

**WICHITA APPRAISAL  
DISTRICT**

**ANNUAL REPORT**

*2023*



# Wichita Appraisal District

Fall 2023

It is my pleasure to present the Wichita Appraisal District 2023 Annual Report. The report was prepared to assist the citizens and property owners 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.

2023 continued to be a strong real estate market in Wichita County resulting in continued growth in appraised values. In July 2023, the Texas legislature passed Senate Bill 2 providing property tax relief for school taxes by increasing the homestead exemption from \$40,000 to \$100,000 and additional tax rate compression (tax rate reduction). The property tax relief is contingent on the passage of Proposition 4 in the November 2023 election; however, the law required the implementation of this legislation to be reflected in the 2023 appraisal rolls provided to the tax assessor collectors that we serve. Additional recalculations of over-65 and disabled tax ceilings due to Senate Bill 12 from the previous legislative session were also completed prior to providing this data.

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 to 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. Thank you for taking the time to review the 2023 Annual Report.

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**

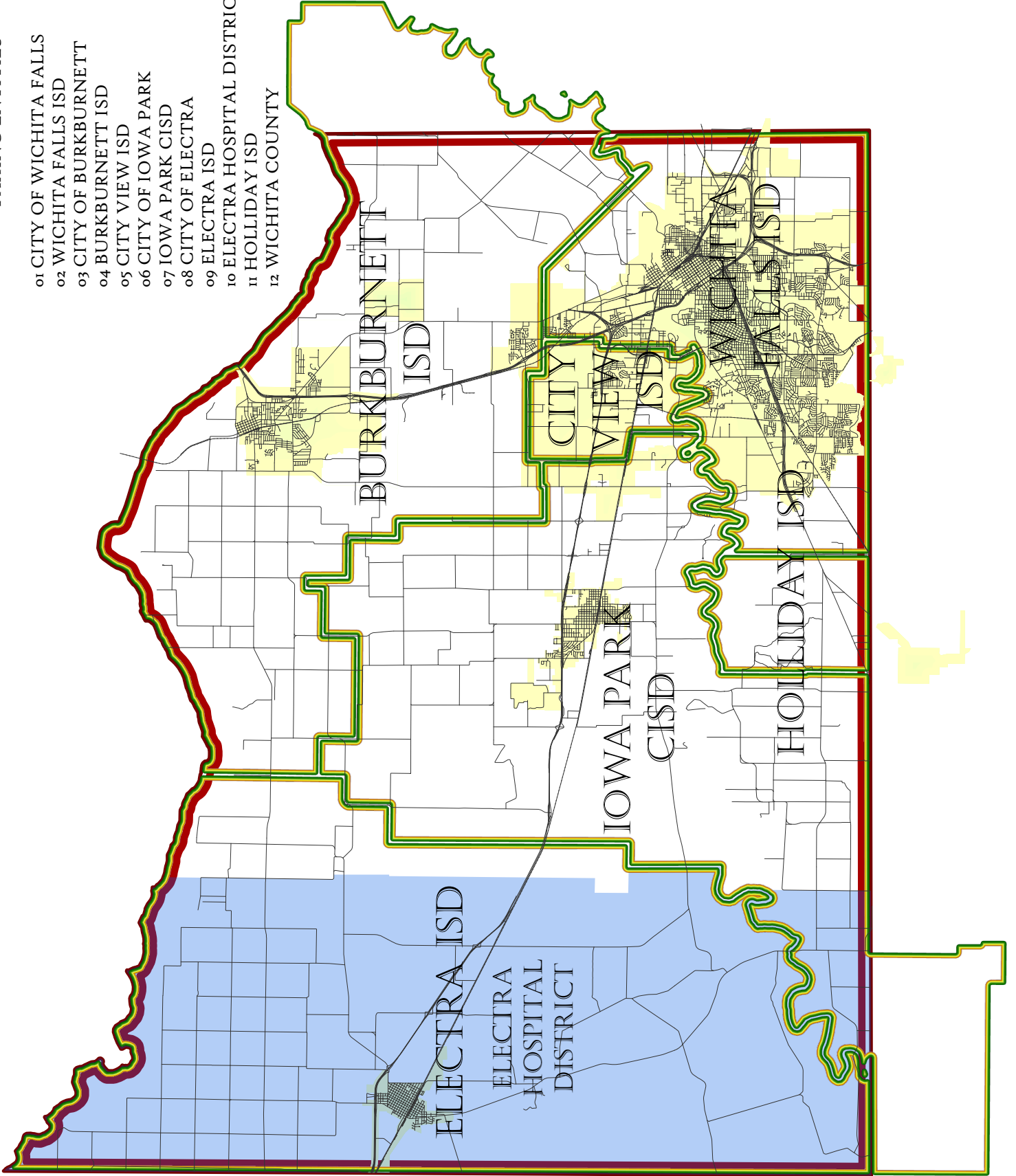
Wichita Appraisal District is responsible for local property tax appraisal and exemption administration for the twelve taxing jurisdictions within Wichita County. Each taxing unit, such as the county, city, school district, etc., sets its own tax rate to generate revenue to pay for such things as police 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 80,000 properties with a market value of over \$14.29 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 2023  
TAXING ENTITIES

- 01 CITY OF WICHITA FALLS
- 02 WICHITA FALLS ISD
- 03 CITY OF BURKBURNETT
- 04 BURKBURNETT ISD
- 05 CITY VIEW ISD
- 06 CITY OF IOWA PARK
- 07 IOWA PARK CISD
- 08 CITY OF ELECTRA
- 09 ELECTRA ISD
- 10 ELECTRA HOSPITAL DISTRICT
- 11 HOLLIDAY ISD
- 12 WICHITA COUNTY



## **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 2023 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. A five-year comparison of certified taxable values for each of the taxing entities has been included along with a chart showing market value allocation by property category.

<b>TAXING ENTITY</b>	<b>2019 Certified Value</b>	<b>2020 Certified Value</b>	<b>2021 Certified Value</b>	<b>2022 Certified Value</b>	<b>2023 Certified Value</b>
<b>Wichita Falls City</b>	<b>\$5,276,594,133</b>	<b>\$5,455,879,419</b>	<b>\$5,807,983,335</b>	<b>\$6,596,548,411</b>	<b>\$7,213,916,779</b>
<b>Wichita Falls ISD</b>	<b>\$4,139,730,564</b>	<b>\$4,258,972,260</b>	<b>\$4,494,360,118</b>	<b>\$4,991,746,929</b>	<b>\$4,969,110,563</b>
<b>Burkburnett City</b>	<b>\$484,331,022</b>	<b>\$507,988,385</b>	<b>\$541,295,668</b>	<b>\$612,513,083</b>	<b>\$681,731,579</b>
<b>Burkburnett ISD</b>	<b>\$828,633,828</b>	<b>\$861,834,384</b>	<b>\$880,451,167</b>	<b>\$959,779,481</b>	<b>\$956,335,116</b>
<b>City View ISD</b>	<b>\$196,799,686</b>	<b>\$201,124,514</b>	<b>\$210,881,999</b>	<b>\$233,366,326</b>	<b>\$251,744,825</b>
<b>Iowa Park City</b>	<b>\$213,787,311</b>	<b>\$224,773,933</b>	<b>\$246,637,157</b>	<b>\$289,722,865</b>	<b>\$324,018,793</b>
<b>Iowa Park CISD</b>	<b>\$549,249,615</b>	<b>\$568,153,811</b>	<b>\$587,179,268</b>	<b>\$681,751,081</b>	<b>\$663,998,921</b>
<b>Electra City</b>	<b>\$62,675,452</b>	<b>\$64,198,709</b>	<b>\$67,777,346</b>	<b>\$76,579,453</b>	<b>\$92,232,589</b>
<b>Electra ISD</b>	<b>\$180,475,138</b>	<b>\$177,729,849</b>	<b>\$157,849,248</b>	<b>\$205,893,958</b>	<b>\$222,249,719</b>
<b>Electra Hospital</b>	<b>\$230,680,896</b>	<b>\$223,395,693</b>	<b>\$198,472,114</b>	<b>\$270,920,518</b>	<b>\$300,806,136</b>
<b>Holliday ISD</b>	<b>\$33,876,067</b>	<b>\$38,397,280</b>	<b>\$45,661,021</b>	<b>\$53,429,377</b>	<b>\$54,983,559</b>
<b>Wichita County</b>	<b>\$7,173,356,997</b>	<b>\$7,441,850,215</b>	<b>\$7,845,650,613</b>	<b>\$8,983,766,077</b>	<b>\$9,907,745,710</b>

# 2023 CERTIFIED TOTALS

Property Count: 45,904

01 - WICHITA FALLS CITY  
Grand Totals

10/4/2023

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Land		Value			
Homesite:		352,848,785			
Non Homesite:		649,384,857			
Ag Market:		31,251,073			
Timber Market:		0		<b>Total Land</b>	(+) 1,033,484,715
Improvement		Value			
Homesite:		3,440,033,399			
Non Homesite:		4,940,080,307		<b>Total Improvements</b>	(+) 8,380,113,706
Non Real		Count	Value		
Personal Property:	4,256	988,208,011			
Mineral Property:	237	1,289,180			
Autos:	0	0		<b>Total Non Real</b>	(+) 989,497,191
				<b>Market Value</b>	= 10,403,095,612
Ag	Non Exempt	Exempt			
Total Productivity Market:	31,251,073	0			
Ag Use:	1,415,405	0		<b>Productivity Loss</b>	(-) 29,835,668
Timber Use:	0	0		<b>Appraised Value</b>	= 10,373,259,944
Productivity Loss:	29,835,668	0		<b>Homestead Cap</b>	(-) 332,285,341
				<b>Assessed Value</b>	= 10,040,974,603
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 2,827,057,824
				<b>Net Taxable</b>	= 7,213,916,779

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 49,054,634.10 = 7,213,916,779 \* (0.680000 / 100)

Certified Estimate of Market Value: 10,402,770,592  
 Certified Estimate of Taxable Value: 7,213,591,759



**2023 CERTIFIED TOTALS**

Property Count: 45,904

01 - WICHITA FALLS CITY  
Grand Totals

10/4/2023

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	4	11,469,450	0	11,469,450
CHODO (Partial)	2	1,875,989	0	1,875,989
DV1	272	0	2,760,000	2,760,000
DV1S	31	0	150,000	150,000
DV2	181	0	1,708,500	1,708,500
DV2S	19	0	112,500	112,500
DV3	317	0	3,229,000	3,229,000
DV3S	20	0	180,000	180,000
DV4	785	0	5,551,636	5,551,636
DV4S	180	0	1,470,000	1,470,000
DVHS	754	0	169,896,725	169,896,725
DVHSS	109	0	18,971,511	18,971,511
EX-XD	11	0	609,815	609,815
EX-XD (Prorated)	1	0	4,027	4,027
EX-XG	6	0	2,784,180	2,784,180
EX-XI	12	0	32,556,971	32,556,971
EX-XI (Prorated)	1	0	2,037	2,037
EX-XJ	8	0	24,658,784	24,658,784
EX-XU	6	0	821,105	821,105
EX-XV	1,294	0	2,335,903,702	2,335,903,702
EX-XV (Prorated)	30	0	607,301	607,301
EX366	660	0	717,090	717,090
FR	20	45,932,809	0	45,932,809
FRSS	2	0	324,928	324,928
OV65	7,842	133,089,815	0	133,089,815
OV65S	636	10,579,507	0	10,579,507
PC	10	1,356,603	0	1,356,603
PPV	161	2,361,538	0	2,361,538
SO	598	17,372,301	0	17,372,301
<b>Totals</b>		<b>224,038,012</b>	<b>2,603,019,812</b>	<b>2,827,057,824</b>

**2023 CERTIFIED TOTALS**

Property Count: 45,904

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	31,509	9,468.4441	\$53,965,744	\$5,171,680,574	\$4,477,545,158
B	MULTIFAMILY RESIDENCE	683	328.2514	\$292,854	\$391,072,151	\$390,152,739
C1	VACANT LOTS AND LAND TRACTS	4,174	4,209.6054	\$0	\$53,618,063	\$53,554,703
D1	QUALIFIED AG LAND	384	10,864.7400	\$0	\$31,251,073	\$1,411,772
D2	NON-QUALIFIED LAND	37		\$0	\$527,409	\$501,640
E	FARM OR RANCH IMPROVEMENT	117	963.3824	\$451,618	\$18,432,587	\$16,717,754
F1	COMMERCIAL REAL PROPERTY	2,675	3,194.3081	\$40,174,315	\$1,249,379,883	\$1,241,389,098
F2	INDUSTRIAL REAL PROPERTY	165	869.7602	\$2,863,140	\$63,931,471	\$62,056,010
G1	OIL AND GAS	128		\$0	\$1,197,790	\$1,197,790
J2	GAS DISTRIBUTION SYSTEM	10	5.8161	\$0	\$48,125,241	\$48,125,241
J3	ELECTRIC COMPANY (INCLUDING C	38	218.2141	\$0	\$85,247,188	\$85,247,188
J4	TELEPHONE COMPANY (INCLUDI	63	19.6756	\$0	\$18,230,938	\$18,230,938
J5	RAILROAD	7		\$0	\$28,729,325	\$28,729,325
J6	PIPELAND COMPANY	32	175.7552	\$0	\$13,129,484	\$12,909,957
J7	CABLE TELEVISION COMPANY	4	3.5900	\$0	\$12,264,439	\$12,264,439
J8	OTHER TYPE OF UTILITY	1		\$0	\$30,000	\$30,000
L1	COMMERCIAL PERSONAL PROPE	3,235		\$0	\$552,027,079	\$549,078,925
L2	INDUSTRIAL PERSONAL PROPERT	181		\$0	\$202,287,316	\$157,000,787
M1	TANGIBLE OTHER PERSONAL, MOB	310		\$918,610	\$8,279,052	\$7,039,305
O	RESIDENTIAL INVENTORY	244	72.6524	\$7,648,723	\$11,683,850	\$11,665,850
S	SPECIAL INVENTORY TAX	99		\$0	\$39,063,350	\$39,063,350
X	TOTALLY EXEMPT PROPERTY	2,116	10,912.5013	\$124,429,585	\$2,402,907,349	\$4,810
	<b>Totals</b>		<b>41,306.6963</b>	<b>\$230,744,589</b>	<b>\$10,403,095,612</b>	<b>\$7,213,916,779</b>



