

WICHITA APPRAISAL DISTRICT

ANNUAL REPORT

2024



Wichita Appraisal District

Fall 2024

It is my pleasure to present the 2024 Annual Report of the Wichita Appraisal District (WAD). 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.

The Wichita Appraisal District strives to be one of the premier appraisal districts in Texas. WAD works hard to provide equality and uniformity to the citizens of Wichita County and the twelve jurisdictions who rely upon our work and expect our operation to be efficient, timely, and accurate. WAD also works with the State Comptroller's Property Tax Assistance Division to assure that school districts receive accurate appraisal values for setting the basis for school funding. Finally, WAD has a high commitment to customer service. We strive to serve Wichita County with professionalism and integrity in all aspects of our operations.

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 2024 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 66th Texas Legislature. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Effective July 1, 2024, a nine-member board of directors, five appointed by the governing bodies of the taxing authorities in the district, three elected at large and 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

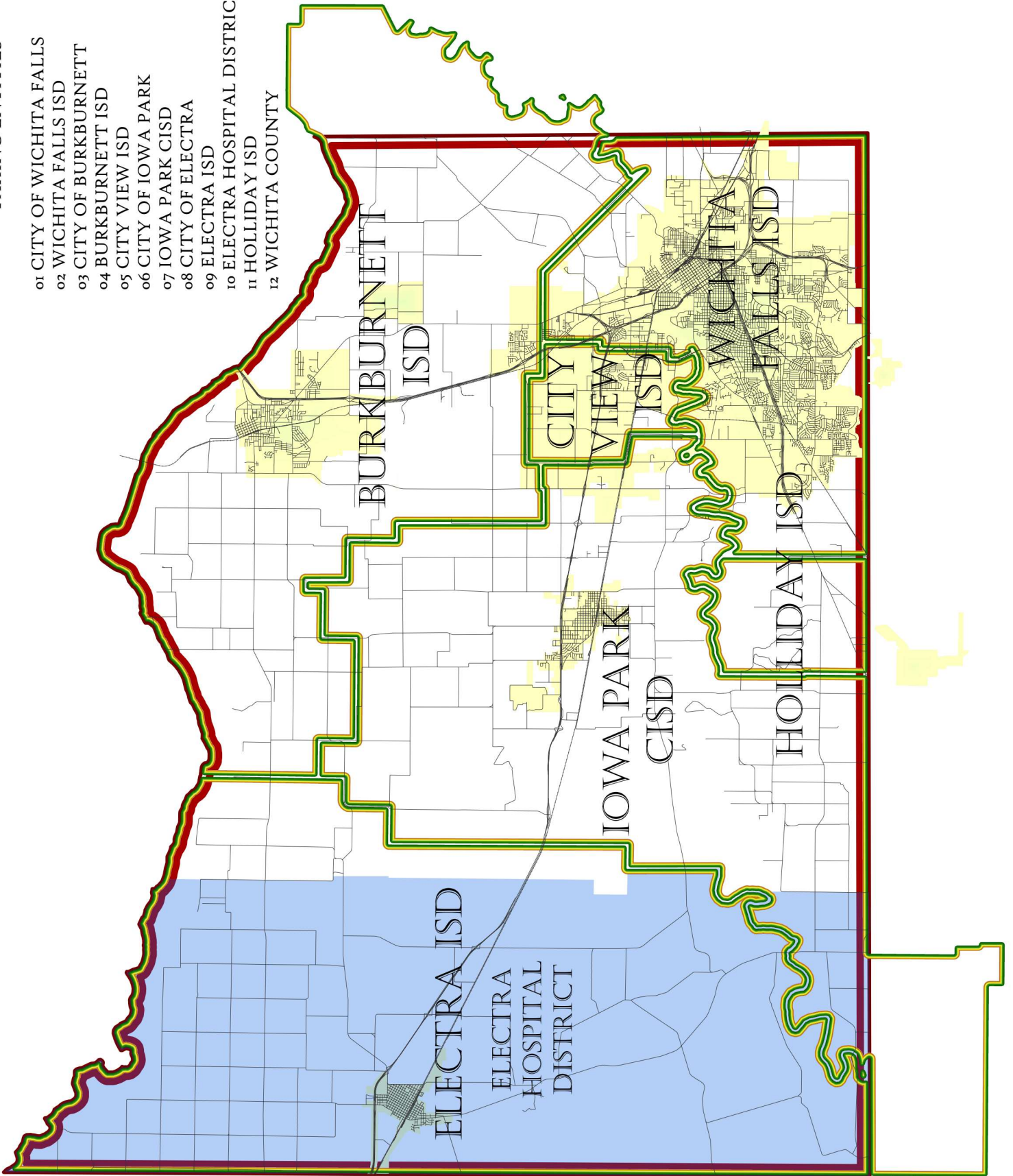
Wichita Appraisal District is responsible for local property tax appraisal and exemption administration for the twelve taxing jurisdictions within Wichita County. Each taxing unit, such as the county, city, school district, etc., sets its own tax rate to generate revenue to pay for such things as police 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 based on 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 \$15.7 billion dollars.

Wichita County Taxing Jurisdictions

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

WICHITA APPRAISAL DISTRICT 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 1st. 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 2024 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.

TAXING ENTITY	2020 Certified Value	2021 Certified Value	2022 Certified Value	2023 Certified Value	2024 Certified Value
Wichita Falls City	\$5,455,879,419	\$5,807,983,335	\$6,596,548,411	\$7,219,792,277	\$7,660,804,749
Wichita Falls ISD	\$4,258,972,260	\$4,494,360,118	\$4,991,746,929	\$4,989,913,486	\$5,225,074,297
Burkburnett City	\$507,988,385	\$541,295,668	\$612,513,083	\$683,373,264	\$723,165,794
Burkburnett ISD	\$861,834,384	\$880,451,167	\$959,779,481	\$961,290,561	\$1,009,285,540
City View ISD	\$201,124,514	\$210,881,999	\$233,366,326	\$252,645,247	\$286,526,855
Iowa Park City	\$224,773,933	\$246,637,157	\$289,722,865	\$324,572,688	\$340,676,110
Iowa Park Cisd	\$568,153,811	\$587,179,268	\$681,751,081	\$667,813,965	\$684,303,579
Electra City	\$64,198,709	\$67,777,346	\$76,579,453	\$92,318,367	\$99,739,574
Electra ISD	\$177,729,849	\$157,849,248	\$205,893,958	\$223,109,357	\$215,101,528
Electra Hospital	\$223,395,693	\$198,472,114	\$270,920,518	\$301,128,294	\$297,809,735
Holliday ISD	\$38,397,280	\$45,661,021	\$53,429,377	\$55,694,228	\$57,012,576
Wichita County	\$7,441,850,215	\$7,845,650,613	\$8,983,766,077	\$9,917,667,130	\$10,511,458,923

2024 CERTIFIED TOTALS

01 - WICHITA FALLS CITY

Grand Totals

10/1/2024

1:43:56PMProperty Count: 45,873

Land				
Homesite:		389,121,291		
Non Homesite:		711,446,218		
Ag Market:		34,071,809		
Timber Market:		0	Total Land	(+) 1,134,639,318
Improvement				
Homesite:		3,599,354,702		
Non Homesite:		5,246,490,170	Total Improvements	(+) 8,845,844,872
Non Real		Count		
Personal Property:	4,226	1,026,493,965		
Mineral Property:	230	1,309,300		
Autos:	0	0	Total Non Real	(+) 1,027,803,265
			Market Value	= 11,008,287,455
Ag		Non Exempt	Exempt	
Total Productivity Market:	34,069,556	2,253		
Ag Use:	1,383,867	2,253	Productivity Loss	(-) 32,685,689
Timber Use:	0	0	Appraised Value	= 10,975,601,766
Productivity Loss:	32,685,689	0	Homestead Cap	(-) 179,625,331
			23.231 Cap	(-) 35,223,578
			Assessed Value	= 10,760,752,857
			Total Exemptions Amount (Breakdown on Next Page)	(-) 3,099,948,108
			Net Taxable	= 7,660,804,749

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 52,461,190.92 = 7,660,804,749 * (0.684800 / 100)

Certified Estimate of Market Value: 11,008,089,183
 Certified Estimate of Taxable Value: 7,660,606,477

2024 CERTIFIED TOTALS

01 - WICHITA FALLS CITY
Grand Totals

Property Count: 45,873

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
AB	3	21,685,172	0	21,685,172
CHODO (Partial)	3	4,648,802	0	4,648,802
DV1	252	0	2,587,000	2,587,000
DV1S	28	0	135,000	135,000
DV2	166	0	1,586,250	1,586,250
DV2S	15	0	82,500	82,500
DV3	327	0	3,227,000	3,227,000
DV3S	17	0	150,000	150,000
DV4	831	0	5,578,401	5,578,401
DV4S	177	0	1,452,000	1,452,000
DVHS	877	0	217,388,178	217,388,178
DVHSS	124	0	24,630,036	24,630,036
EX	2	0	19,920	19,920
EX-XD	8	0	453,646	453,646
EX-XD (Prorated)	2	0	76,568	76,568
EX-XG	6	0	2,998,390	2,998,390
EX-XI	11	0	32,227,649	32,227,649
EX-XJ	10	0	26,327,492	26,327,492
EX-XU	6	0	783,933	783,933
EX-XV	1,195	0	2,540,309,306	2,540,309,306
EX-XV (Prorated)	22	0	1,022,238	1,022,238
EX366	674	0	717,394	717,394
FR	18	38,572,942	0	38,572,942
FRSS	2	0	357,420	357,420
OV65	8,116	137,237,222	0	137,237,222
OV65S	577	9,598,072	0	9,598,072
PC	14	1,511,576	0	1,511,576
PPV	167	2,770,978	0	2,770,978
SO	822	21,813,023	0	21,813,023
Totals		237,837,787	2,862,110,321	3,099,948,108

2024 CERTIFIED TOTALS

01 - WICHITA FALLS CITY

Grand Totals

1:44:11PMProperty Count: 45,873

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	31,564	9,488.8102	\$35,624,368	\$5,390,222,972	\$4,783,118,116
B	MULTIFAMILY RESIDENCE	679	365.6952	\$15,566,264	\$410,093,235	\$404,665,768
C1	VACANT LOTS AND LAND TRACTS	4,183	4,226.1974	\$0	\$65,160,974	\$54,850,823
D1	QUALIFIED AG LAND	381	11,002.8449	\$0	\$34,069,556	\$1,382,088
D2	NON-QUALIFIED LAND	40		\$0	\$542,824	\$518,441
E	FARM OR RANCH IMPROVEMENT	112	704.1146	\$942,167	\$18,606,475	\$16,973,633
F1	COMMERCIAL REAL PROPERTY	2,689	3,459.6512	\$47,396,011	\$1,351,425,924	\$1,317,159,315
F2	INDUSTRIAL REAL PROPERTY	165	866.5567	\$330,232	\$65,000,021	\$64,719,240
G1	OIL AND GAS	109		\$0	\$1,191,100	\$990,196
J2	GAS DISTRIBUTION SYSTEM	10	5.8161	\$0	\$55,712,170	\$55,712,170
J3	ELECTRIC COMPANY (INCLUDING C	38	218.2141	\$0	\$87,984,358	\$87,984,358
J4	TELEPHONE COMPANY (INCLUDI	62	20.0087	\$0	\$19,078,086	\$19,047,450
J5	RAILROAD	8		\$0	\$28,140,660	\$28,140,660
J6	PIPELAND COMPANY	37	175.7552	\$0	\$19,991,915	\$19,373,750
J7	CABLE TELEVISION COMPANY	4	3.5900	\$0	\$11,856,072	\$11,856,072
J8	OTHER TYPE OF UTILITY	1		\$0	\$30,000	\$30,000
L1	COMMERCIAL PERSONAL PROPE	3,219		\$30,856	\$585,153,465	\$583,385,672
L2	INDUSTRIAL PERSONAL PROPERT	164		\$0	\$194,725,318	\$156,060,455
M1	TANGIBLE OTHER PERSONAL, MOB	299		\$85,499	\$8,286,143	\$7,033,185
O	RESIDENTIAL INVENTORY	290	94.3065	\$5,415,526	\$11,111,299	\$10,909,709
S	SPECIAL INVENTORY TAX	95		\$0	\$36,888,372	\$36,888,372
X	TOTALLY EXEMPT PROPERTY	2,031	10,916.8529	\$99,593,662	\$2,613,016,516	\$5,276
	Totals		41,548.4137	\$204,984,585	\$11,008,287,455	\$7,660,804,749

