

**CALHOUN COUNTY  
APPRAISAL DISTRICT  
ANNUAL REPORT  
November 2023**

Jesse W. Hubbell, Chief Appraiser

**Calhoun County Appraisal  
District  
426 W. Main St. Port Lavaca  
TX 77979  
361-552-4560  
November 2022**

# 2023 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

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# 2023 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

## Purpose of this Report

This is the official 2023 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, total market and taxable values for the county and the school district, 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 principal 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 Tax 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 14 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 its 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. For the past several years CCAD reappraised all property each year; however, **beginning with the 2023 tax year** approximately one half of the properties within the district will be reappraised each year. Additional information regarding this change can be found in the district's 2023-2024 Biennial Reappraisal Plan.

The appraisal 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). Beginning with the 2023 appraisal year, Eagle Property Tax Appraisal and Consulting, Inc., was contracted by the district to appraise all category F1 and category B properties for the district.

## Taxing Units Served by the Appraisal District

The Calhoun County Appraisal District serves 14 active taxing units 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, 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. There are three

# 2023 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT

countywide taxing units: the Calhoun County Independent School District, the Calhoun County Groundwater Conservation District and the County.

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

The Calhoun County Appraisal District is a local government political subdivision created by the state and is 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 appraisal 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. The Chief Appraiser and Deputy Chief Appraiser hold dual certifications: Registered Texas Assessor/Collector (RTA) and Registered Professional Appraiser (RPA).

The Board of Directors is responsible for hiring the Chief Appraiser, approving the annual budget and developing and approving a biennial written plan for the periodic reappraisal of all property within the district. The board of directors by resolution may prescribe that specified actions of the chief appraiser relating to the finances or administration of the appraisal district are subject to the approval of the board.

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**

Commissioner Vern Lyssy, Chairman  
Kevin Hill, Vice Chairman  
Jessie Rodriguez - Secretary  
William H. Bauer, Jr. - Member  
\*Benjamin Boone, Member

\*William Swope, former chairman, unexpectedly passed away in October 2022. His replacement Benjamin Boone, was elected at the board meeting in December 2022.

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## 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 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 not employees of the appraisal district, but are compensated from the appraisal district budget. Formerly they were appointed by the Board of Directors. Beginning January 1, 2022, however, all ARB members are now appointed by the local administrative judge. ARB members serve two-year staggered terms. In Calhoun County, as well as other counties with a population of 75,000 or less, they may be reappointed to an unlimited number of terms by the administrative judge. All ARB members are required to 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 the following year.

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 May 15 or 30 days after the notice is mailed, **whichever is later**. Please be aware that **it is illegal to contact a member of the ARB regarding your property outside of a formal public hearing**.

## Appraisal Review Board Members

Lydia Strakos - Chair  
John Wayne Olivarez - Secretary  
Charles Gremminger  
David McAfee  
Raymond Butler

## 2023 PROTEST HEARING RESULTS

1404 Informal Conference Agreements with appraisal district personnel  
232 MIUP (mineral, industrial, utility and industrial personal type properties) conference agreements with Pritchard & Abbott.  
61 Formal protests before the ARB resulting in favor of the property owner/agent  
133 Formal protests before the ARB resulting in favor of the appraisal district  
356 "No Shows" Property owner/agent failed to appear for hearing  
137 Property owner/agent withdrew protest  
790 Unresolved Protests in progress  
223 Additional inquiries were made by property owners/agents during the hearing process

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

Notices of Appraised Value are mailed to property owners, as required by law, if there is an increase in value, removal of an exemption or special valuation, change in ownership or anything that may adversely affect a property owner or any other reason required by law. In 2022 all property owners were mailed a notice of appraised value (approximately 26,164 notices). In 2023 the appraisal district mailed 23,557 notices of appraised value.

## **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 discussed, completed and reported to the Comptroller's office.

