

**CALHOUN COUNTY  
APPRAISAL DISTRICT  
ANNUAL REPORT  
November 2020**

Jesse W. Hubbell, Chief Appraiser

**Calhoun County Appraisal  
District  
426 W. Main St. Port Lavaca  
TX 77979  
361-552-4560  
November 2020**

# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
<b>PURPOSE of the REPORT</b>	<b>2</b>
<b>Ad Valorem Tax System</b>	<b>2</b>
<b>Taxing Units Served by the Appraisal District</b>	<b>2</b>
<b>Governance, Funding and Function of the Appraisal District</b>	<b>3</b>
<b>Appraisal Review Board</b>	<b>3-4</b>
<b>Appraisal Notices (Notices of Appraised Value)</b>	<b>4</b>
<b>Agricultural Appraisal Advisory Board</b>	<b>5</b>
<b>Total Appraisal District Budgets for 2019and 2020</b>	<b>5</b>
<b>2019 Certified Value Information</b>	<b>5</b>
<b>2020 Certified Value Information</b>	<b>6</b>
<b>2019 and 2020 Tax Rates</b>	<b>7</b>
<b>Common Homeowner Exemptions</b>	<b>8</b>
<b>Property Value Study &amp; Methods Assistance Program Review</b>	<b>9</b>
<b>2020 County Certified Value Summary Reports as of November 30, 2020 (pages 1-14)</b>	<b>10</b>
<b>2020 Calhoun County Independent School District Certified Value Summary Report of November 30, 2020 (pages 15-28)</b>	<b>11</b>

# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## Purpose of this Report

This is the official 2020 Annual Report of the Calhoun County Appraisal District. The purpose of this report is to provide a general overview of information regarding the purpose, governance, funding and function of the appraisal district to property owners, taxing units and other interested parties. This report also contains the names of the taxing entities served by the District, amount and types of properties the District appraises, market and taxable values for each taxing unit, exemption information, number of protests, tax rates and levies.

## Ad Valorem Tax System

The property tax system is somewhat of a complex and technical profession, but is vital to the financial health of local government and school districts in Texas. The Calhoun County Appraisal District has two principle tasks. One is to identify and appraise all taxable properties within its jurisdiction equally and uniformly at fair market value or other special valuation as allowed by the Texas Property Code for qualifying properties and the administration of exemptions. The appraisal of properties within an appraisal district's jurisdiction collectively creates the tax base that all taxing jurisdictions utilize to levy & collect sufficient revenue for daily operations of public services and financing of bonded indebtedness. The other primary function of the Calhoun County Appraisal District is to assess and collect taxes for all 15 taxing units within the county. The appraisal district is not a taxing unit and does not set tax rates for any taxing unit. Each governing body of each taxing unit sets their own tax rate.

As required by the Texas Property Tax Code the Calhoun County Appraisal District appraises all property including residential, commercial and business personal property at its fair market value as of January 1 of each year, unless otherwise qualified for a September 1 valuation such as for business personal property inventory. The Texas Property Tax Code requires that all properties must be reappraised at least once every 3 years; however, the CCAD reappraises all properties every year. The District determines the market value of a property using mass appraisal standards and techniques which comply with Uniform Standards of Professional Appraisal Practice (USPAP). The same appraisal methods and techniques are used in appraising the same or similar kinds of property. The District employs the professional services of Pritchard & Abbott to appraise all minerals, industrial, utilities, and industrial personal property. All other real and general business personal property is appraised by district personnel with assistance from Pritchard & Abbott for special valuation properties (agricultural and wildlife).

## Taxing Units Served by the Appraisal District

The Calhoun County Appraisal District serves all active taxing units, currently 15, within the boundaries of the district. ***The appraisal district also collects taxes for each taxing unit.*** Each taxing unit funds a portion of the appraisal district budget for collections and appraisal. The taxing units are: the County of Calhoun, the Calhoun County Independent School District, the cities of Point Comfort, Port Lavaca and Seadrift, the Calhoun County Port Authority, Water Control and Improvement District #1, LaSalle Water Control & Improvement District #1A, Drainage Districts #6, #8, #10, #11, Port O'Connor Improvement District, Port O'Connor Improvement District Defined Area #1 and the Calhoun County Groundwater Conservation District. The County, Calhoun County Independent School District and the Calhoun County Groundwater Conservation District are countywide taxing units.

# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## **Governance, Funding and Function of the Appraisal District**

The Calhoun County Appraisal District is a local government political subdivision of the state responsible for appraising all property within the boundaries of the appraisal district. The appraisal district boundaries are the same as the county. Appraisal Districts were created by the Texas Legislature in 1979. Senate Bill 621 required that appraisal districts be established for the purpose of appraising all property equally and uniformly at fair market value and that each taxing unit within the District have the same market value on the same property for ad valorem tax purposes.

The Calhoun County Appraisal District is governed by a five-member board of directors elected by the governing bodies of the school, cities, and the county. To be eligible to serve on the board of directors a person must have resided within the boundaries of the Calhoun County Appraisal District for at least two years immediately prior to their election. Their terms are not staggered and there are no legal limits to the number of terms a board member may serve. The appraisal district is funded by each taxing jurisdiction based on a ratio of the amount of taxes levied in each taxing unit when compared to the aggregate countywide levy as prescribed in the Texas Property Tax Code.

*The Texas Property Tax Code* requires that the appraisal district be managed by a professional staff with training and education prescribed by the State of Texas and overseen by the Texas Department of Licensing and Regulation. All appraisers must be registered with the TDLR and must complete courses and exams to become a Registered Professional Appraiser, (RPA), and must maintain that designation by completing a minimum of 30 hours of continuing education every two years. Currently all appraisers of the Calhoun County Appraisal District are certified as a Registered Professional Appraiser (RPA) or are working toward that designation. Some appraisers hold dual certifications: Registered Texas Assessor/Collector (RTA).

The Board of Directors appoints the Chief Appraiser and approves the annual budget and reviews the budget expenditures over the course of each fiscal year. The board appoints members to the Appraisal Review Board (ARB) and a Taxpayer Liaison Officer if one is required by the state statute. The Calhoun County Appraisal District is not required nor currently has a taxpayer liaison officer.

The Chief Appraiser is the chief administrator of the appraisal district. The Chief Appraiser must be a Registered Professional Appraiser, (RPA), licensed through the Texas Department of Licensing and must become a Certified Chief Appraiser within one year of being appointed to the position if not previously certified. The Chief Appraiser serves at the pleasure of the Board of Directors. The chief appraiser is responsible for hiring qualified staff members for the appraisal district.

### **Board of Directors**

William Swope-Chairman  
William H. Bauer, Jr.-Vice Chairman  
Jessie Rodriguez-Secretary  
Kevin Hill  
Commissioner Vern Lyssy

### **Appraisal Review Board**

Prior to the creation of the appraisal district, all taxing units followed their own appraisal standards and practices. The same property, for instance, located within the city, county and school district could be valued differently. Property owners were required to visit multiple taxing units to resolve any disputes or protests concerning property values or exemptions. The legislature established a central

# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

appraisal district and an appraisal review board for each appraisal district to resolve these issues. No longer can any entity appraise property for tax purposes other than the appraisal district.

Appraisal Review Board members are appointed by the Board of Directors of the appraisal district; however, they are not employees of the appraisal district. ARB members are compensated as provided by the appraisal district budget. ARB members serve two-year staggered terms. In Calhoun County, as well as other counties with a population of 120,000 or less, they may be reappointed to an unlimited amount of terms by the Board of Directors. All ARB members must attend annual training provided by the Comptroller's office.

The responsibility of the ARB is to determine taxpayer protests regarding decisions made by the appraisal district that may adversely affect them. The ARB decisions regarding protests are binding upon the chief appraiser for the tax year protested and possibly more.

If a property owner disagrees with any action taken by the appraisal district that may adversely affect them, such as an increase in property valuation, removal or denial of an exemption, the owner or owner's agent may protest the action. The protest must be in writing & delivered to the appraisal district by the later of May 15 or 30 days after the notice is mailed, whichever is later.

## **Appraisal Review Board Members**

Raymond Butler-Chairman  
Barbara Stanfill-Secretary  
Shelia Dierschke  
Lydia Strakos  
Brenda Dworaczyk

## **2020 PROTEST HEARING RESULTS**

1100 Informal Conference Agreements with appraisal district personnel  
215 MIUP (mineral, industrial, utility and industrial personal type properties)  
conference agreements with Pritchard & Abbott.  
44 Formal protests before the ARB resulting in favor of the property owner/agent  
98 Formal protests before the ARB resulting in favor of the appraisal district  
167 "No Shows" Property owner/agent failed to appear for hearing  
141 Property owner/agent withdrew protest  
13 Denial of Temporary Disaster Exemption (COVID-19 related)  
544 Unresolved Protests  
1022 Additional inquiries were made by property owners/agents during the hearing process

## **Appraisal Notices (Notices of Appraised Value)**

Notices of Appraised Value are mailed to all properties required by law to be notified of an increase in value, removal of an exemption or special valuation, change in ownership or any other that may adversely affect a property owner or any other reason required by law. In 2019 approximately 26,902 notices were mailed. In 2020 all property owners were mailed a notice of appraised value (approximately 26,376 notices).

# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## Agricultural Appraisal Advisory Board

The **Agricultural Appraisal Advisory Board** is a voluntary board appointed by the Chief Appraiser with the advice & consent of the Board of Directors. The "Ag Board" assists the chief appraiser in determining typical practices and standards for agricultural activities within the district. The board must meet at least once a year at the call of the chief appraiser. Typically the "Ag Board" meets twice per year with the chief appraiser and appraisal staff members; once in the spring of the year and once in the fall of the year. Valuation schedules, lease information and typical owner expenses are discussed and the Comptroller's Annual Farm and Ranch Survey is completed.

### Aq Board Members

Audra Henke  
Joe D. Brett  
Gerald Mauer  
Jimmy Hayes  
Donald Wehmeyer

## Total Appraisal District Budget (Appraisal & Collection) for 2019 and 2020

The 2019 combined appraisal & collection budget totaling \$1,351,979.10 was adopted by the Calhoun County Appraisal District Board of Directors on August 21, 2018. The 2020 combined budget totaling \$1,363,288.02 was adopted on August 20, 2019.

### 2019 Certified Value Information

The Appraisal Review Board approved over 95% of the appraisal records on July 19, 2019 and the chief appraiser certified the values to the taxing units on July 24, 2019.

The following chart indicates the updated 2019 certified market and net taxable value as of November 30, 2020 (supplemental #30).

