

# **DUVAL COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT**

## **2023**

The Duval County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are appointed by the taxing units within the boundaries of Duval County and must live within the district two years prior to serving on the board. The chief Appraiser is hired by the Board of Directors and is the chief administrator of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, School and Water Districts set tax rates from the property tax appraisal issued by the Appraisal District. The Duval CAD serves the following taxing units.

<b>Entity</b>	<b>2023 Market Value</b>	<b>2023 Taxable Value</b>
Duval County	\$3,138,054,657	\$1,113,929,192
Duval County FM&LR	\$3,128,471,177	\$1,203,387,293
Benavides ISD	\$1,148,463,706	\$616,407,348
Freer ISD	\$ 876,672,561	\$392,824,013
Premont ISD	\$62,624,193	\$236,976
Ramirez CSD	\$146,887,550	\$31,458,122
San Diego ISD	\$893,823,167	\$345,518,443
City of San Diego	\$94,444,315	\$67,743,207
Duval County Groundwater	\$3,128,471,177	\$1,216,996,202
Duval ESD #2	\$2,157,417,321	\$734,479,578
Duval ESD #1	\$876,672,561	\$421,417,958
Vocational School	\$3,128,471,177	\$1,221,952,079
City of Benavides	\$ 61,085,013	\$ 45,330,218
City of Freer	\$125,018,611	\$84,571,552

The district maintains approximately 28,485 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

## Exemption Data

The district has various exemptions that taxpayers may qualify for including: Homestead, Over-65 Homestead and Disability Homestead residential exemptions. You may only apply for one of the homestead exemptions on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. All taxing units offer an additional 20% (with a minimum \$5,000 exemption) on Homestead Exemptions. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county: this can transfer to the new county you reside in.

### Exemption Breakdown

#### Duval County

Reimbursable Exemptions	Value	Items
Homestead -HS	\$36,729,808	2767
OVER 65 - OV65	\$15,938,779	1144
Disabled - DP	\$1,874,202	203
100% Exempt DV	\$4,364,818	46
Disabled Veteran	\$1,110,475	126

#### Duval County FM&LR

Reimbursable Exemptions	Value	Items
Homestead - HS	\$41,049,818	2767
OVER 65 - OV65	\$26,403,595	1,144
Disabled-DP	\$2,395,386	203
100% Exempt DV	\$2,733,830	46
Disabled Veteran	\$1,044,362	126

#### Benavides Independent School District

Reimbursable Exemptions	Value	Items
Homestead - HS	\$19,262,705	589
OVER 65 - OV65	\$1,654,388	290
Disabled - DP	\$173,373	50
100% Exempt DV	\$284,327	7
Disabled Veteran	\$210,369	36

#### Freer Independent School District

Reimbursable Exemptions	Value	Items
Homestead - HS	\$38,791,221	853
OVER 65 - OV65	\$2,564,504	309
Disabled - DP	\$150,812	45

100% Exempt DV	\$671,992	12
Disabled Veteran	\$135,470	19

### **Premont Independent School District**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$ 1,976,948	66
OVER 65 - OV65	\$ 242,221	34
Disabled - DP	\$0	7
100% Exempt DV	\$14,925	1
Disabled Veteran	\$82,150	9

### **Ramirez Common School District**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$2,669,755	69
OVER 65 - OV65	\$139,752	31
Disabled - DP	\$10,000	4
100% Exempt DV	\$0	1
Disabled Veteran	\$22,950	4

### **San Diego Independent School District**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$39,423,084	1,190
OVER 65 - OV65	\$2,958,340	479
Disabled - DP	\$430,035	97
100% Exempt DV	\$1,441,750	25
Disabled Veteran	\$394,334	59

### **City of San Diego**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$10,217,324	774
OVER 65 - OV65	\$4,444,062	316
Disabled - DP	\$928,696	68
100% Exempt DV	\$1,129,305	11
Disabled Veteran	\$215,250	21

### **Duval County Groundwater & Conservation District**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$36,729,808	2,767
OVER 65 - OV65	\$15,938,779	1,144
Disabled - DP	\$1,874,202	203
100% Exempt DV	\$4,364,818	46
Disabled Veteran	\$1,110,475	126