### **Ag Board Members**

Audra Henke  
Dan Nunley  
Gerald Mauer  
John Foester  
Joe D. Brett

## **Board Approved Appraisal District Budget (Appraisal & Collection) for 2023 and 2024**

The 2023 Appraisal District combined budget totaling \$1,495,704.51 was approved on August 22, 2022 by the Board of Directors. The 2024 combined budget totaling \$1,549,614.34 was approved by the Board of Directors on August 16, 2023. These totals do not include Reserve Fund Expenditures.

## **2022 and 2023 Certified Value Information**

The Appraisal Review Board approved over 95% of the value for the appraisal records for 2022 on July 20, 2022 and the chief appraiser certified the values to the taxing units on July 23, 2022.

The Appraisal Review Board approved over 95% of the value for the appraisal records for 2023 on July 20, 2023 and the chief appraiser certified the values to the taxing units on July 25, 2023.

For the 2022 and 2023 Certified Value Reports for County of Calhoun and the Calhoun County Independent School District, see Appendix A - D. All other taxing unit Certified Value Reports are available upon request.

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## 2022 Tax Rates

<u>Entity</u>	<u>M&amp;O</u>	<u>I&amp;S</u>	<u>TOTAL</u>
Calhoun County	.5824	.0146	0.5970
Calhoun County ISD	.8682	.0885	0.9567
City of Seadrift	.5269	.0413	0.5682
City of Point Comfort	.8119	.0000	0.8119
City of Port Lavaca	.7307	.0637	0.7944
Calhoun Port Authority	.0008	.0000	0.0008
Water Control & Improvement District #1	.0367	.0000	0.0367
Calhoun County Groundwater Cons. Dist.	.0072	.0000	0.0072
Drainage District #6	.0427	.0000	0.0427
Drainage District #8	.2353	.0000	0.2353
Drainage District #10	.1802	.0000	0.1802
Drainage District #11	.1710	.0000	0.1710
POC Improvement District	.2613	.2477	0.5090
POC Defined Area #1	.4910	.0000	0.4910

## 2023 Tax Rates

<u>Entity</u>	<u>M&amp;O</u>	<u>I&amp;S</u>	<u>TOTAL</u>
Calhoun County	.5491	.0110	0.5601
Calhoun County ISD	.7064	.0885	0.7949
City of Seadrift	.4747	.0935	0.5682
City of Point Comfort	.9830	.0000	0.9830
City of Port Lavaca	.6986	.0821	0.7807
Calhoun Port Authority	.0007	.0000	0.0007
Water Control & Improvement District #1	.0350	.0000	0.0350
Calhoun County Groundwater Cons. Dist.	.0070	.0000	0.0070
Drainage District #6	.0292	.0000	0.0292
Drainage District #8	.2115	.0000	0.2115
Drainage District #10	.1534	.0000	0.1534
Drainage District #11	.1523	.0000	0.1523
POC Improvement District	.2749	.2200	0.4949
POC Defined Area #1	.5051	.0000	0.5051

Tax rates can be 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. Your taxes 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 any tax rate. The governing body of each taxing unit sets their own tax rate (amount of tax per \$100 valuation).

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## Common Homeowner Exemptions

On the chart below are the most common exemptions for homeowners. Also available is the 100% Disabled Veteran Homestead (DVHS). You must apply and be eligible to receive any homestead exemption. Once granted, you need not reapply unless requested by the Chief Appraiser. For more information, please contact our office at (361) 552-4560.

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	100,000***	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
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

\*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.

\*\*\* School District HS exemption was increased to \$100,000 by the legislature.



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## **SCHOOL DISTRICT PROPERTY VALUE STUDY & METHODS ASSISTANCE PROGRAM REVIEW**

The School District 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 appraisal district.

### **School District Property Value Study**

The SDPVS 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 district's appraisals. If the district's appraisals in a school district are within the acceptable range (no less than 95% of market value and no more than 105% of market value). The values are then certified to the Commissioner of Education. The SDPVS results are used to determine a school district's state funding.

