

# DUVAL COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

## 2024

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.

Entity	2024 Market Value	2024 Taxable Value
Duval County	\$3,464,864,258	\$1,383,436,366
Duval County FM&LR	\$3,454,917,068	\$1,472,457,731
Benavides ISD	\$1,177,454,767	\$630,961,600
Freer ISD	\$1,114,704,381	\$583,607,827
Premont ISD	\$63,634,236	\$14,685,056
Ramirez CSD	\$35,345,232	\$30,885,693
San Diego ISD	\$952,468,819	\$3,663,719
City of San Diego	\$95,892,705	\$69,887,796
Duval County Groundwater	\$3,454,813,368	\$1,486,119,626
Duval ESD #2	\$2,244,701,362	\$801,494,505
Duval ESD #1	\$1,114,704,381	\$622,449,851
Vocational School	\$3,454,917,068	\$1,491,153,212
City of Benavides	\$ 61,054,281	\$ 45,817,842
City of Freer	\$3,454,917,068	\$1,491,153,212

The district maintains approximately 25, 406 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

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead -HS	\$37,395,360	2751
OVER 65 - OV65	\$16,100,931	1156
Disabled - DP	\$1,792,140	194
100% Exempt DV	\$4,607,608	47
Disabled Veteran	\$1,203,517	138

#### Duval County FM&LR

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$41,741,804	2751
OVER 65 - OV65	\$26,631,058	1,156
Disabled -DP	\$2,296,089	194
100% Exempt DV	\$2,974,502	47
Disabled Veteran	\$1,150,040	138

#### Benavides Independent School District

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$31,409,204	582
OVER 65 - OV65	\$509,727	292
Disabled - DP	\$38,470	44
100% Exempt DV	\$36,587	7
Disabled Veteran	\$156,680	39

#### Freer Independent School District

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$4,938,859	847
OVER 65 - OV65	\$592,016	313
Disabled - DP	\$30,000	46

100% Exempt DV	\$326,640	12
Disabled Veteran	\$417,330	21

**Premont Independent School District**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$3,265,354	67
OVER 65 - OV65	\$52,430	34
Disabled - DP	\$0	5
100% Exempt DV	\$53,760	2
Disabled Veteran	\$69,590	10

**Ramirez Common School District**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$3,547,526	64
OVER 65 - OV65	\$40,000	28
Disabled - DP	\$0	4
100% Exempt DV	\$0	2
Disabled Veteran	\$37,360	5

**San Diego Independent School District**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$65,143,115	1,191
OVER 65 - OV65	\$773,528	488
Disabled - DP	\$101,144	95
100% Exempt DV	\$616,778	24
Disabled Veteran	\$250,100	63

**City of San Diego**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$10,191,165	774
OVER 65 - OV65	\$4,543,735	323
Disabled - DP	\$913,395	67
100% Exempt DV	\$1,132,910	11
Disabled Veteran	\$227,250	22

**Duval County Groundwater & Conservation District**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$37,390,360	2,750
OVER 65 - OV65	\$16,100,931	1,156
Disabled - DP	\$1,792,140	194
100% Exempt DV	\$4,607,608	47
Disabled Veteran	\$1,215,517	138

**Emergency Service District #2**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$10,116,157	1,130
OVER 65 - OV65	\$4,853,400	520
Disabled - DP	\$729,519	81

100% Exempt DV	\$2,262,706	24
Disabled Veteran	\$796,577	95

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

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$12,409,302	847
OVER 65 - OV65	\$3,835,815	313
Disabled - DP	\$435,011	46
100% Exempt DV	\$1,211,992	12
Disabled Veteran	\$191,690	21

### **Vocational School**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$37,604,363	2751
OVER 65 - OV65	\$10,878,382	1,156
Disabled - DP	\$1,792,140	194
100% Exempt DV	\$4,607,608	47
Disabled Veteran	\$1,215,517	138

### **City of Benavides**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$1,847,480	391
OVER 65 - OV65	\$951,673	197
Disabled - DP	\$130,214	28
100% Exempt DV	\$499, 997	6
Disabled Veteran	\$723,294	26

### **City of Freer**

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead - HS	\$8,759,660	679
OVER 65 - OV65	\$8,216,714	247
Disabled - DP	\$1,103,796	38
100% Exempt DV	\$1,057,181	9
Disabled Veteran	\$103,180	11