2024 CERTIFIED TOTALS

02 - WICHITA FALLS ISD

Grand Totals

10/1/2024

1:43:56PMProperty Count: 43,484

Land					
Homesite:		374,192,878			
Non Homesite:		690,266,651			
Ag Market:		43,823,104			
Timber Market:		0	Total Land	(+)	1,108,282,633
Improvement					
Homesite:		3,385,997,695			
Non Homesite:		4,733,311,437	Total Improvements	(+)	8,119,309,132
Non Real		Count			
Personal Property:	4,253	1,077,253,298			
Mineral Property:	373	1,725,460			
Autos:	0	0	Total Non Real	(+)	1,078,978,758
			Market Value	=	10,306,570,523
Ag		Non Exempt	Exempt		
Total Productivity Market:	43,820,851	2,253			
Ag Use:	1,867,232	2,253	Productivity Loss	(-)	41,953,619
Timber Use:	0	0	Appraised Value	=	10,264,616,904
Productivity Loss:	41,953,619	0			
			Homestead Cap	(-)	169,896,647
			23.231 Cap	(-)	31,981,869
			Assessed Value	=	10,062,738,388
			Total Exemptions Amount	(-)	4,082,306,094
			(Breakdown on Next Page)		
			Net Taxable	=	5,980,432,294

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	48,456,103	15,565,084	65,516.20	71,392.60	384		
DPS	1,996,397	976,688	4,270.46	4,270.46	11		
OV65	1,526,473,622	738,816,225	2,524,649.12	2,566,525.95	7,719		
Total	1,576,926,122	755,357,997	2,594,435.78	2,642,189.01	8,114	Freeze Taxable	(-) 755,357,997
Tax Rate	1.1134930						
						Freeze Adjusted Taxable	= 5,225,074,297

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
60,775,272.32 = 5,225,074,297 * (1.1134930 / 100) + 2,594,435.78

Certified Estimate of Market Value: 10,306,372,251
Certified Estimate of Taxable Value: 5,980,234,022

2024 CERTIFIED TOTALS

02 - WICHITA FALLS ISD

Property Count: 43,484

Grand Totals

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
CHODO (Partial)	3	4,648,802	0	4,648,802
DP	397	0	1,955,480	1,955,480
DPS	11	0	70,000	70,000
DV1	216	0	1,722,938	1,722,938
DV1S	24	0	105,000	105,000
DV2	136	0	1,072,083	1,072,083
DV2S	11	0	60,000	60,000
DV3	261	0	2,177,909	2,177,909
DV3S	15	0	119,848	119,848
DV4	687	0	4,336,692	4,336,692
DV4S	145	0	893,357	893,357
DVHS	720	0	116,022,955	116,022,955
DVHSS	103	0	11,096,863	11,096,863
EX	2	0	19,920	19,920
EX-XD	8	0	453,646	453,646
EX-XD (Prorated)	2	0	53,261	53,261
EX-XG	6	0	2,998,390	2,998,390
EX-XI	11	0	32,227,649	32,227,649
EX-XJ	9	0	26,267,492	26,267,492
EX-XU	6	0	783,933	783,933
EX-XV	1,157	0	2,190,755,702	2,190,755,702
EX-XV (Prorated)	22	0	1,022,238	1,022,238
EX366	722	0	712,587	712,587
FR	16	36,228,536	0	36,228,536
FRSS	2	0	157,420	157,420
HS	17,282	0	1,549,943,974	1,549,943,974
LVE	20	15,300,525	0	15,300,525
OV65	7,610	0	55,212,795	55,212,795
OV65S	535	0	4,080,775	4,080,775
PC	15	1,833,180	0	1,833,180
PPV	164	2,812,920	0	2,812,920
SO	699	17,159,224	0	17,159,224
Totals		77,983,187	4,004,322,907	4,082,306,094

2024 CERTIFIED TOTALS

02 - WICHITA FALLS ISD

Grand Totals

1:44:11PMProperty Count: 43,484

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	29,202	9,788.5408	\$26,786,221	\$5,028,680,949	\$3,098,429,464
B	MULTIFAMILY RESIDENCE	667	337.9931	\$15,566,264	\$389,464,449	\$387,862,253
C1	VACANT LOTS AND LAND TRACTS	4,128	4,210.9413	\$0	\$61,437,487	\$53,559,056
D1	QUALIFIED AG LAND	382	18,853.2064	\$0	\$43,820,851	\$1,861,137
D2	NON-QUALIFIED LAND	45		\$0	\$939,109	\$916,379
E	FARM OR RANCH IMPROVEMENT	171	1,038.7629	\$871,466	\$31,228,863	\$23,367,448
F1	COMMERCIAL REAL PROPERTY	2,685	3,483.7481	\$44,543,597	\$1,321,612,843	\$1,304,362,428
F2	INDUSTRIAL REAL PROPERTY	166	744.4483	\$0	\$58,826,065	\$58,483,464
G1	OIL AND GAS	197		\$0	\$1,526,260	\$1,243,877
J2	GAS DISTRIBUTION SYSTEM	10	5.9261	\$0	\$53,197,248	\$53,197,248
J3	ELECTRIC COMPANY (INCLUDING C	37	208.0798	\$0	\$93,703,791	\$93,703,791
J4	TELEPHONE COMPANY (INCLUDI	67	16.4087	\$0	\$17,604,262	\$17,573,626
J5	RAILROAD	8		\$0	\$28,699,430	\$28,699,430
J6	PIPELAND COMPANY	67	444.1830	\$0	\$81,939,034	\$80,705,502
J7	CABLE TELEVISION COMPANY	2		\$0	\$8,252,717	\$8,252,717
J8	OTHER TYPE OF UTILITY	4		\$0	\$2,806,130	\$2,806,130
L1	COMMERCIAL PERSONAL PROPE	3,201		\$30,856	\$560,379,969	\$558,611,710
L2	INDUSTRIAL PERSONAL PROPERT	177		\$0	\$192,410,495	\$157,446,042
M1	TANGIBLE OTHER PERSONAL, MOB	210		\$213,629	\$5,565,619	\$3,778,503
O	RESIDENTIAL INVENTORY	263	80.0551	\$4,094,334	\$9,385,394	\$9,198,204
S	SPECIAL INVENTORY TAX	96		\$0	\$36,368,609	\$36,368,609
X	TOTALLY EXEMPT PROPERTY	2,055	7,665.5016	\$99,337,752	\$2,278,720,949	\$5,276
Totals			46,877.7952	\$191,444,119	\$10,306,570,523	\$5,980,432,294

2024 CERTIFIED TOTALS

03 - BURKBURNETT CITY
Grand Totals

10/1/2024

Land				
Homesite:		36,205,902		
Non Homesite:		40,091,953		
Ag Market:		8,624,560		
Timber Market:		0	Total Land	(+) 84,922,415
Improvement				
Homesite:		462,900,495		
Non Homesite:		336,675,614	Total Improvements	(+) 799,576,109
Non Real		Count		
Personal Property:	389	67,924,673		
Mineral Property:	252	492,780		
Autos:	0	0	Total Non Real	(+) 68,417,453
			Market Value	= 952,915,977
Ag		Non Exempt	Exempt	
Total Productivity Market:	8,624,560	0		
Ag Use:	456,517	0	Productivity Loss	(-) 8,168,043
Timber Use:	0	0	Appraised Value	= 944,747,934
Productivity Loss:	8,168,043	0		
			Homestead Cap	(-) 24,561,550
			23.231 Cap	(-) 681,095
			Assessed Value	= 919,505,289
			Total Exemptions Amount (Breakdown on Next Page)	(-) 196,339,495
			Net Taxable	= 723,165,794

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
4,631,023.57 = 723,165,794 * (0.640382 / 100)

Certified Estimate of Market Value: 952,915,977
Certified Estimate of Taxable Value: 723,165,794

2024 CERTIFIED TOTALS

03 - BURKBURNETT CITY
Grand Totals

Property Count: 6,062

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
AB	1	2,489,948	0	2,489,948
DV1	53	0	531,000	531,000
DV1S	4	0	20,000	20,000
DV2	43	0	419,250	419,250
DV2S	3	0	22,500	22,500
DV3	72	0	632,000	632,000
DV3S	4	0	30,000	30,000
DV4	204	0	1,383,778	1,383,778
DV4S	44	0	360,000	360,000
DVHS	222	0	55,671,959	55,671,959
DVHSS	32	0	6,041,158	6,041,158
EX-XG	1	0	202,825	202,825
EX-XU	2	0	303,773	303,773
EX-XV	149	0	109,336,743	109,336,743
EX-XV (Prorated)	2	0	17,683	17,683
EX366	208	0	103,025	103,025
FR	1	4,724,260	0	4,724,260
LVE	11	1,437,655	0	1,437,655
OV65	1,076	7,387,153	0	7,387,153
OV65S	93	592,500	0	592,500
PC	8	890,885	0	890,885
PPV	15	224,439	0	224,439
SO	109	3,516,961	0	3,516,961
Totals		21,263,801	175,075,694	196,339,495

2024 CERTIFIED TOTALS

03 - BURKBURNETT CITY

Grand Totals

1:44:11PMProperty Count: 6,062

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,345	1,920.1950	\$8,084,366	\$668,183,415	\$568,716,279
B	MULTIFAMILY RESIDENCE	28	18.9724	\$367,181	\$16,200,818	\$16,175,218
C1	VACANT LOTS AND LAND TRACTS	379	360.8076	\$0	\$4,244,663	\$4,121,698
D1	QUALIFIED AG LAND	103	3,184.2931	\$0	\$8,624,560	\$468,241
D2	NON-QUALIFIED LAND	14		\$0	\$245,970	\$231,055
E	FARM OR RANCH IMPROVEMENT	31	152.7100	\$48,673	\$5,578,694	\$3,741,517
F1	COMMERCIAL REAL PROPERTY	266	241.3022	\$1,942,461	\$59,973,451	\$57,195,857
F2	INDUSTRIAL REAL PROPERTY	18	116.4382	\$0	\$6,209,052	\$6,180,408
G1	OIL AND GAS	124		\$0	\$471,290	\$459,508
J2	GAS DISTRIBUTION SYSTEM	2	0.2100	\$0	\$3,914,989	\$3,914,989
J3	ELECTRIC COMPANY (INCLUDING C	2	4.8800	\$0	\$5,239,324	\$5,239,324
J4	TELEPHONE COMPANY (INCLUDI	12	0.4018	\$0	\$2,620,484	\$2,620,484
J5	RAILROAD	1		\$0	\$2,480,652	\$2,480,652
J6	PIPELAND COMPANY	4	18.2300	\$0	\$315,046	\$302,593
J7	CABLE TELEVISION COMPANY	3	1.1120	\$0	\$2,521,299	\$2,521,299
L1	COMMERCIAL PERSONAL PROPE	262		\$0	\$28,002,994	\$28,002,994
L2	INDUSTRIAL PERSONAL PROPERT	23		\$18,120	\$17,284,517	\$11,783,367
M1	TANGIBLE OTHER PERSONAL, MOB	107		\$100,443	\$2,394,577	\$2,227,200
O	RESIDENTIAL INVENTORY	20	5.0785	\$103,272	\$301,360	\$301,360
S	SPECIAL INVENTORY TAX	8		\$0	\$6,481,751	\$6,481,751
X	TOTALLY EXEMPT PROPERTY	381	861.1344	\$0	\$111,627,071	\$0
Totals			6,885.7652	\$10,664,516	\$952,915,977	\$723,165,794

2024 CERTIFIED TOTALS

04 - BURKBURNETT ISD
Grand Totals

10/1/2024

1:43:56PMProperty Count: 11,290

Land					
Homesite:		68,412,994			
Non Homesite:		88,203,662			
Ag Market:		149,254,301			
Timber Market:		0	Total Land	(+)	305,870,957
Improvement					
Homesite:		756,573,771			
Non Homesite:		700,747,613	Total Improvements	(+)	1,457,321,384
Non Real		Count			
Personal Property:	592	401,770,024			
Mineral Property:	2,219	14,712,650			
Autos:	0	0	Total Non Real	(+)	416,482,674
			Market Value	=	2,179,675,015
Ag	Non Exempt		Exempt		
Total Productivity Market:	149,254,301		0		
Ag Use:	10,955,329		0	Productivity Loss	(-) 138,298,972
Timber Use:	0		0	Appraised Value	= 2,041,376,043
Productivity Loss:	138,298,972		0		
				Homestead Cap	(-) 40,001,023
				23.231 Cap	(-) 3,864,948
				Assessed Value	= 1,997,510,072
				Total Exemptions Amount (Breakdown on Next Page)	(-) 874,277,832
				Net Taxable	= 1,123,232,240

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	8,534,363	2,614,027	11,211.31	12,107.97	64		
DPS	457,958	274,710	1,539.13	1,539.13	2		
OV65	289,070,967	111,057,963	349,103.68	371,740.23	1,611		
Total	298,063,288	113,946,700	361,854.12	385,387.33	1,677	Freeze Taxable	(-) 113,946,700
Tax Rate	1.1200000						
						Freeze Adjusted Taxable	= 1,009,285,540