For 2020 the Property Tax Assistance Division of the State Comptroller's Office determined that the values for the Calhoun Independent School District as appraised by the Calhoun County Appraisal District were "within the confidence interval" This means that the appraised values were valid. We passed! The appraisal district was again audited for 2021 and again the appraisal district values were deemed valid. There was no SDPVS in 2022. CCAD is currently undergoing the 2023 SDPVS.

### **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 conducted the 2022 MAP review concluded that the appraisal district was in compliance. The 2024 MAP Review is currently being conducted.

### **Summary Reports of Value for 2022 and 2023**

A summary report of value as of, November 29, 2023 (Supplemental Reports 33 and 12), for the Calhoun County Independent School District and the County of Calhoun are included at the end of this report. The reports include a variety of information such as new construction value, market value, types of property, average residential homestead market values 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

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**APPENDIX A**

**2022 Certified Value Summary Reports  
For the County of Calhoun  
as of 11.29.2023 Supplemental Roll #33**

**2022 CERTIFIED TOTALS**

Property Count: 27,603

G05 - CALHOUN COUNTY  
ARB Approved Totals

11/29/2023 11:05:34AM

Land		Value				
Homesite:		240,118,483				
Non Homesite:		520,974,328				
Ag Market:		543,407,356				
Timber Market:		0		<b>Total Land</b>	(+)	1,304,500,147
Improvement		Value				
Homesite:		903,148,907				
Non Homesite:		3,961,210,911		<b>Total Improvements</b>	(+)	4,864,359,818
Non Real		Count	Value			
Personal Property:		1,689	995,406,890			
Mineral Property:		863	6,827,370			
Autos:		0	0	<b>Total Non Real</b>	(+)	1,002,234,060
				<b>Market Value</b>	=	7,171,094,025
Ag	Non Exempt	Exempt				
Total Productivity Market:	539,310,891	4,096,465				
Ag Use:	27,619,562	136,596	<b>Productivity Loss</b>	(-)	511,691,329	
Timber Use:	0	0	<b>Appraised Value</b>	=	6,659,402,696	
Productivity Loss:	511,691,329	3,959,869	<b>Homestead Cap</b>	(-)	18,971,119	
			<b>Assessed Value</b>	=	6,840,431,577	
			<b>Total Exemptions Amount</b>	(-)	2,373,098,545	
			<b>(Breakdown on Next Page)</b>			
			<b>Net Taxable</b>	=	4,267,333,032	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	11,872,688	2,980,923	10,142.19	10,170.85	133		
DPS	21,855	0	0.00	0.00	1		
OV85	336,257,470	135,445,278	430,798.40	441,830.28	2,258		
<b>Total</b>	<b>348,151,813</b>	<b>138,426,201</b>	<b>440,940.59</b>	<b>452,101.13</b>	<b>2,392</b>	<b>Freeze Taxable</b>	(-) 138,426,201
<b>Tax Rate</b>	<b>0.5970000</b>						
						<b>Freeze Adjusted Taxable</b>	= 4,128,906,831

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 25,090,514.37 = 4,128,906,831 \* (0.5970000 / 100) + 440,940.59

Certified Estimate of Market Value: 7,171,094,025  
 Certified Estimate of Taxable Value: 4,267,333,032