<u>Entity</u>	<u>\$ Market Value</u>	<u>\$ Net Taxable Value</u>
Calhoun County	5,216,116,286	**3,387,465,693
Calhoun County ISD	5,211,135,506	**M&O 3,528,537,444 **I&S 3,910,530,814
Calhoun County Groundwater Cons. Dist.	5,210,971,266	4,056,539,754
City of Seadrift	92,882,067	**63,700,635
City of Point Comfort	62,045,690	55,635,720
City of Port Lavaca	701,686,891	**501,650,223
POC Defined Area #1	14,166,980	13,985,498
POC Improvement District	415,225,651	361,554,857

<u>Entity</u>	<u>\$ Market Value</u>	<u>\$ Net Taxable Value</u>
Drainage District #6	19,778,870	13,726,890
Drainage District #8	49,188,246	7,776,675
Drainage District #10	33,613,266	10,551,436
Drainage District #11	192,144,424	117,591,651
Calhoun Port Authority	3,340,727,964	2,092,862,819
Water Control & Improvement District #1	644,262,892	591,146,255
LaSalle Water Control & Impr. Dist. #1A	64,579,245	62,688,896

\*\*Freeze Adjusted Net Taxable Value

# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## 2020 Certified Value Information

The Appraisal Review Board approved over 95% of the appraisal records on July 20, 2020 and the chief appraiser certified the values to the taxing units on July 24, 2020.

The following chart indicates the updated 2020 certified market and net taxable value as of November 30, 2019 (supplement #11) for only ARB Approved records (accounts not under protest). As of 11.30.2019 there remain 550 accounts still under protest with a market value over \$101,000,000.

<b>Entity</b>	<b>\$ Market Value</b>	<b>\$ Net Taxable Value</b>
Calhoun County	6,072,718,549	**3,492,019,442
<b>Under ARB Review</b>	<b>99,770,695</b>	<b>82,238,913</b>
Calhoun County ISD	6,067,605,289	**M&O 3,492,176,090
		**I&S 4,755,336,480
<b>Under ARB Review</b>	<b>99,770,695</b>	<b>81,216,473</b>
Calhoun County Groundwater Cons. Dist.	6,067,605,289	4,904,477,321
<b>Under ARB Review</b>	<b>99,770,695</b>	<b>85,626,076</b>
City of Seadrift	92,918,407	**69,845,765
<b>Under ARB Review</b>	<b>3,437,420</b>	<b>3,210,186</b>
City of Point Comfort	61,856,870	58,017,739
<b>Under ARB Review</b>	<b>64,727,502</b>	<b>1,804,651</b>
City of Port Lavaca	736,892,307	**514,755,918
<b>Under ARB Review</b>	<b>5,649,290</b>	<b>5,488,793</b>
POC Defined Area #1	11,646,350	11,449,186
<b>Under ARB Review</b>	<b>4,124,900</b>	<b>3,953,484</b>
POC Improvement District	395,933,646	344,823,538
<b>Under ARB Review</b>	<b>65,022,620</b>	<b>58,233,369</b>
Drainage District #6	19,831,500	13,691,881
<b>Under ARB Review</b>	<b>0</b>	<b>0</b>
Drainage District #8	49,783,839	8,341,096
<b>Under ARB Review</b>	<b>0</b>	<b>0</b>
Drainage District #10	34,057,608	1,127,148
<b>Under ARB Review</b>	<b>0</b>	<b>0</b>
Drainage District #11	203,026,722	128,030,961
<b>Under ARB Review</b>	<b>1,717,740</b>	<b>1,643,060</b>
Calhoun Port Authority	4,149,570,870	2,104,024,180
<b>Under ARB Review</b>	<b>12,261,435</b>	<b>11,233,315</b>
Water Control & Improvement District #1	683,661,532	630,115,964
<b>Under ARB Review</b>	<b>151,400</b>	<b>90,503</b>
LaSalle Water Control & Impr. Dist. #1A	68,356,309	65,180,569
<b>Under ARB Review</b>	<b>8,611,960</b>	<b>8,184,857</b>

\*\*Freeze Adjusted Certified Taxable Value

# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## 2019 Tax Rates

<u>Entity</u>	<u>M&amp;O</u>	<u>I&amp;S</u>	<u>TOTAL</u>
Calhoun County	.5230	.0342	0.5572
Calhoun County ISD	.9701	.2235	1.1936
City of Seadrift	.5600	.0000	0.5600
City of Point Comfort	1.2307	.0000	1.2307
City of Port Lavaca	.7268	.0676	0.7944
Calhoun Port Authority	.0010	.0000	0.0010
Water Control & Improvement District #1	.0415	.0000	0.0415
LaSalle Water Control & Impr. Dist. #1A	.5700	.0000	0.5700
Calhoun County Groundwater Cons. Dist.	.0095	.0000	0.0095
Drainage District #6	.0365	.0000	0.0365
Drainage District #8	.2790	.0000	0.2790
Drainage District #10	.2259	.0000	0.2259
Drainage District #11	.1836	.0000	0.1836
POC Improvement District	.2567	.2733	0.5300
POC Defined Area #1	.4700	.0000	0.4700

## 2020 Tax Rates

<u>Entity</u>	<u>M&amp;O</u>	<u>I&amp;S</u>	<u>TOTAL</u>
Calhoun County	.5535	.0337	0.5872
Calhoun County ISD	.9644	.1985	1.1649
City of Seadrift	.5600	.0000	0.5600
City of Point Comfort	1.2358	.0000	1.2358
City of Port Lavaca	.7284	.0660	0.7944
Calhoun Port Authority	.0009	.0000	0.0009
Water Control & Improvement District #1	.0421	.0000	0.0421
LaSalle Water Control & Impr. Dist. #1A	.5700	.0000	0.5700
Calhoun County Groundwater Cons. Dist.	.0083	.0000	0.0083
Drainage District #6	.0368	.0000	0.0368
Drainage District #8	.2724	.0000	0.2724
Drainage District #10	.2177	.0000	0.2177
Drainage District #11	.1767	.0000	0.1767
POC Improvement District	.2513	.2733	0.5246
POC Defined Area #1	.4810	.0000	0.4810

Tax rates or levies, are comprised of two parts. Maintenance & operating (M&O) which is for day to day expenses of a taxing unit, (county, school, city, etc.), such as wages, equipment, utilities, materials, supplies, etc. The interest & sinking fund or debt service, (I&S) is for any long term bonded indebtedness that the taxing unit may have which has been approved by the voters. The tax levies may be estimated by multiplying the tax rate by the taxable value and dividing the product by 100.

The Calhoun County Appraisal District does not set the tax rate. The governing body of each taxing unit sets the tax rate.



# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## Common Homeowner Exemptions

Listed below are the most common exemptions for homeowners. Also available is the 100% Disabled Veteran Homestead. You must apply and be eligible to receive this exemption. For more

CODE	JURISDICTION	GENERAL HOMESTEAD (Mandatory)	LOCAL- OPTION PERCENTAGE HOMESTEAD	65 or OVER (Mandatory)	65 or OVER (Optional)	DISABLED (Optional=O) (Mandatory=M)	DISABLED VETERANS*
	<b>COUNTY</b>						
GO5	Calhoun County		20%		64,000	(O) 64,000	5,000 to 12,000
	<b>CITIES</b>						
CO2	Seadrift		20%		5,000	(O) 3,000	5,000 to 12,000
CO3	Point Comfort		20%		3,750		5,000 to 12,000
CO4	Port Lavaca		10%**		10,000		5,000 to 12,000
	<b>SCHOOL DISTRICTS</b>						
SO1	CCISD	25,000	20%	10,000	10,000	(M) 10,000	5,000 to 12,000
	<b>SPECIAL DISTRICTS</b>						
NV6	Calhoun Port Authority		20%		125,000	(O) 125,000	5,000 to 12,000
WO7	Water Control & Improvement District #1		20%		20,000		5,000 to 12,000
W08	LaSalle Water Control & Improvement District #1A		20%		64,000	(O) 64,000	5,000 TO 12,000
GWD	CC Groundwater Cons. Dist.		20%		64,000	(O) 64,000	5,000 TO 12,000
DD6	Drainage District #6				20,000		5,000 to 12,000
DD8	Drainage District #8						5,000 to 12,000
DD10	Drainage District #10						5,000 to 12,000
DD11	Drainage District #11						5,000 to 12,000
MUD	Port O'Connor Improvement District		20%		100,000	100,000	5,000 to 12,000
DAMU1	Port O'Connor Improvement District Defined Area #1		20%		100,000	100,000	5,000 to 12,000

information, please contact our office at (361) 552-4560.

\*This type of disabled veteran's exemption may be applied to any property type owned by the qualified veteran.

\*\*10% Optional Homestead Exemption granted by City of Port Lavaca beginning in 2020.

# 2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## **PROPERTY VAUE STUDY & METHODS ASSITANCE PROGRAM REVIEW**

The Property Value Study (PVS) and the Methods Assistance Program (MAP) are each performed by the Comptroller's office bi-annually on a rotating basis. The Property Value Study is conducted in odd numbered years for the Calhoun County Appraisal District. The Methods and Assistance Program review is conducted in even numbered years for the District.

### **Property Value Study**

The PVS is conducted by the Property Tax Assistance Division (PTAD) of the Comptroller's office to estimate a school district's taxable property value through the effectiveness of the districts appraisals. If the districts appraisals in a school district are within the acceptable range (5% of market value over or under 100%) then the values are certified to the Commissioner of Education. The PVS results are used to determine a school districts state funding.

For 2019 the Property Tax Assistance Division determined that the values for the Calhoun Independent School District as appraised by the Calhoun County Appraisal District were "invalid." This means that the appraised values were outside the margin of error by more that 5%. In this instance, PTAD found that the values were too low; therefore, the CCAD has to undergo a property value study for 2020 and in 2021. If the appraisal district values are not brought within the 5% margin of error as determined by the Property Tax Assistance Division, school funding could adversely be affected.

### **Methods Assistance Program**

The MAP review is conducted by the Property Tax Assistance Division (PTAD) of the Comptroller's office. The purpose of the MAP is to review the appraisal district's governance, taxpayer assistance, operating & appraisal standards and procedures and methodology. The PTAD has conducted the 2020 MAP review, but has not yet made a final determination. Preliminary results have indicated a favorable outcome.

A certified summary report of value as of, November 30, 2020 (Supplemental 11), for the Calhoun County Independent School District and the County of Calhoun is included at the end of this report. The report shows a variety of information such as new construction value, market value, types of property, and average residential homestead market and taxable values. This type of report can be generated for any taxing unit within the appraisal district and is available to the public upon request.

Copies of the Annual Report are available to the public at the appraisal district office or online at:

[www.calhouncad.org](http://www.calhouncad.org)

Click on the "Appraisal Info" tab located just below the header.

Additional information is also available on our website, but should you have questions or need assistance please contact our office. We will be happy to assist you.