### **Emergency Service District #2**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$10,163,332	1,140
OVER 65 - OV65	\$4,826,246	519
Disabled - DP	\$809,434	90

100% Exempt DV	\$2,043,631	23
Disabled Veteran	\$724,065	86

### **Emergency Service District #1**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$12,272,546	853
OVER 65 - OV65	\$2,834,360	309
Disabled - DP	\$424,158	45
100% Exempt DV	\$1,191,882	12
Disabled Veteran	\$171,160	19

### **Vocational School**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$36,928,011	2751
OVER 65 - OV65	\$10,784,699	1,156
Disabled - DP	\$1,874,202	194
100% Exempt DV	\$4,364,818	47
Disabled Veteran	\$1,110,475	138

### **City of Benavides**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$1,852,700	392
OVER 65 - OV65	\$908,468	190
Disabled - DP	\$155,214	33
100% Exempt DV	\$530,677	6
Disabled Veteran	\$210,585	27

### **City of Freer**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$8,731,480	687
OVER 65 - OV65	\$8,191,233	242
Disabled - DP	\$1,094,765	39
100% Exempt DV	\$1,042,479	9
Disabled Veteran	\$98,680	11

### **2023 Tax Rates Per \$100 of Value**

**Duval County** .7667480

**Duval County Farm to Market** .1023030

**Benavides ISD M&O/I&S** .738/.1613

<b>Freer ISD M&amp;O/I&amp;S</b>	<b>.7926/.487624</b>
<b>Premont ISD M&amp;O/I&amp;S</b>	<b>.8263/.4218</b>
<b>Ramirez CSD M&amp;O</b>	<b>.738</b>
<b>San Diego ISD M&amp;O/I&amp;S</b>	<b>.738/.5</b>
<b>City of San Diego M&amp;O</b>	<b>.238721</b>
<b>Duval County Groundwater</b>	<b>.032231</b>
<b>ESD #2</b>	<b>.08142</b>
<b>ESD #1</b>	<b>.081989</b>
<b>Vocational School</b>	<b>.0086363</b>
<b>City of Benavides</b>	<b>.434496</b>
<b>City of Freer</b>	<b>.283465</b>

# **School and Appraisal Districts Property Value Study**

## **2022 Report**

### **2022 ISD Summary Worksheet**

### **066/Duval**

### **066-901/Benavides ISD**

<b>Category</b>	<b>Local Tax Roll Value</b>	<b>2022 WTD Mean Ratio</b>	<b>2022 PTAD Value Estimate</b>	<b>2022 Value Assigned</b>
<b>A. Single-Family Residences</b>	45,074,053	0.9699	46,472,887	46,472,887
<b>B. Multi-Family Residences</b>	97,750	N/A	97,750	97,750
<b>C1. Vacant Lots</b>	726,593	N/A	726,593	726,593
<b>C2. Colonia Lots</b>	0	N/A	0	0
<b>D1. Rural Real(Taxable)</b>	39,093,604	0.7845	49,829,584	49,829,584

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
<b>D2. Real Prop Farm &amp; Ranch</b>	36,360	N/A	36,360	36,360
<b>E. Real Prop NonQual Acres</b>	48,629,577	0.7320	66,433,848	66,433,848
<b>F1. Commercial Real</b>	3,778,560	N/A	3,778,560	3,778,560
<b>F2. Industrial Real</b>	121,543,660	N/A	121,543,660	121,543,660
<b>G. Oil, Gas, Minerals</b>	21,437,920	0.9345	22,940,524	22,940,524
<b>J. Utilities</b>	73,412,140	1.1568	63,461,393	63,461,393
<b>L1. Commercial Personal</b>	1,112,270	N/A	1,112,270	1,112,270
<b>L2. Industrial Personal</b>	32,886,730	N/A	32,886,730	32,886,730
<b>M. Other Personal</b>	2,329,090	N/A	2,329,090	2,329,090
<b>N. Intangible Personal Prop</b>	0	N/A	0	0
<b>O. Residential Inventory</b>	0	N/A	0	0
<b>S. Special Inventory</b>	0	N/A	0	0
<b>Subtotal</b>	390,158,307	0	411,649,249	411,649,249
<b>Less Total Deductions</b>	131,354,086	0	132,137,705	132,137,705
<b>Total Taxable Value</b>	258,804,221	0	279,511,544	279,511,544