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
11,665,852.17 = 1,009,285,540 * (1.1200000 / 100) + 361,854.12

Certified Estimate of Market Value: 2,179,675,015
Certified Estimate of Taxable Value: 1,123,232,240

2024 CERTIFIED TOTALS

04 - BURKBURNETT ISD
Grand Totals

Property Count: 11,290

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
DP	66	0	401,629	401,629
DPS	2	0	10,000	10,000
DV1	87	0	708,972	708,972
DV1S	6	0	30,000	30,000
DV2	78	0	666,630	666,630
DV2S	8	0	45,000	45,000
DV3	146	0	1,053,212	1,053,212
DV3S	10	0	70,000	70,000
DV4	379	0	2,410,274	2,410,274
DV4S	67	0	507,139	507,139
DVHS	405	0	66,250,356	66,250,356
DVHSS	48	0	4,781,064	4,781,064
EX-XG	1	0	202,825	202,825
EX-XJ	1	0	60,000	60,000
EX-XU	2	0	303,773	303,773
EX-XV	186	0	332,514,784	332,514,784
EX-XV (Prorated)	2	0	17,683	17,683
EX366	821	0	168,759	168,759
FR	4	86,538,647	0	86,538,647
HS	3,867	0	352,558,551	352,558,551
LVE	14	2,738,694	0	2,738,694
OV65	1,599	0	12,222,799	12,222,799
OV65S	126	0	959,012	959,012
PC	13	2,549,954	0	2,549,954
PPV	23	314,151	0	314,151
SO	215	6,193,924	0	6,193,924
Totals		98,335,370	775,942,462	874,277,832

2024 CERTIFIED TOTALS

04 - BURKBURNETT ISD

Grand Totals

1:44:11PMProperty Count: 11,290

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,012	4,499.9520	\$18,424,383	\$1,041,490,507	\$574,327,787
B	MULTIFAMILY RESIDENCE	34	42.2236	\$367,181	\$32,831,659	\$32,806,059
C1	VACANT LOTS AND LAND TRACTS	520	936.4015	\$0	\$10,604,721	\$9,164,575
D1	QUALIFIED AG LAND	1,014	77,781.7259	\$0	\$149,254,301	\$10,897,179
D2	NON-QUALIFIED LAND	103		\$96,161	\$1,933,739	\$1,878,210
E	FARM OR RANCH IMPROVEMENT	355	2,834.6651	\$772,757	\$57,465,780	\$37,656,564
F1	COMMERCIAL REAL PROPERTY	297	354.5435	\$2,103,969	\$69,903,892	\$69,226,283
F2	INDUSTRIAL REAL PROPERTY	33	598.1558	\$496,326	\$51,952,868	\$51,906,466
G1	OIL AND GAS	1,497		\$0	\$14,648,440	\$13,299,626
J2	GAS DISTRIBUTION SYSTEM	3	0.2100	\$0	\$4,104,899	\$4,104,899
J3	ELECTRIC COMPANY (INCLUDING C	6	12.6000	\$0	\$32,033,742	\$32,033,742
J4	TELEPHONE COMPANY (INCLUDI	20	0.4018	\$0	\$3,592,444	\$3,592,444
J5	RAILROAD	1		\$0	\$7,675,560	\$7,675,560
J6	PIPELAND COMPANY	32	21.8100	\$0	\$4,440,785	\$4,338,991
J7	CABLE TELEVISION COMPANY	4	1.1120	\$0	\$2,723,434	\$2,723,434
J8	OTHER TYPE OF UTILITY	1	2.1000	\$0	\$2,744	\$2,744
L1	COMMERCIAL PERSONAL PROPE	376		\$0	\$40,724,738	\$40,724,738
L2	INDUSTRIAL PERSONAL PROPERT	53		\$2,785,778	\$304,713,419	\$215,828,154
M1	TANGIBLE OTHER PERSONAL, MOB	139		\$337,323	\$4,784,930	\$2,592,533
O	RESIDENTIAL INVENTORY	42	9.6161	\$1,424,464	\$1,966,552	\$1,952,152
S	SPECIAL INVENTORY TAX	10		\$0	\$6,500,100	\$6,500,100
X	TOTALLY EXEMPT PROPERTY	1,040	4,668.8071	\$0	\$336,325,761	\$0
Totals			91,764.3244	\$26,808,342	\$2,179,675,015	\$1,123,232,240

2024 CERTIFIED TOTALS

05 - CITY VIEW ISD

Grand Totals

10/1/2024

1:43:56PMProperty Count: 2,714

Land					
Homesite:		12,669,588			
Non Homesite:		29,124,470			
Ag Market:		15,964,113			
Timber Market:		0	Total Land	(+)	57,758,171
Improvement					
Homesite:		139,012,632			
Non Homesite:		203,454,231	Total Improvements	(+)	342,466,863
Non Real		Count			
Personal Property:	205	108,281,611			
Mineral Property:	105	572,790			
Autos:	0	0	Total Non Real	(+)	108,854,401
			Market Value	=	509,079,435
Ag		Non Exempt		Exempt	
Total Productivity Market:	15,964,113	0			
Ag Use:	706,388	0	Productivity Loss	(-)	15,257,725
Timber Use:	0	0	Appraised Value	=	493,821,710
Productivity Loss:	15,257,725	0			
			Homestead Cap	(-)	13,357,533
			23.231 Cap	(-)	2,105,505
			Assessed Value	=	478,358,672
			Total Exemptions Amount (Breakdown on Next Page)	(-)	180,745,993
			Net Taxable	=	297,612,679

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,162,877	1,033,482	4,304.11	4,304.11	35			
OV65	51,816,180	10,052,342	27,894.33	29,381.13	422			
Total	55,979,057	11,085,824	32,198.44	33,685.24	457	Freeze Taxable	(-)	11,085,824
Tax Rate	1.0713000							
						Freeze Adjusted Taxable	=	286,526,855

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,101,760.64 = 286,526,855 * (1.0713000 / 100) + 32,198.44

Certified Estimate of Market Value: 509,079,435
 Certified Estimate of Taxable Value: 297,612,679

2024 CERTIFIED TOTALS

Property Count: 2,714

05 - CITY VIEW ISD
Grand Totals

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
DP	36	0	218,566	218,566
DV1	15	0	108,671	108,671
DV1S	2	0	0	0
DV2	7	0	37,175	37,175
DV3	18	0	142,749	142,749
DV4	41	0	234,506	234,506
DV4S	16	0	72,000	72,000
DVHS	48	0	4,036,211	4,036,211
DVHSS	10	0	190,920	190,920
EX-XV	51	0	74,688,268	74,688,268
EX366	35	0	25,696	25,696
FR	2	5,680,577	0	5,680,577
HS	1,021	0	88,827,897	88,827,897
LVE	6	566,808	0	566,808
OV65	418	1,054,463	2,168,699	3,223,162
OV65S	32	60,952	140,648	201,600
PC	10	474,193	0	474,193
PPV	6	71,687	0	71,687
SO	90	1,945,307	0	1,945,307
Totals		9,853,987	170,892,006	180,745,993

2024 CERTIFIED TOTALS

05 - CITY VIEW ISD
Grand Totals

1:44:11PMProperty Count: 2,714

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,802	1,234.5016	\$4,144,447	\$227,517,859	\$118,735,366
B	MULTIFAMILY RESIDENCE	8	6.0909	\$0	\$4,644,733	\$4,644,733
C1	VACANT LOTS AND LAND TRACTS	164	502.4358	\$0	\$5,141,823	\$3,869,705
D1	QUALIFIED AG LAND	137	5,103.9587	\$0	\$15,964,113	\$698,143
D2	NON-QUALIFIED LAND	14		\$0	\$150,291	\$131,832
E	FARM OR RANCH IMPROVEMENT	70	608.0623	\$439,958	\$10,556,266	\$7,598,124
F1	COMMERCIAL REAL PROPERTY	62	311.5385	\$3,098,853	\$39,933,382	\$39,722,716
F2	INDUSTRIAL REAL PROPERTY	24	198.4016	\$0	\$11,877,405	\$11,857,401
G1	OIL AND GAS	95		\$0	\$571,790	\$571,790
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$2,624,150	\$2,624,150
J3	ELECTRIC COMPANY (INCLUDING C	6	66.3380	\$0	\$7,474,890	\$7,474,890
J4	TELEPHONE COMPANY (INCLUDI	7	3.6000	\$0	\$1,798,894	\$1,798,894
J5	RAILROAD	2		\$0	\$4,642,475	\$4,642,475
J6	PIPELAND COMPANY	14		\$0	\$5,990,360	\$5,650,961
J7	CABLE TELEVISION COMPANY	4	3.5900	\$0	\$3,401,219	\$3,401,219
L1	COMMERCIAL PERSONAL PROPE	124		\$0	\$39,127,173	\$39,127,173
L2	INDUSTRIAL PERSONAL PROPERT	23		\$0	\$48,027,317	\$42,211,946
M1	TANGIBLE OTHER PERSONAL, MOB	102		\$0	\$3,224,229	\$1,792,554
O	RESIDENTIAL INVENTORY	5	9.7138	\$0	\$60,713	\$60,713
S	SPECIAL INVENTORY TAX	8		\$0	\$997,894	\$997,894
X	TOTALLY EXEMPT PROPERTY	98	379.1690	\$442,336	\$75,352,459	\$0
Totals			8,427.4002	\$8,125,594	\$509,079,435	\$297,612,679

2024 CERTIFIED TOTALS

06 - IOWA PARK CITY

Grand Totals

10/1/2024

1:43:56PMProperty Count: 3,620

Land					
Homesite:		16,669,497			
Non Homesite:		18,215,999			
Ag Market:		1,294,401			
Timber Market:		0	Total Land	(+)	36,179,897
Improvement					
Homesite:		279,423,019			
Non Homesite:		198,416,505	Total Improvements	(+)	477,839,524
Non Real		Count			
Personal Property:	254	41,183,413			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	41,183,413
			Market Value	=	555,202,834
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,294,401	0			
Ag Use:	50,608	0	Productivity Loss	(-)	1,243,793
Timber Use:	0	0	Appraised Value	=	553,959,041
Productivity Loss:	1,243,793	0			
			Homestead Cap	(-)	19,799,046
			23.231 Cap	(-)	447,202
			Assessed Value	=	533,712,793
			Total Exemptions Amount (Breakdown on Next Page)	(-)	101,248,337
			Net Taxable	=	432,464,456

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,221,495	3,879,946	19,990.09	20,542.71	35		
OV65	97,404,170	87,908,400	414,863.20	422,992.70	713		
Total	101,625,665	91,788,346	434,853.29	443,535.41	748	Freeze Taxable	(-) 91,788,346
Tax Rate	0.7091000						
						Freeze Adjusted Taxable	= 340,676,110

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,850,587.59 = 340,676,110 * (0.7091000 / 100) + 434,853.29

Certified Estimate of Market Value: 555,202,834
Certified Estimate of Taxable Value: 432,464,456

2024 CERTIFIED TOTALS

06 - IOWA PARK CITY
Grand Totals

Property Count: 3,620

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
AB	2	1,854,918	0	1,854,918
DP	35	98,250	0	98,250
DPS	1	3,000	0	3,000
DV1	15	0	166,000	166,000
DV1S	3	0	15,000	15,000
DV2	15	0	139,500	139,500
DV2S	1	0	7,500	7,500
DV3	21	0	234,000	234,000
DV4	75	0	446,343	446,343
DV4S	18	0	174,000	174,000
DVHS	69	0	13,811,013	13,811,013
DVHSS	8	0	818,959	818,959
EX-XG	1	0	103,014	103,014
EX-XU	2	0	564,466	564,466
EX-XV	111	0	71,272,504	71,272,504
EX366	47	0	50,869	50,869
FR	1	3,321,194	0	3,321,194
LVE	10	953,181	0	953,181
OV65	692	4,302,398	0	4,302,398
OV65S	64	406,260	0	406,260
PC	1	10,348	0	10,348
PPV	3	30,183	0	30,183
SO	74	2,465,437	0	2,465,437
Totals		13,445,169	87,803,168	101,248,337