Jesse W. Hubbell, Chief Appraiser

**2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT**

**2020 County of Calhoun Certified Value Summary Report  
as of 11.30.2020 Supplemental Roll #11**

**2020 CERTIFIED TOTALS**

**G05 - CALHOUN COUNTY**

Property Count: 28,349

ARB Approved Totals

11/30/2020

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Land		Value				
Homesite:		198,456,901				
Non Homesite:		461,697,232				
Ag Market:		517,433,364				
Timber Market:		0		<b>Total Land</b>	(+)	<b>1,177,587,497</b>
Improvement		Value				
Homesite:		713,457,034				
Non Homesite:		3,445,785,425		<b>Total Improvements</b>	(+)	<b>4,159,242,459</b>
Non Real		Count	Value			
Personal Property:		1,690	722,111,960			
Mineral Property:		2,378	13,769,050			
Autos:		0	0	<b>Total Non Real</b>	(+)	<b>735,881,010</b>
				<b>Market Value</b>	=	<b>6,072,710,966</b>
Ag	Non Exempt	Exempt				
Total Productivity Market:	512,797,544	4,635,820				
Ag Use:	24,271,319	139,376		<b>Productivity Loss</b>	(-)	<b>488,526,225</b>
Timber Use:	0	0		<b>Appraised Value</b>	=	<b>5,584,184,741</b>
Productivity Loss:	488,526,225	4,496,444		<b>Homestead Cap</b>	(-)	<b>14,874,482</b>
				<b>Assessed Value</b>	=	<b>5,569,310,259</b>
				<b>Total Exemptions Amount</b>	(-)	<b>1,975,776,913</b>
				<b>(Breakdown on Next Page)</b>		
				<b>Net Taxable</b>	=	<b>3,593,533,346</b>

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	11,904,283	2,962,202	10,069.11	10,288.04	137		
DPS	99,106	968	0.00	0.00	2		
OV65	276,372,694	98,558,317	324,156.71	333,170.27	2,130		
<b>Total</b>	<b>288,376,083</b>	<b>101,521,487</b>	<b>334,225.82</b>	<b>343,458.31</b>	<b>2,269</b>	<b>Freeze Taxable</b>	(-) <b>101,521,487</b>
<b>Tax Rate</b>	<b>0.587200</b>						
						<b>Freeze Adjusted Taxable</b>	= <b>3,492,011,859</b>

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 20,839,319.46 = 3,492,011,859 \* (0.587200 / 100) + 334,225.82

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

**2020 CERTIFIED TOTALS**

Property Count: 28,349

G05 - CALHOUN COUNTY  
ARB Approved Totals

11/30/2020

3:37:41PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	6	1,323,849,150	0	1,323,849,150
CH	1	953	0	953
DP	141	6,975,987	0	6,975,987
DPS	2	81,896	0	81,896
DSTR	1	6,136	0	6,136
DV1	49	0	454,217	454,217
DV1S	3	0	15,000	15,000
DV2	27	0	235,500	235,500
DV3	41	0	394,600	394,600
DV4	109	0	952,323	952,323
DV4S	7	0	84,000	84,000
DVHS	90	0	13,239,438	13,239,438
DVHSS	2	0	313,004	313,004
EX	21	0	36,191,910	36,191,910
EX-XA	21	0	3,098,380	3,098,380
EX-XD	1	0	16,240	16,240
EX-XD (Prorated)	1	0	62,180	62,180
EX-XG	49	0	3,976,220	3,976,220
EX-XG (Prorated)	2	0	39,478	39,478
EX-XI	3	0	1,039,040	1,039,040
EX-XL	5	0	1,945,920	1,945,920
EX-XN	11	0	1,732,730	1,732,730
EX-XR	17	0	479,640	479,640
EX-XU	29	0	956,080	956,080
EX-XV	1,314	0	212,179,248	212,179,248
EX-XV (Prorated)	18	0	395,699	395,699
EX366	477	0	50,740	50,740
FR	1	0	0	0
HS	4,858	119,865,572	0	119,865,572
LIH	1	0	865,695	865,695
OV65	2,147	118,094,909	0	118,094,909
OV65S	121	7,188,336	0	7,188,336
PC	14	120,996,692	0	120,996,692
<b>Totals</b>		<b>1,697,059,631</b>	<b>278,717,282</b>	<b>1,975,776,913</b>

**2020 CERTIFIED TOTALS**

**G05 - CALHOUN COUNTY**

Property Count: 548

Under ARB Review Totals

11/30/2020

3:37:40PM

Land		Value			
Homesite:		10,492,680			
Non Homesite:		23,967,825			
Ag Market:		7,112,430			
Timber Market:		0		<b>Total Land</b>	(+) 41,572,935
Improvement		Value			
Homesite:		26,922,210			
Non Homesite:		30,576,580		<b>Total Improvements</b>	(+) 57,498,790
Non Real		Count	Value		
Personal Property:		8	698,970		
Mineral Property:		0	0		
Autos:		0	0	<b>Total Non Real</b>	(+) 698,970
				<b>Market Value</b>	= 99,770,695
Ag	Non Exempt	Exempt			
Total Productivity Market:	7,112,430	0			
Ag Use:	46,740	0	<b>Productivity Loss</b>	(-)	7,065,690
Timber Use:	0	0	<b>Appraised Value</b>	=	92,705,005
Productivity Loss:	7,065,690	0			
			<b>Homestead Cap</b>	(-)	979,886
			<b>Assessed Value</b>	=	91,725,119
			<b>Total Exemptions Amount</b>	(-)	6,099,043
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	85,626,076

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	6,480,161	3,387,163	13,699.48	13,863.34	27		
<b>Total</b>	<b>6,480,161</b>	<b>3,387,163</b>	<b>13,699.48</b>	<b>13,863.34</b>	<b>27</b>	<b>Freeze Taxable</b>	(-) 3,387,163
<b>Tax Rate</b>	<b>0.587200</b>						
						<b>Freeze Adjusted Taxable</b>	= 82,238,913

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

496,606.38 = 82,238,913 \* (0.587200 / 100) + 13,699.48

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2020 CERTIFIED TOTALS**

Property Count: 548

G05 - CALHOUN COUNTY  
Under ARB Review Totals

11/30/2020

3:37:41PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DSTR	1	1,305	0	1,305
DV4	1	0	12,000	12,000
DVHS	1	0	114,800	114,800
HS	78	3,928,207	0	3,928,207
OV65	31	1,978,731	0	1,978,731
OV65S	1	64,000	0	64,000
<b>Totals</b>		<b>5,972,243</b>	<b>126,800</b>	<b>6,099,043</b>

**2020 CERTIFIED TOTALS**

G05 - CALHOUN COUNTY

Property Count: 28,897

Grand Totals

11/30/2020

3:37:40PM

Land		Value			
Homesite:		208,949,581			
Non Homesite:		485,665,057			
Ag Market:		524,545,794			
Timber Market:		0	<b>Total Land</b>	(+)	1,219,160,432
Improvement		Value			
Homesite:		740,379,244			
Non Homesite:		3,476,362,005	<b>Total Improvements</b>	(+)	4,216,741,249
Non Real		Count	Value		
Personal Property:	1,698		722,810,930		
Mineral Property:	2,378		13,769,050		
Autos:	0		0		
			<b>Total Non Real</b>	(+)	736,579,980
			<b>Market Value</b>	=	6,172,481,661
Ag		Non Exempt	Exempt		
Total Productivity Market:	519,909,974		4,635,820		
Ag Use:	24,318,059		139,376	<b>Productivity Loss</b>	(-)
Timber Use:	0		0	<b>Appraised Value</b>	=
Productivity Loss:	495,591,915		4,496,444		
				<b>Homestead Cap</b>	(-)
				<b>Assessed Value</b>	=
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	=
					3,679,159,422

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	11,904,283	2,962,202	10,069.11	10,288.04	137		
DPS	99,106	968	0.00	0.00	2		
OV65	282,852,855	101,945,480	337,856.19	347,033.61	2,157		
<b>Total</b>	<b>294,856,244</b>	<b>104,908,650</b>	<b>347,925.30</b>	<b>357,321.65</b>	<b>2,296</b>	<b>Freeze Taxable</b>	(-)
<b>Tax Rate</b>	<b>0.587200</b>						
						<b>Freeze Adjusted Taxable</b>	=
							3,574,250,772

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 21,335,925.83 = 3,574,250,772 \* (0.587200 / 100) + 347,925.30

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



**2020 CERTIFIED TOTALS**

Property Count: 28,897

G05 - CALHOUN COUNTY

Grand Totals

11/30/2020

3:37:41PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	6	1,323,849,150	0	1,323,849,150
CH	1	953	0	953
DP	141	6,975,987	0	6,975,987
DPS	2	81,896	0	81,896
DSTR	2	7,441	0	7,441
DV1	49	0	454,217	454,217
DV1S	3	0	15,000	15,000
DV2	27	0	235,500	235,500
DV3	41	0	394,600	394,600
DV4	110	0	964,323	964,323
DV4S	7	0	84,000	84,000
DVHS	91	0	13,354,238	13,354,238
DVHSS	2	0	313,004	313,004
EX	21	0	36,191,910	36,191,910
EX-XA	21	0	3,098,380	3,098,380
EX-XD	1	0	16,240	16,240
EX-XD (Prorated)	1	0	62,180	62,180
EX-XG	49	0	3,976,220	3,976,220
EX-XG (Prorated)	2	0	39,478	39,478
EX-XI	3	0	1,039,040	1,039,040
EX-XL	5	0	1,945,920	1,945,920
EX-XN	11	0	1,732,730	1,732,730
EX-XR	17	0	479,640	479,640
EX-XU	29	0	956,080	956,080
EX-XV	1,314	0	212,179,248	212,179,248
EX-XV (Prorated)	18	0	395,699	395,699
EX366	477	0	50,740	50,740
FR	1	0	0	0
HS	4,936	123,793,779	0	123,793,779
LIH	1	0	865,695	865,695
OV65	2,178	120,073,640	0	120,073,640
OV65S	122	7,252,336	0	7,252,336
PC	14	120,996,692	0	120,996,692
<b>Totals</b>		<b>1,703,031,874</b>	<b>278,844,082</b>	<b>1,981,875,956</b>