# 2023 CERTIFIED TOTALS

Property Count: 43,533

02 - WICHITA FALLS ISD  
Grand Totals

10/4/2023

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Land		Value				
Homesite:		339,981,983				
Non Homesite:		632,628,603				
Ag Market:		40,880,367				
Timber Market:		0		<b>Total Land</b>	(+)	1,013,490,953
Improvement		Value				
Homesite:		3,242,125,896				
Non Homesite:		4,463,137,625		<b>Total Improvements</b>	(+)	7,705,263,521
Non Real		Count	Value			
Personal Property:		4,278	1,055,743,603			
Mineral Property:		372	1,654,590			
Autos:		0	0	<b>Total Non Real</b>	(+)	1,057,398,193
				<b>Market Value</b>	=	9,776,152,667
Ag	Non Exempt	Exempt				
Total Productivity Market:	40,880,367	0				
Ag Use:	1,925,754	0		<b>Productivity Loss</b>	(-)	38,954,613
Timber Use:	0	0		<b>Appraised Value</b>	=	9,737,198,054
Productivity Loss:	38,954,613	0		<b>Homestead Cap</b>	(-)	308,548,554
				<b>Assessed Value</b>	=	9,428,649,500
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	3,826,928,594
				<b>Net Taxable</b>	=	5,601,720,906

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	46,760,694	13,990,125	55,260.50	55,260.50	408		
DPS	724,734	150,907	11.49	11.49	6		
OV65	1,364,981,811	618,469,311	2,116,937.98	2,124,822.50	7,532		
<b>Total</b>	<b>1,412,467,239</b>	<b>632,610,343</b>	<b>2,172,209.97</b>	<b>2,180,094.49</b>	<b>7,946</b>	<b>Freeze Taxable</b>	(-) 632,610,343
<b>Tax Rate</b>	<b>1.1423990</b>						
						<b>Freeze Adjusted Taxable</b>	= 4,969,110,563

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 58,939,279.35 = 4,969,110,563 \* (1.1423990 / 100) + 2,172,209.97

Certified Estimate of Market Value: 9,775,827,647  
 Certified Estimate of Taxable Value: 5,601,395,886



**2023 CERTIFIED TOTALS**

Property Count: 43,533

02 - WICHITA FALLS ISD  
Grand Totals

10/4/2023

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CHODO (Partial)	2	1,875,989	0	1,875,989
DP	426	0	1,974,902	1,974,902
DPS	6	0	30,148	30,148
DV1	231	0	1,768,436	1,768,436
DV1S	26	0	102,312	102,312
DV2	147	0	1,106,997	1,106,997
DV2S	15	0	81,120	81,120
DV3	246	0	2,018,404	2,018,404
DV3S	18	0	123,090	123,090
DV4	643	0	4,135,137	4,135,137
DV4S	150	0	894,567	894,567
DVHS	621	0	85,776,765	85,776,765
DVHSS	91	0	7,705,099	7,705,099
EX-XD	11	0	609,815	609,815
EX-XD (Prorated)	1	0	4,027	4,027
EX-XG	6	0	2,784,180	2,784,180
EX-XI	12	0	32,556,971	32,556,971
EX-XI (Prorated)	1	0	2,037	2,037
EX-XJ	7	0	24,618,784	24,618,784
EX-XU	6	0	821,105	821,105
EX-XV	1,253	0	2,022,372,046	2,022,372,046
EX-XV (Prorated)	30	0	496,894	496,894
EX366	698	0	720,319	720,319
FR	17	38,634,565	0	38,634,565
FRSS	2	0	124,928	124,928
HS	17,074	0	1,504,850,779	1,504,850,779
LVE	18	16,790,302	0	16,790,302
OV65	7,366	0	51,063,246	51,063,246
OV65S	590	0	4,220,848	4,220,848
PC	9	1,881,179	0	1,881,179
PPV	161	2,484,154	0	2,484,154
SO	517	14,299,449	0	14,299,449
<b>Totals</b>		<b>75,965,638</b>	<b>3,750,962,956</b>	<b>3,826,928,594</b>

**2023 CERTIFIED TOTALS**

Property Count: 43,533

02 - WICHITA FALLS ISD  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	29,172	9,754.7577	\$43,357,703	\$4,821,831,906	\$2,843,937,272
B	MULTIFAMILY RESIDENCE	671	318.3813	\$292,854	\$370,602,304	\$370,273,925
C1	VACANT LOTS AND LAND TRACTS	4,136	4,256.7456	\$0	\$52,559,255	\$52,507,216
D1	QUALIFIED AG LAND	383	18,809.0636	\$0	\$40,880,367	\$1,921,035
D2	NON-QUALIFIED LAND	44		\$0	\$910,131	\$887,318
E	FARM OR RANCH IMPROVEMENT	174	1,157.5259	\$452,325	\$30,335,523	\$22,043,859
F1	COMMERCIAL REAL PROPERTY	2,673	3,267.8502	\$35,556,586	\$1,225,798,723	\$1,225,135,663
F2	INDUSTRIAL REAL PROPERTY	166	748.0907	\$2,798,111	\$58,388,775	\$58,377,463
G1	OIL AND GAS	226		\$0	\$1,558,030	\$1,558,030
J2	GAS DISTRIBUTION SYSTEM	10	5.9261	\$0	\$45,954,439	\$45,954,439
J3	ELECTRIC COMPANY (INCLUDING C	37	208.0798	\$0	\$94,863,851	\$94,863,851
J4	TELEPHONE COMPANY (INCLUDI	68	16.0756	\$0	\$16,923,924	\$16,923,924
J5	RAILROAD	7		\$0	\$29,375,746	\$29,375,746
J6	PIPELAND COMPANY	61	444.1830	\$0	\$71,357,247	\$70,103,319
J7	CABLE TELEVISION COMPANY	2		\$0	\$8,846,607	\$8,846,607
J8	OTHER TYPE OF UTILITY	4		\$0	\$2,911,350	\$2,911,350
L1	COMMERCIAL PERSONAL PROPE	3,206		\$0	\$547,021,977	\$544,073,823
L2	INDUSTRIAL PERSONAL PROPERT	195		\$0	\$194,458,076	\$158,356,605
M1	TANGIBLE OTHER PERSONAL, MOB	217		\$441,728	\$5,480,022	\$3,814,821
O	RESIDENTIAL INVENTORY	212	66.3263	\$7,613,825	\$11,214,952	\$11,111,801
S	SPECIAL INVENTORY TAX	100		\$0	\$38,738,029	\$38,738,029
X	TOTALLY EXEMPT PROPERTY	2,127	7,659.8765	\$124,279,738	\$2,106,141,433	\$4,810
	<b>Totals</b>		<b>46,712.8823</b>	<b>\$214,792,870</b>	<b>\$9,776,152,667</b>	<b>\$5,601,720,906</b>

# 2023 CERTIFIED TOTALS

Property Count: 5,992

03 - BURKBURNETT CITY  
Grand Totals

10/4/2023

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Land		Value		
Homesite:		34,919,676		
Non Homesite:		40,051,076		
Ag Market:		8,054,206		
Timber Market:		0	<b>Total Land</b>	(+) 83,024,958
Improvement		Value		
Homesite:		427,444,126		
Non Homesite:		324,146,679	<b>Total Improvements</b>	(+) 751,590,805
Non Real		Count	Value	
Personal Property:	386		61,924,809	
Mineral Property:	190		498,140	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 62,422,949
			<b>Market Value</b>	= 897,038,712
Ag		Non Exempt	Exempt	
Total Productivity Market:	8,054,206		0	
Ag Use:	473,011		0	<b>Productivity Loss</b> (-) 7,581,195
Timber Use:	0		0	<b>Appraised Value</b> = 889,457,517
Productivity Loss:	7,581,195		0	<b>Homestead Cap</b> (-) 39,421,761
				<b>Assessed Value</b> = 850,035,756
				<b>Total Exemptions Amount (Breakdown on Next Page)</b> (-) 168,304,177
				<b>Net Taxable</b> = 681,731,579

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 4,350,715.49 = 681,731,579 \* (0.638186 / 100)

Certified Estimate of Market Value: 897,038,712  
 Certified Estimate of Taxable Value: 681,731,579



**2023 CERTIFIED TOTALS**

Property Count: 5,992

03 - BURKBURNETT CITY  
Grand Totals

10/4/2023

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	1	3,169,367	0	3,169,367
DV1	56	0	561,000	561,000
DV1S	5	0	25,000	25,000
DV2	48	0	461,250	461,250
DV2S	3	0	22,500	22,500
DV3	69	0	644,000	644,000
DV3S	4	0	30,000	30,000
DV4	200	0	1,324,515	1,324,515
DV4S	48	0	348,000	348,000
DVHS	183	0	43,081,480	43,081,480
DVHSS	32	0	5,062,415	5,062,415
EX-XG	1	0	188,134	188,134
EX-XU	2	0	280,215	280,215
EX-XV	142	0	100,771,944	100,771,944
EX-XV (Prorated)	2	0	34,932	34,932
EX366	158	0	95,566	95,566
LVE	10	1,225,380	0	1,225,380
OV65	1,014	6,992,178	0	6,992,178
OV65S	102	645,000	0	645,000
PC	8	987,469	0	987,469
PPV	15	215,923	0	215,923
SO	68	2,137,909	0	2,137,909
<b>Totals</b>		<b>15,373,226</b>	<b>152,930,951</b>	<b>168,304,177</b>

**2023 CERTIFIED TOTALS**

Property Count: 5,992

03 - BURKBURNETT CITY  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,325	1,864.8755	\$9,378,493	\$630,460,646	\$531,525,455
B	MULTIFAMILY RESIDENCE	28	12.3821	\$1,237,429	\$15,566,873	\$15,566,873
C1	VACANT LOTS AND LAND TRACTS	408	438.3061	\$0	\$5,052,454	\$5,040,454
D1	QUALIFIED AG LAND	102	3,210.3183	\$0	\$8,054,206	\$485,855
D2	NON-QUALIFIED LAND	13		\$0	\$239,797	\$223,734
E	FARM OR RANCH IMPROVEMENT	31	160.2891	\$111,242	\$5,228,358	\$3,619,217
F1	COMMERCIAL REAL PROPERTY	267	252.5004	\$1,262,364	\$57,787,771	\$54,486,927
F2	INDUSTRIAL REAL PROPERTY	19	116.4382	\$0	\$6,090,886	\$6,090,886
G1	OIL AND GAS	109		\$0	\$484,950	\$484,950
J2	GAS DISTRIBUTION SYSTEM	2	0.2100	\$0	\$3,380,229	\$3,380,229
J3	ELECTRIC COMPANY (INCLUDING C	2	4.8800	\$0	\$3,765,934	\$3,765,934
J4	TELEPHONE COMPANY (INCLUDI	12	0.4018	\$0	\$1,801,020	\$1,801,020
J5	RAILROAD	1		\$0	\$2,403,048	\$2,403,048
J6	PIPELAND COMPANY	4	18.2300	\$0	\$334,513	\$319,261
J7	CABLE TELEVISION COMPANY	3	1.1120	\$0	\$1,980,016	\$1,980,016
L1	COMMERCIAL PERSONAL PROPE	260		\$0	\$27,926,827	\$27,926,827
L2	INDUSTRIAL PERSONAL PROPERT	26		\$0	\$15,640,379	\$14,770,299
M1	TANGIBLE OTHER PERSONAL, MOB	115		\$102,416	\$2,228,536	\$2,060,419
O	RESIDENTIAL INVENTORY	3	0.4776	\$0	\$33,500	\$33,500
S	SPECIAL INVENTORY TAX	8		\$0	\$5,766,675	\$5,766,675
X	TOTALLY EXEMPT PROPERTY	322	446.5791	\$0	\$102,812,094	\$0
	<b>Totals</b>		<b>6,527.0002</b>	<b>\$12,091,944</b>	<b>\$897,038,712</b>	<b>\$681,731,579</b>