2024 CERTIFIED TOTALS

06 - IOWA PARK CITY

Grand Totals

1:44:11PMProperty Count: 3,620

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,715	806.5862	\$3,536,420	\$394,029,359	\$352,228,623
B	MULTIFAMILY RESIDENCE	18	8.7090	\$0	\$8,250,948	\$8,250,948
C1	VACANT LOTS AND LAND TRACTS	295	137.3159	\$0	\$2,471,721	\$2,358,816
D1	QUALIFIED AG LAND	37	371.1791	\$0	\$1,294,401	\$47,428
D2	NON-QUALIFIED LAND	1		\$0	\$5,427	\$5,427
E	FARM OR RANCH IMPROVEMENT	17	72.9599	\$44,000	\$2,195,064	\$1,477,635
F1	COMMERCIAL REAL PROPERTY	144	65.3807	\$987,534	\$26,475,060	\$26,431,516
F2	INDUSTRIAL REAL PROPERTY	13	37.3212	\$0	\$4,785,569	\$3,281,132
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$5,861,600	\$5,861,600
J3	ELECTRIC COMPANY (INCLUDING C	3	0.6520	\$0	\$5,461,380	\$5,461,380
J4	TELEPHONE COMPANY (INCLUDI	6	0.4855	\$0	\$1,539,169	\$1,539,169
J5	RAILROAD	1		\$0	\$2,243,596	\$2,243,596
J6	PIPELAND COMPANY	1		\$0	\$172,470	\$162,122
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,017,403	\$1,017,403
L1	COMMERCIAL PERSONAL PROPE	186		\$0	\$9,177,956	\$9,172,557
L2	INDUSTRIAL PERSONAL PROPERT	8		\$0	\$16,566,026	\$12,344,109
M1	TANGIBLE OTHER PERSONAL, MOB	31		\$21,069	\$629,969	\$552,079
O	RESIDENTIAL INVENTORY	2	1.5038	\$0	\$18,750	\$18,750
S	SPECIAL INVENTORY TAX	1		\$0	\$10,166	\$10,166
X	TOTALLY EXEMPT PROPERTY	172	981.4509	\$1,041,084	\$72,996,800	\$0
Totals			2,483.5442	\$5,630,107	\$555,202,834	\$432,464,456

2024 CERTIFIED TOTALS

07 - IOWA PARK CISD

Grand Totals

10/1/2024

1:43:56PMProperty Count: 12,991

Land					
Homesite:		56,852,205			
Non Homesite:		68,684,485			
Ag Market:		156,808,177			
Timber Market:		0	Total Land	(+)	282,344,867
Improvement					
Homesite:		562,848,043			
Non Homesite:		366,056,925	Total Improvements	(+)	928,904,968
Non Real		Count			
Personal Property:	499	195,816,906			
Mineral Property:	5,659	54,961,460			
Autos:	0	0	Total Non Real	(+)	250,778,366
			Market Value	=	1,462,028,201
Ag		Non Exempt	Exempt		
Total Productivity Market:	156,808,177	0			
Ag Use:	10,359,207	0	Productivity Loss	(-)	146,448,970
Timber Use:	0	0	Appraised Value	=	1,315,579,231
Productivity Loss:	146,448,970	0			
			Homestead Cap	(-)	48,577,129
			23.231 Cap	(-)	6,035,466
			Assessed Value	=	1,260,966,636
			Total Exemptions Amount (Breakdown on Next Page)	(-)	485,307,148
			Net Taxable	=	775,659,488

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	7,186,639	2,093,065	9,483.58	11,062.00	60		
DPS	216,469	0	0.00	0.00	2		
OV65	222,661,232	89,262,844	257,008.99	259,432.92	1,278		
Total	230,064,340	91,355,909	266,492.57	270,494.92	1,340	Freeze Taxable	(-) 91,355,909
Tax Rate	1.0700000						
						Freeze Adjusted Taxable	= 684,303,579

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
7,588,540.87 = 684,303,579 * (1.0700000 / 100) + 266,492.57

Certified Estimate of Market Value: 1,462,028,201
Certified Estimate of Taxable Value: 775,659,488

2024 CERTIFIED TOTALS

07 - IOWA PARK CISD
Grand Totals

Property Count: 12,991

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
DP	60	0	340,223	340,223
DPS	2	0	10,000	10,000
DV1	33	0	299,000	299,000
DV1S	5	0	10,250	10,250
DV2	25	0	210,330	210,330
DV2S	2	0	15,000	15,000
DV3	35	0	293,000	293,000
DV3S	1	0	10,000	10,000
DV4	132	0	801,297	801,297
DV4S	28	0	240,273	240,273
DVHS	125	0	17,635,870	17,635,870
DVHSS	18	0	1,597,078	1,597,078
EX-XG	1	0	103,014	103,014
EX-XU	2	0	564,466	564,466
EX-XV	204	0	152,451,189	152,451,189
EX-XV (Prorated)	1	0	27,696	27,696
EX366	837	0	159,219	159,219
FR	3	18,511,310	0	18,511,310
HS	3,009	0	271,739,431	271,739,431
LVE	11	1,589,568	0	1,589,568
OV65	1,236	4,080,150	9,020,233	13,100,383
OV65S	108	347,664	827,363	1,175,027
PC	7	340,050	0	340,050
PPV	11	102,264	0	102,264
SO	130	3,981,210	0	3,981,210
Totals		28,952,216	456,354,932	485,307,148

2024 CERTIFIED TOTALS

07 - IOWA PARK CISD

Grand Totals

1:44:11PMProperty Count: 12,991

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,023	5,069.9838	\$7,100,116	\$682,605,791	\$362,812,969
B	MULTIFAMILY RESIDENCE	18	8.7090	\$0	\$8,250,948	\$8,250,948
C1	VACANT LOTS AND LAND TRACTS	714	1,210.8524	\$0	\$9,400,780	\$9,042,874
D1	QUALIFIED AG LAND	1,097	80,634.0141	\$0	\$156,808,177	\$10,328,580
D2	NON-QUALIFIED LAND	123		\$0	\$3,899,449	\$3,845,045
E	FARM OR RANCH IMPROVEMENT	650	4,527.4063	\$3,393,787	\$115,624,821	\$77,070,386
F1	COMMERCIAL REAL PROPERTY	249	324.6412	\$2,439,224	\$41,531,701	\$41,096,023
F2	INDUSTRIAL REAL PROPERTY	49	289.3174	\$0	\$23,995,124	\$23,300,394
G1	OIL AND GAS	4,871		\$0	\$53,665,580	\$49,342,528
J2	GAS DISTRIBUTION SYSTEM	4	1.0184	\$0	\$6,430,161	\$6,430,161
J3	ELECTRIC COMPANY (INCLUDING C	7	0.6520	\$0	\$21,883,260	\$21,883,260
J4	TELEPHONE COMPANY (INCLUDI	20	1.7681	\$0	\$4,105,534	\$4,105,534
J5	RAILROAD	2	19.9700	\$0	\$13,194,037	\$13,194,037
J6	PIPELAND COMPANY	25	10.6100	\$0	\$4,822,493	\$4,613,387
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,017,403	\$1,017,403
L1	COMMERCIAL PERSONAL PROPE	323		\$0	\$25,969,715	\$25,908,386
L2	INDUSTRIAL PERSONAL PROPERT	46		\$0	\$129,557,101	\$110,914,847
M1	TANGIBLE OTHER PERSONAL, MOB	96		\$513,815	\$4,152,410	\$2,415,575
O	RESIDENTIAL INVENTORY	2	1.5038	\$0	\$18,750	\$18,750
S	SPECIAL INVENTORY TAX	5		\$0	\$58,101	\$58,101
X	TOTALLY EXEMPT PROPERTY	1,064	3,704.7162	\$1,041,084	\$155,036,865	\$10,300
Totals			95,805.1627	\$14,488,026	\$1,462,028,201	\$775,659,488

2024 CERTIFIED TOTALS

08 - ELECTRA CITY
Grand Totals

10/1/2024

1:43:56PMProperty Count: 2,418

Land				
Homesite:		2,498,979		
Non Homesite:		8,578,113		
Ag Market:		615,857		
Timber Market:		0	Total Land	(+) 11,692,949
Improvement				
Homesite:		47,469,686		
Non Homesite:		82,414,791	Total Improvements	(+) 129,884,477
Non Real		Count		
Personal Property:	154	17,598,567		
Mineral Property:	95	253,220		
Autos:	0	0	Total Non Real	(+) 17,851,787
			Market Value	= 159,429,213
Ag		Non Exempt	Exempt	
Total Productivity Market:	615,857	0		
Ag Use:	31,925	0	Productivity Loss	(-) 583,932
Timber Use:	0	0	Appraised Value	= 158,845,281
Productivity Loss:	583,932	0		
			Homestead Cap	(-) 8,547,802
			23.231 Cap	(-) 472,468
			Assessed Value	= 149,825,011
			Total Exemptions Amount (Breakdown on Next Page)	(-) 50,085,437
			Net Taxable	= 99,739,574

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
648,307.23 = 99,739,574 * (0.650000 / 100)

Certified Estimate of Market Value: 159,429,213
Certified Estimate of Taxable Value: 99,739,574

2024 CERTIFIED TOTALS

Property Count: 2,418

08 - ELECTRA CITY
Grand Totals

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
DV1	2	0	24,000	24,000
DV2	1	0	7,500	7,500
DV3	6	0	58,000	58,000
DV4	13	0	100,403	100,403
DV4S	2	0	24,000	24,000
DVHS	13	0	1,126,387	1,126,387
DVHSS	2	0	155,058	155,058
EX-XG	1	0	9,147	9,147
EX-XL	3	0	19,499	19,499
EX-XV	171	0	46,168,473	46,168,473
EX-XV (Prorated)	5	0	472,197	472,197
EX366	64	0	37,054	37,054
OV65	284	1,621,872	0	1,621,872
OV65S	22	120,000	0	120,000
PC	1	1,704	0	1,704
PPV	3	51,272	0	51,272
SO	6	88,871	0	88,871
Totals		1,883,719	48,201,718	50,085,437

2024 CERTIFIED TOTALS

08 - ELECTRA CITY
Grand Totals

1:44:11PMProperty Count: 2,418

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,256	323.3749	\$840,382	\$79,009,729	\$67,052,771
B	MULTIFAMILY RESIDENCE	4	0.5510	\$0	\$548,400	\$548,400
C1	VACANT LOTS AND LAND TRACTS	551	260.1029	\$0	\$1,812,314	\$1,650,684
D1	QUALIFIED AG LAND	18	430.8971	\$0	\$615,857	\$31,163
D2	NON-QUALIFIED LAND	1		\$0	\$6,926	\$6,926
E	FARM OR RANCH IMPROVEMENT	7	82.7327	\$0	\$227,181	\$189,127
F1	COMMERCIAL REAL PROPERTY	115	62.3747	\$116,757	\$7,523,661	\$7,462,623
F2	INDUSTRIAL REAL PROPERTY	39	157.6676	\$0	\$2,283,011	\$2,215,785
G1	OIL AND GAS	69		\$0	\$252,150	\$205,395
J2	GAS DISTRIBUTION SYSTEM	3	0.1987	\$0	\$1,891,248	\$1,891,248
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$2,287,900	\$2,287,900
J4	TELEPHONE COMPANY (INCLUDI	10	0.3582	\$0	\$2,015,391	\$2,015,391
J5	RAILROAD	4		\$0	\$2,492,809	\$2,492,809
J6	PIPELAND COMPANY	1		\$0	\$28,410	\$26,706
J7	CABLE TELEVISION COMPANY	1		\$0	\$737,060	\$737,060
L1	COMMERCIAL PERSONAL PROPE	98		\$0	\$10,078,024	\$10,078,024
L2	INDUSTRIAL PERSONAL PROPERT	5		\$0	\$341,962	\$341,962
M1	TANGIBLE OTHER PERSONAL, MOB	12		\$157,205	\$517,941	\$505,600
X	TOTALLY EXEMPT PROPERTY	247	161.6205	\$0	\$46,759,239	\$0
Totals			1,479.8783	\$1,114,344	\$159,429,213	\$99,739,574

2024 CERTIFIED TOTALS

09 - ELECTRA ISD
Grand Totals

10/1/2024

1:43:56PMProperty Count: 9,167

Land					
Homesite:		5,394,513			
Non Homesite:		25,476,124			
Ag Market:		159,934,151			
Timber Market:		18,740	Total Land	(+)	190,823,528
Improvement					
Homesite:		68,410,081			
Non Homesite:		100,055,362	Total Improvements	(+)	168,465,443
Non Real		Count			
Personal Property:	236	59,160,642			
Mineral Property:	5,638	65,334,220			
Autos:	0	0	Total Non Real	(+)	124,494,862
			Market Value	=	483,783,833
Ag		Non Exempt	Exempt		
Total Productivity Market:	159,952,891	0			
Ag Use:	13,433,695	0	Productivity Loss	(-)	146,518,007
Timber Use:	1,189	0	Appraised Value	=	337,265,826
Productivity Loss:	146,518,007	0			
			Homestead Cap	(-)	12,278,774
			23.231 Cap	(-)	6,671,970
			Assessed Value	=	318,315,082
			Total Exemptions Amount (Breakdown on Next Page)	(-)	97,357,779
			Net Taxable	=	220,957,303