**2020 CERTIFIED TOTALS**

G05 - CALHOUN COUNTY

Property Count: 28,349

ARB Approved Totals

11/30/2020 3:37:41PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10,774	5,737.6080	\$23,818,055	\$1,172,452,841	\$909,858,666
B	MULTIFAMILY RESIDENCE	150	135.8793	\$378,350	\$30,139,335	\$30,070,006
C1	VACANT LOTS AND LAND TRACTS	6,397	5,190.5722	\$0	\$128,888,865	\$128,741,258
D1	QUALIFIED OPEN-SPACE LAND	3,237	218,701.6440	\$0	\$512,796,591	\$24,269,048
D2	IMPROVEMENTS ON QUALIFIED OP	296		\$631,680	\$5,756,532	\$5,744,720
E	RURAL LAND, NON QUALIFIED OPE	1,278	7,495.9007	\$3,184,860	\$88,601,300	\$70,404,479
ERROR		3		\$1,290	\$239,940	\$208,222
F1	COMMERCIAL REAL PROPERTY	961	1,211.0717	\$8,475,930	\$210,391,809	\$210,035,298
F2	INDUSTRIAL AND MANUFACTURIN	80	6,340.8766	\$79,068,658	\$2,956,404,710	\$1,517,774,780
G1	OIL AND GAS	1,922		\$0	\$11,161,750	\$11,161,750
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,365,200	\$1,365,200
J3	ELECTRIC COMPANY (INCLUDING C	23	34.7850	\$0	\$32,484,320	\$32,484,320
J4	TELEPHONE COMPANY (INCLUDI	26	3.2333	\$0	\$3,697,030	\$3,697,030
J5	RAILROAD	18	109.5265	\$0	\$16,530,020	\$16,530,020
J6	PIPELINE COMPANY	200		\$0	\$47,030,900	\$46,738,800
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,412,280	\$3,412,280
J8	OTHER TYPE OF UTILITY	16		\$0	\$265,890	\$265,890
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,113,260	\$5,113,260
L1	COMMERCIAL PERSONAL PROPE	1,141		\$15,000	\$142,575,040	\$142,498,078
L2	INDUSTRIAL AND MANUFACTURIN	190		\$0	\$417,370,590	\$411,606,240
M1	TANGIBLE OTHER PERSONAL, MOB	547		\$816,220	\$7,325,730	\$5,877,121
O	RESIDENTIAL INVENTORY	86	54.2328	\$0	\$2,636,340	\$2,636,340
S	SPECIAL INVENTORY TAX	29		\$0	\$13,040,540	\$13,040,540
X	TOTALLY EXEMPT PROPERTY	1,971	78,384.3833	\$3,437,314	\$263,030,153	\$0
	<b>Totals</b>		<b>323,400.0543</b>	<b>\$119,827,357</b>	<b>\$6,072,710,966</b>	<b>\$3,593,533,346</b>

**2020 CERTIFIED TOTALS**

Property Count: 548

G05 - CALHOUN COUNTY  
Under ARB Review Totals

11/30/2020 3:37:41PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	313	181.9484	\$1,456,393	\$69,120,813	\$62,662,543
B	MULTIFAMILY RESIDENCE	3	0.5333	\$0	\$325,950	\$325,950
C1	VACANT LOTS AND LAND TRACTS	159	98.8710	\$0	\$9,528,575	\$9,528,575
D1	QUALIFIED OPEN-SPACE LAND	19	2,025.0343	\$0	\$7,112,430	\$46,740
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$53,000	\$53,000	\$53,000
E	RURAL LAND, NON QUALIFIED OPE	18	63.0246	\$271,630	\$2,118,740	\$1,503,666
ERROR		1		\$2,867	\$64,990	\$64,990
F1	COMMERCIAL REAL PROPERTY	46	41.2426	\$7,000	\$10,747,227	\$10,741,642
L1	COMMERCIAL PERSONAL PROPE	6		\$0	\$688,780	\$688,780
S	SPECIAL INVENTORY TAX	2		\$0	\$10,190	\$10,190
	<b>Totals</b>		<b>2,410.6542</b>	<b>\$1,790,890</b>	<b>\$99,770,695</b>	<b>\$85,626,076</b>

**2020 CERTIFIED TOTALS**

Property Count: 28,897

G05 - CALHOUN COUNTY

Grand Totals

11/30/2020

3:37:41PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,087	5,919.5564	\$25,274,448	\$1,241,573,654	\$972,521,209
B	MULTIFAMILY RESIDENCE	153	136.4126	\$378,350	\$30,465,285	\$30,395,956
C1	VACANT LOTS AND LAND TRACTS	6,556	5,289.4432	\$0	\$138,417,440	\$138,269,833
D1	QUALIFIED OPEN-SPACE LAND	3,256	220,726.6783	\$0	\$519,909,021	\$24,315,788
D2	IMPROVEMENTS ON QUALIFIED OP	297		\$684,680	\$5,809,532	\$5,797,720
E	RURAL LAND, NON QUALIFIED OPE	1,296	7,558.9253	\$3,456,490	\$90,720,040	\$71,908,145
ERROR		4		\$4,157	\$304,930	\$273,212
F1	COMMERCIAL REAL PROPERTY	1,007	1,252.3143	\$8,482,930	\$221,139,036	\$220,776,940
F2	INDUSTRIAL AND MANUFACTURIN	80	6,340.8766	\$79,068,658	\$2,956,404,710	\$1,517,774,780
G1	OIL AND GAS	1,922		\$0	\$11,161,750	\$11,161,750
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,365,200	\$1,365,200
J3	ELECTRIC COMPANY (INCLUDING C	23	34.7850	\$0	\$32,484,320	\$32,484,320
J4	TELEPHONE COMPANY (INCLUDI	26	3.2333	\$0	\$3,697,030	\$3,697,030
J5	RAILROAD	18	109.5265	\$0	\$16,530,020	\$16,530,020
J6	PIPELINE COMPANY	200		\$0	\$47,030,900	\$46,738,800
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,412,280	\$3,412,280
J8	OTHER TYPE OF UTILITY	16		\$0	\$265,890	\$265,890
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,113,260	\$5,113,260
L1	COMMERCIAL PERSONAL PROPE	1,147		\$15,000	\$143,263,820	\$143,186,858
L2	INDUSTRIAL AND MANUFACTURIN	190		\$0	\$417,370,590	\$411,606,240
M1	TANGIBLE OTHER PERSONAL, MOB	547		\$816,220	\$7,325,730	\$5,877,121
O	RESIDENTIAL INVENTORY	86	54.2328	\$0	\$2,636,340	\$2,636,340
S	SPECIAL INVENTORY TAX	31		\$0	\$13,050,730	\$13,050,730
X	TOTALLY EXEMPT PROPERTY	1,971	78,384.3833	\$3,437,314	\$263,030,153	\$0
	<b>Totals</b>		<b>325,810.7085</b>	<b>\$121,618,247</b>	<b>\$6,172,481,661</b>	<b>\$3,679,159,422</b>

**2020 CERTIFIED TOTALS**

G05 - CALHOUN COUNTY

Property Count: 28,349

ARB Approved Totals

11/30/2020

3:37:41PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		7	0.4000	\$1,066	\$135,161	\$135,161
A1	SINGLE FAMILY RESIDENCE	8,089	4,426.5468	\$19,096,116	\$1,060,129,453	\$812,677,664
A2	MOBILE HOME WITH LAND	1,839	881.9951	\$1,782,873	\$57,409,688	\$45,869,373
A3	BUILDING WITH LAND	1,322	405.8681	\$2,840,440	\$48,994,888	\$45,948,238
A4	HOUSE ON LEASED LAND	66	6.2263	\$53,640	\$2,685,001	\$2,198,789
A5	BOAT SHEDS ON LEASED LAND	7		\$0	\$62,190	\$62,190
A6	BUILDINGS ON LEASED LAND	41		\$43,920	\$422,600	\$411,554
A7	BULKHEADS	83	16.5717	\$0	\$2,613,860	\$2,555,700
B		1	3.2150	\$0	\$865,695	\$865,695
B1	MULTIFAMILY RESIDENCE	60	113.4956	\$0	\$19,541,020	\$19,483,288
B2	DUPLEX RESIDENCE	57	13.2542	\$332,030	\$5,928,160	\$5,916,563
B3	TRIPLEX RESIDENCE	6	1.0664	\$1,080	\$358,750	\$358,750
B4	QUADPLEX RESIDENCE	29	4.8481	\$45,240	\$3,445,710	\$3,445,710
C	VACANT LOTS & TRACTS	16	5.4947	\$0	\$288,670	\$288,670
C1	VACANT LOTS & TRACTS	6,381	5,185.0775	\$0	\$128,600,195	\$128,452,588
D1	QUALIFIED AG LAND	3,242	218,711.2040	\$0	\$512,848,714	\$24,321,171
D2	FARM AND RANCH IMP	296		\$631,680	\$5,756,532	\$5,744,720
E		2	0.3847	\$0	\$2,441	\$2,441
E1	FARM & RANCH SINGLE FAMILY	497	1,171.8361	\$2,760,880	\$63,386,919	\$45,940,969
E2	FARM & RANCH MOBILE HOME	118	175.3523	\$162,760	\$2,506,940	\$1,999,471
E3	FARM & RANCH OTHER IMPROVEME	104	185.1452	\$255,390	\$2,600,161	\$2,430,501
E4	VACANT RURAL LAND	578	5,868.3634	\$0	\$18,328,366	\$18,304,366
E5	MISC RURAL IMPROVEMENT	59	85.2590	\$5,830	\$1,724,350	\$1,674,608
ERROR		3		\$1,290	\$239,940	\$208,222
F1	COMMERCIAL REAL PROPERTY	961	1,211.0717	\$8,475,930	\$210,391,809	\$210,035,298
F2	INDUSTRIAL REAL PROPERTY	80	6,340.8766	\$79,068,658	\$2,956,404,710	\$1,517,774,780
G1	OIL & GAS	1,922		\$0	\$11,161,750	\$11,161,750
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,365,200	\$1,365,200
J3	ELECTRIC COMPANY (INCLUDING CC	23	34.7850	\$0	\$32,484,320	\$32,484,320
J4	TELEPHONE COMPANY (INCLUDING I	25	3.2333	\$0	\$3,677,850	\$3,677,850
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$16,530,020	\$16,530,020
J6	PIPELINE COMPANY	194		\$0	\$45,807,530	\$45,515,430
J6A	PIPELINE - OTHER PROP	1		\$0	\$476,370	\$476,370
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$747,000	\$747,000
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,412,280	\$3,412,280
J8	OTHER TYPE OF UTILITY	16		\$0	\$265,890	\$265,890
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,113,260	\$5,113,260
L1	COMMERICAL PERSONAL PROPERTY	1,141		\$15,000	\$142,575,040	\$142,498,078
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$144,700	\$144,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$143,090	\$143,090
L2C	INDUSTRIAL - INVENTORY & MATERI	26		\$0	\$242,801,700	\$242,801,700
L2D	INDUSTRIAL - TRAILERS	1		\$0	\$3,560	\$3,560
L2G	INDUSTRIAL - MACHINERY & EQUIPM	43		\$0	\$158,238,140	\$153,807,520
L2H	INDUSTRIAL - LEASED EQUIPMENT	2		\$0	\$79,060	\$79,060
L2J	INDUSTRIAL - FURNITURE & FIXTUR	10		\$0	\$2,546,640	\$1,212,910
L2L	INDUSTRIAL - STORAGE TANKS	4		\$0	\$4,231,010	\$4,231,010
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	12		\$0	\$2,544,760	\$2,544,760
L2P	INDUSTRIAL - RADIO TOWERS	45		\$0	\$2,856,230	\$2,856,230
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	37		\$0	\$3,611,580	\$3,611,580
L2R	INDUSTRIAL - WATERCRAFT	3		\$0	\$170,120	\$170,120
M1	MOBILE HOMES/TANGIBLE OTHER P	547		\$816,220	\$7,325,730	\$5,877,121
O1	RESIDENTIAL INVENTORY	86	54.2328	\$0	\$2,636,340	\$2,636,340
S	SPECIAL INVENTORY TAX	29		\$0	\$13,040,540	\$13,040,540
X	TOTALLY EXEMPTED PROPERTY	1,971	78,384.3833	\$3,437,314	\$263,030,153	\$0
	<b>Totals</b>		<b>323,400.0543</b>	<b>\$119,827,357</b>	<b>\$6,072,710,966</b>	<b>\$3,593,533,349</b>