### **2024 Tax Rates Per \$100 of Value**

<b>Duval County</b>	<b>.7420430</b>
<b>Duval County Farm to Market</b>	<b>.1023030</b>
<b>Benavides ISD M&amp;O/I&amp;S</b>	<b>.8534/.1539850</b>

<b>Freer ISD M&amp;O/I&amp;S</b>	<b>.7552/.4876</b>
<b>Premont ISD M&amp;O/I&amp;S</b>	<b>.8238/.4218</b>
<b>Ramirez CSD M&amp;O</b>	<b>.7355</b>
<b>San Diego ISD M&amp;O/I&amp;S</b>	<b>.6738/.50000</b>
<b>City of San Diego M&amp;O</b>	<b>.308099</b>
<b>Duval County Groundwater</b>	<b>.027317</b>
<b>ESD #2</b>	<b>.074976</b>
<b>ESD #1</b>	<b>.06000</b>
<b>Vocational School</b>	<b>.0076810</b>
<b>City of Benavides</b>	<b>.466573</b>
<b>City of Freer</b>	<b>.288953</b>

# School and Appraisal Districts Property Value Study

## 2023 Report

### 2023 ISD Summary Worksheet

#### 066/Duval

#### 066-901/Benavides ISD

<b>Category</b>	<b>Local Tax Roll Value</b>	<b>2023 WTD Mean Ratio</b>	<b>2023 PTAD Value Estimate</b>	<b>2023 Value Assigned</b>
<b>A - SINGLE-FAMILY</b>	44,803,014	0.8629	51,921,444	51,921,444
<b>B - MULTIFAMILY</b>	97,750	N/A	97,750	97,750
<b>C1 - VACANT LOTS</b>	717,193	N/A	717,193	717,193
<b>C2 - COLONIA LOTS</b>	0	N/A	0	0
<b>D1 ACRES - QUALIFIED OPEN-SPACE LAND</b>	39,319,402	0.7913	49,690,513	49,690,513
<b>D2 - FARM &amp; RANCH IMP</b>	36,360	N/A	36,360	36,360
<b>E - NON-AG LAND AND</b>	44,132,359	0.4644	95,030,919	95,030,919

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
<b>IMPROVEMENTS</b>				
<b>F1 - COMMERCIAL REAL</b>	3,620,660	N/A	3,620,660	3,620,660
<b>F2 - INDUSTRIAL REAL</b>	113,071,690	N/A	113,071,690	113,071,690
<b>G - ALL MINERALS</b>	29,789,070	0.9963	29,899,699	29,899,699
<b>J - ALL UTILITIES</b>	81,544,240	0.9632	84,659,718	84,659,718
<b>L1 - COMMERCIAL PERSONAL</b>	1,316,670	N/A	1,316,670	1,316,670
<b>L2 - INDUSTRIAL PERSONAL</b>	27,315,960	N/A	27,315,960	27,315,960
<b>M1 - MOBILE HOMES</b>	2,379,490	N/A	2,379,490	2,379,490
<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>	388,143,858	0	459,758,066	459,758,066
<b>Less Total Deductions</b>	129,320,620	0	133,137,609	133,137,609
<b>Total Taxable Value</b>	258,823,238	0	326,620,457	326,620,457

## VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	334,188,168	School district taxable value for M&O purposes before the loss to the increase in the state-mandated homestead exemption
T2	326,620,457	School district taxable value for M&O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	334,188,168	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	326,620,457	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	343,038,168	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	348,938,168	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	326,879,659	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

## VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	426,988,168	School district taxable value for i&s purposes before the loss to the increase in the state-mandated homestead exemption
T8	419,420,457	School district taxable value for i&s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	426,988,168	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	419,420,457	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	435,838,168	T13 plus the loss to the chapter 313 agreement
T16	441,738,168	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	419,679,659	T17 plus the loss to the chapter 313 agreement

## MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	7,567,711	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	8,850,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	5,900,000	Loss to Second Previous Homestead Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE THE APPRAISAL DISTRICT FAILED THEIR MOST RECENT MAP, YOUR SCHOOL DISTRICT'S VALUES ARE BELOW THE 90% CUTOFF, AND YOUR SCHOOL DISTRICT IS INELIGIBLE FOR GRACE

# 2023 ISD Summary Worksheet

## 066/Duval

## 066-902/San Diego ISD

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	83,191,578	0.8941	93,045,049	93,045,049
B - MULTIFAMILY	2,565,131	N/A	2,565,131	2,565,131
C1 - VACANT LOTS	940,702	N/A	940,702	940,702
C2 - COLONIA LOTS	0	N/A	0	0