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,263,769	14,567	0.00	0.00	25		
OV65	30,106,283	5,841,208	18,784.35	20,677.99	358		
Total	31,370,052	5,855,775	18,784.35	20,677.99	383	Freeze Taxable	(-) 5,855,775
Tax Rate	1.0667000						
						Freeze Adjusted Taxable	= 215,101,528

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,313,272.35 = 215,101,528 * (1.0667000 / 100) + 18,784.35

Certified Estimate of Market Value: 483,783,833
Certified Estimate of Taxable Value: 220,957,303

2024 CERTIFIED TOTALS

Property Count: 9,167

09 - ELECTRA ISD
Grand Totals

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
DP	26	0	35,735	35,735
DV1	2	0	12,000	12,000
DV2	1	0	7,500	7,500
DV3	8	0	54,633	54,633
DV4	18	0	93,582	93,582
DV4S	2	0	24,000	24,000
DVHS	19	0	996,307	996,307
DVHSS	2	0	0	0
EX	1	0	178,980	178,980
EX-XG	1	0	9,147	9,147
EX-XL	3	0	19,499	19,499
EX-XV	186	0	49,034,216	49,034,216
EX-XV (Prorated)	5	0	472,197	472,197
EX366	705	0	105,005	105,005
HS	694	0	44,252,480	44,252,480
LVE	6	325,147	0	325,147
OV65	351	455,423	859,826	1,315,249
OV65S	29	81,751	143,817	225,568
PC	2	50,367	0	50,367
PPV	5	83,772	0	83,772
SO	11	62,395	0	62,395
Totals		1,058,855	96,298,924	97,357,779

2024 CERTIFIED TOTALS

09 - ELECTRA ISD
Grand Totals

1:44:11PMProperty Count: 9,167

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,417	712.6983	\$1,521,076	\$101,147,759	\$45,879,594
B	MULTIFAMILY RESIDENCE	4	0.5510	\$0	\$548,400	\$548,400
C1	VACANT LOTS AND LAND TRACTS	593	380.4974	\$0	\$2,599,764	\$2,407,848
D1	QUALIFIED AG LAND	835	128,173.7822	\$0	\$159,952,891	\$13,417,152
D2	NON-QUALIFIED LAND	58		\$0	\$882,910	\$884,581
E	FARM OR RANCH IMPROVEMENT	120	2,269.0518	\$632,734	\$20,163,175	\$16,296,737
F1	COMMERCIAL REAL PROPERTY	128	114.6625	\$116,757	\$8,225,278	\$8,164,240
F2	INDUSTRIAL REAL PROPERTY	44	167.5778	\$0	\$2,403,697	\$2,336,471
G1	OIL AND GAS	4,971		\$0	\$65,039,630	\$58,834,227
J2	GAS DISTRIBUTION SYSTEM	4	0.1987	\$0	\$1,905,908	\$1,905,908
J3	ELECTRIC COMPANY (INCLUDING C	16	13.8000	\$0	\$37,616,698	\$37,616,698
J4	TELEPHONE COMPANY (INCLUDI	22	0.4156	\$0	\$3,355,251	\$3,355,251
J5	RAILROAD	4		\$0	\$12,284,877	\$12,284,877
J6	PIPELAND COMPANY	29	36.8800	\$0	\$3,806,610	\$3,756,243
J7	CABLE TELEVISION COMPANY	1		\$0	\$737,060	\$737,060
L1	COMMERCIAL PERSONAL PROPE	112		\$0	\$10,550,861	\$10,550,861
L2	INDUSTRIAL PERSONAL PROPERT	19		\$0	\$1,397,308	\$1,397,308
M1	TANGIBLE OTHER PERSONAL, MOB	15		\$307,678	\$926,772	\$583,847
X	TOTALLY EXEMPT PROPERTY	912	348.7388	\$0	\$50,238,984	\$0
Totals			132,218.8541	\$2,578,245	\$483,783,833	\$220,957,303

2024 CERTIFIED TOTALS

10 - ELECTRA HOSPITAL
Grand Totals

10/1/2024

Land				
Homesite:		6,847,212		
Non Homesite:		26,998,750		
Ag Market:		154,584,020		
Timber Market:		0	Total Land	(+) 188,429,982
Improvement				
Homesite:		72,855,814		
Non Homesite:		102,664,751	Total Improvements	(+) 175,520,565
Non Real		Count		
Personal Property:	248	60,547,743		
Mineral Property:	7,410	92,411,294		
Autos:	0	0	Total Non Real	(+) 152,959,037
			Market Value	= 516,909,584
Ag		Non Exempt	Exempt	
Total Productivity Market:	154,584,020	0		
Ag Use:	12,624,320	0	Productivity Loss	(-) 141,959,700
Timber Use:	0	0	Appraised Value	= 374,949,884
Productivity Loss:	141,959,700	0		
			Homestead Cap	(-) 12,818,578
			23.231 Cap	(-) 6,951,091
			Assessed Value	= 355,180,215
			Total Exemptions Amount (Breakdown on Next Page)	(-) 57,370,480
			Net Taxable	= 297,809,735

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
942,701.83 = 297,809,735 * (0.316545 / 100)

Certified Estimate of Market Value: 516,909,570
Certified Estimate of Taxable Value: 297,809,735

2024 CERTIFIED TOTALS

10 - ELECTRA HOSPITAL
Grand Totals

Property Count: 11,067

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
DV1	2	0	24,000	24,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	8	0	82,000	82,000
DV4	19	0	152,644	152,644
DV4S	2	0	24,000	24,000
DVHS	20	0	2,515,063	2,515,063
DVHSS	2	0	155,058	155,058
EX	1	0	178,980	178,980
EX-XG	1	0	9,147	9,147
EX-XL	3	0	19,499	19,499
EX-XV	214	0	50,565,361	50,565,361
EX-XV (Prorated)	6	0	499,893	499,893
EX366	1,059	0	125,727	125,727
LVE	6	347,647	0	347,647
OV65	364	2,047,320	0	2,047,320
OV65S	30	168,000	0	168,000
PC	3	50,478	0	50,478
PPV	5	83,772	0	83,772
SO	15	309,391	0	309,391
Totals		3,006,608	54,363,872	57,370,480

2024 CERTIFIED TOTALS

10 - ELECTRA HOSPITAL
Grand Totals

1:44:11PMProperty Count: 11,067

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,476	858.4654	\$1,646,567	\$106,793,163	\$90,169,038
B	MULTIFAMILY RESIDENCE	4	0.5510	\$0	\$548,400	\$548,400
C1	VACANT LOTS AND LAND TRACTS	620	437.6251	\$0	\$3,296,942	\$3,105,026
D1	QUALIFIED AG LAND	811	120,500.1750	\$0	\$154,584,020	\$12,616,779
D2	NON-QUALIFIED LAND	59		\$0	\$795,371	\$782,610
E	FARM OR RANCH IMPROVEMENT	149	2,341.5318	\$632,734	\$23,021,380	\$21,219,013
F1	COMMERCIAL REAL PROPERTY	137	127.6589	\$116,757	\$8,735,772	\$8,674,734
F2	INDUSTRIAL REAL PROPERTY	52	232.2610	\$0	\$3,136,682	\$3,067,939
G1	OIL AND GAS	6,371		\$0	\$90,914,670	\$84,463,130
J2	GAS DISTRIBUTION SYSTEM	4	0.1987	\$0	\$1,905,908	\$1,905,908
J3	ELECTRIC COMPANY (INCLUDING C	17	13.8000	\$0	\$37,702,108	\$37,702,108
J4	TELEPHONE COMPANY (INCLUDI	23	0.4156	\$0	\$3,423,671	\$3,423,671
J5	RAILROAD	4		\$0	\$11,062,379	\$11,062,379
J6	PIPELAND COMPANY	30	47.4900	\$0	\$3,591,413	\$3,540,935
J7	CABLE TELEVISION COMPANY	1		\$0	\$737,060	\$737,060
L1	COMMERCIAL PERSONAL PROPE	116		\$0	\$10,906,616	\$10,906,616
L2	INDUSTRIAL PERSONAL PROPERT	26		\$0	\$2,525,030	\$2,525,030
M1	TANGIBLE OTHER PERSONAL, MOB	22		\$307,678	\$1,377,836	\$1,349,059
X	TOTALLY EXEMPT PROPERTY	1,295	375.5309	\$0	\$51,851,163	\$10,300
Totals			124,935.7034	\$2,703,736	\$516,909,584	\$297,809,735

2024 CERTIFIED TOTALS

11 - HOLLIDAY ISD
Grand Totals

10/1/2024

Land					
Homesite:		7,128,998			
Non Homesite:		7,375,580			
Ag Market:		11,753,959			
Timber Market:		0	Total Land	(+)	26,258,537
Improvement					
Homesite:		60,705,871			
Non Homesite:		10,277,441	Total Improvements	(+)	70,983,312
Non Real		Count			
Personal Property:	51	4,910,828			
Mineral Property:	128	1,102,630			
Autos:	0	0	Total Non Real	(+)	6,013,458
			Market Value	=	103,255,307
Ag		Non Exempt		Exempt	
Total Productivity Market:	11,753,959	0			
Ag Use:	466,030	0	Productivity Loss	(-)	11,287,929
Timber Use:	0	0	Appraised Value	=	91,967,378
Productivity Loss:	11,287,929	0			
			Homestead Cap	(-)	2,964,421
			23.231 Cap	(-)	52,530
			Assessed Value	=	88,950,427
			Total Exemptions Amount (Breakdown on Next Page)	(-)	21,456,226
			Net Taxable	=	67,494,201

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	870,488	577,910	5,345.03	5,345.03	3		
OV65	16,473,966	9,903,715	42,929.43	46,002.39	56		
Total	17,344,454	10,481,625	48,274.46	51,347.42	59	Freeze Taxable	(-) 10,481,625
Tax Rate	1.2552000						
						Freeze Adjusted Taxable	= 57,012,576

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
763,896.31 = 57,012,576 * (1.2552000 / 100) + 48,274.46

Certified Estimate of Market Value: 103,255,307
Certified Estimate of Taxable Value: 67,494,201

2024 CERTIFIED TOTALS

11 - HOLLIDAY ISD
Grand Totals

Property Count: 556

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
DP	3	0	20,000	20,000
DV1	6	0	58,000	58,000
DV2	1	0	7,500	7,500
DV3	3	0	20,000	20,000
DV4	10	0	60,000	60,000
DV4S	2	0	0	0
DVHS	8	0	3,760,371	3,760,371
DVHSS	3	0	766,779	766,779
EX-XV	14	0	1,956,323	1,956,323
EX366	35	0	12,461	12,461
HS	153	0	14,009,091	14,009,091
LVE	2	43,167	0	43,167
OV65	57	0	434,307	434,307
OV65S	2	0	20,000	20,000
SO	9	288,227	0	288,227
Totals		331,394	21,124,832	21,456,226

2024 CERTIFIED TOTALS

11 - HOLLIDAY ISD

Grand Totals

1:44:11PMProperty Count: 556

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	163	820.4630	\$2,008,937	\$66,584,660	\$46,230,205
C1	VACANT LOTS AND LAND TRACTS	38	193.8579	\$0	\$1,965,414	\$1,964,071
D1	QUALIFIED AG LAND	95	5,860.0820	\$0	\$11,753,959	\$457,611
D2	NON-QUALIFIED LAND	16		\$0	\$336,762	\$336,762
E	FARM OR RANCH IMPROVEMENT	41	342.2723	\$0	\$9,410,060	\$7,443,861
F1	COMMERCIAL REAL PROPERTY	13	40.7879	\$0	\$1,965,418	\$1,965,418
F2	INDUSTRIAL REAL PROPERTY	11	48.8865	\$0	\$2,152,926	\$2,152,926
G1	OIL AND GAS	104		\$0	\$1,080,990	\$1,033,930
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$1,677,080	\$1,677,080
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$143,080	\$143,080
L1	COMMERCIAL PERSONAL PROPE	32		\$0	\$2,567,987	\$2,567,987
L2	INDUSTRIAL PERSONAL PROPERT	3		\$0	\$469,703	\$469,703
M1	TANGIBLE OTHER PERSONAL, MOB	5		\$0	\$229,143	\$145,393
O	RESIDENTIAL INVENTORY	23	199.3600	\$0	\$906,174	\$906,174
X	TOTALLY EXEMPT PROPERTY	51	871.4800	\$136,150	\$2,011,951	\$0
Totals			8,377.1896	\$2,145,087	\$103,255,307	\$67,494,201