**2020 CERTIFIED TOTALS**

Property Count: 548

G05 - CALHOUN COUNTY  
Under ARB Review Totals

11/30/2020 3:37:41PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	262	157.5683	\$1,107,110	\$63,553,540	\$57,412,173
A2	MOBILE HOME WITH LAND	27	11.3711	\$13,303	\$1,989,663	\$1,846,416
A3	BUILDING WITH LAND	35	12.0490	\$335,980	\$2,980,480	\$2,841,400
A4	HOUSE ON LEASED LAND	1		\$0	\$172,880	\$138,304
A5	BOAT SHEDS ON LEASED LAND	1		\$0	\$30,960	\$30,960
A6	BUILDINGS ON LEASED LAND	3	0.9600	\$0	\$393,290	\$393,290
B2	DUPLEX RESIDENCE	2	0.3375	\$0	\$159,150	\$159,150
B4	QUADPLEX RESIDENCE	1	0.1958	\$0	\$166,800	\$166,800
C1	VACANT LOTS & TRACTS	159	98.8710	\$0	\$9,528,575	\$9,528,575
D1	QUALIFIED AG LAND	19	2,025.0343	\$0	\$7,112,430	\$46,740
D2	FARM AND RANCH IMP	1		\$53,000	\$53,000	\$53,000
E1	FARM & RANCH SINGLE FAMILY	12	20.3206	\$173,100	\$1,895,930	\$1,286,356
E2	FARM & RANCH MOBILE HOME	2	1.0000	\$0	\$6,810	\$1,310
E3	FARM & RANCH OTHER IMPROVEMEI	2		\$98,530	\$101,060	\$101,060
E4	VACANT RURAL LAND	5	41.7040	\$0	\$114,940	\$114,940
ERROR		1		\$2,867	\$64,990	\$64,990
F1	COMMERCIAL REAL PROPERTY	46	41.2426	\$7,000	\$10,747,227	\$10,741,642
L1	COMMERICAL PERSONAL PROPERT	6		\$0	\$688,780	\$688,780
S	SPECIAL INVENTORY TAX	2		\$0	\$10,190	\$10,190
	<b>Totals</b>		<b>2,410.6542</b>	<b>\$1,790,890</b>	<b>\$99,770,695</b>	<b>\$85,626,076</b>

## 2020 CERTIFIED TOTALS

## G05 - CALHOUN COUNTY

Property Count: 28,897

Grand Totals

11/30/2020

3:37:41PM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		7	0.4000	\$1,066	\$135,161	\$135,161
A1	SINGLE FAMILY RESIDENCE	8,351	4,584.1151	\$20,203,226	\$1,123,682,993	\$870,089,837
A2	MOBILE HOME WITH LAND	1,866	893.3662	\$1,796,176	\$59,399,351	\$47,715,789
A3	BUILDING WITH LAND	1,357	417.9171	\$3,176,420	\$51,975,368	\$48,789,638
A4	HOUSE ON LEASED LAND	67	6.2263	\$53,640	\$2,857,881	\$2,337,093
A5	BOAT SHEDS ON LEASED LAND	8		\$0	\$93,150	\$93,150
A6	BUILDINGS ON LEASED LAND	44	0.9600	\$43,920	\$815,890	\$804,844
A7	BULKHEADS	83	16.5717	\$0	\$2,613,860	\$2,555,700
B		1	3.2150	\$0	\$865,695	\$865,695
B1	MULTIFAMILY RESIDENCE	60	113.4956	\$0	\$19,541,020	\$19,483,288
B2	DUPLEX RESIDENCE	59	13.5917	\$332,030	\$6,087,310	\$6,075,713
B3	TRIPLEX RESIDENCE	6	1.0664	\$1,080	\$358,750	\$358,750
B4	QUADPLEX RESIDENCE	30	5.0439	\$45,240	\$3,612,510	\$3,612,510
C	VACANT LOTS & TRACTS	16	5.4947	\$0	\$288,670	\$288,670
C1	VACANT LOTS & TRACTS	6,540	5,283.9485	\$0	\$138,128,770	\$137,981,163
D1	QUALIFIED AG LAND	3,261	220,736.2383	\$0	\$519,961,144	\$24,367,911
D2	FARM AND RANCH IMP	297		\$684,680	\$5,809,532	\$5,797,720
E		2	0.3847	\$0	\$2,441	\$2,441
E1	FARM & RANCH SINGLE FAMILY	509	1,192.1567	\$2,933,980	\$65,282,849	\$47,227,325
E2	FARM & RANCH MOBILE HOME	120	176.3523	\$162,760	\$2,513,750	\$2,000,781
E3	FARM & RANCH OTHER IMPROVEME	106	185.1452	\$353,920	\$2,701,221	\$2,531,561
E4	VACANT RURAL LAND	583	5,910.0674	\$0	\$18,443,306	\$18,419,306
E5	MISC RURAL IMPROVEMENT	59	85.2590	\$5,830	\$1,724,350	\$1,674,608
ERROR		4		\$4,157	\$304,930	\$273,212
F1	COMMERCIAL REAL PROPERTY	1,007	1,252.3143	\$8,482,930	\$221,139,036	\$220,776,940
F2	INDUSTRIAL REAL PROPERTY	80	6,340.8766	\$79,068,658	\$2,956,404,710	\$1,517,774,780
G1	OIL & GAS	1,922		\$0	\$11,161,750	\$11,161,750
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,365,200	\$1,365,200
J3	ELECTRIC COMPANY (INCLUDING CC	23	34.7850	\$0	\$32,484,320	\$32,484,320
J4	TELEPHONE COMPANY (INCLUDING I	25	3.2333	\$0	\$3,677,850	\$3,677,850
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$16,530,020	\$16,530,020
J6	PIPELINE COMPANY	194		\$0	\$45,807,530	\$45,515,430
J6A	PIPELINE - OTHER PROP	1		\$0	\$476,370	\$476,370
J6O	PIPELINE - OFFSHORE PIPE SEGMENT	5		\$0	\$747,000	\$747,000
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,412,280	\$3,412,280
J8	OTHER TYPE OF UTILITY	16		\$0	\$265,890	\$265,890
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,113,260	\$5,113,260
L1	COMMERCIAL PERSONAL PROPERTY	1,147		\$15,000	\$143,263,820	\$143,186,858
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$144,700	\$144,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$143,090	\$143,090
L2C	INDUSTRIAL - INVENTORY & MATERI	26		\$0	\$242,801,700	\$242,801,700
L2D	INDUSTRIAL - TRAILERS	1		\$0	\$3,560	\$3,560
L2G	INDUSTRIAL - MACHINERY & EQUIPM	43		\$0	\$158,238,140	\$153,807,520
L2H	INDUSTRIAL - LEASED EQUIPMENT	2		\$0	\$79,060	\$79,060
L2J	INDUSTRIAL - FURNITURE & FIXTUR	10		\$0	\$2,546,640	\$1,212,910
L2L	INDUSTRIAL - STORAGE TANKS	4		\$0	\$4,231,010	\$4,231,010
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	12		\$0	\$2,544,760	\$2,544,760
L2P	INDUSTRIAL - RADIO TOWERS	45		\$0	\$2,856,230	\$2,856,230
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	37		\$0	\$3,611,580	\$3,611,580
L2R	INDUSTRIAL - WATERCRAFT	3		\$0	\$170,120	\$170,120
M1	MOBILE HOMES/TANGIBLE OTHER P	547		\$816,220	\$7,325,730	\$5,877,121
O1	RESIDENTIAL INVENTORY	86	54.2328	\$0	\$2,636,340	\$2,636,340
S	SPECIAL INVENTORY TAX	31		\$0	\$13,050,730	\$13,050,730
X	TOTALLY EXEMPTED PROPERTY	1,971	78,384.3833	\$3,437,314	\$263,030,153	\$0
	<b>Totals</b>		<b>325,810.7085</b>	<b>\$121,618,247</b>	<b>\$6,172,481,661</b>	<b>\$3,679,159,425</b>

**2020 CERTIFIED TOTALS**

Property Count: 28,897

**G05 - CALHOUN COUNTY**

Effective Rate Assumption

11/30/2020

3:37:41PM

**New Value**

TOTAL NEW VALUE MARKET:	<b>\$121,618,247</b>
TOTAL NEW VALUE TAXABLE:	<b>\$114,925,238</b>

**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	2	2019 Market Value	\$124,900
EX-XU	11.23 Miscellaneous Exemptions	2	2019 Market Value	\$9,410
EX-XV	Other Exemptions (including public property, r	56	2019 Market Value	\$2,230,447
EX366	HOUSE BILL 366	131	2019 Market Value	\$36,520
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$2,401,277</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	5	\$240,627
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	3	\$30,000
DV4	Disabled Veterans 70% - 100%	7	\$60,167
DVHS	Disabled Veteran Homestead	4	\$589,282
HS	HOMESTEAD	91	\$2,868,043
OV65	OVER 65	127	\$6,875,674
OV65S	OVER 65 Surviving Spouse	2	\$128,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>243</b>	<b>\$10,823,793</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$13,225,070</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$13,225,070</b>

**New Ag / Timber Exemptions**

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,817	\$137,269	\$28,871	\$108,398
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,522	\$135,938	\$28,663	\$107,275



