Code Section 1151.109. TDLR must have an electronic link to comptroller's report of an appraisal district's performance in the record of the RPA who served as chief of that CAD at the time of the report, and also a link to each property value study used in that review. A CAD may request information on an RPA whom the board is considering hiring.

## **CONFIDENTIALITY**

### **HB 1082 Effective 5/19/21**

Reenacts and amends Sections 552.117(a) and 552.1175(a) of the Government Code, and amends Section 25.025(a) of the Tax Code, to include elected public officials to the list of specified officials and employees of a governmental entity whose personal information is excepted from required disclosure under the Public Information Act as it relates to their home address, home telephone number, emergency contact information, social security number, or whether they have family members.

### **SB56 Effective 6/14/21**

Amends Government Code 552.117(a), 552.1175. Adds federal public defenders, deputy federal public defenders, assistant federal public defenders, and the spouse or child of a current or former attorney or public defender to those whose home address, home telephone number emergency contact information and SSN are excepted from disclosure in response to an open records request. It also adds current or former US attorney, assistant US attorney, federal public defender, deputy federal public defender, or assistant federal public defender to the list of those who can have their information redacted under 25.025 of the Tax Code.



### **SB 841 Effective 6/14/21**

Adds Subdivision (1-b) to Section 552.003 of the Gov't Code and Section 25.025(a-1) of the Tax Code to define "honorably retired." Also reenacts and amends Section 552.117(a) and 552.1175(a) of the Gov't Code. Exempts from the requirements of disclosure the home address, home telephone number, emergency contact information, or social security number of a current or honorably retired peace officer, security officer, county jailer.

### **SB 1134 Effective 9/1/21**

Amends Sections Section 25.025(a) and (a-1) of the Tax Code. Expands the definition of "family member" to include federal officials (including federal bankruptcy judges), a marshal of the U.S. Marshals Service, a U.S. attorney, or their family members (as defined under Section 31.006 of the Finance Code). Also amends Section 411.179 of the Government Code by allowing the use of a courthouse address in lieu of a residence address on a driver's license belonging to federal officials (including federal bankruptcy judges), a marshal of the U.S. Marshals Service, a U.S. attorney, or a family member of the aforementioned.

## **EXEMPTION**

### **HB 988 Effective 1/1/22**

Allows taxing units in designated disaster zone to extend the time for goods-in-transit to leave the location up to 270 days. (Expires Dec. 31, 2025)

Amends 11.252(d) application form allows lessee is to certify either under oath (notary) or by written, unsworn declaration that these does not hold the vehicle for the production of income

### **HB 1197 Effective 1/1/22**

Amends Sec. 11.20(a)(j) of the Tax Code to state that a tract of land contiguous to a religious organization's place of regular worship may be exempt for no more than ten years. The current limitation is no more than six years. (non-contiguous still only 3 years)

### **SB 63 Effective 9-1-21**

Clarifies that solar or wind devices installed on real property for use on site are entitled to exemption, even if the owner of the device does not own the real property.

The bill also requires chief appraisers to take action on taxpayer applications (homestead, open space, timber, etc.) within 90 days after the date the application is received. A request for additional information must be made within 30 days. A modification or denial must fully explain each reason for any denial. A chief appraiser may not offer evidence or argument to support a denial of an application during a 25.25 or chapter 41 hearing other than the reasons included in the notice of denial, unless the additional reason is provided 14 days before the hearing and was not known at the time of denial.

### **SB 611 Effective 1/1/22**

Amends Section 11.439 of the Tax Code to allow exemption under Section 11.131(DVHS) or 11.132 (Donated residence HS of Partially disabled veteran), but not the spouse, to file not

later than 5 years after delinquency date. Only applies to application filed for a tax year that begins on or after 1/1/22.

Amends Sections 11.133(b) and 11.431(a) of the Tax Code to extend the total exemption of the residence homestead of a surviving spouse of a member of the armed services to those who are killed or fatally injured in the line of duty, and not just killed in action. Pending approval of SJR 35 (Constitutional Amendment).

**SB 794 Effective 1/1/22**

Amends Sec. 11.131(b) of the Tax Code to state "has been awarded by" instead of "receives from" 100 percent disability compensation from the U.S. Department of Veterans Affairs.

**SB 1427 Effective 6/16/21**

Amends Sec. 11.35(a) of the Tax Code to define "damage" as physical damage when determining an exemption for property damaged as the result of a disaster. The amendment is intended as a clarification of existing law. Proposed effective 9-1-2021 or immediately if the bill receives a two-thirds vote of all members of each house.

**SB 1449 Effective 1/1/22**

Amends Tax Code 11.145 to increase the exemption amount for personal property from \$500 to \$2500.

**SJR 35 Effective 11/2/21 If approved by voters**

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead. See also SB 611.

**SB 8 (Second Special Session) Effective 1/1/22**

Amends Tax Code 11.42 to allow a person who acquires property after January 1 of a tax year to receive a homestead exemption authorized under 11.13 for the applicable portion of that tax year immediately on qualification for the exemption (prorated).

**SB 12 (Second Special Session) Effective 1/1/23 if constitutional amendment passes in 05/22 election.**

Relating to property tax relief for those who have the over 65 or disabled person ceiling that

Amends Tax Code 11.26 If in the 2023 tax year an individual qualifies for a limitation on tax increases and the first year qualified was prior to 2019, the limitation will be adjusted due to the tax compression. The calculation is performed each year through 2023

**SJR 2 Effective 5/7/22 (Second Special Session) If approved by voters**

Provides for the reduction of the amount of a limitation provided and applicable to a residence homestead for a tax year to reflect any statutory reduction from the preceding tax year in the maximum compressed rate. See also SB 12.