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

**2022 CERTIFIED TOTALS**

Property Count: 27,803

G05 - CALHOUN COUNTY  
ARB Approved Totals

11/29/2023

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	6	1,835,871,820	0	1,835,871,820
CH	3	170,940	0	170,940
DP	147	7,450,653	0	7,450,653
DPS	1	21,655	0	21,655
DV1	58	0	538,788	538,788
DV1S	3	0	15,000	15,000
DV2	30	0	226,500	226,500
DV3	40	0	404,830	404,830
DV4	117	0	891,514	891,514
DV4S	9	0	100,200	100,200
DVHS	108	0	17,811,659	17,811,659
DVHSS	7	0	1,098,014	1,098,014
EX	16	0	29,377,890	29,377,890
EX-XA	1	0	1,448,050	1,448,050
EX-XA (Prorated)	20	0	783,179	783,179
EX-XD	1	0	15,960	15,960
EX-XG	49	0	3,998,960	3,998,960
EX-XG (Prorated)	3	0	787,828	787,828
EX-XI	3	0	1,394,500	1,394,500
EX-XL	4	0	1,900,530	1,900,530
EX-XN	12	0	1,344,050	1,344,050
EX-XR	17	0	480,570	480,570
EX-XU	29	0	1,215,250	1,215,250
EX-XV	1,341	0	231,765,285	231,765,285
EX-XV (Prorated)	15	0	285,634	285,634
EX366	508	0	261,770	261,770
FR	1	0	0	0
HS	5,356	150,874,459	0	150,874,459
OV65	2,349	130,563,288	0	130,563,288
OV65S	119	6,862,617	0	6,862,617
PC	15	145,137,352	0	145,137,352
<b>Totals</b>		<b>2,076,952,784</b>	<b>298,145,761</b>	<b>2,373,098,546</b>

**2022 CERTIFIED TOTALS**

Property Count: 27,603

**G05 - CALHOUN COUNTY**  
Grand Totals

11/29/2023 11:05:34AM

Land		Value			
Homesite:		240,118,483			
Non Homesite:		520,974,328			
Ag Market:		543,407,356			
Timber Market:		0		<b>Total Land</b>	(+) 1,304,500,147
Improvement		Value			
Homesite:		903,148,907			
Non Homesite:		3,961,210,911		<b>Total Improvements</b>	(+) 4,864,359,818
Non Real		Count	Value		
Personal Property:		1,689	995,406,690		
Mineral Property:		863	6,827,370		
Autos:		0	0	<b>Total Non Real</b>	(+) 1,002,234,060
				<b>Market Value</b>	= 7,171,094,025
Ag	Non Exempt	Exempt			
Total Productivity Market:	539,310,891	4,096,465			
Ag Use:	27,619,562	136,596		<b>Productivity Loss</b>	(-) 511,691,329
Timber Use:	0	0		<b>Appraised Value</b>	= 6,659,402,696
Productivity Loss:	511,691,329	3,959,869		<b>Homestead Cap</b>	(-) 18,971,119
				<b>Assessed Value</b>	= 6,640,431,577
				<b>Total Exemptions Amount</b>	(-) 2,373,098,545
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 4,267,333,032

Freeze	Assessed	Taxable	Actual Tax	Colling	Count			
DP	11,872,888	2,980,923	10,142.19	10,170.85	133			
DPS	21,655	0	0.00	0.00	1			
OV65	336,257,470	135,445,278	430,798.40	441,930.28	2,258			
<b>Total</b>	<b>348,151,813</b>	<b>138,426,201</b>	<b>440,940.59</b>	<b>452,101.13</b>	<b>2,392</b>	<b>Freeze Taxable</b>	(-) 138,426,201	
<b>Tax Rate</b>	<b>0.5970000</b>							
						<b>Freeze Adjusted Taxable</b>	= 4,128,906,831	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 25,090,514.37 = 4,128,906,831 \* (0.5970000 / 100) + 440,940.59

Certified Estimate of Market Value: 7,171,094,025  
 Certified Estimate of Taxable Value: 4,267,333,032