**2020 CERTIFIED TOTALS**

**G05 - CALHOUN COUNTY  
Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
548	\$99,770,695.00	\$71,358,379

**2020 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT**

**2020 Calhoun Independent School District Certified Value  
Summary Report  
as of 11.30.2020 Supplemental Roll #11**

**2020 CERTIFIED TOTALS**

Property Count: 28,347

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/30/2020

3:37:40PM

Land		Value			
Homesite		198,456,901			
Non Homesite:		461,697,232			
Ag Market:		517,433,364			
Timber Market:		0	<b>Total Land</b>	(+) 1,177,587,497	
Improvement		Value			
Homesite		713,457,034			
Non Homesite:		3,445,785,425	<b>Total Improvements</b>	(+) 4,159,242,459	
Non Real		Count	Value		
Personal Property:	1,688		716,998,700		
Mineral Property:	2,378		13,769,050		
Autos:	0		0	<b>Total Non Real</b>	(+) 730,767,750
			<b>Market Value</b>	=	6,067,597,706
Ag	Non Exempt	Exempt			
Total Productivity Market:	512,797,544	4,635,820			
Ag Use:	24,271,319	139,376	<b>Productivity Loss</b>	(-)	488,526,225
Timber Use:	0	0	<b>Appraised Value</b>	=	5,579,071,481
Productivity Loss:	488,526,225	4,496,444	<b>Homestead Cap</b>	(-)	14,874,482
			<b>Assessed Value</b>	=	5,564,196,999
			<b>Total Exemptions Amount</b>	(-)	1,939,870,419
			<i>(Breakdown on Next Page)</i>		

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

<b>M&amp;O Net Taxable</b>	=	3,624,326,580
<b>I&amp;S Net Taxable</b>	=	4,887,486,970

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	11,904,283	5,226,909	46,087.15	47,763.72	137		
DPS	99,106	29,968	0.00	0.00	2		
OV65	277,353,286	126,901,196	911,530.31	946,670.89	2,135		
<b>Total</b>	<b>289,356,675</b>	<b>132,158,073</b>	<b>957,617.46</b>	<b>994,434.61</b>	<b>2,274</b>	<b>Freeze Taxable</b>	(-) 132,158,073
<b>Tax Rate</b>	<b>1.164900</b>						

<b>Freeze Adjusted M&amp;O Net Taxable</b>	=	3,492,168,507
<b>Freeze Adjusted I&amp;S Net Taxable</b>	=	4,755,328,897

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE \* (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE \* (INS TAX RATE / 100)) + ACTUAL TAX  
 44,145,261.77 = (3,492,168,507 \* (0.966400 / 100)) + (4,755,328,897 \* (0.198500 / 100)) + 957,617.46

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

**2020 CERTIFIED TOTALS**

Property Count: 28,347

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/30/2020

3:37:41PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	1	953	0	953
DP	141	0	1,154,258	1,154,258
DPS	2	0	10,000	10,000
DSTR	1	6,136	0	6,136
DV1	49	0	432,000	432,000
DV1S	3	0	15,000	15,000
DV2	27	0	227,540	227,540
DV3	41	0	394,600	394,600
DV4	109	0	917,323	917,323
DV4S	7	0	84,000	84,000
DVHS	90	0	10,741,103	10,741,103
DVHSS	2	0	243,004	243,004
ECO	5	1,263,160,390	0	1,263,160,390
EX	21	0	36,191,910	36,191,910
EX-XA	21	0	3,098,380	3,098,380
EX-XD	1	0	16,240	16,240
EX-XD (Prorated)	1	0	62,180	62,180
EX-XG	49	0	3,976,220	3,976,220
EX-XG (Prorated)	2	0	39,478	39,478
EX-XI	3	0	1,039,040	1,039,040
EX-XL	5	0	1,945,920	1,945,920
EX-XN	11	0	1,732,730	1,732,730
EX-XR	17	0	479,640	479,640
EX-XU	29	0	956,080	956,080
EX-XV	1,314	0	212,179,248	212,179,248
EX-XV (Prorated)	18	0	395,699	395,699
EX366	477	0	50,740	50,740
FR	1	0	0	0
HS	4,858	123,423,470	114,906,900	238,330,370
LIH	1	0	865,695	865,695
OV65	2,147	18,210,633	19,650,485	37,861,118
OV65S	121	1,113,244	1,153,488	2,266,732
PC	14	120,996,692	0	120,996,692
<b>Totals</b>		<b>1,526,911,518</b>	<b>412,958,901</b>	<b>1,939,870,419</b>

**2020 CERTIFIED TOTALS**

Property Count: 548

S01 - CALHOUN COUNTY ISD  
Under ARB Review Totals

11/30/2020

3:37:40PM

Land		Value					
Homesite:		10,492,680					
Non Homesite:		23,967,825					
Ag Market:		7,112,430					
Timber Market:		0		<b>Total Land</b>	(+) 41,572,935		
Improvement		Value					
Homesite:		26,922,210					
Non Homesite:		30,576,580		<b>Total Improvements</b>	(+) 57,498,790		
Non Real		Count	Value				
Personal Property:		8	698,970				
Mineral Property:		0	0				
Autos:		0	0	<b>Total Non Real</b>	(+) 698,970		
				<b>Market Value</b>	= 99,770,695		
Ag	Non Exempt	Exempt					
Total Productivity Market:	7,112,430	0					
Ag Use:	46,740	0		<b>Productivity Loss</b>	(-) 7,065,690		
Timber Use:	0	0		<b>Appraised Value</b>	= 92,705,005		
Productivity Loss:	7,065,690	0					
				<b>Homestead Cap</b>	(-) 979,886		
				<b>Assessed Value</b>	= 91,725,119		
				<b>Total Exemptions Amount</b>	(-) 6,608,483		
				<b>(Breakdown on Next Page)</b>			
				<b>Net Taxable</b>	= 85,116,636		
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	6,480,161	3,900,163	36,692.83	38,761.43	27		
<b>Total</b>	<b>6,480,161</b>	<b>3,900,163</b>	<b>36,692.83</b>	<b>38,761.43</b>	<b>27</b>	<b>Freeze Taxable</b>	(-) 3,900,163
<b>Tax Rate</b>	<b>1.164900</b>						
						<b>Freeze Adjusted Taxable</b>	= 81,216,473

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

982,783.52 = 81,216,473 \* (1.164900 / 100) + 36,692.83

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2020 CERTIFIED TOTALS**

Property Count: 548

S01 - CALHOUN COUNTY ISD  
Under ARB Review Totals

11/30/2020

3:37:41PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DSTR	1	1,305	0	1,305
DV4	1	0	12,000	12,000
DVHS	1	0	114,800	114,800
HS	78	3,941,938	1,898,440	5,840,378
OV65	31	310,000	310,000	620,000
OV65S	1	10,000	10,000	20,000
<b>Totals</b>		<b>4,263,243</b>	<b>2,345,240</b>	<b>6,608,483</b>

**2020 CERTIFIED TOTALS**

Property Count: 28,895

S01 - CALHOUN COUNTY ISD

Grand Totals

11/30/2020

3:37:40PM

Land		Value			
Homesite:		208,949,581			
Non Homesite:		485,665,057			
Ag Market:		524,545,794			
Timber Market:		0	<b>Total Land</b>	(+) 1,219,160,432	
Improvement		Value			
Homesite:		740,379,244			
Non Homesite:		3,476,362,005	<b>Total Improvements</b>	(+) 4,216,741,249	
Non Real		Count	Value		
Personal Property:	1,696		717,697,670		
Mineral Property:	2,378		13,769,050		
Autos:	0		0	<b>Total Non Real</b>	(+) 731,466,720
			<b>Market Value</b>	=	6,167,368,401
Ag		Non Exempt	Exempt		
Total Productivity Market:	519,909,974		4,635,820		
Ag Use:	24,318,059		139,376	<b>Productivity Loss</b>	(-) 495,591,915
Timber Use:	0		0	<b>Appraised Value</b>	= 5,671,776,486
Productivity Loss:	495,591,915		4,496,444	<b>Homestead Cap</b>	(-) 15,854,368
				<b>Assessed Value</b>	= 5,655,922,118
				<b>Total Exemptions Amount</b>	(-) 1,946,478,902
				<i>(Breakdown on Next Page)</i>	

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

<b>M&amp;O Net Taxable</b>	=	3,709,443,216
<b>I&amp;S Net Taxable</b>	=	4,972,603,606

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	11,904,283	5,226,909	46,087.15	47,763.72	137			
DPS	99,106	29,968	0.00	0.00	2			
OV65	283,833,447	130,801,359	948,223.14	985,432.32	2,162			
<b>Total</b>	<b>295,836,836</b>	<b>136,058,236</b>	<b>994,310.29</b>	<b>1,033,196.04</b>	<b>2,301</b>	<b>Freeze Taxable</b>	(-) 136,058,236	
<b>Tax Rate</b>	<b>1.164900</b>							

<b>Freeze Adjusted M&amp;O Net Taxable</b>	=	3,573,384,980
<b>Freeze Adjusted I&amp;S Net Taxable</b>	=	4,836,545,370

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE \* (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE \* (INS TAX RATE / 100)) + ACTUAL TAX  
 45,128,045.30 = (3,573,384,980 \* (0.966400 / 100)) + (4,836,545,370 \* (0.198500 / 100)) + 994,310.29

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

**2020 CERTIFIED TOTALS**

Property Count: 28,895

S01 - CALHOUN COUNTY ISD

Grand Totals

11/30/2020

3:37:41PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	1	953	0	953
DP	141	0	1,154,258	1,154,258
DPS	2	0	10,000	10,000
DSTR	2	7,441	0	7,441
DV1	49	0	432,000	432,000
DV1S	3	0	15,000	15,000
DV2	27	0	227,540	227,540
DV3	41	0	394,600	394,600
DV4	110	0	929,323	929,323
DV4S	7	0	84,000	84,000
DVHS	91	0	10,855,903	10,855,903
DVHSS	2	0	243,004	243,004
ECO	5	1,263,160,390	0	1,263,160,390
EX	21	0	36,191,910	36,191,910
EX-XA	21	0	3,098,380	3,098,380
EX-XD	1	0	16,240	16,240
EX-XD (Prorated)	1	0	62,180	62,180
EX-XG	49	0	3,976,220	3,976,220
EX-XG (Prorated)	2	0	39,478	39,478
EX-XI	3	0	1,039,040	1,039,040
EX-XL	5	0	1,945,920	1,945,920
EX-XN	11	0	1,732,730	1,732,730
EX-XR	17	0	479,640	479,640
EX-XU	29	0	956,080	956,080
EX-XV	1,314	0	212,179,248	212,179,248
EX-XV (Prorated)	18	0	395,699	395,699
EX366	477	0	50,740	50,740
FR	1	0	0	0
HS	4,936	127,365,408	116,805,340	244,170,748
LIH	1	0	865,695	865,695
OV65	2,178	18,520,633	19,960,485	38,481,118
OV65S	122	1,123,244	1,163,488	2,286,732
PC	14	120,996,692	0	120,996,692
<b>Totals</b>		<b>1,531,174,761</b>	<b>415,304,141</b>	<b>1,946,478,902</b>