2024 CERTIFIED TOTALS

12 - WICHITA COUNTY
Grand Totals

10/1/2024

1:43:56PMProperty Count: 79,662

Land				
Homesite:		524,651,176		
Non Homesite:		909,130,972		
Ag Market:		537,537,875		
Timber Market:		18,740	Total Land	(+) 1,971,338,763
Improvement				
Homesite:		4,973,494,342		
Non Homesite:		6,113,750,338	Total Improvements	(+) 11,087,244,680
Non Real		Count		
Personal Property:	5,439	1,865,849,019		
Mineral Property:	14,016	138,409,190		
Autos:	0	0	Total Non Real	(+) 2,004,258,209
			Market Value	= 15,062,841,652
Ag		Non Exempt	Exempt	
Total Productivity Market:	537,554,362	2,253		
Ag Use:	37,787,883	2,253	Productivity Loss	(-) 499,765,290
Timber Use:	1,189	0	Appraised Value	= 14,563,076,362
Productivity Loss:	499,765,290	0	Homestead Cap	(-) 287,075,527
			23.231 Cap	(-) 50,712,300
			Assessed Value	= 14,225,288,535
			Total Exemptions Amount (Breakdown on Next Page)	(-) 3,751,074,258
This Jurisdiction is affected by ECO, ABMNO, and/or JETI exemptions which apply only to the M&O rate.				
			M&O Net Taxable	= 10,474,214,277
			I&S Net Taxable	= 10,511,458,923

APPROXIMATE TOTAL LEVY = (MNO TAXABLE * (MNO TAX RATE / 100)) + (INS TAXABLE * (INS TAX RATE / 100))
54,887,352.47 = (10,474,214,277 * (0.4874530 / 100)) + (10,511,458,923 * (0.0364410 / 100))

Certified Estimate of Market Value: 15,062,643,380
Certified Estimate of Taxable Value: 10,474,016,005

2024 CERTIFIED TOTALS

12 - WICHITA COUNTY

Property Count: 79,662

Grand Totals

10/1/2024

1:44:11PM

Exemption Breakdown

Exemption Total	Count	Local	State	
AB	6	37,281,713	0	37,281,713
ABMNO	4	37,244,646	0	37,244,646
CHODO (Partial)	3	4,648,802	0	4,648,802
DV1	359	0	3,656,000	3,656,000
DV1S	37	0	180,000	180,000
DV2	248	0	2,360,580	2,360,580
DV2S	21	0	127,500	127,500
DV3	471	0	4,522,001	4,522,001
DV3S	26	0	230,000	230,000
DV4	1,267	0	8,624,947	8,624,947
DV4S	260	0	2,190,000	2,190,000
DVHS	1,325	0	333,979,301	333,979,301
DVHSS	184	0	36,171,338	36,171,338
EX	3	0	198,900	198,900
EX-XD	8	0	453,646	453,646
EX-XD (Prorated)	2	0	76,568	76,568
EX-XG	9	0	3,313,376	3,313,376
EX-XI	11	0	32,227,649	32,227,649
EX-XJ	10	0	26,327,492	26,327,492
EX-XL	3	0	19,499	19,499
EX-XU	10	0	1,652,172	1,652,172
EX-XV	1,794	0	2,801,400,472	2,801,400,472
EX-XV (Prorated)	30	0	1,539,814	1,539,814
EX366	2,688	0	1,018,136	1,018,136
FR	25	146,959,070	0	146,959,070
FRSS	2	0	357,420	357,420
LVE	20	20,563,909	0	20,563,909
OV65	11,271	189,191,171	0	189,191,171
OV65S	832	13,652,054	0	13,652,054
PC	47	5,247,744	0	5,247,744
PPV	210	3,399,794	0	3,399,794
SO	1,152	32,258,544	0	32,258,544
Totals		490,447,447	3,260,626,811	3,751,074,258

2024 CERTIFIED TOTALS

12 - WICHITA COUNTY

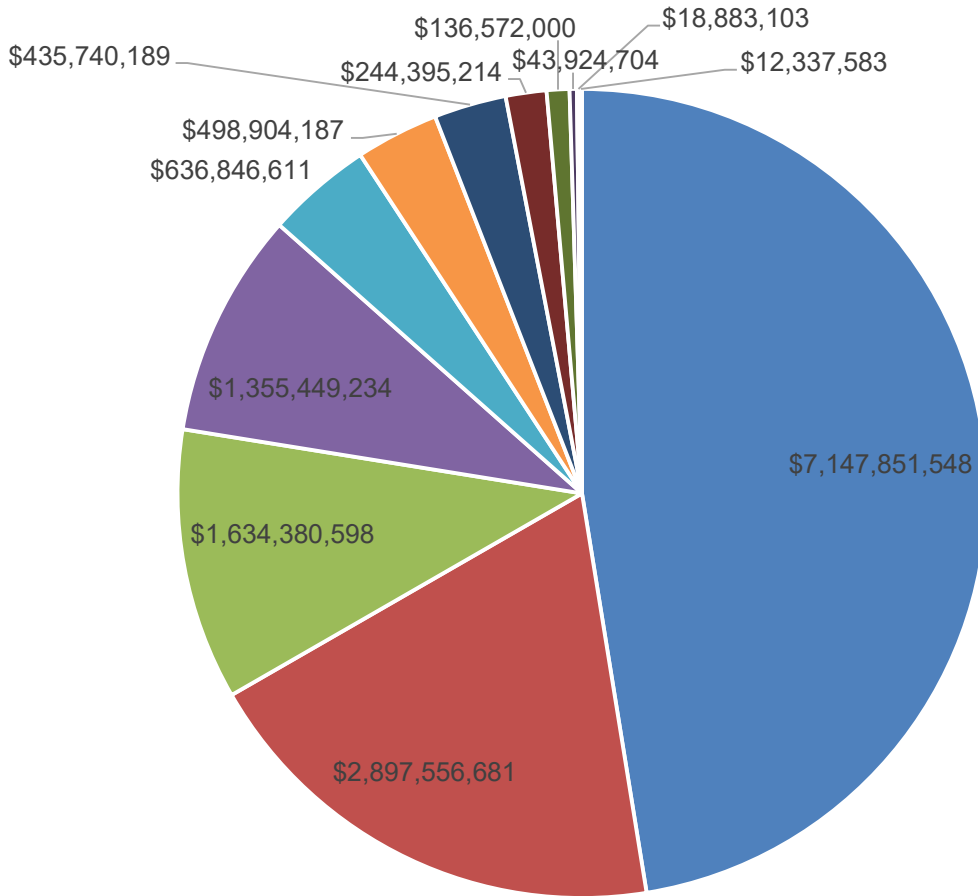
Grand Totals

1:44:11PMProperty Count: 79,662

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	42,615	22,126.0974	\$59,937,307	\$7,147,851,548	\$6,259,184,057
B	MULTIFAMILY RESIDENCE	731	395.5676	\$15,933,445	\$435,740,189	\$432,550,632
C1	VACANT LOTS AND LAND TRACTS	6,154	7,433.8258	\$0	\$91,149,989	\$80,005,245
D1	QUALIFIED AG LAND	3,545	316,377.9701	\$0	\$537,554,362	\$37,653,084
D2	NON-QUALIFIED LAND	356		\$96,161	\$8,142,260	\$7,992,809
E	FARM OR RANCH IMPROVEMENT	1,400	11,619.2344	\$6,110,702	\$244,395,214	\$215,889,592
F1	COMMERCIAL REAL PROPERTY	3,429	4,629.9217	\$52,302,400	\$1,483,172,513	\$1,445,705,964
F2	INDUSTRIAL REAL PROPERTY	327	2,046.7874	\$496,326	\$151,208,085	\$144,286,069
G1	OIL AND GAS	11,957		\$0	\$136,572,000	\$124,362,282
J2	GAS DISTRIBUTION SYSTEM	23	7.3532	\$0	\$68,262,366	\$68,262,366
J3	ELECTRIC COMPANY (INCLUDING C	73	301.4698	\$0	\$194,389,461	\$194,389,461
J4	TELEPHONE COMPANY (INCLUDI	143	22.5942	\$0	\$30,602,445	\$30,571,809
J5	RAILROAD	12	19.9700	\$0	\$66,496,379	\$66,496,379
J6	PIPELAND COMPANY	168	513.4830	\$0	\$100,999,662	\$99,065,464
J7	CABLE TELEVISION COMPANY	7	4.7020	\$0	\$16,131,834	\$16,131,834
J8	OTHER TYPE OF UTILITY	5	2.1000	\$0	\$2,808,874	\$2,808,874
J9	RAILROAD ROLLING STOCK	3		\$0	\$19,213,166	\$19,213,166
L1	COMMERCIAL PERSONAL PROPE	3,931		\$30,856	\$679,088,426	\$677,256,804
L2	INDUSTRIAL PERSONAL PROPERT	294		\$2,785,778	\$676,360,808	\$479,963,667
M1	TANGIBLE OTHER PERSONAL, MOB	567		\$1,372,445	\$18,883,103	\$16,348,446
O	RESIDENTIAL INVENTORY	335	300.2488	\$5,518,798	\$12,337,583	\$12,135,993
S	SPECIAL INVENTORY TAX	119		\$0	\$43,924,704	\$43,924,704
X	TOTALLY EXEMPT PROPERTY	4,711	17,638.4548	\$100,979,009	\$2,897,556,681	\$15,576
Totals			383,439.7802	\$245,563,227	\$15,062,841,652	\$10,474,214,277

Wichita County Market Value



- SINGLE FAMILY RESIDENCE - 47.45%
- TOTALLY EXEMPT PROPERTY - 19.24%
- COMMERCIAL/INDUSTRIAL REAL PROPERTY - 10.85%
- COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY - 9.00%
- VACANT LOTS AND LAND TRACTS - 4.23%
- UTILITIES - 3.31%
- MULTIFAMILY RESIDENCE - 2.89%
- FARM OR RANCH IMPROVEMENT - 1.62%
- OIL AND GAS - 0.91%
- SPECIAL INVENTORY TAX - 0.29%
- TANGIBLE OTHER PERSONAL, MOBILE HOMES - 0.13%
- RESIDENTIAL INVENTORY - 0.08%

EXEMPTION CODE	DESCRIPTION
AB	Abatement
ABMNO	Abatement - M & O tax only
CHODO	Community Housing Development Corporation
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
FRSS	First Responder Surviving Spouse
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, telephone, or by video conference 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.

2024	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Request	Informal Settle	Total Protests	Efile	Top- line
Residential/Land	2,103	36	221	205	1,150	219	2,784	576	25
Commercial/Land	859	64	45	67	609	31	1,066	80	154
Bus Personal Prop	186	62	13	8	83	49	318	21	52
Minerals/Utilities	152	72	0	12	68	0	236	0	
TOTALS	3,300	234	279	292	1,910	299	4,404	677	231

2023	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Request	Informal Settle	Total Protests	Efile	Top- line
Residential/Land	2,100	83	333	315	814	360	3,191	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	
TOTALS	3,152	578	472	438	1,369	423	5,063	877	234

2022	Settle w/CAD	Withdraw	Hearings Held	No Show	Informal Request	Informal Settle	Total Protests	Efile	Top- line
Residential/Land	2,060	107	609	587	882	252	3,615	1,078	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	
TOTALS	3,123	759	709	683	1,593	317	5,591	1,207	123

2021	Settle w/CA D	Withdraw	Hearings Held	No Show	Informal Settle	Total Protests	Efile	Top- line
Residential	1,359	51	358	361	341	2,470	687	4
Commercial/Land	691	121	65	147	17	1,041	106	74
Bus Personal Prop	126	66	39	62	35	328	5	
Minerals/Utilities	184	570	0	49	0	803	0	
TOTALS	2,360	808	462	619	393	4,642	798	78

BUDGET INFORMATION

STATEMENT OF REVENUES AND EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED
Revenues:					
Taxing authority assessments	\$ 1,792,010	\$ 1,826,517	\$ 1,953,947	\$ 2,085,930	\$ 2,240,846
Interest income	\$ 9,489	\$ 2,363	\$ 4,204	\$ 24,653	\$ 7,500
Miscellaneous	\$ 16,381	\$ 17,911	\$ 34,313	\$ 33,955	\$ 29,000
Total revenues	\$ 1,817,880	\$ 1,846,791	\$ 1,992,464	\$ 2,144,538	\$ 2,277,346
Expenditures:					
Salaries and wages	\$ 1,039,431	\$ 1,044,255	\$ 1,111,719	\$ 1,158,473	\$ 1,242,185
Fringe benefits	\$ 324,909	\$ 318,045	\$ 350,755	\$ 392,320	\$ 425,246
Supplies and postage	\$ 40,945	\$ 46,665	\$ 52,336	\$ 53,207	\$ 57,412
Maintenance	\$ 87,145	\$ 91,255	\$ 94,937	\$ 105,737	\$ 123,900
Contract appraiser					
oil and gas properties	\$ 77,200	\$ 78,700	\$ 78,700	\$ 81,049	\$ 81,000
Services and allowances	\$ 223,181	\$ 266,402	\$ 265,648	\$ 278,115	\$ 288,748
Sundry	\$ 3,198	\$ 3,327	\$ 4,177	\$ 5,566	\$ 6,495
Equipment and software purchases	\$ 31,971	\$ 42,541	\$ 113,639	\$ 81,509	\$ 52,360
Total expenditures	\$ 1,827,980	\$ 1,891,190	\$ 2,071,911	\$ 2,155,976	\$ 2,277,346
Excess of revenues over (under) expenditures	\$ (10,100)	\$ (44,399)	\$ (79,447)	\$ (11,438)	\$ -
Fund balance, beginning	\$ 569,100	\$ 559,000	\$ 514,601	\$ 435,155	\$ 446,975
Fund balance, ending	\$ 559,000	\$ 514,601	\$ 435,154	\$ 446,975	\$ 446,975
Committed Funds					
Legal Contingency	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Capital Expenditures Reserves					
General Maintenance	\$ 12,264	\$ 12,264	\$ 12,264	\$ 12,264	\$ 12,264
Aerial Photography (Pictometry)	\$ 59,170	\$ 27,470	\$ 9,110	\$ -	\$ -
Hardware & Software	\$ 59,058	\$ 59,250	\$ 11,079	\$ 22,899	\$ 22,899
Interior Upgrades	\$ 23,004	\$ 23,004	\$ 23,004	\$ 23,004	\$ 23,004
Employee Benefits	\$ 13,269	\$ 13,269	\$ -	\$ -	\$ -
Assigned Funds					\$
Subsequent year's expenditures	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Unassigned Funds	\$ 257,035	\$ 258,144	\$ 258,497	\$ 267,608	\$ 267,608
Total Fund Balance	\$ 545,000	\$ 514,601	\$ 435,154	\$ 446,975	\$ 446,975

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 under Reports. The overall results for 2023 are below.