The taxable values shown here will not match the values reported by your appraisal district  
 See the ISD DEDUCTION Report for a breakdown of deduction values  
 Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	T3	T4	T13	
283,679,693	279,454,103	283,679,693	279,454,103	289,599,693	
<b>Loss To the Additional \$10,000 Homestead Exemption</b>	<b>50% of the loss to the Local Optional</b>	<b>Loss to the Previous Increase in the</b>			

T1	T2	T3	T4	T13	
	<b>Percentage Homestead Exemption</b>		<b>State- Mandated Homestead Exemption</b>		

4,225,590      0      5,920,000

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

### **Value Taxable For I&S Purposes**

T7	T8	T9	T10	T14	
384,992,093	380,766,503	384,992,093	380,766,503	390,912,093	

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

T14 = T13 plus the loss to the chapter 313 agreement

## **2022 ISD Summary Worksheet**

**066/Duval**

**066-902/San Diego ISD**

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
<b>A - SINGLE-FAMILY</b>	83,109,788	0.9642	86,195,590	86,195,590
<b>B - MULTIFAMILY</b>	2,458,040	N/A	2,458,040	2,458,040
<b>C1 - VACANT LOTS</b>	963,912	N/A	963,912	963,912
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	23,280,511	0.7516	30,975,102	30,975,102
<b>D2 - FARM &amp; RANCH IMP</b>	299,000	N/A	299,000	299,000
<b>E - NON-AG LAND AND IMPROVEMENTS</b>	71,745,936	0.9551	75,118,769	75,118,769
<b>F1 - COMMERCIAL REAL</b>	7,627,309	N/A	7,627,309	7,627,309
<b>F2 - INDUSTRIAL REAL</b>	6,480	N/A	6,480	6,480
<b>G - ALL MINERALS</b>	9,329,230	N/A	9,329,230	9,329,230
<b>J - ALL UTILITIES</b>	192,524,020	1.0096	190,693,364	190,693,364
<b>L1 - COMMERCIAL PERSONAL</b>	1,733,300	N/A	1,733,300	1,733,300
<b>L2 - INDUSTRIAL PERSONAL</b>	6,873,800	N/A	6,873,800	6,873,800
<b>M1 - MOBILE HOMES</b>	5,666,790	N/A	5,666,790	5,666,790
<b>N - INTANGIBLE PERSONAL PROPERTY</b>	0	N/A	0	0
<b>O - RESIDENTIAL INVENTORY</b>	0	N/A	0	0
<b>S - SPECIAL INVENTORY</b>	0	N/A	0	0
<b>Subtotal</b>	405,618,116	0	417,940,686	417,940,686
<b>Less Total Deductions</b>	58,944,048	0	60,338,293	60,338,293
<b>Total Taxable Value</b>	346,674,068	0	357,602,393	357,602,393

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	T3	T4	T13		
366,585,560	357,490,688	366,585,560	357,490,688	378,605,560		
Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State- Mandated Homestead Exemption				
9,094,872	0	12,020,000				

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

### Value Taxable For I&S Purposes

T7	T8	T9	T10	T14		
366,585,560	357,490,688	366,585,560	357,490,688	378,605,560		

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

T14 = T13 plus the loss to the chapter 313 agreement

# 2022 ISD Summary Worksheet

## 066/Duval

## 066-903/Freer ISD

\*\* This district is in year 2 of the grace period.

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	69,210,799	0.9501	72,845,805	72,845,805
B - MULTIFAMILY	1,165,620	N/A	1,165,620	1,165,620
C1 - VACANT LOTS	1,519,697	N/A	1,519,697	1,519,697
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	20,381,859	0.6654	30,632,038	30,632,038
D2 - FARM & RANCH IMP	145,190	N/A	145,190	145,190
E - NON-AG LAND AND IMPROVEMENTS	34,464,022	0.8406	40,999,312	40,999,312
F1 - COMMERCIAL REAL	20,314,168	0.9840	20,644,480	20,644,480
F2 - INDUSTRIAL REAL	4,723,890	N/A	4,723,890	4,723,890
G - ALL MINERALS	30,977,510	0.7983	38,804,347	38,804,347
J - ALL UTILITIES	177,265,250	0.9291	190,792,434	190,792,434
L1 - COMMERCIAL PERSONAL	6,497,170	N/A	6,497,170	6,497,170
L2 - INDUSTRIAL PERSONAL	33,836,000	N/A	33,836,000	33,836,000
M1 - MOBILE HOMES	4,294,673	N/A	4,294,673	4,294,673
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
<b>Subtotal</b>	404,795,848	0	446,900,656	446,900,656
<b>Less Total Deductions</b>	44,061,341	0	45,420,924	45,420,924
<b>Total Taxable Value</b>	360,734,507	0	401,479,732	401,479,732