**2020 CERTIFIED TOTALS**

Property Count: 28,347

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/30/2020 3:37:41PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10,774	5,737.6080	\$23,818,055	\$1,172,452,841	\$888,065,094
B	MULTIFAMILY RESIDENCE	150	135.8793	\$378,350	\$30,139,335	\$30,039,638
C1	VACANT LOTS AND LAND TRACTS	6,397	5,190.5722	\$0	\$128,888,865	\$128,741,258
D1	QUALIFIED OPEN-SPACE LAND	3,237	218,701.6440	\$0	\$512,796,591	\$24,269,048
D2	IMPROVEMENTS ON QUALIFIED OP	296		\$631,680	\$5,756,532	\$5,744,720
E	RURAL LAND, NON QUALIFIED OPE	1,278	7,495.9007	\$3,184,860	\$88,601,300	\$68,318,602
ERROR		3		\$1,290	\$239,940	\$183,222
F1	COMMERCIAL REAL PROPERTY	961	1,211.0717	\$8,475,930	\$210,391,809	\$209,999,138
F2	INDUSTRIAL AND MANUFACTURIN	80	6,340.8766	\$76,896,738	\$2,956,404,710	\$1,574,268,280
G1	OIL AND GAS	1,922		\$0	\$11,161,750	\$11,161,750
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,365,200	\$1,365,200
J3	ELECTRIC COMPANY (INCLUDING C	23	34.7850	\$0	\$32,484,320	\$32,484,320
J4	TELEPHONE COMPANY (INCLUDI	26	3.2333	\$0	\$3,697,030	\$3,697,030
J5	RAILROAD	18	109.5265	\$0	\$16,530,020	\$16,530,020
J6	PIPELINE COMPANY	200		\$0	\$47,030,900	\$46,738,800
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,412,280	\$3,412,280
J8	OTHER TYPE OF UTILITY	16		\$0	\$265,890	\$265,890
L1	COMMERCIAL PERSONAL PROPE	1,141		\$15,000	\$142,575,040	\$142,498,078
L2	INDUSTRIAL AND MANUFACTURIN	190		\$0	\$417,370,590	\$415,801,500
M1	TANGIBLE OTHER PERSONAL, MOB	547		\$816,220	\$7,325,730	\$5,065,832
O	RESIDENTIAL INVENTORY	86	54.2328	\$0	\$2,636,340	\$2,636,340
S	SPECIAL INVENTORY TAX	29		\$0	\$13,040,540	\$13,040,540
X	TOTALLY EXEMPT PROPERTY	1,971	78,384.3833	\$3,437,314	\$263,030,153	\$0
	<b>Totals</b>		<b>323,400.0543</b>	<b>\$117,655,437</b>	<b>\$6,067,597,706</b>	<b>\$3,624,326,580</b>

**2020 CERTIFIED TOTALS**

Property Count: 548

S01 - CALHOUN COUNTY ISD  
Under ARB Review Totals

11/30/2020 3:37:41PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	313	181.9484	\$1,456,393	\$69,120,813	\$62,244,116
B	MULTIFAMILY RESIDENCE	3	0.5333	\$0	\$325,950	\$325,950
C1	VACANT LOTS AND LAND TRACTS	159	98.8710	\$0	\$9,528,575	\$9,528,575
D1	QUALIFIED OPEN-SPACE LAND	19	2,025.0343	\$0	\$7,112,430	\$46,740
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$53,000	\$53,000	\$53,000
E	RURAL LAND, NON QUALIFIED OPE	18	63.0246	\$271,630	\$2,118,740	\$1,416,666
ERROR		1		\$2,867	\$64,990	\$64,990
F1	COMMERCIAL REAL PROPERTY	46	41.2426	\$7,000	\$10,747,227	\$10,737,629
L1	COMMERCIAL PERSONAL PROPE	6		\$0	\$688,780	\$688,780
S	SPECIAL INVENTORY TAX	2		\$0	\$10,190	\$10,190
	<b>Totals</b>		2,410.6542	\$1,790,890	\$99,770,695	\$85,116,636

**2020 CERTIFIED TOTALS**

Property Count: 28,895

S01 - CALHOUN COUNTY ISD

Grand Totals

11/30/2020

3:37:41PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,087	5,919.5564	\$25,274,448	\$1,241,573,654	\$950,309,210
B	MULTIFAMILY RESIDENCE	153	136.4126	\$378,350	\$30,465,285	\$30,365,588
C1	VACANT LOTS AND LAND TRACTS	6,556	5,289.4432	\$0	\$138,417,440	\$138,269,833
D1	QUALIFIED OPEN-SPACE LAND	3,256	220,726.6783	\$0	\$519,909,021	\$24,315,788
D2	IMPROVEMENTS ON QUALIFIED OP	297		\$684,680	\$5,809,532	\$5,797,720
E	RURAL LAND, NON QUALIFIED OPE	1,296	7,558.9253	\$3,456,490	\$90,720,040	\$69,735,268
ERROR		4		\$4,157	\$304,930	\$248,212
F1	COMMERCIAL REAL PROPERTY	1,007	1,252.3143	\$8,482,930	\$221,139,036	\$220,736,767
F2	INDUSTRIAL AND MANUFACTURIN	80	6,340.8766	\$76,896,738	\$2,956,404,710	\$1,574,268,280
G1	OIL AND GAS	1,922		\$0	\$11,161,750	\$11,161,750
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,365,200	\$1,365,200
J3	ELECTRIC COMPANY (INCLUDING C	23	34.7850	\$0	\$32,484,320	\$32,484,320
J4	TELEPHONE COMPANY (INCLUDI	26	3.2333	\$0	\$3,697,030	\$3,697,030
J5	RAILROAD	18	109.5265	\$0	\$16,530,020	\$16,530,020
J6	PIPELINE COMPANY	200		\$0	\$47,030,900	\$46,738,800
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,412,280	\$3,412,280
J8	OTHER TYPE OF UTILITY	16		\$0	\$265,890	\$265,890
L1	COMMERCIAL PERSONAL PROPE	1,147		\$15,000	\$143,263,820	\$143,186,858
L2	INDUSTRIAL AND MANUFACTURIN	190		\$0	\$417,370,590	\$415,801,500
M1	TANGIBLE OTHER PERSONAL, MOB	547		\$816,220	\$7,325,730	\$5,065,832
O	RESIDENTIAL INVENTORY	86	54.2328	\$0	\$2,636,340	\$2,636,340
S	SPECIAL INVENTORY TAX	31		\$0	\$13,050,730	\$13,050,730
X	TOTALLY EXEMPT PROPERTY	1,971	78,384.3833	\$3,437,314	\$263,030,153	\$0
	<b>Totals</b>		<b>325,810.7085</b>	<b>\$119,446,327</b>	<b>\$6,167,368,401</b>	<b>\$3,709,443,216</b>

**2020 CERTIFIED TOTALS**

Property Count: 28,347

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/30/2020 3:37:41PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		7	0.4000	\$1,066	\$135,161	\$135,161
A1	SINGLE FAMILY RESIDENCE	8,089	4,426.5468	\$19,096,116	\$1,060,129,453	\$793,216,016
A2	MOBILE HOME WITH LAND	1,839	881.9951	\$1,782,873	\$57,409,688	\$43,607,711
A3	BUILDING WITH LAND	1,322	405.8681	\$2,840,440	\$48,994,888	\$45,951,506
A4	HOUSE ON LEASED LAND	66	6.2263	\$53,640	\$2,685,001	\$2,149,900
A5	BOAT SHEDS ON LEASED LAND	7		\$0	\$62,190	\$62,190
A6	BUILDINGS ON LEASED LAND	41		\$43,920	\$422,600	\$390,930
A7	BULKHEADS	83	16.5717	\$0	\$2,613,860	\$2,551,680
B		1	3.2150	\$0	\$865,695	\$865,695
B1	MULTIFAMILY RESIDENCE	60	113.4956	\$0	\$19,541,020	\$19,458,288
B2	DUPLEX RESIDENCE	57	13.2542	\$332,030	\$5,928,160	\$5,911,195
B3	TRIPLEX RESIDENCE	6	1.0664	\$1,080	\$358,750	\$358,750
B4	QUADPLEX RESIDENCE	29	4.8481	\$45,240	\$3,445,710	\$3,445,710
C	VACANT LOTS & TRACTS	16	5.4947	\$0	\$288,670	\$288,670
C1	VACANT LOTS & TRACTS	6,381	5,185.0775	\$0	\$128,600,195	\$128,452,588
D1	QUALIFIED AG LAND	3,242	218,711.2040	\$0	\$512,848,714	\$24,321,171
D2	FARM AND RANCH IMP	296		\$631,680	\$5,756,532	\$5,744,720
E		2	0.3847	\$0	\$2,441	\$2,441
E1	FARM & RANCH SINGLE FAMILY	497	1,171.8361	\$2,760,880	\$63,386,919	\$44,101,615
E2	FARM & RANCH MOBILE HOME	118	175.3523	\$162,760	\$2,506,940	\$1,763,804
E3	FARM & RANCH OTHER IMPROVEME	104	185.1452	\$255,390	\$2,600,161	\$2,417,275
E4	VACANT RURAL LAND	578	5,868.3634	\$0	\$18,328,366	\$18,304,366
E5	MISC RURAL IMPROVEMENT	59	85.2590	\$5,830	\$1,724,350	\$1,676,978
ERROR		3		\$1,290	\$239,940	\$183,222
F1	COMMERCIAL REAL PROPERTY	961	1,211.0717	\$8,475,930	\$210,391,809	\$209,999,138
F2	INDUSTRIAL REAL PROPERTY	80	6,340.8766	\$76,896,738	\$2,956,404,710	\$1,574,268,280
G1	OIL & GAS	1,922		\$0	\$11,161,750	\$11,161,750
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,365,200	\$1,365,200
J3	ELECTRIC COMPANY (INCLUDING CC	23	34.7850	\$0	\$32,484,320	\$32,484,320
J4	TELEPHONE COMPANY (INCLUDING I	25	3.2333	\$0	\$3,677,850	\$3,677,850
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$16,530,020	\$16,530,020
J6	PIPELINE COMPANY	194		\$0	\$45,807,530	\$45,515,430
J6A	PIPELINE - OTHER PROP	1		\$0	\$476,370	\$476,370
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$747,000	\$747,000
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,412,280	\$3,412,280
J8	OTHER TYPE OF UTILITY	16		\$0	\$265,890	\$265,890
L1	COMMERICAL PERSONAL PROPERT	1,141		\$15,000	\$142,575,040	\$142,498,078
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$144,700	\$144,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$143,090	\$143,090
L2C	INDUSTRIAL - INVENTORY & MATERI	26		\$0	\$242,801,700	\$242,801,700
L2D	INDUSTRIAL - TRAILERS	1		\$0	\$3,560	\$3,560
L2G	INDUSTRIAL - MACHINERY & EQUIPM	43		\$0	\$158,238,140	\$158,238,140
L2H	INDUSTRIAL - LEASED EQUIPMENT	2		\$0	\$79,060	\$79,060
L2J	INDUSTRIAL - FURNITURE & FIXTUR	10		\$0	\$2,546,640	\$977,550
L2L	INDUSTRIAL - STORAGE TANKS	4		\$0	\$4,231,010	\$4,231,010
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	12		\$0	\$2,544,760	\$2,544,760
L2P	INDUSTRIAL - RADIO TOWERS	45		\$0	\$2,856,230	\$2,856,230
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	37		\$0	\$3,611,580	\$3,611,580
L2R	INDUSTRIAL - WATERCRAFT	3		\$0	\$170,120	\$170,120
M1	MOBILE HOMES/TANGIBLE OTHER P	547		\$816,220	\$7,325,730	\$5,065,832
O1	RESIDENTIAL INVENTORY	86	54.2328	\$0	\$2,636,340	\$2,636,340
S	SPECIAL INVENTORY TAX	29		\$0	\$13,040,540	\$13,040,540
X	TOTALLY EXEMPTED PROPERTY	1,971	78,384.3833	\$3,437,314	\$263,030,153	\$0
	<b>Totals</b>		<b>323,400.0543</b>	<b>\$117,655,437</b>	<b>\$6,067,597,706</b>	<b>\$3,624,326,580</b>