2023 WAD Summary	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	1.00	8.88	69.69	95.18	1.01
Rural – Non-Qualified	0.99	24.18	45.83	68.75	1.00
Commercial Real	0.99	5.61	89.41	94.12	0.98
Utilities	0.89	7.06	64.29	100.00	0.95
OVERALL	1.00	9.00	71.48	94.17	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

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 under the Reports tab. The district is currently undergoing a review for 2024; the results will be available in January 2025.

Methods and Assistance Program

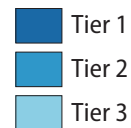
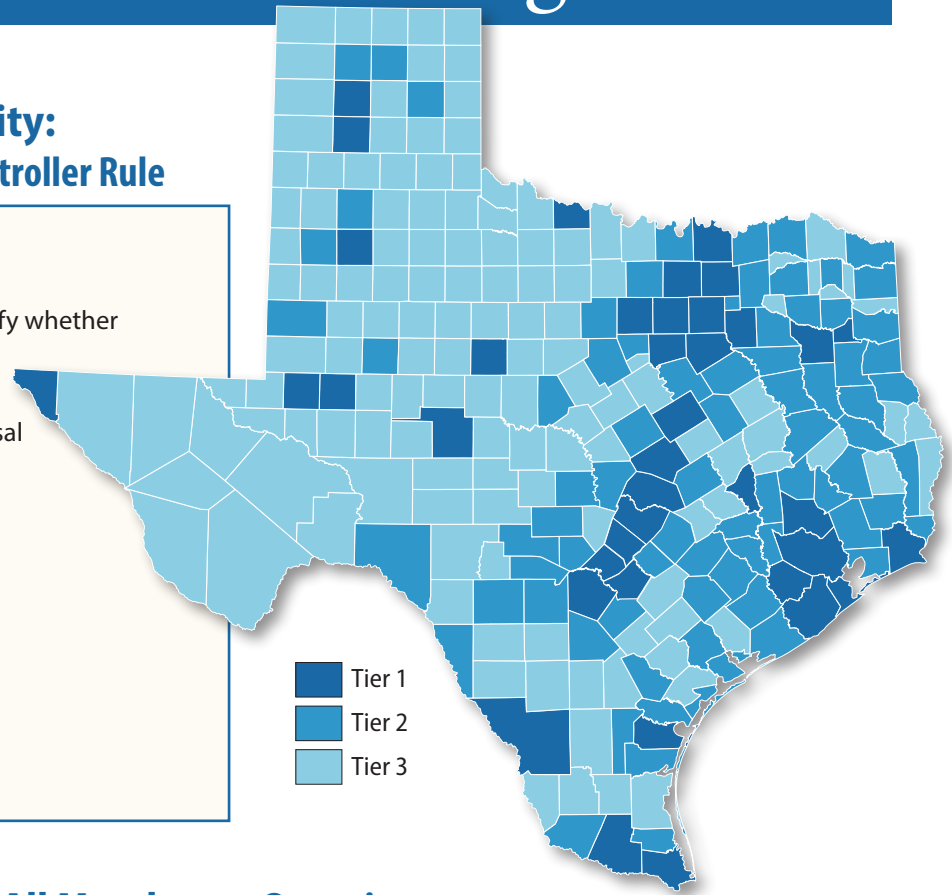
Statutory Authority: Tax Code Section 5.102, Comptroller Rule

Purpose:

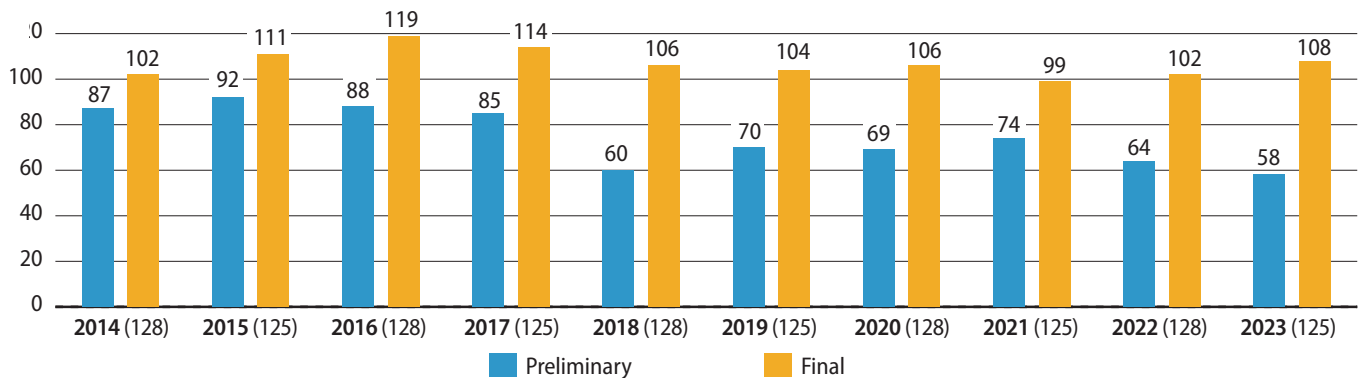
- Serve as an outside assessment to identify whether appraisal districts are meeting minimum statutory and appraisal requirements.
- Identify problem areas and assist appraisal districts in complying with statutes and generally accepted appraisal practices.

Four Areas of Review:

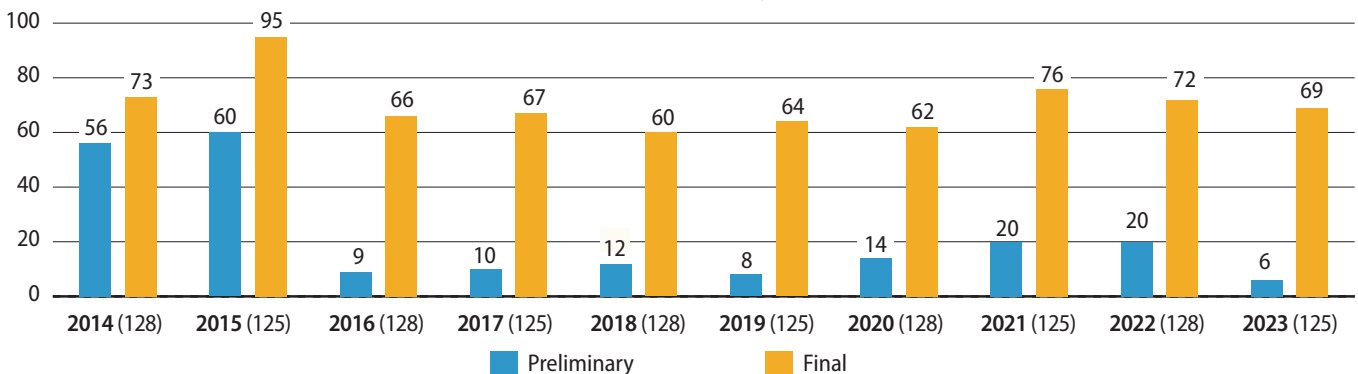
- Governance
- Taxpayer Assistance
- Operating Procedures
- Appraisal Standards, Procedures and Methodology



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.



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. WAD is one of 59 assessment offices in the United States and Canada to obtain the Certificate of Excellence in Assessment Administration (CEAA) from the International Association of Assessing Officers (IAAO). Twelve of those awarded jurisdictions are in the state of Texas (12 of 253 appraisal districts statewide)

IAAO's Certificate of Excellence in Assessment Administration recognizes jurisdictions that utilize best appraisal and assessment practices in their offices. Since the program is directed at an entire jurisdiction rather than an individual, the requirements place a strong emphasis on teamwork and group achievement.

Jurisdictions that earn this designation demonstrate a high level of proficiency in the assessment and appraisal disciplines to both their constituents and their peers. The process of preparing the materials for the CEEA serve as a learning process, providing a greater awareness of the jurisdiction's strengths as well as areas for continued development.

The district originally received this certification in 2013 and achieved recertification in 2019. WAD is currently in the process on working towards recertification for 2024.

Legislation

2021 Legislation allowing for the recalculation of tax ceilings required clarification for software providers to accurately calculate per the law. The following Attorney General Opinion required the recalculation of several hundred tax ceilings for the 2023 tax year to be compliant with the law.



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

July 3, 2024

The Honorable John R. Gillespie
Wichita County Criminal District Attorney
900 Seventh Street
Wichita Falls, Texas 76301-2482

Opinion No. KP-0470

Re: Calculation of the limitation of school tax on homesteads of the elderly or disabled under Texas Tax Code section 11.26 (RQ-0528-KP)

Dear Mr. Gillespie:

You seek our opinion regarding the calculation of the ceiling on the school taxes that may be imposed on the homestead of certain elderly or disabled persons under Tax Code section 11.26.¹ You state that section 11.26 was enacted in 1997 to “put into place the limitation (ceiling) established” by article VIII, subsection 1-b(d), Texas Constitution. Request Letter at 1; *see* TEX. CONST. art. VIII, § 1-b(d) (prohibiting the total amount of ad valorem taxes imposed on a homestead by a school district from being increased while the property remains the homestead of a person who is disabled or sixty-five years of age or older). You describe the calculation as the lower of the tax levies imposed in “both the first and second year after a homestead qualifie[s]” Request Letter at 1; *see also* TEX. TAX CODE § 11.26(a). You explain that in 2021, Senate Bill 12 amended section 11.26 to add additional subsections that “recalculate the ceiling based on [certain] reductions in school tax rate from 2019 forward.” Request Letter at 1; *see also* TEX. TAX CODE § 11.26(a-5)–(a-9). You note the recalculation is based on the first year of homestead qualification rather than on a comparison between the first and second-year levies and you indicate that you therefore believe the two methods of calculation conflict. Request Letter at 1.

¹*See* Letter from Honorable John R. Gillespie, Wichita Cnty. Crim. Dist. Att’y, to Honorable Ken Paxton, Tex. Att’y Gen. at 1 (Jan. 4, 2024), <https://texasattorneygeneral.gov/sites/default/files/request-files/request/2024/RQ528KP.pdf> (“Request Letter”).

The historical relationship between Tax Code section 11.26 and subsection 11.13(c)

For context, it is important to understand some of the interplay between Tax Code section 11.26 and subsection 11.13(c). The ceiling in Tax Code section 11.26 involves the tax exemption provided by subsection 11.13(c), which entitles an eligible person who is disabled or who is sixty-five or older to an additional exemption from school taxes on their homestead residence.² TEX. TAX CODE §§ 11.26(a), .13(c) (requiring school districts to provide an additional \$10,000 residence homestead exemption); *see also* TEX. CONST. art. VIII, § 1-b(c) (authorizing a tax exemption for a disabled person or a person sixty-five years of age or older). Because Texas law as a general matter makes a tax exemption effective on January 1 of a given year, historically the exemption in subsection 11.13(c) did not become effective until January 1 of the year after the person qualified for the exemption. *See* TEX. TAX CODE § 11.42(a) (providing that an exemption is determined by an applicant's qualifications on, and is applicable starting, January 1 of any given year); *see also* ENROLLED BILL SUMMARY, Tex. S.B. 1437, 75th Leg., R.S. (1997) at 1.