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

**2022 CERTIFIED TOTALS**

Property Count: 27,603

**G05 - CALHOUN COUNTY**

Grand Totals

11/29/2023

11:05:34AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	8	1,835,871,820	0	1,835,871,820
CH	3	170,940	0	170,940
DP	147	7,450,653	0	7,450,653
DPS	1	21,655	0	21,655
DV1	58	0	538,788	538,788
DV1S	3	0	15,000	15,000
DV2	30	0	226,500	226,500
DV3	40	0	404,630	404,630
DV4	117	0	891,514	891,514
DV4S	9	0	100,200	100,200
DVHS	106	0	17,811,659	17,811,659
DVHSS	7	0	1,098,014	1,098,014
EX	16	0	29,377,890	29,377,890
EX-XA	1	0	1,448,050	1,448,050
EX-XA (Prorated)	20	0	783,179	783,179
EX-XD	1	0	15,960	15,960
EX-XG	49	0	3,998,960	3,998,960
EX-XG (Prorated)	3	0	787,828	787,828
EX-XI	3	0	1,394,500	1,394,500
EX-XL	4	0	1,900,530	1,900,530
EX-XN	12	0	1,344,050	1,344,050
EX-XR	17	0	480,570	480,570
EX-XU	29	0	1,215,250	1,215,250
EX-XV	1,341	0	231,765,285	231,765,285
EX-XV (Prorated)	15	0	285,634	285,634
EX386	508	0	261,770	261,770
FR	1	0	0	0
HS	5,356	150,874,459	0	150,874,459
OV65	2,349	130,563,288	0	130,563,288
OV65S	119	6,862,617	0	6,862,617
PC	15	145,137,352	0	145,137,352
<b>Totals</b>		<b>2,076,952,784</b>	<b>296,146,761</b>	<b>2,373,099,545</b>

**2022 CERTIFIED TOTALS**

Property Count: 27,603

G05 - CALHOUN COUNTY  
ARB Approved Totals

11/29/2023 11:05:34AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,514	5,962.8329	\$45,075,833	\$1,455,212,400	\$1,148,439,406
B	MULTIFAMILY RESIDENCE	193	80.9521	\$647,210	\$34,902,670	\$34,768,893
C1	VACANT LOTS AND LAND TRACTS	6,284	5,152.9721	\$0	\$141,844,896	\$141,498,349
D1	QUALIFIED OPEN-SPACE LAND	3,250	219,882.4599	\$0	\$539,310,891	\$27,816,946
D2	IMPROVEMENTS ON QUALIFIED OP	338		\$564,340	\$7,134,361	\$7,133,910
E	RURAL LAND, NON QUALIFIED OPE	1,270	7,855.1322	\$3,834,930	\$106,962,710	\$82,763,131
F1	COMMERCIAL REAL PROPERTY	1,029	1,676.3429	\$3,549,370	\$236,926,254	\$236,595,913
F2	INDUSTRIAL AND MANUFACTURIN	83	6,303.1713	\$29,737,779	\$3,388,983,080	\$1,609,082,740
G1	OIL AND GAS	520		\$0	\$6,231,360	\$6,231,360
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,836,180	\$1,836,180
J3	ELECTRIC COMPANY (INCLUDING C	23	40.6550	\$0	\$51,736,660	\$51,736,660
J4	TELEPHONE COMPANY (INCLUDI	24	3.2333	\$0	\$4,010,000	\$4,010,000
J5	RAILROAD	19	109.5285	\$0	\$27,776,010	\$27,776,010
J6	PIPELINE COMPANY	201		\$0	\$54,997,090	\$54,681,570
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,560,800	\$3,560,800
J8	OTHER TYPE OF UTILITY	11		\$0	\$658,680	\$658,680
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,525,870	\$5,525,870
L1	COMMERCIAL PERSONAL PROPE	991		\$0	\$144,062,560	\$143,974,598
L2	INDUSTRIAL AND MANUFACTURIN	193		\$1,582,953	\$653,756,350	\$653,102,500
M1	TANGIBLE OTHER PERSONAL, MOB	554		\$902,750	\$9,852,150	\$7,548,312
O	RESIDENTIAL INVENTORY	184	143.2414	\$224,940	\$5,822,260	\$5,811,007
S	SPECIAL INVENTORY TAX	21		\$0	\$13,281,680	\$13,281,680
X	TOTALLY EXEMPT PROPERTY	2,020	78,814.2402	\$831,040	\$274,442,943	\$0
	<b>Totals</b>		<b>325,805.1007</b>	<b>\$86,950,945</b>	<b>\$7,168,407,855</b>	<b>\$4,265,434,315</b>