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
D1 ACRES - QUALIFIED OPEN-SPACE LAND	23,477,144	0.7603	30,878,487	30,878,487
D2 - FARM & RANCH IMP	321,470	N/A	321,470	321,470
E - NON-AG LAND AND IMPROVEMENTS	70,955,227	0.6826	103,948,472	103,948,472
F1 - COMMERCIAL REAL	7,499,219	N/A	7,499,219	7,499,219
F2 - INDUSTRIAL REAL	6,480	N/A	6,480	6,480
G - ALL MINERALS	9,736,730	N/A	9,736,730	9,736,730
J - ALL UTILITIES	208,268,290	0.9595	217,059,187	217,059,187
L1 - COMMERCIAL PERSONAL	1,609,910	N/A	1,609,910	1,609,910
L2 - INDUSTRIAL PERSONAL	6,731,380	N/A	6,731,380	6,731,380
M1 - MOBILE HOMES	5,545,870	N/A	5,545,870	5,545,870
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
Subtotal	420,849,131	0	479,888,087	479,888,087
Less Total Deductions	87,934,095	0	92,270,884	92,270,884
Total Taxable Value	332,915,036	0	387,617,203	387,617,203

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

Measure	Value	Description
T1	403,652,308	School district taxable value for M&O purposes before the loss to the increase in the state-mandated homestead exemption
T2	387,129,828	School district taxable value for M&O purposes after the loss to the increase in



Measure	Value	Description
		<b>the state-mandated homestead exemption and the tax ceiling reduction</b>
T3	403,652,308	<b>T1 minus 50% of the loss to the local optional percentage homestead exemption</b>
T4	387,129,828	<b>T2 minus 50% of the loss to the local optional percentage homestead exemption</b>
T13	421,727,308	<b>T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions</b>
T15	433,777,308	<b>T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions</b>
T17	387,336,129	<b>School district taxable value for M &amp; O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss</b>

## VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	403,652,308	<b>School district taxable value for i&amp;s purposes before the loss to the increase in the state-mandated homestead exemption</b>
T8	387,129,828	<b>School district taxable value for i&amp;s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction</b>
T9	403,652,308	<b>T7 minus 50% of the loss to the local optional percentage homestead exemption</b>
T10	387,129,828	<b>T8 minus 50% of the loss to the local optional percentage homestead exemption</b>
T14	421,727,308	<b>T13 plus the loss to the chapter 313 agreement</b>
T16	433,777,308	<b>T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions</b>
T18	387,336,129	<b>T17 plus the loss to the chapter 313 agreement</b>

## MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	16,522,480	<b>Loss to the increase in the state-mandated homestead</b>
LOSS_LOCL_HMSTD	0	<b>50% of the loss to the local optional percentage homestead exemption</b>
LOSS_PREV_INCR_HMSTD	18,075,000	<b>Loss to the previous increase in the state-mandated homestead</b>
LOSS_SCND_INCR_HMSTD	12,050,000	<b>Loss to Second Previous Homestead Increase</b>

THE PVS FOUND YOUR LOCAL VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE THE APPRAISAL DISTRICT FAILED THEIR MOST RECENT MAP, YOUR SCHOOL DISTRICT'S VALUES ARE BELOW THE 90% CUTOFF, AND YOUR SCHOOL DISTRICT IS INELIGIBLE FOR GRACE

# 2023 ISD Summary Worksheet

066/Duval

066-903/Freer ISD

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

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	68,668,643	0.8269	83,043,467	83,043,467
B - MULTIFAMILY	1,190,930	N/A	1,190,930	1,190,930
C1 - VACANT LOTS	1,473,047	N/A	1,473,047	1,473,047
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	20,476,265	0.6719	30,476,940	30,476,940
D2 - FARM & RANCH IMP	145,190	N/A	145,190	145,190
E - NON-AG LAND AND IMPROVEMENTS	34,516,659	0.8104	42,592,126	42,592,126
F1 - COMMERCIAL REAL	21,128,150	0.9199	22,967,877	22,967,877
F2 - INDUSTRIAL REAL	4,737,480	N/A	4,737,480	4,737,480
G - ALL MINERALS	46,047,490	0.9651	47,712,662	47,712,662
J - ALL UTILITIES	193,209,190	0.9743	198,305,645	198,305,645
L1 - COMMERCIAL PERSONAL	6,978,880	N/A	6,978,880	6,978,880
L2 - INDUSTRIAL PERSONAL	53,669,550	N/A	53,669,550	53,669,550
M1 - MOBILE HOMES	4,106,550	N/A	4,106,550	4,106,550
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
Subtotal	456,348,024	0	497,400,344	497,400,344
Less Total Deductions	69,937,393	0	74,998,446	74,998,446
Total Taxable Value	386,410,631	0	422,401,898	422,401,898