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 See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	T3	T4	T13	
408,857,339	401,395,928	404,119,501	396,658,090	417,517,339	
<b>Loss To the Additional \$10,000 Homestead Exemption</b>	<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>	<b>Loss to the Previous Increase in the State- Mandated Homestead Exemption</b>			
7,461,411	4,737,838	8,660,000			

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

### Value Taxable For I&S Purposes

T7	T8	T9	T10	T14	
408,857,339	401,395,928	404,119,501	396,658,090	417,517,339	

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

T14 = T13 plus the loss to the chapter 313 agreement

## 2022 ISD Summary Worksheet

066/Duval

066-005/Ramirez CSD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	1,074,370	N/A	1,074,370	1,074,370
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	11,601,771	1.4585	7,954,337	11,601,771
D2 - FARM & RANCH IMP	28,880	N/A	28,880	28,880
E - NON-AG LAND AND IMPROVEMENTS	9,703,396	0.6696	14,491,332	9,703,396
F1 - COMMERCIAL REAL	15,080	N/A	15,080	15,080
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	71,960	N/A	71,960	71,960
J - ALL UTILITIES	9,125,640	0.9446	9,660,851	9,125,640
L1 - COMMERCIAL PERSONAL	3,420	N/A	3,420	3,420
L2 - INDUSTRIAL PERSONAL	746,290	N/A	746,290	746,290
M1 - MOBILE HOMES	184,270	N/A	184,270	184,270
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
<b>Subtotal</b>	32,555,077	0	34,230,790	32,555,077
<b>Less Total Deductions</b>	3,139,054	0	3,139,054	3,139,054
<b>Total Taxable Value</b>	29,416,023	0	31,091,736	29,416,023

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 See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	T3	T4	T13		
29,561,652	29,416,023	29,243,960	29,098,331	30,331,652		
Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State- Mandated Homestead Exemption				
145,629	317,692	770,000				

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

### Value Taxable For I&S Purposes

T7	T8	T9	T10	T14		
29,561,652	29,416,023	29,243,960	29,098,331	30,331,652		

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

T14 = T13 plus the loss to the chapter 313 agreement

## 2022 ISD Summary Worksheet

066/Duval

125-905/Premont ISD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	494,290	N/A	494,290	494,290
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,515,985	N/A	3,515,985	3,515,985
D2 - FARM & RANCH IMP	897,580	N/A	897,580	897,580
E - NON-AG LAND AND IMPROVEMENTS	7,898,800	N/A	7,898,800	7,898,800
F1 - COMMERCIAL REAL	42,300	N/A	42,300	42,300
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	29,870	N/A	29,870	29,870
J - ALL UTILITIES	4,301,460	N/A	4,301,460	4,301,460
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	118,160	N/A	118,160	118,160
M1 - MOBILE HOMES	348,640	N/A	348,640	348,640
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
<b>Subtotal</b>	<b>17,647,085</b>	<b>0</b>	<b>17,647,085</b>	<b>17,647,085</b>

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
<b>Less Total Deductions</b>	6,007,376	0	6,007,376	6,007,376
<b>Total Taxable Value</b>	11,639,709	0	11,639,709	11,639,709

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	T3	T4	T13		
11,893,246	11,639,709	11,893,246	11,639,709	12,573,246		
<b>Loss To the Additional \$10,000 Homestead Exemption</b>	<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>	<b>Loss to the Previous Increase in the State-Mandated Homestead Exemption</b>				
253,537	0	680,000				

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

## Value Taxable For I&S Purposes

T7	T8	T9	T10	T14	
11,893,246	11,639,709	11,893,246	11,639,709	12,573,246	

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

T14 = T13 plus the loss to the chapter 313 agreement