**2022 CERTIFIED TOTALS**

Property Count: 27,603

G05 - CALHOUN COUNTY

Grand Totals

11/29/2023 11:05:34AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,514	5,982.8329	\$45,075,633	\$1,455,212,400	\$1,146,439,406
B	MULTIFAMILY RESIDENCE	193	80.9521	\$647,210	\$34,902,870	\$34,768,693
C1	VACANT LOTS AND LAND TRACTS	6,284	5,152.9721	\$0	\$141,644,896	\$141,498,349
D1	QUALIFIED OPEN-SPACE LAND	3,250	219,682.4599	\$0	\$539,310,891	\$27,616,946
D2	IMPROVEMENTS ON QUALIFIED OP	338		\$564,340	\$7,134,361	\$7,133,910
E	RURAL LAND, NON QUALIFIED OPE	1,270	7,655.1322	\$3,834,930	\$106,962,710	\$82,763,131
F1	COMMERCIAL REAL PROPERTY	1,029	1,676.3429	\$3,549,370	\$236,926,254	\$236,595,913
F2	INDUSTRIAL AND MANUFACTURIN	83	6,303.1713	\$29,737,779	\$3,388,963,080	\$1,609,082,740
G1	OIL AND GAS	520		\$0	\$6,231,360	\$6,231,360
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,636,180	\$1,636,180
J3	ELECTRIC COMPANY (INCLUDING C	23	40.6550	\$0	\$51,736,660	\$51,736,660
J4	TELEPHONE COMPANY (INCLUDI	24	3.2333	\$0	\$4,010,000	\$4,010,000
J5	RAILROAD	19	109.5265	\$0	\$27,776,010	\$27,776,010
J6	PIPELINE COMPANY	201		\$0	\$54,997,090	\$54,681,570
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,560,800	\$3,560,800
J8	OTHER TYPE OF UTILITY	11		\$0	\$658,680	\$658,680
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,525,870	\$5,525,870
L1	COMMERCIAL PERSONAL PROPE	991		\$0	\$144,062,560	\$143,974,598
L2	INDUSTRIAL AND MANUFACTURIN	193		\$1,582,953	\$653,756,350	\$653,102,500
M1	TANGIBLE OTHER PERSONAL, MOB	554		\$902,750	\$9,852,150	\$7,548,312
O	RESIDENTIAL INVENTORY	184	143.2414	\$224,940	\$5,822,260	\$5,811,007
S	SPECIAL INVENTORY TAX	21		\$0	\$13,281,680	\$13,281,680
X	TOTALLY EXEMPT PROPERTY	2,020	78,814.2402	\$831,040	\$274,442,943	\$0
	<b>Totals</b>		<b>325,605.1007</b>	<b>\$66,950,945</b>	<b>\$7,168,407,855</b>	<b>\$4,265,434,315</b>