**2020 CERTIFIED TOTALS**

Property Count: 548

S01 - CALHOUN COUNTY ISD  
Under ARB Review Totals

11/30/2020 3:37:41PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	262	157.5683	\$1,107,110	\$63,553,540	\$57,137,233
A2	MOBILE HOME WITH LAND	27	11.3711	\$13,303	\$1,989,663	\$1,746,170
A3	BUILDING WITH LAND	35	12.0490	\$335,980	\$2,980,480	\$2,823,159
A4	HOUSE ON LEASED LAND	1		\$0	\$172,880	\$113,304
A5	BOAT SHEDS ON LEASED LAND	1		\$0	\$30,960	\$30,960
A6	BUILDINGS ON LEASED LAND	3	0.9600	\$0	\$393,290	\$393,290
B2	DUPLEX RESIDENCE	2	0.3375	\$0	\$159,150	\$159,150
B4	QUADPLEX RESIDENCE	1	0.1958	\$0	\$166,800	\$166,800
C1	VACANT LOTS & TRACTS	159	98.8710	\$0	\$9,528,575	\$9,528,575
D1	QUALIFIED AG LAND	19	2,025.0343	\$0	\$7,112,430	\$46,740
D2	FARM AND RANCH IMP	1		\$53,000	\$53,000	\$53,000
E1	FARM & RANCH SINGLE FAMILY	12	20.3206	\$173,100	\$1,895,930	\$1,199,356
E2	FARM & RANCH MOBILE HOME	2	1.0000	\$0	\$6,810	\$1,310
E3	FARM & RANCH OTHER IMPROVEME	2		\$98,530	\$101,060	\$101,060
E4	VACANT RURAL LAND	5	41.7040	\$0	\$114,940	\$114,940
ERROR		1		\$2,867	\$64,990	\$64,990
F1	COMMERCIAL REAL PROPERTY	46	41.2426	\$7,000	\$10,747,227	\$10,737,629
L1	COMMERICAL PERSONAL PROPERT	6		\$0	\$688,780	\$688,780
S	SPECIAL INVENTORY TAX	2		\$0	\$10,190	\$10,190
	<b>Totals</b>		<b>2,410.6542</b>	<b>\$1,790,890</b>	<b>\$99,770,695</b>	<b>\$85,116,636</b>

## 2020 CERTIFIED TOTALS

Property Count: 28,895

S01 - CALHOUN COUNTY ISD

Grand Totals

11/30/2020

3:37:41PM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		7	0.4000	\$1,066	\$135,161	\$135,161
A1	SINGLE FAMILY RESIDENCE	8,351	4,584.1151	\$20,203,226	\$1,123,682,993	\$850,353,249
A2	MOBILE HOME WITH LAND	1,866	893.3662	\$1,796,176	\$59,399,351	\$45,353,881
A3	BUILDING WITH LAND	1,357	417.9171	\$3,176,420	\$51,975,368	\$48,774,665
A4	HOUSE ON LEASED LAND	67	6.2263	\$53,640	\$2,857,881	\$2,263,204
A5	BOAT SHEDS ON LEASED LAND	8		\$0	\$93,150	\$93,150
A6	BUILDINGS ON LEASED LAND	44	0.9600	\$43,920	\$815,890	\$784,220
A7	BULKHEADS	83	16.5717	\$0	\$2,613,860	\$2,551,680
B		1	3.2150	\$0	\$865,695	\$865,695
B1	MULTIFAMILY RESIDENCE	60	113.4956	\$0	\$19,541,020	\$19,458,288
B2	DUPLEX RESIDENCE	59	13.5917	\$332,030	\$6,087,310	\$6,070,345
B3	TRIPLEX RESIDENCE	6	1.0664	\$1,080	\$358,750	\$358,750
B4	QUADPLEX RESIDENCE	30	5.0439	\$45,240	\$3,612,510	\$3,612,510
C	VACANT LOTS & TRACTS	16	5.4947	\$0	\$288,670	\$288,670
C1	VACANT LOTS & TRACTS	6,540	5,283.9485	\$0	\$138,128,770	\$137,981,163
D1	QUALIFIED AG LAND	3,261	220,736.2383	\$0	\$519,961,144	\$24,367,911
D2	FARM AND RANCH IMP	297		\$684,680	\$5,809,532	\$5,797,720
E		2	0.3847	\$0	\$2,441	\$2,441
E1	FARM & RANCH SINGLE FAMILY	509	1,192.1567	\$2,933,980	\$65,282,849	\$45,300,971
E2	FARM & RANCH MOBILE HOME	120	176.3523	\$162,760	\$2,513,750	\$1,765,114
E3	FARM & RANCH OTHER IMPROVEME	106	185.1452	\$353,920	\$2,701,221	\$2,518,335
E4	VACANT RURAL LAND	583	5,910.0674	\$0	\$18,443,306	\$18,419,306
E5	MISC RURAL IMPROVEMENT	59	85.2590	\$5,830	\$1,724,350	\$1,676,978
ERROR		4		\$4,157	\$304,930	\$248,212
F1	COMMERCIAL REAL PROPERTY	1,007	1,252.3143	\$8,482,930	\$221,139,036	\$220,736,767
F2	INDUSTRIAL REAL PROPERTY	80	6,340.8766	\$76,896,738	\$2,956,404,710	\$1,574,268,280
G1	OIL & GAS	1,922		\$0	\$11,161,750	\$11,161,750
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,365,200	\$1,365,200
J3	ELECTRIC COMPANY (INCLUDING CC	23	34.7850	\$0	\$32,484,320	\$32,484,320
J4	TELEPHONE COMPANY (INCLUDING I	25	3.2333	\$0	\$3,677,850	\$3,677,850
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$16,530,020	\$16,530,020
J6	PIPELINE COMPANY	194		\$0	\$45,807,530	\$45,515,430
J6A	PIPELINE - OTHER PROP	1		\$0	\$476,370	\$476,370
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$747,000	\$747,000
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,412,280	\$3,412,280
J8	OTHER TYPE OF UTILITY	16		\$0	\$265,890	\$265,890
L1	COMMERICAL PERSONAL PROPERT	1,147		\$15,000	\$143,263,820	\$143,186,858
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$144,700	\$144,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$143,090	\$143,090
L2C	INDUSTRIAL - INVENTORY & MATERI	26		\$0	\$242,801,700	\$242,801,700
L2D	INDUSTRIAL - TRAILERS	1		\$0	\$3,560	\$3,560
L2G	INDUSTRIAL - MACHINERY & EQUIPM	43		\$0	\$158,238,140	\$158,238,140
L2H	INDUSTRIAL - LEASED EQUIPMENT	2		\$0	\$79,060	\$79,060
L2J	INDUSTRIAL - FURNITURE & FIXTUR	10		\$0	\$2,546,640	\$977,550
L2L	INDUSTRIAL - STORAGE TANKS	4		\$0	\$4,231,010	\$4,231,010
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	12		\$0	\$2,544,760	\$2,544,760
L2P	INDUSTRIAL - RADIO TOWERS	45		\$0	\$2,856,230	\$2,856,230
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	37		\$0	\$3,611,580	\$3,611,580
L2R	INDUSTRIAL - WATERCRAFT	3		\$0	\$170,120	\$170,120
M1	MOBILE HOMES/TANGIBLE OTHER P	547		\$816,220	\$7,325,730	\$5,065,832
O1	RESIDENTIAL INVENTORY	86	54.2328	\$0	\$2,636,340	\$2,636,340
S	SPECIAL INVENTORY TAX	31		\$0	\$13,050,730	\$13,050,730
X	TOTALLY EXEMPTED PROPERTY	1,971	78,384.3833	\$3,437,314	\$263,030,153	\$0
	<b>Totals</b>		<b>325,810.7085</b>	<b>\$119,446,327</b>	<b>\$6,167,368,401</b>	<b>\$3,709,443,216</b>

**2020 CERTIFIED TOTALS**

Property Count: 28,895

S01 - CALHOUN COUNTY ISD

Effective Rate Assumption

11/30/2020

3:37:41PM

**New Value**

TOTAL NEW VALUE MARKET: **\$119,446,327**  
 TOTAL NEW VALUE TAXABLE: **\$86,230,076**

**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	2	2019 Market Value	\$124,900
EX-XU	11.23 Miscellaneous Exemptions	2	2019 Market Value	\$9,410
EX-XV	Other Exemptions (including public property, r	56	2019 Market Value	\$2,230,447
EX366	HOUSE BILL 366	131	2019 Market Value	\$36,520
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$2,401,277</b>

Exemption	Description	Count	Exemption Amount	
DP	DISABILITY	5	\$37,080	
DV1	Disabled Veterans 10% - 29%	2	\$17,000	
DV2	Disabled Veterans 30% - 49%	2	\$15,000	
DV3	Disabled Veterans 50% - 69%	3	\$30,000	
DV4	Disabled Veterans 70% - 100%	7	\$50,597	
DVHS	Disabled Veteran Homestead	4	\$484,650	
HS	HOMESTEAD	91	\$4,991,407	
OV65	OVER 65	127	\$2,159,855	
OV65S	OVER 65 Surviving Spouse	2	\$40,000	
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>243</b>	<b>\$7,825,589</b>	
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$10,226,866</b>	

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **\$10,226,866**

**New Ag / Timber Exemptions**

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,817	\$137,269	\$53,540	\$83,729
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,522	\$135,938	\$53,357	\$82,581

**2020 CERTIFIED TOTALS**

S01 - CALHOUN COUNTY ISD  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
548	\$99,770,695.00	\$70,859,708