# 2023 CERTIFIED TOTALS

Property Count: 11,275

04 - BURKBURNETT ISD  
Grand Totals

10/4/2023

4:45:38PM

Land		Value				
Homesite:		63,958,910				
Non Homesite:		85,452,862				
Ag Market:		148,129,862				
Timber Market:		0		<b>Total Land</b>	(+)	297,541,634
Improvement		Value				
Homesite:		697,025,846				
Non Homesite:		677,348,755		<b>Total Improvements</b>	(+)	1,374,374,601
Non Real		Count	Value			
Personal Property:	580	362,645,096				
Mineral Property:	2,256	15,163,110				
Autos:	0	0		<b>Total Non Real</b>	(+)	377,808,206
				<b>Market Value</b>	=	2,049,724,441
Ag	Non Exempt	Exempt				
Total Productivity Market:	148,129,862	0				
Ag Use:	11,463,385	0		<b>Productivity Loss</b>	(-)	136,666,477
Timber Use:	0	0		<b>Appraised Value</b>	=	1,913,057,964
Productivity Loss:	136,666,477	0		<b>Homestead Cap</b>	(-)	68,264,114
				<b>Assessed Value</b>	=	1,844,793,850
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	797,160,786
				<b>Net Taxable</b>	=	1,047,633,064

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	8,581,489	2,512,058	12,758.65	12,758.65	66		
DPS	416,325	239,736	1,539.13	1,539.13	2		
OV65	253,587,535	88,546,154	286,805.59	294,987.49	1,553		
<b>Total</b>	<b>262,585,349</b>	<b>91,297,948</b>	<b>301,103.37</b>	<b>309,285.27</b>	<b>1,621</b>	<b>Freeze Taxable</b>	(-) 91,297,948
<b>Tax Rate</b>	<b>1.1700000</b>						
						<b>Freeze Adjusted Taxable</b>	= 956,335,116

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 11,490,224.23 = 956,335,116 \* (1.1700000 / 100) + 301,103.37

Certified Estimate of Market Value: 2,049,724,441  
 Certified Estimate of Taxable Value: 1,047,633,064

**2023 CERTIFIED TOTALS**

Property Count: 11,275

04 - BURKBURNETT ISD  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	69	0	372,245	372,245
DPS	2	0	10,000	10,000
DV1	94	0	751,277	751,277
DV1S	8	0	35,000	35,000
DV2	86	0	702,457	702,457
DV2S	8	0	45,000	45,000
DV3	145	0	1,149,978	1,149,978
DV3S	10	0	70,000	70,000
DV4	375	0	2,458,763	2,458,763
DV4S	71	0	489,480	489,480
DVHS	336	0	48,515,180	48,515,180
DVHSS	47	0	3,444,727	3,444,727
EX-XG	1	0	188,134	188,134
EX-XJ	1	0	40,000	40,000
EX-XU	2	0	280,215	280,215
EX-XV	181	0	311,321,056	311,321,056
EX-XV (Prorated)	2	0	34,932	34,932
EX366	890	0	173,964	173,964
FR	3	70,339,041	0	70,339,041
HS	3,724	0	335,290,444	335,290,444
LVE	13	2,438,303	0	2,438,303
OV65	1,507	0	10,984,502	10,984,502
OV65S	139	0	997,821	997,821
PC	13	2,674,983	0	2,674,983
PPV	21	279,635	0	279,635
SO	145	4,073,649	0	4,073,649
<b>Totals</b>		<b>79,805,611</b>	<b>717,355,175</b>	<b>797,160,786</b>



**2023 CERTIFIED TOTALS**

Property Count: 11,275

04 - BURKBURNETT ISD  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,977	4,422.8267	\$18,683,825	\$984,186,347	\$527,493,292
B	MULTIFAMILY RESIDENCE	34	22.4370	\$1,237,429	\$32,180,856	\$32,180,856
C1	VACANT LOTS AND LAND TRACTS	522	1,028.5943	\$0	\$9,902,709	\$9,824,709
D1	QUALIFIED AG LAND	1,014	78,360.6067	\$0	\$148,129,862	\$11,409,359
D2	NON-QUALIFIED LAND	102		\$112,482	\$1,836,575	\$1,782,883
E	FARM OR RANCH IMPROVEMENT	346	2,347.3842	\$2,508,282	\$53,326,159	\$34,565,722
F1	COMMERCIAL REAL PROPERTY	298	357.5697	\$2,341,347	\$66,706,339	\$66,560,801
F2	INDUSTRIAL REAL PROPERTY	36	751.3259	\$455,229	\$51,366,163	\$51,366,163
G1	OIL AND GAS	1,461		\$0	\$15,095,340	\$15,095,340
J2	GAS DISTRIBUTION SYSTEM	3	0.2100	\$0	\$3,544,179	\$3,544,179
J3	ELECTRIC COMPANY (INCLUDING C	6	12.6000	\$0	\$32,817,892	\$32,817,892
J4	TELEPHONE COMPANY (INCLUDI	19	0.4018	\$0	\$2,729,870	\$2,729,870
J5	RAILROAD	1		\$0	\$7,435,440	\$7,435,440
J6	PIPELAND COMPANY	31	21.8100	\$0	\$4,512,802	\$4,389,868
J7	CABLE TELEVISION COMPANY	4	1.1120	\$0	\$2,192,266	\$2,192,266
J8	OTHER TYPE OF UTILITY	1	2.1000	\$0	\$2,744	\$2,744
L1	COMMERCIAL PERSONAL PROPE	367		\$0	\$41,857,205	\$41,857,205
L2	INDUSTRIAL PERSONAL PROPERT	57		\$0	\$266,610,243	\$193,821,290
M1	TANGIBLE OTHER PERSONAL, MOB	144		\$102,416	\$4,258,996	\$2,286,970
O	RESIDENTIAL INVENTORY	35	6.8037	\$34,898	\$502,398	\$502,398
S	SPECIAL INVENTORY TAX	10		\$0	\$5,773,817	\$5,773,817
X	TOTALLY EXEMPT PROPERTY	1,101	4,652.9814	\$0	\$314,756,239	\$0
	<b>Totals</b>		<b>91,988.7634</b>	<b>\$25,475,908</b>	<b>\$2,049,724,441</b>	<b>\$1,047,633,064</b>

# 2023 CERTIFIED TOTALS

Property Count: 2,724

05 - CITY VIEW ISD  
Grand Totals

10/4/2023

4:45:38PM

Land		Value			
Homesite:		10,699,259			
Non Homesite:		25,776,135			
Ag Market:		14,584,165			
Timber Market:		0		<b>Total Land</b>	(+) 51,059,559
Improvement		Value			
Homesite:		130,496,821			
Non Homesite:		187,102,595		<b>Total Improvements</b>	(+) 317,599,416
Non Real		Count	Value		
Personal Property:		207	86,959,570		
Mineral Property:		117	583,110		
Autos:		0	0	<b>Total Non Real</b>	(+) 87,542,680
				<b>Market Value</b>	= 456,201,655
Ag	Non Exempt	Exempt			
Total Productivity Market:	14,584,165	0			
Ag Use:	714,964	0		<b>Productivity Loss</b>	(-) 13,869,201
Timber Use:	0	0		<b>Appraised Value</b>	= 442,332,454
Productivity Loss:	13,869,201	0		<b>Homestead Cap</b>	(-) 21,852,259
				<b>Assessed Value</b>	= 420,480,195
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 160,533,323
				<b>Net Taxable</b>	= 259,946,872

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,089,053	828,637	3,495.61	3,495.61	41			
DPS	152,178	42,178	0.00	0.00	1			
OV65	43,926,633	7,331,232	19,239.18	19,557.69	399			
<b>Total</b>	<b>48,167,864</b>	<b>8,202,047</b>	<b>22,734.79</b>	<b>23,053.30</b>	<b>441</b>	<b>Freeze Taxable</b>	(-) 8,202,047	
<b>Tax Rate</b>	<b>1.0736000</b>							
						<b>Freeze Adjusted Taxable</b>	= 251,744,825	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 2,725,467.23 = 251,744,825 \* (1.0736000 / 100) + 22,734.79

Certified Estimate of Market Value: 456,201,655  
 Certified Estimate of Taxable Value: 259,946,872

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

**2023 CERTIFIED TOTALS**

Property Count: 2,724

05 - CITY VIEW ISD  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	41	0	174,793	174,793
DPS	1	0	10,000	10,000
DV1	16	0	91,424	91,424
DV1S	2	0	0	0
DV2	6	0	19,500	19,500
DV3	22	0	135,229	135,229
DV4	36	0	233,245	233,245
DV4S	16	0	72,000	72,000
DVHS	42	0	2,803,183	2,803,183
DVHSS	8	0	76,739	76,739
EX-XV	50	0	60,687,318	60,687,318
EX-XV (Prorated)	1	0	154,222	154,222
EX366	45	0	23,404	23,404
FR	3	9,633,691	0	9,633,691
HS	969	0	81,217,396	81,217,396
LVE	6	604,426	0	604,426
OV65	393	817,636	1,770,869	2,588,505
OV65S	35	52,176	107,584	159,760
PC	4	425,257	0	425,257
PPV	4	33,500	0	33,500
SO	64	1,389,731	0	1,389,731
<b>Totals</b>		<b>12,956,417</b>	<b>147,576,906</b>	<b>160,533,323</b>

**2023 CERTIFIED TOTALS**

Property Count: 2,724

05 - CITY VIEW ISD  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,789	1,234.5339	\$8,046,925	\$218,908,867	\$112,108,592
B	MULTIFAMILY RESIDENCE	8	1.4552	\$0	\$4,508,050	\$4,508,050
C1	VACANT LOTS AND LAND TRACTS	177	512.9485	\$0	\$3,807,887	\$3,807,887
D1	QUALIFIED AG LAND	137	4,967.0508	\$0	\$14,584,165	\$707,811
D2	NON-QUALIFIED LAND	14		\$0	\$159,751	\$140,688
E	FARM OR RANCH IMPROVEMENT	67	763.6042	\$204,578	\$9,935,230	\$7,203,008
F1	COMMERCIAL REAL PROPERTY	61	262.4985	\$7,877,227	\$34,897,882	\$34,897,882
F2	INDUSTRIAL REAL PROPERTY	24	198.4016	\$132,484	\$11,286,346	\$11,286,346
G1	OIL AND GAS	98		\$0	\$580,410	\$580,410
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$2,265,430	\$2,265,430
J3	ELECTRIC COMPANY (INCLUDING C	6	66.3380	\$0	\$7,896,090	\$7,896,090
J4	TELEPHONE COMPANY (INCLUDI	7	3.6000	\$0	\$1,714,364	\$1,714,364
J5	RAILROAD	2		\$0	\$4,827,502	\$4,827,502
J6	PIPELAND COMPANY	7		\$0	\$1,498,270	\$1,416,299
J7	CABLE TELEVISION COMPANY	4	3.5900	\$0	\$3,205,582	\$3,205,582
L1	COMMERCIAL PERSONAL PROPE	134		\$0	\$16,051,682	\$16,051,682
L2	INDUSTRIAL PERSONAL PROPERT	22		\$0	\$54,581,384	\$44,604,407
M1	TANGIBLE OTHER PERSONAL, MOB	106		\$476,882	\$3,265,792	\$2,000,741
S	SPECIAL INVENTORY TAX	7		\$0	\$724,101	\$724,101
X	TOTALLY EXEMPT PROPERTY	106	378.7272	\$149,847	\$61,502,870	\$0
	<b>Totals</b>		<b>8,392.7479</b>	<b>\$16,887,943</b>	<b>\$456,201,655</b>	<b>\$259,946,872</b>

# 2023 CERTIFIED TOTALS

Property Count: 3,620

06 - IOWA PARK CITY  
Grand Totals

10/4/2023

4:45:38PM

Land		Value			
Homesite:		15,922,456			
Non Homesite:		18,166,414			
Ag Market:		1,158,860			
Timber Market:		0		<b>Total Land</b>	(+) 35,247,730
Improvement		Value			
Homesite:		260,970,349			
Non Homesite:		196,874,583		<b>Total Improvements</b>	(+) 457,844,932
Non Real		Count	Value		
Personal Property:		265	40,056,334		
Mineral Property:		0	0		
Autos:		0	0	<b>Total Non Real</b>	(+) 40,056,334
				<b>Market Value</b>	= 533,148,996
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,158,860	0			
Ag Use:	52,814	0		<b>Productivity Loss</b>	(-) 1,106,046
Timber Use:	0	0		<b>Appraised Value</b>	= 532,042,950
Productivity Loss:	1,106,046	0		<b>Homestead Cap</b>	(-) 31,123,913
				<b>Assessed Value</b>	= 500,919,037
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 95,152,762
				<b>Net Taxable</b>	= 405,766,275

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	4,262,323	3,953,372	21,963.49	22,540.70	37	
OV65	86,236,400	77,794,110	389,662.45	395,809.90	696	
<b>Total</b>	<b>90,498,723</b>	<b>81,747,482</b>	<b>411,625.94</b>	<b>418,350.60</b>	<b>733</b>	<b>Freeze Taxable</b> (-) 81,747,482
<b>Tax Rate</b>	<b>0.7200000</b>					
						<b>Freeze Adjusted Taxable</b> = 324,018,793

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 2,744,561.25 = 324,018,793 \* (0.7200000 / 100) + 411,625.94

Certified Estimate of Market Value: 533,148,996  
 Certified Estimate of Taxable Value: 405,766,275