**2022 CERTIFIED TOTALS**

G05 - CALHOUN COUNTY  
ARB Approved Totals

Property Count: 27,803

11/29/2023 11:05:34AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		24	3.1155	\$0	\$1,205,902	\$1,075,244
A1	SINGLE FAMILY RESIDENCE	8,594	4,586.6998	\$38,376,083	\$1,308,382,854	\$1,019,425,821
A2	MOBILE HOME WITH LAND	1,911	863.5264	\$3,671,350	\$70,534,507	\$55,231,839
A3	BUILDING WITH LAND	1,519	486.7019	\$2,200,490	\$67,765,051	\$84,127,713
A4	HOUSE ON LEASED LAND	89	7.2593	\$90,160	\$3,282,688	\$2,831,915
A5	BOAT SHEDS ON LEASED LAND	8		\$0	\$97,590	\$97,590
A6	BUILDINGS ON LEASED LAND	84	0.9600	\$737,550	\$1,559,180	\$1,488,062
A7	BULKHEADS	81	14.5700	\$0	\$2,404,630	\$2,360,221
B1	MULTIFAMILY RESIDENCE	92	59.6307	\$1,500	\$22,876,702	\$22,802,158
B2	DUPLEX RESIDENCE	71	15.2111	\$645,710	\$7,778,318	\$7,718,885
B3	TRIPLEX RESIDENCE	6	1.0684	\$0	\$377,640	\$377,640
B4	QUADPLEX RESIDENCE	31	5.0439	\$0	\$3,870,010	\$3,870,010
C1	VACANT LOTS & TRACTS	6,284	5,152.9721	\$0	\$141,644,896	\$141,498,349
D1	QUALIFIED AG LAND	3,252	219,681.0849	\$0	\$539,355,739	\$27,661,794
D2	FARM AND RANCH IMP	338		\$564,340	\$7,134,361	\$7,133,910
E		1	0.1443	\$0	\$1,007	\$1,007
E1	FARM & RANCH SINGLE FAMILY	550	1,296.1245	\$3,030,090	\$80,960,128	\$58,081,051
E2	FARM & RANCH MOBILE HOME	144	248.7453	\$660,400	\$4,456,770	\$3,501,131
E3	FARM & RANCH OTHER IMPROVEME	106	181.4360	\$93,200	\$2,782,036	\$2,471,545
E4	VACANT RURAL LAND	507	5,829.0951	\$0	\$16,936,453	\$16,898,753
E5	MISC RURAL IMPROVEMENT	56	60.9620	\$51,240	\$1,781,470	\$1,766,796
ERROR		2	1.3163	\$0	\$787,453	\$0
F1	COMMERCIAL REAL PROPERTY	1,030	1,678.5862	\$3,549,370	\$238,155,988	\$237,825,647
F2	INDUSTRIAL REAL PROPERTY	82	6,303.1713	\$29,737,779	\$3,384,808,080	\$1,604,927,740
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$4,155,000	\$4,155,000
G1	OIL & GAS	520		\$0	\$6,231,360	\$6,231,360
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,636,180	\$1,636,180
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$51,736,680	\$51,736,660
J4	TELEPHONE COMPANY (INCLUDING I	23	3.2333	\$0	\$3,990,820	\$3,990,820
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$18,762,140	\$18,762,140
J5A	RAILROAD - OTHER PROP	1		\$0	\$9,013,870	\$9,013,870
J6	PIPELINE COMPANY	195		\$0	\$53,613,960	\$53,298,440
J6A	PIPELINE - OTHER PROP	1		\$0	\$500,190	\$500,190
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$882,940	\$882,940
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,560,800	\$3,560,800
J8	OTHER TYPE OF UTILTY	11		\$0	\$658,680	\$658,680
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,525,870	\$5,525,870
L1	COMMERCIAL PERSONAL PROPERT	992		\$0	\$144,174,932	\$144,086,970
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$142,700	\$142,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$132,460	\$132,460
L2C	INDUSTRIAL - INVENTORY & MATERI	27		\$0	\$416,480,430	\$416,480,430
L2D	INDUSTRIAL - TRAILERS	1		\$0	\$1,920	\$1,920
L2G	INDUSTRIAL - MACHINERY & EQUIPM	51		\$1,256,030	\$226,234,470	\$226,234,470
L2J	INDUSTRIAL - FURNITURE & FIXTUR	9		\$326,923	\$2,031,970	\$1,378,120
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	12		\$0	\$3,150,770	\$3,150,770
L2P	INDUSTRIAL - RADIO TOWERS	45		\$0	\$2,350,720	\$2,350,720
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	40		\$0	\$3,133,960	\$3,133,960
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$96,950	\$96,950
M1	MOBILE HOMES/TANGIBLE OTHER P	554		\$902,750	\$9,852,160	\$7,548,312
O1	RESIDENTIAL INVENTORY	184	143.2414	\$224,940	\$5,822,260	\$5,811,007
S	SPECIAL INVENTORY TAX	21		\$0	\$13,281,680	\$13,281,680
X	TOTALLY EXEMPTED PROPERTY	2,022	78,815.5565	\$831,040	\$275,230,396	\$0
	<b>Totals</b>		<b>325,609.9766</b>	<b>\$86,950,945</b>	<b>\$7,171,324,867</b>	<b>\$4,266,776,420</b>