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

Measure	Value	Description
T1	438,079,347	School district taxable value for M&O purposes before the loss to the increase in the state-mandated homestead exemption
T2	422,230,409	School district taxable value for M&O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	435,579,673	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	419,730,735	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	451,024,347	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	459,654,347	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	422,309,692	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

## VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	438,079,347	School district taxable value for i&s purposes before the loss to the increase in the state-mandated homestead exemption
T8	422,230,409	School district taxable value for i&s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	435,579,673	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	419,730,735	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	451,024,347	T13 plus the loss to the chapter 313 agreement
T16	459,654,347	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	422,309,692	T17 plus the loss to the chapter 313 agreement

## MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	15,848,938	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	2,499,674	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	12,945,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	8,630,000	Loss to Second Previous Homestead Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE THE APPRAISAL DISTRICT FAILED THEIR MOST RECENT MAP AND YOUR SCHOOL DISTRICT IS INELIGIBLE FOR GRACE

# 2023 ISD Summary Worksheet

066/Duval

066-005/Ramirez CSD

Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 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	11,590,671	1.3845	8,371,592	11,590,671
D2 - FARM & RANCH IMP	28,880	N/A	28,880	28,880
E - NON-AG LAND AND IMPROVEMENTS	9,966,586	0.6639	15,012,180	9,966,586
F1 - COMMERCIAL REAL	15,080	N/A	15,080	15,080
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	49,350	N/A	49,350	49,350
J - ALL UTILITIES	10,813,980	0.9645	11,212,006	10,813,980
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	1,328,660	N/A	1,328,660	1,328,660
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
Subtotal	35,051,847	0	37,276,388	35,051,847
Less Total Deductions	4,584,238	0	4,584,238	4,584,238
Total Taxable Value	30,467,609	0	32,692,150	30,467,609

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See the ISD DEDUCTION Report for a breakdown of deduction values

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## VALUE TAXABLE FOR M&O PURPOSES

Measure	Value	Description
T1	30,761,702	<b>School district taxable value for M&amp;O purposes before the loss to the increase in the state-mandated homestead exemption</b>
T2	30,467,609	<b>School district taxable value for M&amp;O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction</b>
T3	30,552,321	<b>T1 minus 50% of the loss to the local optional percentage homestead exemption</b>
T4	30,258,228	<b>T2 minus 50% of the loss to the local optional percentage homestead exemption</b>
T13	31,871,702	<b>T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions</b>
T15	32,611,702	<b>T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions</b>
T17	31,483,869	<b>School district taxable value for M &amp; O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss</b>

## VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	30,761,702	<b>School district taxable value for i&amp;s purposes before the loss to the increase in the state-mandated homestead exemption</b>
T8	30,467,609	<b>School district taxable value for i&amp;s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction</b>
T9	30,552,321	<b>T7 minus 50% of the loss to the local optional percentage homestead exemption</b>
T10	30,258,228	<b>T8 minus 50% of the loss to the local optional percentage homestead exemption</b>
T14	31,871,702	<b>T13 plus the loss to the chapter 313 agreement</b>
T16	32,611,702	<b>T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions</b>
T18	31,483,869	<b>T17 plus the loss to the chapter 313 agreement</b>

## MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	294,093	<b>Loss to the increase in the state-mandated homestead</b>
LOSS_LOCL_HMSTD	209,381	<b>50% of the loss to the local optional percentage homestead exemption</b>
LOSS_PREV_INCR_HMSTD	1,110,000	<b>Loss to the previous increase in the state-mandated homestead</b>
LOSS_SCND_INCR_HMSTD	740,000	<b>Loss to Second Previous Homestead Increase</b>

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED

# **2023 ISD Summary Worksheet**

**066/Duval**

**125-905/Premont ISD**

The ISD is not certified Final yet.