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

**2023 CERTIFIED TOTALS**

Property Count: 3,620

06 - IOWA PARK CITY  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	2	2,255,487	0	2,255,487
DP	37	105,000	0	105,000
DPS	1	3,000	0	3,000
DV1	15	0	159,000	159,000
DV1S	3	0	15,000	15,000
DV2	14	0	127,500	127,500
DV2S	1	0	7,500	7,500
DV3	23	0	256,000	256,000
DV4	62	0	398,385	398,385
DV4S	18	0	186,000	186,000
DVHS	50	0	9,365,647	9,365,647
DVHSS	8	0	753,290	753,290
EX-XG	1	0	108,054	108,054
EX-XU	1	0	84,413	84,413
EX-XV	112	0	69,619,522	69,619,522
EX-XV (Prorated)	2	0	64,983	64,983
EX366	45	0	41,668	41,668
FR	1	4,314,454	0	4,314,454
LVE	11	792,037	0	792,037
OV65	658	4,152,040	0	4,152,040
OV65S	73	466,200	0	466,200
PC	1	12,449	0	12,449
PPV	4	42,018	0	42,018
SO	48	1,823,115	0	1,823,115
<b>Totals</b>		<b>13,965,800</b>	<b>81,186,962</b>	<b>95,152,762</b>

**2023 CERTIFIED TOTALS**

Property Count: 3,620

06 - IOWA PARK CITY  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,708	804.1854	\$5,048,716	\$376,682,946	\$329,097,315
B	MULTIFAMILY RESIDENCE	18	14.1819	\$232,077	\$7,986,092	\$7,986,092
C1	VACANT LOTS AND LAND TRACTS	294	129.6831	\$0	\$2,229,192	\$2,229,192
D1	QUALIFIED AG LAND	34	376.2968	\$0	\$1,158,860	\$50,429
D2	NON-QUALIFIED LAND	1		\$0	\$5,070	\$5,070
E	FARM OR RANCH IMPROVEMENT	15	74.7256	\$472,609	\$1,988,445	\$1,297,013
F1	COMMERCIAL REAL PROPERTY	143	60.4319	\$963,384	\$26,004,788	\$25,992,788
F2	INDUSTRIAL REAL PROPERTY	13	36.5175	\$0	\$4,577,353	\$2,873,534
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$5,060,330	\$5,060,330
J3	ELECTRIC COMPANY (INCLUDING C	3	0.6520	\$0	\$2,817,670	\$2,817,670
J4	TELEPHONE COMPANY (INCLUDI	6	0.4855	\$0	\$1,189,753	\$1,189,753
J5	RAILROAD	1		\$0	\$2,348,312	\$2,348,312
J6	PIPELAND COMPANY	1		\$0	\$177,870	\$165,421
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,048,801	\$1,048,801
L1	COMMERCIAL PERSONAL PROPE	199		\$0	\$9,675,757	\$9,675,757
L2	INDUSTRIAL PERSONAL PROPERT	8		\$0	\$18,848,581	\$13,410,997
M1	TANGIBLE OTHER PERSONAL, MOB	32		\$142,340	\$561,648	\$482,968
O	RESIDENTIAL INVENTORY	2	1.5038	\$0	\$18,750	\$18,750
S	SPECIAL INVENTORY TAX	1		\$0	\$16,083	\$16,083
X	TOTALLY EXEMPT PROPERTY	174	982.5878	\$0	\$70,752,695	\$0
	<b>Totals</b>		<b>2,481.2513</b>	<b>\$6,859,126</b>	<b>\$533,148,996</b>	<b>\$405,766,275</b>

# 2023 CERTIFIED TOTALS

Property Count: 13,024

07 - IOWA PARK CISD  
Grand Totals

10/4/2023

4:45:38PM

Land		Value				
Homesite:		54,047,972				
Non Homesite:		67,824,251				
Ag Market:		149,195,360				
Timber Market:		0		<b>Total Land</b>	(+)	271,067,583
Improvement		Value				
Homesite:		531,088,324				
Non Homesite:		349,678,193		<b>Total Improvements</b>	(+)	880,766,517
Non Real		Count	Value			
Personal Property:	503	201,735,777				
Mineral Property:	5,735	56,555,680				
Autos:	0	0		<b>Total Non Real</b>	(+)	258,291,457
				<b>Market Value</b>	=	1,410,125,557
Ag	Non Exempt	Exempt				
Total Productivity Market:	149,195,360	0				
Ag Use:	10,716,936	0		<b>Productivity Loss</b>	(-)	138,478,424
Timber Use:	0	0		<b>Appraised Value</b>	=	1,271,647,133
Productivity Loss:	138,478,424	0		<b>Homestead Cap</b>	(-)	76,529,110
				<b>Assessed Value</b>	=	1,195,118,023
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	459,657,932
				<b>Net Taxable</b>	=	735,460,091

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	7,200,008	1,768,095	7,899.15	7,899.15	64		
DPS	196,790	12,206	0.00	0.00	2		
OV65	194,402,668	69,680,869	203,832.24	205,640.92	1,234		
<b>Total</b>	<b>201,799,466</b>	<b>71,461,170</b>	<b>211,731.39</b>	<b>213,540.07</b>	<b>1,300</b>	<b>Freeze Taxable</b>	(-) 71,461,170
<b>Tax Rate</b>	<b>1.0800000</b>						
						<b>Freeze Adjusted Taxable</b>	= 663,998,921

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 7,382,919.74 = 663,998,921 \* (1.0800000 / 100) + 211,731.39

Certified Estimate of Market Value: 1,410,125,557  
 Certified Estimate of Taxable Value: 735,460,091

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



**2023 CERTIFIED TOTALS**

Property Count: 13,024

07 - IOWA PARK CISD  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	64	0	348,451	348,451
DPS	2	0	10,000	10,000
DV1	34	0	274,548	274,548
DV1S	5	0	10,000	10,000
DV2	22	0	207,000	207,000
DV2S	2	0	15,000	15,000
DV3	38	0	320,177	320,177
DV3S	1	0	10,000	10,000
DV4	115	0	744,271	744,271
DV4S	29	0	238,296	238,296
DVHS	101	0	12,518,117	12,518,117
DVHSS	19	0	1,228,120	1,228,120
EX-XG	1	0	108,054	108,054
EX-XU	1	0	84,413	84,413
EX-XV	187	0	140,680,073	140,680,073
EX-XV (Prorated)	3	0	69,778	69,778
EX366	802	0	143,643	143,643
FR	4	23,241,038	0	23,241,038
HS	2,939	0	261,803,710	261,803,710
LVE	12	1,478,332	0	1,478,332
OV65	1,180	3,569,415	7,942,427	11,511,842
OV65S	123	364,724	866,981	1,231,705
PC	8	384,039	0	384,039
PPV	10	94,636	0	94,636
SO	87	2,902,689	0	2,902,689
<b>Totals</b>		<b>32,034,873</b>	<b>427,623,059</b>	<b>459,657,932</b>

**2023 CERTIFIED TOTALS**

Property Count: 13,024

07 - IOWA PARK CISD  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,010	5,068.9252	\$7,926,402	\$656,459,507	\$328,687,693
B	MULTIFAMILY RESIDENCE	18	14.1819	\$232,077	\$7,986,092	\$7,986,092
C1	VACANT LOTS AND LAND TRACTS	714	1,189.4086	\$0	\$8,842,033	\$8,796,033
D1	QUALIFIED AG LAND	1,079	80,779.6495	\$0	\$149,195,360	\$10,700,299
D2	NON-QUALIFIED LAND	121		\$53,453	\$4,026,506	\$3,993,902
E	FARM OR RANCH IMPROVEMENT	635	4,361.7910	\$2,910,683	\$107,102,875	\$67,373,794
F1	COMMERCIAL REAL PROPERTY	248	306.8362	\$991,922	\$38,288,832	\$38,276,832
F2	INDUSTRIAL REAL PROPERTY	49	288.5137	\$0	\$22,713,951	\$22,142,489
G1	OIL AND GAS	4,992		\$0	\$55,696,410	\$55,696,410
J2	GAS DISTRIBUTION SYSTEM	4	1.0184	\$0	\$5,553,951	\$5,553,951
J3	ELECTRIC COMPANY (INCLUDING C	7	0.6520	\$0	\$20,570,750	\$20,570,750
J4	TELEPHONE COMPANY (INCLUDI	20	1.7681	\$0	\$3,557,432	\$3,557,432
J5	RAILROAD	2	19.9700	\$0	\$13,805,396	\$13,805,396
J6	PIPELAND COMPANY	25	10.6100	\$0	\$4,862,613	\$4,609,518
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,048,801	\$1,048,801
L1	COMMERCIAL PERSONAL PROPE	335		\$0	\$26,216,342	\$26,216,342
L2	INDUSTRIAL PERSONAL PROPERT	45		\$0	\$137,996,317	\$114,637,662
M1	TANGIBLE OTHER PERSONAL, MOB	92		\$324,626	\$3,440,533	\$1,717,095
O	RESIDENTIAL INVENTORY	2	1.5038	\$0	\$18,750	\$18,750
S	SPECIAL INVENTORY TAX	5		\$0	\$70,850	\$70,850
X	TOTALLY EXEMPT PROPERTY	1,014	3,676.2726	\$0	\$142,672,256	\$0
	<b>Totals</b>		<b>95,721.1010</b>	<b>\$12,439,163</b>	<b>\$1,410,125,557</b>	<b>\$735,460,091</b>

# 2023 CERTIFIED TOTALS

Property Count: 2,424

08 - ELECTRA CITY  
Grand Totals

10/4/2023

4:45:38PM

Land		Value		
Homesite:		2,410,711		
Non Homesite:		7,753,671		
Ag Market:		602,738		
Timber Market:		0	<b>Total Land</b>	(+) 10,767,120
Improvement		Value		
Homesite:		42,807,933		
Non Homesite:		80,917,911	<b>Total Improvements</b>	(+) 123,725,844
Non Real		Count	Value	
Personal Property:	159	15,208,002		
Mineral Property:	95	182,650		
Autos:	0	0	<b>Total Non Real</b>	(+) 15,390,652
			<b>Market Value</b>	= 149,883,616
Ag		Non Exempt	Exempt	
Total Productivity Market:	602,738	0		
Ag Use:	32,609	0	<b>Productivity Loss</b>	(-) 570,129
Timber Use:	0	0	<b>Appraised Value</b>	= 149,313,487
Productivity Loss:	570,129	0	<b>Homestead Cap</b>	(-) 9,077,609
			<b>Assessed Value</b>	= 140,235,878
			<b>Total Exemptions Amount</b>	(-) 48,003,289
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 92,232,589

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 513,979.94 = 92,232,589 \* (0.557265 / 100)

Certified Estimate of Market Value: 149,883,616  
 Certified Estimate of Taxable Value: 92,232,589

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

**2023 CERTIFIED TOTALS**

Property Count: 2,424

08 - ELECTRA CITY  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	2	0	24,000	24,000
DV3	5	0	58,000	58,000
DV4	12	0	101,755	101,755
DV4S	2	0	24,000	24,000
DVHS	8	0	454,010	454,010
DVHSS	2	0	140,962	140,962
EX-XG	1	0	9,149	9,149
EX-XL	3	0	16,157	16,157
EX-XV	169	0	45,276,668	45,276,668
EX-XV (Prorated)	7	0	30,287	30,287
EX366	91	0	42,963	42,963
OV65	271	1,552,429	0	1,552,429
OV65S	23	126,000	0	126,000
PC	1	2,247	0	2,247
PPV	3	52,944	0	52,944
SO	5	91,718	0	91,718
<b>Totals</b>		<b>1,825,338</b>	<b>46,177,951</b>	<b>48,003,289</b>

**2023 CERTIFIED TOTALS**

Property Count: 2,424

08 - ELECTRA CITY  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,264	323.8851	\$289,762	\$73,472,750	\$61,854,079
B	MULTIFAMILY RESIDENCE	4	0.5510	\$0	\$541,495	\$541,495
C1	VACANT LOTS AND LAND TRACTS	548	276.3362	\$0	\$1,705,087	\$1,698,972
D1	QUALIFIED AG LAND	18	431.6503	\$0	\$602,738	\$31,877
D2	NON-QUALIFIED LAND	1		\$0	\$6,718	\$6,718
E	FARM OR RANCH IMPROVEMENT	8	91.0286	\$0	\$204,222	\$204,954
F1	COMMERCIAL REAL PROPERTY	115	63.4077	\$1,266,847	\$7,409,309	\$7,405,854
F2	INDUSTRIAL REAL PROPERTY	39	141.8505	\$0	\$2,384,458	\$2,384,458
G1	OIL AND GAS	44		\$0	\$174,990	\$174,990
J2	GAS DISTRIBUTION SYSTEM	3	0.1987	\$0	\$1,633,268	\$1,633,268
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$1,491,570	\$1,491,570
J4	TELEPHONE COMPANY (INCLUDI	10	0.3582	\$0	\$1,432,148	\$1,432,148
J5	RAILROAD	4		\$0	\$2,608,398	\$2,608,398
J6	PIPELAND COMPANY	1		\$0	\$32,120	\$29,873
J7	CABLE TELEVISION COMPANY	1		\$0	\$527,264	\$527,264
L1	COMMERCIAL PERSONAL PROPE	97		\$0	\$9,277,918	\$9,277,918
L2	INDUSTRIAL PERSONAL PROPERT	9		\$0	\$595,808	\$595,808
M1	TANGIBLE OTHER PERSONAL, MOB	10		\$0	\$355,187	\$332,945
X	TOTALLY EXEMPT PROPERTY	274	151.8674	\$0	\$45,428,168	\$0
	<b>Totals</b>		<b>1,481.1337</b>	<b>\$1,556,609</b>	<b>\$149,883,616</b>	<b>\$92,232,589</b>