In 1997, the Legislature changed the effective date of the subsection 11.13(c) exemption from January 1 to “immediately on qualification” for those sixty-five and older and instituted a mathematical formula to prorate the exemption for those who qualified for only a partial year. Act of May 28, 1997, 75th Leg., R.S., ch. 1059, §§ 1, 6, 1997 Tex. Gen. Laws 4030, 4030, 4031–32 (then codified at TEX. TAX CODE §§ 11.42(b), 26.112). To further accommodate this change, the same legislation amended subsection 11.26(a) to limit school taxes for those sixty-five and older to the lesser amount of the taxes assessed the year a property owner turned sixty-five or those assessed in the succeeding year. *Id.* § 3 at 4030 (codified at TEX. TAX CODE § 11.26(a)). This framework remained in place until 1999.

Then in 1999, the Legislature again altered the timing aspect of qualifying for the subsection 11.13(c) exemption to provide that it was effective on January 1 of the qualifying year and applied to the entire year. *See* Act of May 30, 1999, 76th Leg., R.S., ch. 1481, § 3, 1999 Tex. Gen. Laws 5097, 5098 (codified at TEX. TAX CODE § 11.42(c)); *see also* Act of May 29, 2003, 78th Leg., R.S., ch. 411, § 5, 2003 Tex. Gen. Laws 1658, 1660 (codified at TEX. TAX CODE § 26.10(b)) (extending this framework in 2003 to disabled individuals). This new framework remains in effect today. In all of these changes, however, the Legislature did not eliminate the language in subsection 11.26(a) that limited school district taxes to the lesser amount as between those imposed the year of qualification or those imposed the following year.

²The residence homestead exemption found in section 11.13 generally exempts a part of the value of a person's residence from specified taxes. TEX. TAX CODE § 11.13(a), (b) (requiring school districts to provide a \$100,000 exemption on a residence homestead); *see also id.* § 11.13(j)(1) (defining “[r]esidence homestead”).

Pertinent to your question, in 2021 the Legislature added subsections (a-5) through (a-9)³ to section 11.26.⁴ *See* Act of Aug. 27, 2021, 87th Leg., 2d C.S., ch. 14, § 1, 2021 Tex. Gen. Laws 3959, 3959–62 (“Senate Bill 12”); Tex. S.J. Res. 2, 87th Leg., 2d C.S., 2021 Tex. Gen. Laws 3970, 3970–71⁵ (proposing a constitutional amendment to lower the property tax ceiling to reflect school district compressed rates). We hereinafter refer to these provisions collectively as the “compression adjustment provisions.” It is the interplay between these provisions and the surviving language in subsection 11.26(a) regarding the two-year comparison that prompts your question.

Subsections 11.26(a-5) through 11.26(a-9) apply “notwithstanding” the language that remains in subsection 11.26(a).

As noted, section 11.26 establishes a limit, or ceiling, on ad valorem taxes that a school district may impose on the homestead of a disabled person or a person who is sixty-five or older. TEX. TAX CODE § 11.26(a) (providing that the amount a school district may impose is “the amount of the tax as limited by this section”). Its ceiling calculation first looks to the amount of tax “in the first tax year in which the individual qualified” the residence homestead for the subsection 11.13(c) exemption. *Id.* For those instances in which an individual’s tax burden is less in the year after first qualifying for the exemption than in the qualifying year, subsection 11.26(a)’s ceiling calculation provides that

[i]f the individual qualified that residence homestead for the exemption after the beginning of that first year and the residence homestead remains eligible for the same exemption for the next year, and if the school district taxes imposed on the residence homestead in the next year are less than the amount of taxes imposed in that first year, a school district may not subsequently increase the total annual amount of ad valorem taxes it imposes on the residence homestead above the amount it imposed in the year immediately following the first year for which the individual qualified that

³For ease of discussion, we limit our discussion to subsections 11.26(a-5) through (a-9) as added by Senate Bill 12. *See* Act of Aug. 27, 2021, 87th Leg., 2d C.S., ch. 14, § 1, 2021 Tex. Gen. Laws 3959, 3959–62. Though included in Senate Bill 12, subsection (a-10) was later amended in 2023 and is forward-looking by applying to individuals that first qualify for the tax limitation “in the 2024 or a subsequent tax year . . .” TEX. TAX CODE § 11.26(a-10). Subsection 11.26 also now includes subsections (a-11) through (a-12) that were added in 2023. *See* Act of July 13, 2023, 88th Leg., 2d C.S., ch. 1, § 3.01, 2023 Tex. Gen. Laws 4700, 4701–03. To the extent those provisions contain language similar to what we construe herein, they would be construed similarly.

⁴These provisions were intended to address property tax reduction inequities resulting from the passage of legislation in 2019 that compressed the school maintenance and operations (M&O) tax rate for most property taxpayers but not for persons with an exemption for being disabled or sixty-five or older. *See* HOUSE RESEARCH ORGANIZATION, BILL ANALYSIS, Tex. S.B. 12, 87th Leg., 2d C.S. (2021) at 4 (recognizing that while previous legislation “provided relief for many homeowners, those who are disabled or elderly did not see the same benefits because of constitutional limitations on property tax exemptions”). The new provisions “increase[d] property tax relief for those taxpayers by providing compression for the tax ceiling from 2019 through 2023.” *Id.*

⁵The proposed constitutional amendment to article VIII, section 1-b was approved by Texas voters. *See* TEX. LEGIS. COUNCIL, AMENDMENTS TO THE TEXAS CONSTITUTION SINCE 1876 at 92 (May 2024), <https://www.tlc.texas.gov/docs/amendments/Constamend1876.pdf>.

residence homestead for the same exemption, except as provided by Subsection (b).⁶

Id. (footnote added).

But section 11.26 also contains the compression adjustment provisions in subsections (a-5) through (a-9), which require a different set of calculations. *Id.* § 11.26(a-5)–(a-9). These provisions are all similar but as an example, subsection (a-6) provides that

[n]otwithstanding the other provisions of this section, if in the 2023 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and *the first tax year the individual [or spouse] qualified for an exemption under Section 11.13(c) for the same homestead was the 2019 tax year*, the amount of the limitation provided by this section on the homestead in the 2023 tax year is equal to the amount computed by:

....

Id. § 11.26(a-6) (emphasis added). As indicated by the italicized language, the initial component of these calculations identifies a specific starting year for the calculation. *Id.* Subsection (a-5) identifies the starting year as a tax year prior to the 2019 tax year and subsections (a-7) through (a-9) respectively identify the relevant starting tax year as 2020, 2021, and 2022. *Id.* § 11.26(a-5), (a-7)–(a-9).

The second component in these calculations applies the compressed rate to each of the intervening tax years after the starting year.⁷ Technically, the computation for each of the (a-5)–(a-9) compression adjustment provisions begins with subdivision (1) providing for the multiplication of the taxable value of the homestead in the stated tax year by a specified rate to account for the relevant compression adjustment.⁸ *Id.* § 11.26(a-5)(1), (a-6)(1), (a-7)(1), (a-8)(1),

⁶Subsection (b) allows a school district to increase the tax if certain improvements are made to the individual's residence homestead. TEX. TAX CODE § 11.26(b).

⁷See *id.* § 11.26(a-5)(1)–(15) (providing subsequent calculation method for the compression adjustment for the 2018 through 2023 tax years when the first year of qualification was a tax year before the 2019 tax year), 11.26(a-6)(1)–(12) (providing subsequent calculation method for the compression adjustment for the 2019 through 2023 tax years when the first year of qualification was the 2019 tax year), 11.26(a-7)(1)–(9) (providing subsequent calculation method for the compression adjustment for the 2020 through 2023 tax years when the first year of qualification was the 2020 tax year), 11.26(a-8)(1)–(6) (providing subsequent calculation method for the compression adjustment for the 2021 through 2023 tax years when the first year of qualification was the 2021 tax year), 11.26(a-9)(1)–(3) (providing subsequent calculation method for compression adjustment for the 2022 and 2023 tax years when the first year of qualification was the 2022 tax year).

⁸The first in the sequence, subsection 11.26(a-5), uses a multiplier for subdivision (1) as the “tax rate equal to the difference between the school district's tier one maintenance and operations rate for the 2018 tax year and the district's maximum compressed rate for the 2019 tax year[.]” *Id.* § 11.26(a-5)(1). Subsequent subsections all use the
(continued...)

(a-9)(1). Then, each subdivision (2) provides that the amount calculated in subdivision (1) is subtracted from the amount of “tax the district imposed” in a specified year, with that specified year being the tax year specified as the first year of qualification. *Id.* § 11.26(a-5)(2), (a-6)(2), (a-7)(2), (a-8)(2), (a-9)(2).

The key point is that because this step in the compression adjustment calculation starts with the taxes imposed only in the first year the person qualified for the exemption and cascades from that year on, the compression adjustment provisions do not account for a lesser amount of taxes that might have been imposed in the second year the person qualified for the exemption.⁹ Said differently, nothing in the calculations in subsection (a-5) through (a-9) incorporate a lower ceiling that a property owner may have had in the year after the first year the person qualified under the two-year comparison under subsection 11.26(a). Accordingly, a person entitled to a lower ceiling under subsection 11.26(a) for the specified tax years does not have the benefit of that two-year comparison for the lower ceiling as the starting point for the compression adjustment. Hence, the appearance of an apparent statutory conflict between the tax ceiling calculation method in subsection 11.26(a) and the calculation employed by subsections (a-5) through (a-9).

That said, the plain text of subsections 11.26(a-5) through (a-9) resolves what would otherwise be a conflict. Each subsection begins with the phrase “[n]otwithstanding the other provisions of this section[.]” *Id.* § 11.26(a-5)–(a-9). The use of the word “notwithstanding” indicates that the Legislature intended these subsections to be controlling. *In re Lee*, 411 S.W.3d 445, 454 (Tex. 2013) (citing *Molinet v. Kimbrell*, 356 S.W.3d 407, 413–14 (Tex. 2011) (holding that a “notwithstanding any other law” provision evidenced clear legislative intent to resolve any interpretation conflicts in favor of the statute containing the provision)); *see also* Tex. Att’y Gen. Op. No. KP-0287 (2020) at 4 (recognizing that “the word ‘notwithstanding’ means ‘despite’ or ‘in spite of’” (quoting *State v. Pub. Util. Comm’n*, 110 S.W.3d 580, 586 (Tex. App.—Austin 2003, no pet.))). The compression adjustment provisions in subsections 11.26(a-5) through (a-9)¹⁰ thus control over subsection 11.26(a) in the event of a conflict. Accordingly, a court would likely conclude that the school tax ceiling calculation should be computed without reference to the two-year comparison in subsection 11.26(a).¹¹

same language to identify the multiplier in their respective subdivision (1): “tax rate equal to the difference between the school district’s maximum compressed rate for the [tax year specified in the initial provision] year and the district’s maximum compressed rate for the [subsequent] tax year[.]” *Id.* § 11.26(a-6)(1), (a-7)(1), (a-8)(1), (a-9)(1).

⁹Subsequent compression adjustment calculation steps do refer to “tax[es] imposed in the 2019 tax year attributable to improvements made in the 2018 tax year,” but this language refers to an additional amount allowed beyond the ceiling. *Id.* § 11.26(a-5)(3), (b) (emphasis added) (authorizing a school district to increase that tax on the homestead “[i]f an individual makes improvements” to the residence homestead); *see supra* note 6.

¹⁰*See supra* note 3.

¹¹We note however that these provisions are only effective until January 1, 2025. *See* Act of July 13, 2023, 88th Leg., 2d C.S., ch.1, § 3.15(b), 2023 Tex. Gen. Laws 4700, 4706 (repealing subsections 11.26(a-5) through (a-9) effective January 1, 2025).

S U M M A R Y

Tax Code section 11.26 sets a ceiling on the taxes a school district may impose on individuals qualifying for a property tax exemption as a disabled person or person sixty-five or older under Tax Code subsection 11.13(c). Subsection 11.26(a) includes a computation that compares the amount of tax imposed in the first and second year the person qualifies for the exemption. The computation of that ceiling under other provisions in section 11.26 that adjust for the Legislature's compression of school district maintenance and operations taxes (subsections (a-5) through (a-9)) does not include the two-year comparison set forth in subsection 11.26(a). But each of these compression adjustment provisions apply "notwithstanding" the other provisions of section 11.26. Accordingly, they control over the two-year comparison in subsection 11.26(a), and the school tax ceiling should be computed pursuant to those subsections without reference to the two-year comparison.

Very truly yours,

A handwritten signature in black ink that reads "Ken Paxton". The signature is fluid and cursive, with the first name "Ken" and last name "Paxton" clearly distinguishable.

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