# 2023 CERTIFIED TOTALS

Property Count: 9,123

09 - ELECTRA ISD  
Grand Totals

10/4/2023

4:45:38PM

Land		Value				
Homesite:		5,029,997				
Non Homesite:		24,350,025				
Ag Market:		158,997,950				
Timber Market:		18,712				
				<b>Total Land</b>	(+)	188,396,684
Improvement		Value				
Homesite:		61,986,676				
Non Homesite:		95,562,631				
				<b>Total Improvements</b>	(+)	157,549,307
Non Real		Count	Value			
Personal Property:		238	60,732,993			
Mineral Property:		5,579	68,741,530			
Autos:		0	0			
				<b>Total Non Real</b>	(+)	129,474,523
				<b>Market Value</b>	=	475,420,514
Ag	Non Exempt	Exempt				
Total Productivity Market:	159,016,662	0				
Ag Use:	13,985,756	0		<b>Productivity Loss</b>	(-)	145,029,695
Timber Use:	1,211	0		<b>Appraised Value</b>	=	330,390,819
Productivity Loss:	145,029,695	0		<b>Homestead Cap</b>	(-)	12,898,410
				<b>Assessed Value</b>	=	317,492,409
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	90,855,815
				<b>Net Taxable</b>	=	226,636,594

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,121,353	285	0.00	0.00	25		
OV65	26,392,318	4,386,590	15,260.70	15,825.70	346		
<b>Total</b>	<b>27,513,671</b>	<b>4,386,875</b>	<b>15,260.70</b>	<b>15,825.70</b>	<b>371</b>	<b>Freeze Taxable</b>	(-) 4,386,875
<b>Tax Rate</b>	<b>1.0167000</b>						
						<b>Freeze Adjusted Taxable</b>	= 222,249,719

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 2,274,873.59 = 222,249,719 \* (1.0167000 / 100) + 15,260.70

Certified Estimate of Market Value: 475,420,514  
 Certified Estimate of Taxable Value: 226,636,594

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

**2023 CERTIFIED TOTALS**

Property Count: 9,123

09 - ELECTRA ISD  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	25	0	12,957	12,957
DV1	2	0	12,000	12,000
DV2	1	0	12,000	12,000
DV3	6	0	26,682	26,682
DV4	14	0	69,663	69,663
DV4S	2	0	24,000	24,000
DVHS	14	0	291,536	291,536
DVHSS	2	0	0	0
EX-XG	1	0	9,149	9,149
EX-XL	3	0	16,157	16,157
EX-XV	184	0	48,273,900	48,273,900
EX-XV (Prorated)	7	0	30,287	30,287
EX366	629	0	108,070	108,070
HS	672	0	40,209,594	40,209,594
LVE	5	209,825	0	209,825
OV65	335	372,477	730,823	1,103,300
OV65S	30	78,000	133,410	211,410
PC	2	63,440	0	63,440
PPV	5	102,423	0	102,423
SO	9	69,422	0	69,422
<b>Totals</b>		<b>895,587</b>	<b>89,960,228</b>	<b>90,855,815</b>

**2023 CERTIFIED TOTALS**

Property Count: 9,123

09 - ELECTRA ISD  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,427	713.5585	\$524,702	\$93,428,409	\$41,963,582
B	MULTIFAMILY RESIDENCE	4	0.5510	\$0	\$541,495	\$541,495
C1	VACANT LOTS AND LAND TRACTS	591	435.4130	\$0	\$2,496,207	\$2,490,092
D1	QUALIFIED AG LAND	843	128,860.3931	\$0	\$159,016,662	\$13,969,056
D2	NON-QUALIFIED LAND	58		\$34,381	\$868,964	\$868,751
E	FARM OR RANCH IMPROVEMENT	117	2,117.6125	\$373,743	\$16,781,439	\$13,407,401
F1	COMMERCIAL REAL PROPERTY	128	81.6155	\$1,266,847	\$7,977,481	\$7,974,026
F2	INDUSTRIAL REAL PROPERTY	44	151.1478	\$0	\$2,489,717	\$2,489,717
G1	OIL AND GAS	4,989		\$0	\$68,465,410	\$68,465,410
J2	GAS DISTRIBUTION SYSTEM	4	0.1987	\$0	\$1,645,928	\$1,645,928
J3	ELECTRIC COMPANY (INCLUDING C	16	13.8000	\$0	\$39,231,198	\$39,231,198
J4	TELEPHONE COMPANY (INCLUDI	22	0.4156	\$0	\$2,289,398	\$2,289,398
J5	RAILROAD	4		\$0	\$12,857,494	\$12,857,494
J6	PIPELAND COMPANY	29	36.8800	\$0	\$5,334,903	\$5,271,463
J7	CABLE TELEVISION COMPANY	1		\$0	\$527,264	\$527,264
L1	COMMERCIAL PERSONAL PROPE	111		\$0	\$10,033,618	\$10,033,618
L2	INDUSTRIAL PERSONAL PROPERT	21		\$0	\$1,958,899	\$1,958,899
M1	TANGIBLE OTHER PERSONAL, MOB	13		\$0	\$726,217	\$651,802
X	TOTALLY EXEMPT PROPERTY	834	338.9857	\$0	\$48,749,811	\$0
	<b>Totals</b>		132,750.5714	\$2,199,673	\$475,420,514	\$226,636,594



# 2023 CERTIFIED TOTALS

Property Count: 10,976

10 - ELECTRA HOSPITAL  
Grand Totals

10/4/2023

4:45:38PM

Land		Value			
Homesite:		6,419,667			
Non Homesite:		26,361,425			
Ag Market:		152,070,817			
Timber Market:		0	<b>Total Land</b>	(+)	184,851,909
Improvement		Value			
Homesite:		65,867,370			
Non Homesite:		98,458,365	<b>Total Improvements</b>	(+)	164,325,735
Non Real		Count	Value		
Personal Property:	250	62,407,752			
Mineral Property:	7,313	96,254,920			
Autos:	0	0	<b>Total Non Real</b>	(+)	158,662,672
			<b>Market Value</b>	=	507,840,316
Ag		Non Exempt	Exempt		
Total Productivity Market:	152,070,817	0			
Ag Use:	12,979,442	0	<b>Productivity Loss</b>	(-)	139,091,375
Timber Use:	0	0	<b>Appraised Value</b>	=	368,748,941
Productivity Loss:	139,091,375	0	<b>Homestead Cap</b>	(-)	13,752,307
			<b>Assessed Value</b>	=	354,996,634
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	54,190,498
			<b>Net Taxable</b>	=	300,806,136

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 867,139.86 = 300,806,136 \* (0.288272 / 100)

Certified Estimate of Market Value: 507,840,316  
 Certified Estimate of Taxable Value: 300,806,136

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

**2023 CERTIFIED TOTALS**

Property Count: 10,976

10 - ELECTRA HOSPITAL  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	2	0	24,000	24,000
DV1S	1	0	5,000	5,000
DV2	1	0	12,000	12,000
DV3	6	0	70,000	70,000
DV4	15	0	118,071	118,071
DV4S	2	0	24,000	24,000
DVHS	15	0	1,336,786	1,336,786
DVHSS	2	0	140,962	140,962
EX-XG	1	0	9,149	9,149
EX-XL	3	0	16,157	16,157
EX-XV	199	0	49,417,319	49,417,319
EX-XV (Prorated)	7	0	30,287	30,287
EX366	958	0	125,721	125,721
LVE	5	234,163	0	234,163
OV65	349	1,977,382	0	1,977,382
OV65S	32	180,000	0	180,000
PC	3	63,573	0	63,573
PPV	5	102,423	0	102,423
SO	13	303,505	0	303,505
<b>Totals</b>		<b>2,861,046</b>	<b>51,329,452</b>	<b>54,190,498</b>

**2023 CERTIFIED TOTALS**

Property Count: 10,976

10 - ELECTRA HOSPITAL  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,485	859.6412	\$570,346	\$99,006,658	\$82,523,407
B	MULTIFAMILY RESIDENCE	4	0.5510	\$0	\$541,495	\$541,495
C1	VACANT LOTS AND LAND TRACTS	617	484.7167	\$0	\$3,250,270	\$3,244,155
D1	QUALIFIED AG LAND	810	120,098.7151	\$0	\$152,070,817	\$12,971,656
D2	NON-QUALIFIED LAND	58		\$0	\$778,851	\$764,197
E	FARM OR RANCH IMPROVEMENT	149	2,293.5465	\$373,743	\$19,909,147	\$18,528,045
F1	COMMERCIAL REAL PROPERTY	137	94.6119	\$1,266,847	\$8,478,415	\$8,474,960
F2	INDUSTRIAL REAL PROPERTY	52	215.8310	\$0	\$3,209,811	\$3,209,811
G1	OIL AND GAS	6,388		\$0	\$95,189,360	\$95,189,360
J2	GAS DISTRIBUTION SYSTEM	4	0.1987	\$0	\$1,645,928	\$1,645,928
J3	ELECTRIC COMPANY (INCLUDING C	17	13.8000	\$0	\$39,316,608	\$39,316,608
J4	TELEPHONE COMPANY (INCLUDI	23	0.4156	\$0	\$2,322,148	\$2,322,148
J5	RAILROAD	4		\$0	\$11,577,938	\$11,577,938
J6	PIPELAND COMPANY	30	47.4900	\$0	\$5,111,096	\$5,047,523
J7	CABLE TELEVISION COMPANY	1		\$0	\$527,264	\$527,264
L1	COMMERCIAL PERSONAL PROPE	116		\$0	\$10,331,002	\$10,331,002
L2	INDUSTRIAL PERSONAL PROPERT	28		\$0	\$3,477,205	\$3,477,205
M1	TANGIBLE OTHER PERSONAL, MOB	20		\$0	\$1,161,084	\$1,113,434
X	TOTALLY EXEMPT PROPERTY	1,178	365.4622	\$0	\$49,935,219	\$0
	<b>Totals</b>		124,474.9799	\$2,210,936	\$507,840,316	\$300,806,136

# 2023 CERTIFIED TOTALS

Property Count: 620

11 - HOLLIDAY ISD  
Grand Totals

10/4/2023

4:45:38PM

Land		Value			
Homesite:		6,390,753			
Non Homesite:		7,569,725			
Ag Market:		11,918,435			
Timber Market:		0		<b>Total Land</b>	(+) 25,878,913
Improvement		Value			
Homesite:		52,495,496			
Non Homesite:		13,013,267		<b>Total Improvements</b>	(+) 65,508,763
Non Real		Count	Value		
Personal Property:		59	5,309,882		
Mineral Property:		186	1,300,530		
Autos:		0	0	<b>Total Non Real</b>	(+) 6,610,412
				<b>Market Value</b>	= 97,998,088
Ag	Non Exempt	Exempt			
Total Productivity Market:	11,918,435	0			
Ag Use:	475,501	0		<b>Productivity Loss</b>	(-) 11,442,934
Timber Use:	0	0		<b>Appraised Value</b>	= 86,555,154
Productivity Loss:	11,442,934	0		<b>Homestead Cap</b>	(-) 4,922,027
				<b>Assessed Value</b>	= 81,633,127
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 18,351,499
				<b>Net Taxable</b>	= 63,281,628

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	828,738	542,758	5,877.66	5,877.66	3			
OV65	13,776,236	7,755,311	37,441.84	40,514.80	51			
<b>Total</b>	<b>14,604,974</b>	<b>8,298,069</b>	<b>43,319.50</b>	<b>46,392.46</b>	<b>54</b>	<b>Freeze Taxable</b>	(-) 8,298,069	
<b>Tax Rate</b>	<b>1.2575000</b>							
						<b>Freeze Adjusted Taxable</b>	= 54,983,559	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 734,737.75 = 54,983,559 \* (1.2575000 / 100) + 43,319.50

Certified Estimate of Market Value: 97,998,088  
 Certified Estimate of Taxable Value: 63,281,628

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

**2023 CERTIFIED TOTALS**

Property Count: 620

11 - HOLLIDAY ISD  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	3	0	20,000	20,000
DV1	5	0	46,000	46,000
DV2	2	0	15,000	15,000
DV3	3	0	20,000	20,000
DV4	7	0	48,000	48,000
DV4S	2	0	0	0
DVHS	6	0	2,215,170	2,215,170
DVHSS	3	0	672,072	672,072
EX-XV	15	0	1,824,064	1,824,064
EX366	78	0	23,649	23,649
HS	140	0	12,806,386	12,806,386
LVE	2	50,827	0	50,827
OV65	51	0	383,694	383,694
OV65S	2	0	20,000	20,000
SO	7	206,637	0	206,637
<b>Totals</b>		<b>257,464</b>	<b>18,094,035</b>	<b>18,351,499</b>

**2023 CERTIFIED TOTALS**

Property Count: 620

11 - HOLLIDAY ISD  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	155	803.8159	\$3,345,464	\$61,529,624	\$42,047,741
C1	VACANT LOTS AND LAND TRACTS	39	209.2298	\$0	\$1,974,553	\$1,974,553
D1	QUALIFIED AG LAND	96	5,868.1858	\$0	\$11,918,435	\$466,919
D2	NON-QUALIFIED LAND	16		\$11,061	\$334,175	\$334,175
E	FARM OR RANCH IMPROVEMENT	41	330.0552	\$928,238	\$8,814,464	\$6,931,862
F1	COMMERCIAL REAL PROPERTY	13	40.3880	\$0	\$1,869,542	\$1,869,542
F2	INDUSTRIAL REAL PROPERTY	11	49.2925	\$0	\$2,017,804	\$2,017,804
G1	OIL AND GAS	120		\$0	\$1,272,280	\$1,272,280
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$1,586,470	\$1,586,470
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$119,490	\$119,490
L1	COMMERCIAL PERSONAL PROPE	38		\$0	\$3,059,558	\$3,059,558
L2	INDUSTRIAL PERSONAL PROPERT	3		\$0	\$479,588	\$479,588
M1	TANGIBLE OTHER PERSONAL, MOB	5		\$0	\$226,888	\$224,969
O	RESIDENTIAL INVENTORY	26	212.2920	\$0	\$896,677	\$896,677
X	TOTALLY EXEMPT PROPERTY	95	871.4800	\$0	\$1,898,540	\$0
	<b>Totals</b>		<b>8,384.7392</b>	<b>\$4,284,763</b>	<b>\$97,998,088</b>	<b>\$63,281,628</b>

# 2023 CERTIFIED TOTALS

Property Count: 79,756

12 - WICHITA COUNTY  
Grand Totals

10/4/2023

4:45:38PM

Land		Value		
Homesite:		480,108,874		
Non Homesite:		843,601,601		
Ag Market:		523,706,202		
Timber Market:		18,712	<b>Total Land</b>	(+) 1,847,435,389
Improvement		Value		
Homesite:		4,715,219,059		
Non Homesite:		5,785,843,065	<b>Total Improvements</b>	(+) 10,501,062,124
Non Real		Count	Value	
Personal Property:	5,462		1,792,512,676	
Mineral Property:	14,139		143,998,490	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 1,936,511,166
			<b>Market Value</b>	= 14,285,008,679
Ag		Non Exempt	Exempt	
Total Productivity Market:	523,724,914		0	
Ag Use:	39,282,298		0	<b>Productivity Loss</b> (-) 484,441,405
Timber Use:	1,211		0	<b>Appraised Value</b> = 13,800,567,274
Productivity Loss:	484,441,405		0	<b>Homestead Cap</b> (-) 493,014,474
				<b>Assessed Value</b> = 13,307,552,800
				<b>Total Exemptions Amount</b> (-) 3,410,599,032 (Breakdown on Next Page)

This Jurisdiction is affected by ECO and /or ABMNO exemptions which apply only to the M&O rate.

<b>M&amp;O Net Taxable</b>	=	9,896,953,768
<b>I&amp;S Net Taxable</b>	=	9,907,745,710

APPROXIMATE TOTAL LEVY = (MNO TAXABLE \* (MNO TAX RATE / 100)) + (INS TAXABLE \* (INS TAX RATE / 100))  
 53,688,343.38 = (9,896,953,768 \* (0.4934320 / 100)) + (9,907,745,710 \* (0.0489880 / 100))

Certified Estimate of Market Value:	14,284,683,659
Certified Estimate of Taxable Value:	9,896,628,748



**2023 CERTIFIED TOTALS**

Property Count: 79,756

12 - WICHITA COUNTY  
Grand Totals

10/4/2023

4:46:21PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	6	46,187,200	0	46,187,200
ABMNO	4	10,791,942	0	10,791,942
CHODO (Partial)	2	1,875,989	0	1,875,989
DV1	382	0	3,850,000	3,850,000
DV1S	41	0	200,000	200,000
DV2	264	0	2,518,500	2,518,500
DV2S	25	0	157,500	157,500
DV3	460	0	4,586,000	4,586,000
DV3S	29	0	260,000	260,000
DV4	1,189	0	8,491,962	8,491,962
DV4S	270	0	2,244,000	2,244,000
DVHS	1,120	0	256,570,175	256,570,175
DVHSS	170	0	28,938,002	28,938,002
EX-XD	11	0	609,815	609,815
EX-XD (Prorated)	1	0	4,027	4,027
EX-XG	9	0	3,089,517	3,089,517
EX-XI	12	0	32,556,971	32,556,971
EX-XI (Prorated)	1	0	2,037	2,037
EX-XJ	8	0	24,658,784	24,658,784
EX-XL	3	0	16,157	16,157
EX-XU	9	0	1,185,733	1,185,733
EX-XV	1,866	0	2,585,158,457	2,585,158,457
EX-XV (Prorated)	43	0	786,113	786,113
EX366	2,675	0	1,032,601	1,032,601
FR	27	141,848,335	0	141,848,335
FRSS	2	0	324,928	324,928
LVE	19	21,572,015	0	21,572,015
OV65	10,832	182,761,013	0	182,761,013
OV65S	919	15,098,746	0	15,098,746
PC	36	5,428,898	0	5,428,898
PPV	204	3,016,848	0	3,016,848
SO	828	24,776,767	0	24,776,767
<b>Totals</b>		<b>453,357,753</b>	<b>2,957,241,279</b>	<b>3,410,599,032</b>



**2023 CERTIFIED TOTALS**

Property Count: 79,756

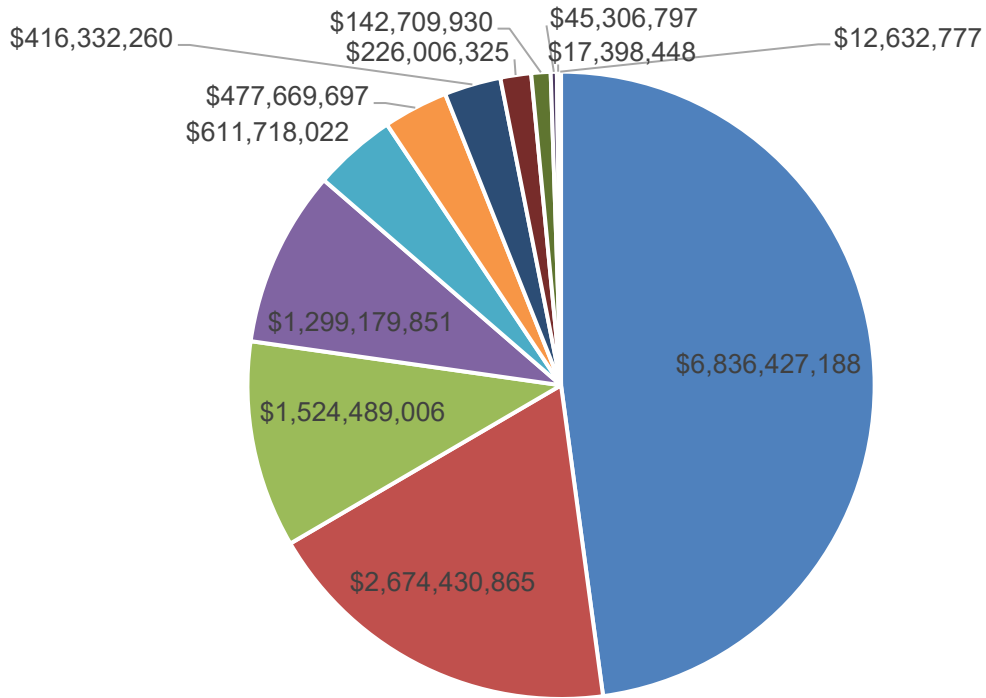
12 - WICHITA COUNTY  
Grand Totals

10/4/2023 4:46:21PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	42,529	21,998.4179	\$81,885,021	\$6,836,344,660	\$5,847,663,400
B	MULTIFAMILY RESIDENCE	735	357.0064	\$1,762,360	\$415,818,797	\$415,288,013
C1	VACANT LOTS AND LAND TRACTS	6,176	7,632.3398	\$0	\$79,582,644	\$79,400,490
D1	QUALIFIED AG LAND	3,537	317,644.9779	\$0	\$523,724,914	\$39,176,560
D2	NON-QUALIFIED LAND	352		\$211,377	\$8,136,102	\$8,007,717
E	FARM OR RANCH IMPROVEMENT	1,374	11,077.9730	\$7,377,849	\$226,295,690	\$195,424,332
F1	COMMERCIAL REAL PROPERTY	3,416	4,316.7581	\$48,033,929	\$1,375,538,798	\$1,364,431,753
F2	INDUSTRIAL REAL PROPERTY	330	2,186.7722	\$3,385,824	\$148,262,756	\$138,590,206
G1	OIL AND GAS	12,109		\$0	\$142,709,400	\$142,709,400
J2	GAS DISTRIBUTION SYSTEM	23	7.3532	\$0	\$58,963,927	\$58,963,927
J3	ELECTRIC COMPANY (INCLUDING C	73	301.4698	\$0	\$196,966,251	\$196,966,251
J4	TELEPHONE COMPANY (INCLUDI	143	22.2611	\$0	\$27,337,738	\$27,337,738
J5	RAILROAD	11	19.9700	\$0	\$68,301,578	\$68,301,578
J6	PIPELAND COMPANY	154	513.4830	\$0	\$87,566,155	\$85,790,787
J7	CABLE TELEVISION COMPANY	7	4.7020	\$0	\$15,820,520	\$15,820,520
J8	OTHER TYPE OF UTILITY	5	2.1000	\$0	\$2,914,094	\$2,914,094
J9	RAILROAD ROLLING STOCK	3		\$0	\$19,799,434	\$19,799,434
L1	COMMERCIAL PERSONAL PROPE	3,945		\$0	\$644,176,475	\$641,228,321
L2	INDUSTRIAL PERSONAL PROPERT	318		\$0	\$655,827,523	\$476,436,326
M1	TANGIBLE OTHER PERSONAL, MOB	577		\$1,345,652	\$17,398,448	\$14,776,537
O	RESIDENTIAL INVENTORY	275	286.9258	\$7,648,723	\$12,632,777	\$12,614,777
S	SPECIAL INVENTORY TAX	122		\$0	\$45,306,797	\$45,306,797
X	TOTALLY EXEMPT PROPERTY	4,770	17,578.3234	\$124,429,585	\$2,675,583,201	\$4,810
	<b>Totals</b>		<b>383,950.8336</b>	<b>\$276,080,320</b>	<b>\$14,285,008,679</b>	<b>\$9,896,953,768</b>

# Wichita County Market Value



- SINGLE FAMILY RESIDENCE - 47.86%
- TOTALLY EXEMPT PROPERTY - 18.72%
- COMMERCIAL/INDUSTRIAL REAL PROPERTY - 10.67%
- COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY - 9.10%
- VACANT LOTS AND LAND TRACTS - 4.28%
- UTILITIES - 3.34%
- MULTIFAMILY RESIDENCE - 2.91%
- FARM OR RANCH IMPROVEMENT - 1.58%
- OIL AND GAS - 1.00%
- SPECIAL INVENTORY TAX - 0.32%
- TANGIBLE OTHER PERSONAL, MOBILE HOMES - 0.12%
- RESIDENTIAL INVENTORY - 0.09%

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>2023</b>	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Request	Informal Settle	Total Protests	Efile	Top- line
Residential/Land	2100	83	333	315	814	360	3191	762	116
Commercial/Land	727	82	91	50	370	34	984	84	109
Bus Personal Prop	160	67	48	32	120	29	336	29	9
Minerals/Utilities	165	346	0	41	65	0	552	2	
<b>TOTALS</b>	<b>3152</b>	<b>578</b>	<b>472</b>	<b>438</b>	<b>1369</b>	<b>423</b>	<b>5063</b>	<b>877</b>	<b>234</b>

<b>2022</b>	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Request	Informal Settle	Total Protests	Efile	Top- line
Residential/Land	2060	107	609	587	882	252	3615	1078	15
Commercial/Land	712	71	66	39	260	26	914	98	103
Bus Personal Prop	150	57	34	28	65	36	305	31	5
Minerals/Utilities	201	524	0	29	386	3	757	0	
<b>TOTALS</b>	<b>3123</b>	<b>759</b>	<b>709</b>	<b>683</b>	<b>1593</b>	<b>317</b>	<b>5591</b>	<b>1207</b>	<b>123</b>

<b>2021</b>	Settle w/CA D	Withdraw	Hearings Held	No Show	Informal Settle	Total Protests	Efile	Top- line
Residential	1359	51	358	361	341	2470	687	4
Commercial/Land	691	121	65	147	17	1041	106	74
Bus Personal Pro	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>393</b>	<b>4642</b>	<b>798</b>	<b>78</b>

<b>2020</b>	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Settle	Total Protests	Efile	Top- line
Residential	1254	52	171	237	234	1948	597	
Commercial/Land	619	173	74	70	35	971	75	7
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>7</b>

## BUDGET INFORMATION

### STATEMENT OF REVENUES AND EXPENDITURES

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGETED
<b>Revenues:</b>					
Taxing authority assessments	\$ 1,718,456	\$ 1,792,010	\$ 1,826,517	\$ 1,953,947	\$ 2,085,930
Interest income	\$ 7,791	\$ 9,489	\$ 2,363	\$ 4,204	\$ 7,500
Miscellaneous	\$ 15,787	\$ 16,381	\$ 17,911	\$ 34,313	\$ 40,110
Total revenues	\$ 1,742,034	\$ 1,817,880	\$ 1,846,791	\$ 1,992,464	\$ 2,133,540
<b>Expenditures:</b>					
Salaries and wages	\$ 999,293	\$ 1,039,431	\$ 1,044,255	\$ 1,111,719	\$ 1,164,250
Fringe benefits	\$ 340,533	\$ 324,909	\$ 318,045	\$ 350,755	\$ 369,845
Supplies and postage	\$ 46,971	\$ 40,945	\$ 46,665	\$ 52,336	\$ 52,239
Maintenance	\$ 83,022	\$ 87,145	\$ 91,255	\$ 94,937	\$ 109,315
Contract appraiser oil and gas properties	\$ 77,200	\$ 77,200	\$ 78,700	\$ 78,700	\$ 81,000
Services and allowances	\$ 212,711	\$ 223,181	\$ 266,402	\$ 265,648	\$ 300,486
Sundry	\$ 4,112	\$ 3,198	\$ 3,327	\$ 4,177	\$ 5,545
Equipment and software purchases	\$ 32,272	\$ 31,971	\$ 42,541	\$ 113,639	\$ 50,860
Total expenditures	\$ 1,796,114	\$ 1,827,980	\$ 1,891,190	\$ 2,071,911	\$ 2,133,540
Excess of revenues over (under) expenditures	\$ (54,080)	\$ (10,100)	\$ (44,399)	\$ (79,447)	
Fund balance, beginning	\$ 623,180	\$ 569,100	\$ 559,000	\$ 514,601	\$ 435,154
Fund balance, ending	\$ 569,100	\$ 559,000	\$ 514,601	\$ 435,154	\$ 426,044
<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)	\$ 80,869	\$ 59,170	\$ 27,470	\$ 9,110	\$ -
Hardware & Software	\$ 37,358	\$ 59,058	\$ 59,250	\$ 11,079	\$ 11,079
Interior Upgrades	\$ 23,004	\$ 23,004	\$ 23,004	\$ 23,004	\$ 23,004
Employee Benefits	\$ 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	\$ 257,035	\$ 258,144	\$ 258,497	\$ 258,497
<b>Total Fund Balance</b>	<b>\$ 569,100</b>	<b>\$ 559,000</b>	<b>\$ 514,601</b>	<b>\$ 435,154</b>	<b>\$ 426,044</b>

## 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 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 overall results for 2021 are below; the district’s 2023 appraisals are currently being studied and the results will be released on January 31, 2024.

<b>2021 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	10.14	63.29	91.83	1.01
Rural – Non-Qualified	.93	16.21	46.15	80.77	1.02
Commercial Real	1.00	10.90	72.28	89.11	1.02
Utilities	.95	25.89	36.36	63.64	0.82
Commercial Personal	1.00	4.27	92.54	98.51	1.01
<b>OVERALL</b>	.99	9.59	67.58	91.94	1.00

# 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 was reviewed in 2022 and the entire report is available on the district's website [www.wadtx.com](http://www.wadtx.com) under the Reports tab. The district will again be reviewed in 2024.



**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2022-23 Final Methods and Assistance Program Review**  
**Wichita Appraisal District**  
**Current MAP Cycle Chief Appraiser(s): Lisa Stephens-Musick**  
**Previous MAP Cycle Chief Appraiser(s): Lisa Stephens-Musick**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

**Appraisal District Ratings:**

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	14	14	100
Taxpayer Assistance	20	20	100
Operating Procedures	25	25	100
Appraisal Standards, Procedures & Methodology	28	28	100

# Methods and Assistance Program

## Statutory Authority:

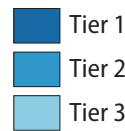
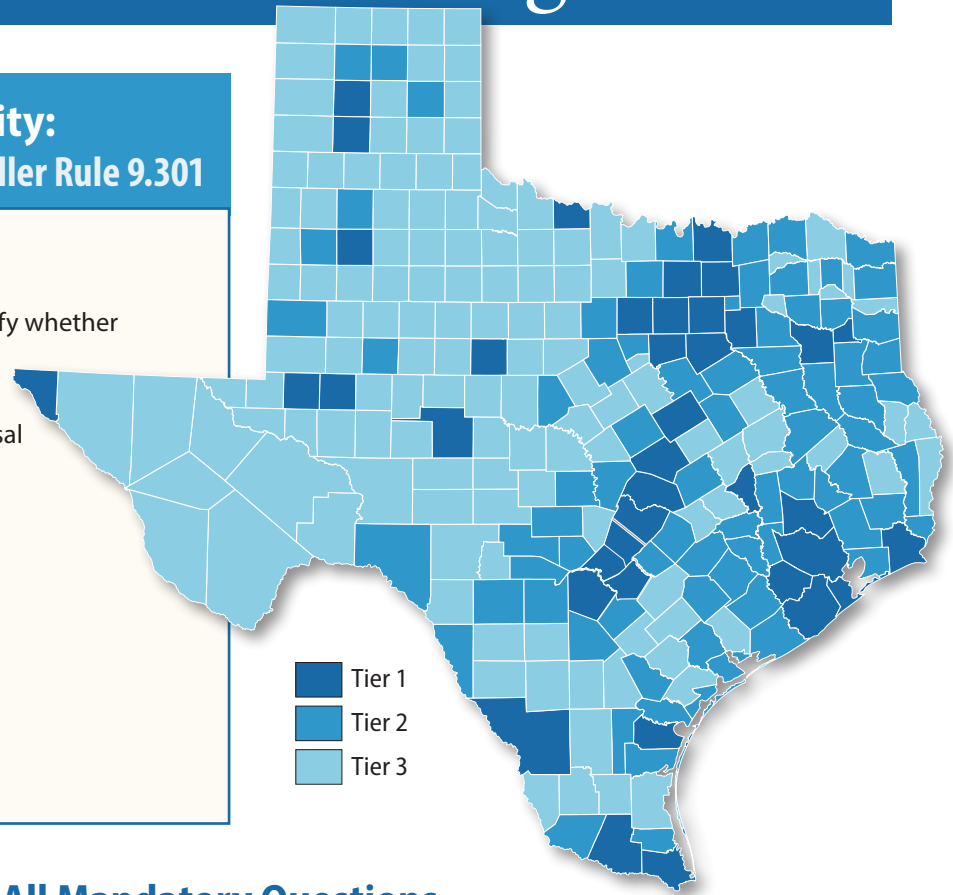
Tax Code Section 5.102, Comptroller Rule 9.301

### Purpose:

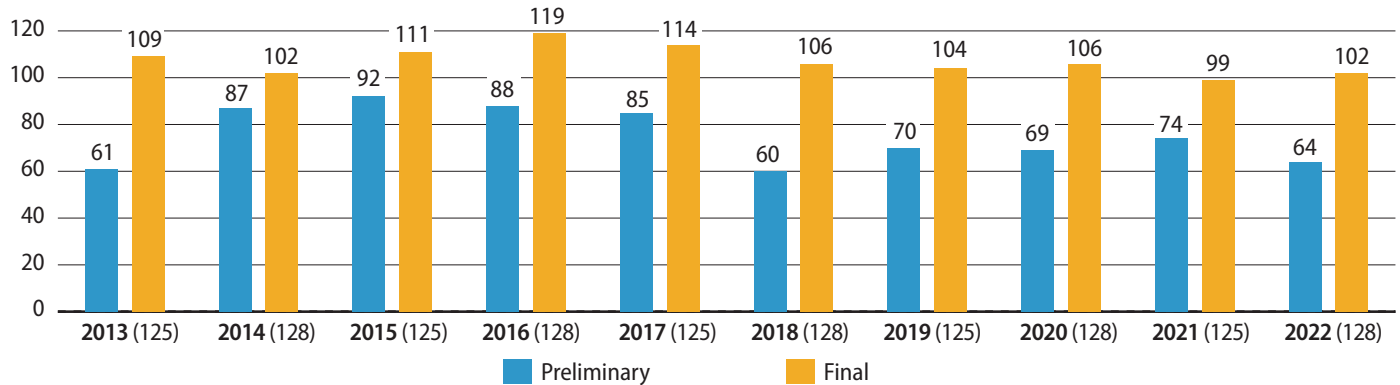
- Serve as an outside assessment to identify whether appraisal districts are meeting minimum statutory and appraisal requirements.
- Identify problem areas and assist appraisal districts in complying with statutes and generally accepted appraisal practices.

### Four Areas of Review:

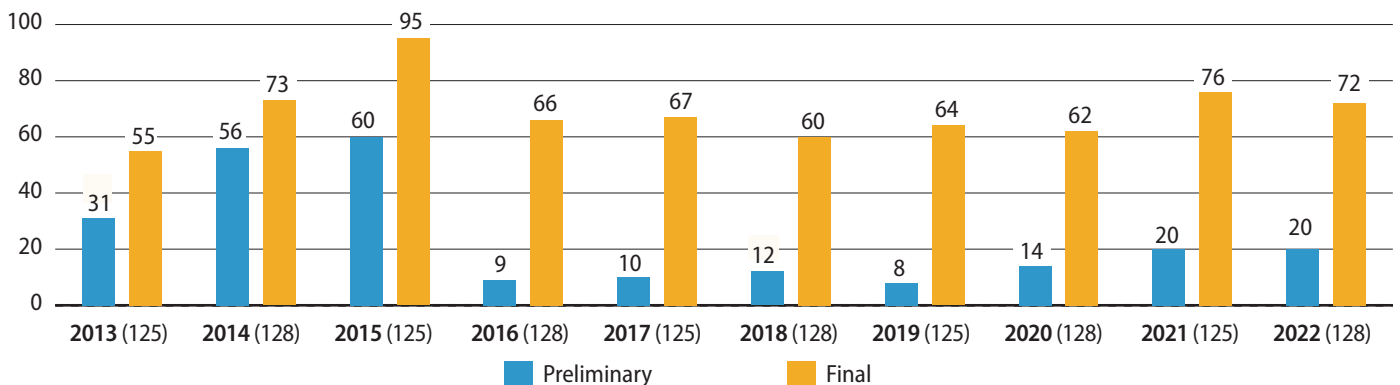
- Governance
- Taxpayer Assistance
- Operating Procedures
- Appraisal Standards, Procedures and Methodology



## 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?

The Property Tax Assistance Division (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 appraisal 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 core, 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 a county's population. 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 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 School District Property Value Study (SDPVS), 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;
- appraisal district board chair and members; and
- superintendents of all school districts within the appraisal district boundaries.

## What is a limited scope MAP review?

A limited scope MAP review has fewer 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 located in a Texas governor-declared disaster county 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 through the SDPVS 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)

Texas Comptroller of Public Accounts

Publication #98-1061

March 2023



## **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 (CEEA) 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. The district will reapply for certification in 2024.

# 2023 LEGISLATIVE IMPLEMENTATION

## APPRAISAL DISTRICT ISSUES

**HB 260** – Sec. 23.51 (4) Requires chief appraiser to take into consideration the effect of wildlife or livestock disease or pest area designated by a state agency when calculating “net to land” for property that qualifies for valuation as open-space land. **Effective 1-1-24**

**HB 796** – Sec. 26.17(c) Requires appraisal district website to include link to the Internet database required under Section 41.13, as added by this bill.

Sec 41.13 Requires a chief appraiser to create and maintain a publicly available and searchable Internet database with information on protest hearings conducted by the appraisal review board (ARB), including attendees, date and time of the hearing, the account number and category for the property, the appraised value according to the appraisal district and the property owner's asserted value, and the ARB's determination. Requires chief appraiser to update the database not later than October 1 of each year. Requires chief appraiser to update the database beginning January 1, 2025, to include the most recent tax year and each subsequent year until the database includes the most recent five tax years. Requires, beginning January 1, 2030, for the database to include the information for the previous five tax years. **Effective 1-1-24**

**HB 1228** – Sec. 25.19 Requires chief appraiser to provide, free of charge, on the request of a property owner (**no protest required**), the appraisal records relating to property of the property owner, together with supporting data, schedules, and other information used in making the appraisal records relating to the property. Requires a private appraisal firm that appraises a property to provide, free of charge, on the request of a property owner, all information pertaining to the property that the firm considered in appraising the property, including all calculations, personal notes, correspondence, and working papers used in appraising the property.

Sec. 1.07 & 1.085 Requires a “tax official” to deliver any “communication” electronically if the property owner or owner's designee under Section 1.111(f) elects to exchange communications electronically under Section 1.085. Defines “tax official” as a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit. Defines “communication” broadly as notice, rendition, application form, appraisal review board order, bill, etc., “or other item of information required or permitted to be delivered under a provision of” the Tax Code. Requires a tax official to establish a procedure for a property owner to make the election for electronic communications, which specifies the manner in which communications will be exchanged and the method that will be used to confirm the delivery of communications. Provides that the election must be made on form prescribed by comptroller and that election remains in effect until rescinded in writing. Prohibits a tax official from charging a fee for electronic exchange of communications. Requires tax officials to prominently display the information necessary for proper electronic delivery of communications to the official on the official's Internet website and on each communication sent by the official to a property owner or a person designated by a property owner under Section

## 2023 LEGISLATIVE IMPLEMENTATION

1.111(f) that requires the property owner or designee to submit a communication to the tax official. Prescribes effective dates and timeliness of electronically delivered communications. Requires comptroller to adopt rules and guidelines for the electronic delivery of communications and the implementation of this bill by tax officials. Requires tax officials to accept and “acknowledge the receipt of a communication delivered electronically.”

Sec. 41.47(d) Requires appraisal review board to deliver notice of board order electronically, if the owner or agent elected to receive electronic communications.

Sec 25.192(d), 25.193(b) & 41.461(c) Requires an appraisal district established in a county with a population of 120,000 or more and each taxing unit located wholly or primarily in such an appraisal district to comply with amendments to Section 1.085 beginning with the 2024 tax year. **Effective 1-1-24**

**HB 1285** – Sec. 5.06 Requires Comptroller to prepare and electronically publish a pamphlet explaining remedies to dissatisfied taxpayers, describing the functions of a taxpayer liaison officer, and providing advice on preparing and presenting protests to the appraisal review board under Chapter 41

Sec. 6.052, Tax Code. Authorizes the appointment of one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer (TLO). Provides actions TLO may take in response to a complaint, such as meeting informally to facilitate informal resolution, assisting the complainant in identifying appropriate procedures, or recommending in writing a course of action the TLO deems appropriate. Authorizes TLO to dismiss complaints based on appraisal of property. Specifies that a TLO’s failure or refusal to resolve a complaint to complainant’s satisfaction may not be protested under Chapter 41 or appealed under Chapter 42. Requires the comptroller to publish the functions of the TLO and establish a training program for TLOs. Requires TLOs to complete comptroller’s training after appointment and in each even numbered year thereafter or be ineligible to serve as a TLO. Requires TLO’s name and contact information to be listed on appraisal district’s website. Mandates the Board of Directors annually evaluate TLO.

Sec. 41.66(q), Transfers district’s board of directors’ authority to remove ARB chair in certain circumstances to the local administrative judge. Requires local administrative judge who removes a chair of an ARB to appoint another member of the ARB as chair. **Effective 1-1-24**

**HB 2121** – Sec. 22.24(e) Adds to the list of persons who are not required to swear to the truth and accuracy of a rendition a person who files a rendition on behalf of a property owner who is rendering tangible personal property used to produce income whose good faith estimate of the market value of that property is not more than \$150,000. **Effective 1-1-24**

## 2023 LEGISLATIVE IMPLEMENTATION

**HB 2354** – Sec. 23.54(e-1) Provides that a change of ownership does not end eligibility for appraisal as agricultural land if ownership of the land is transferred from the former owner to the surviving spouse. **Effective 1-1-24**

**HB 2488** – Sec 42.23(i) Provides that in an appeal of the determination of appraised value, the burden of proof is on the appraisal district to support an increase in the appraised value of property by clear and convincing evidence if the value of that property was lowered by a trial on the merits under Chapter 42 in the previous tax year. **Effective 9-1-23**

**HB 3207** – Sec 6.12 Eliminates requirement that agricultural advisory board members have been residents of the appraisal district for at least five years. **Effective 9-1-23**

**SB 1191** - Allows for late application for appraisal as agricultural land if the land was appraised as agricultural land in the preceding tax year, the former owner died during the preceding tax year, the application is filed not later than the delinquency date for the year for which the application is filed, and the application is filed by the surviving spouse or surviving child of decedent, the executor or administrator of the estate of the decedent or a fiduciary acting on behalf of a surviving spouse or surviving child of the decedent. **Excuses the late filing application penalty if this section applies.**  
**Effective 5-23-23**

**SB 1801** – Sec 11.43(h-1) Requires chief appraiser of an appraisal district to develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption at least once every five tax years. Allows the program to provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year. **Effective 9-1-23**

**SB 2355** – Sec 41A.03 Provides that a property owner desiring an appeal by binding arbitration files a request for arbitration with comptroller, rather than chief appraiser. Requires property owner filing arbitration request through an electronic system to make the arbitration deposit through that same system, otherwise it is paid by check or money order made out to comptroller.

Sec. 41A.04 and 41A.05 reflect that the request for arbitration is filed with comptroller, rather than chief appraiser.

Sec. 41A.08 Requires property owner designation of agent to represent owner at arbitration to be made in writing on form prescribed by comptroller under Section 1.111. Requires agent to retain form and produce upon request of property owner, appraisal district, appraisal review board, the arbitrator, or the comptroller.

Sec. 41A.11 Provides that a settlement reached by parties to an arbitration is a final determination of an appeal under Subchapter C, Chapter 42. **Effective 1-1-24**

# 2023 LEGISLATIVE IMPLEMENTATION

## EXEMPTIONS

**HB 456** – Sec. 11.18 Exempts from taxation royalty interests owned by a charitable organization. Senate Committee Substitute provides that the exemption only applies to charitable organizations described by Section 11.18(d)(1), (2), (3)(A)(ii), (5), (8), (13), (15), or (19). Exempts a mineral in place, including a royalty interest, if the interest is not severed from the surface estate or the interest was donated to the organization by the previous owner of the interest. **Effective 1-1-24**

**HB 4077** – Sec. 11.43 Provides that if a person is turning 65 in the next tax year, they will not be required to apply for the exemption if the appraisal district has information in its records or receives information from the Texas Department of Public Safety which shows they qualify. **Effective 1-1-24**

**HB 4645** - Sec. 11.1825 Adds as an organization entitled to an exemption an organization that leases land for improvements that the organization constructs or rehabilitates to provide housing to persons meeting an income eligibility requirement. **Effective 1-1-24**

**SB 719** – Sec 11.18 Allows an exemption for property owned by a charitable organization that provides services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption. Amends various sections of the Tax Code changing references to “handicapped” to “persons with disabilities.” **Effective 1-1-24**

**SB 1145** – Sec. 11.36 Allows an exemption for real property a person owns and operates as a qualifying child-care facility. The use of the property for other functions does not result in the loss of the exemption if the other functions are incidental to the use of the child-care services. **Local Option Exemption SJR 64 Effective 1-1-24 pending passage of SJR**

**SB 1381** – Sec. 11.43 Requires that the application form for Section 11.13 include the date of birth of the applicant’s spouse. Provides that the surviving spouse is entitled to the exemption without applying if the appraisal district learns of the spouse’s death and the surviving spouse is otherwise entitled to receive the exemption as shown by information in the appraisal district records or information provided by the Texas Department of Public Safety. **Effective 1-1-24**

**SB 2289** – Sec. 11.36 Allows an exemption for medical or biomedical property a person owns or leases located in a medical or biomedical manufacturing facility. **SJR 87 Effective 1-1-24 pending passage of SJR**

## TRUTH IN TAXATION

**HB 3273** – Sec 25.19, 26.04, 26.05, 26.17, 41.46



## 2023 LEGISLATIVE IMPLEMENTATION

Requires the following statement be included in bold typeface in multiple locations:

"Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes."

The notice must also include contact information for the assessor who assesses taxes for a taxing unit and instructions describing how a property owner may register on an appraisal district's website to have notifications regarding updates to the 26.17 property tax database delivered to the owner by email.

The statement must be included in each Notice of Appraised Value.

The notice must also be included in ARB hearing notices.

If an appraisal district maintains an internet website, the statement must be posted prominently on the website.

The assessor for each taxing unit must post the statement prominently on the website of each taxing unit.

By August 7 or as soon thereafter as practicable, the Chief Appraiser must publish the statement in a newspaper of general circulation in the county, or if there is no newspaper in the county, post the statement at the appraisal district. This effectively dispenses with the August 7 postcards appraisal districts have been required to mail regarding the 26.17 property tax database.

A taxing unit other than a school district may not hold a public hearing on a tax rate or adopt a tax rate until the fifth day after the notice is published or posted. The chief appraisal shall deliver the notice by email to those property owners who register to receive the notice by email.

The changes apply to a tax year that begins on or after the effective date of the act.

**Effective 1-1-24**

### **OPEN RECORDS**

**HB 1911** – Sec 25.025(a) Adds (1) current or former employees or contract staff members of a university health care provider at a corrections facility operated by the TDCJ or TJJD; and (2) current or former attorneys for the Department of Family and

## 2023 LEGISLATIVE IMPLEMENTATION

Protective Services to the list of eligible individuals whose home address can be made confidential in ad valorem tax appraisal records. **Effective 9-1-23**

**SB 617** – Sec 25.025(a) Adds customs and border protection officers and patrol agents and their spouse, surviving spouse, or adult children to the list of property owners who may make their home address confidential in public appraisal records. **Effective 5-19-23**

**SB 943** – Sec 2051.054 Government Code Would require a newspaper that is publishing a notice on behalf of a governmental entity to also publish the notice, at no additional cost, on its website in a place that is clearly designated for notices and is accessible to the public at no cost. If the Texas Press Association maintains a website as a statewide repository of notices, then the newspaper must also deliver the notice to the Texas Press Association to be published on the Association’s website. The Association’s website must be accessible to the public at no cost, be updated as notices are received, and be searchable/sortable by subject matter and location. The Association’s website must also offer subscriptions to email notifications that can be filtered by subject matter and location. The validity of a notice published in a newspaper is not affected by an error or technical issue that may occur on the Internet notice. **Effective 9-1-23**

**SB 1525** – Sec 25.025(a) Adds a current or former attorney for the Department of Family and Protective Services to the list of individuals who may make their home address information confidential on property tax appraisal records **Effective 9-1-23**

### **SB2 (88<sup>th</sup> Legislature 2<sup>nd</sup> Special Session)**

Sec 48.2555, Education Code Compresses the tax rate by \$0.107

Section 11.26(a), (a-10), and (o) Tax Code, and adds Subsections (a-11) and (a-12). Provides for the recalculation of tax ceilings for property owners who qualified for an over-65 exemption in 2022/2023.

Sec 25.23, Tax Code. Applies to appraisal records only for the 2023 tax year. Requires the chief appraiser to prepare supplemental appraisal records for 2023 to account for the changes in law made by SB 2. [CADs, Chief Appraisers, Assessors are required to reflect the changes made SB2 immediately upon passage of the Act and signature by the Governor since the Bill passed by 2/3 of each house.]

Sec 23.231, Tax Code. Creates a 20% “circuit breaker” (cap) on non-homestead real property, plus any new improvements (with limits based on new improvements due to casualty). Applies to properties with a value of \$5M or less for the 2024 tax year. It does not apply to property appraised under Chapter 23 Subchapter C, D, E, F, G, or H. The \$5 million threshold will increase/decrease with the 2025 tax year by an amount equal to \$5 million multiplied by the percentage increase or decrease in the consumer price

## 2023 LEGISLATIVE IMPLEMENTATION

index during preceding state fiscal year. Provides that this cap expires December 31, 2026. **Effective January 1, 2024**

Sec 25.19, Tax Code. Requires notice of appraised value to include a statement about the 20% circuit breaker limitation, its trial period through 2026, and the possibility of an increase in ad valorem taxes afterwards if not extended by the Legislature:

“Under Section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years, the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation”

Sec 41.41, 42.26, Tax Code. Adds qualification for the circuit breaker as a matter that may be protested to ARB or subject to lawsuit filed in district court.

Sec 6.03 and adds Sections 6.031-.032, Tax Code. Requires, for counties with a population of 75,000 or more, that three members of the Board of Directors for an appraisal district will be elected members, five will be appointed by taxing units, and one is the Tax Assessor-Collector in an ex officio capacity. The  $\frac{3}{4}$  Rule is eliminated for populous counties.

Provides an elected candidate may be placed on the ballot after paying a filing fee or obtaining a certain number of signatures on a petition, based on the population size of the county. Elections to be held in May 2024, with winners taking office July 1, 2024, and serving a term that expires 12/31/26. Then the three elected members will be elected in November 2026, begin serving 1/1/27, and will serve a four-year term.

Establishes eligibility requirements. To be eligible to serve on the BOD an individual, other than the TAC, must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of taking office. An individual who is otherwise eligible to serve is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

Provides that member of the BOD appointed by the taxing units participating in the district will serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members of the board of directors will serve staggered four-year terms beginning on January 1 of every other odd-numbered year.

Provides a vacancy for an appointed director will be filled by the governing bodies entitled to nominate and vote for directors and a vacancy by an elected official will be filled by majority vote the BOD.

## **2023 LEGISLATIVE IMPLEMENTATION**

Sec 6.41, Tax Code. Provides that ARB members will be appointed by the BOD in counties with a population of 75,000 or more (the local administrative judge will appoint ARB members in districts where Section 6.03 still applies). Appointments to the ARB by the BOD must be by majority vote with at least two members of the majority being elected members of the BOD. They will also appoint the ARB chair and secretary.

# RESULTS OF IMPLEMENTATION OF SENATE BILL 2 / PROPOSITION 4

	PRE-SENATE BILL 2		SENATE BILL 2/PROPOSITION 4		Senate Bill 2 Reduction in Local School District Property Tax
	Freeze Adjusted Taxable Value	Local Property Tax Calculation 40K Homestead Exemption	Freeze Adjusted Taxable Value	Local Property Tax Calculation 100K Homestead Exemption & Over 65 Tax Ceiling Recalculation	
Wichita Falls ISD	5,426,716,556	\$69,610,301.41	4,969,110,563	\$ 58,939,279.35	\$10,671,022.06
Burkburnett ISD	1,057,877,227	\$13,716,657.76	956,335,116	\$ 11,490,224.23	\$2,226,433.53
City View ISD	276,183,870	\$3,129,742.59	251,744,825	\$ 2,725,467.23	\$404,275.36
Iowa Park CISD	749,983,668	\$9,033,589.56	663,998,921	\$ 7,382,919.74	\$1,650,669.82
Electra ISD	230,897,909	\$2,417,956.38	222,249,719	\$ 2,274,873.59	\$143,082.79
Holliday ISD Wichita Co	60,342,760	\$847,409.55	54,983,559	\$ 734,737.75	\$112,671.80