**2022 CERTIFIED TOTALS**

Property Count: 27,803

G05 - CALHOUN COUNTY

Grand Totals

11/29/2023 11:05:34AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		24	3.1155	\$0	\$1,205,902	\$1,075,244
A1	SINGLE FAMILY RESIDENCE	8,594	4,586.6998	\$38,376,083	\$1,308,382,854	\$1,019,425,821
A2	MOBILE HOME WITH LAND	1,911	863.5264	\$3,671,350	\$70,534,507	\$55,231,839
A3	BUILDING WITH LAND	1,519	486.7019	\$2,200,490	\$67,765,051	\$64,127,713
A4	HOUSE ON LEASED LAND	69	7.2583	\$90,160	\$3,262,686	\$2,631,915
A5	BOAT SHEDS ON LEASED LAND	8		\$0	\$97,590	\$97,590
A6	BUILDINGS ON LEASED LAND	84	0.9600	\$737,550	\$1,559,180	\$1,489,062
A7	BULKHEADS	81	14.5700	\$0	\$2,404,630	\$2,360,221
B1	MULTIFAMILY RESIDENCE	92	59.6307	\$1,500	\$22,876,702	\$22,802,158
B2	DUPLEX RESIDENCE	71	15.2111	\$645,710	\$7,778,318	\$7,718,885
B3	TRIPLEX RESIDENCE	6	1.0664	\$0	\$377,640	\$377,640
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C1	VACANT LOTS & TRACTS	8,284	5,152.9721	\$0	\$141,644,896	\$141,498,349
D1	QUALIFIED AG LAND	3,252	219,681.0849	\$0	\$539,355,739	\$27,661,794
D2	FARM AND RANCH IMP	338		\$564,340	\$7,134,361	\$7,133,910
E		1	0.1443	\$0	\$1,007	\$1,007
E1	FARM & RANCH SINGLE FAMILY	550	1,296.1245	\$3,030,090	\$80,960,126	\$58,081,051
E2	FARM & RANCH MOBILE HOME	144	248.7453	\$660,400	\$4,456,770	\$3,501,131
E3	FARM & RANCH OTHER IMPROVEME	106	181.4360	\$93,200	\$2,782,036	\$2,471,545
E4	VACANT RURAL LAND	507	5,829.0951	\$0	\$16,936,453	\$16,896,753
E5	MISC RURAL IMPROVEMENT	56	80.9620	\$51,240	\$1,781,470	\$1,766,796
ERROR		2	1.3163	\$0	\$787,453	\$0
F1	COMMERCIAL REAL PROPERTY	1,030	1,678.5882	\$3,549,370	\$238,155,988	\$237,825,647
F2	INDUSTRIAL REAL PROPERTY	82	6,303.1713	\$29,737,779	\$3,384,808,080	\$1,804,927,740
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$4,155,000	\$4,155,000
G1	OIL & GAS	520		\$0	\$6,231,360	\$6,231,360
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,636,180	\$1,636,180
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$51,736,660	\$51,736,660
J4	TELEPHONE COMPANY (INCLUDING I	23	3.2333	\$0	\$3,990,820	\$3,990,820
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$18,762,140	\$18,762,140
J5A	RAILROAD - OTHER PROP	1		\$0	\$9,013,870	\$9,013,870
J6	PIPELINE COMPANY	195		\$0	\$53,813,960	\$53,298,440
J6A	PIPELINE - OTHER PROP	1		\$0	\$500,190	\$500,190
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$882,940	\$882,940
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,560,800	\$3,560,800
J8	OTHER TYPE OF UTILITY	11		\$0	\$658,680	\$658,680
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,525,870	\$5,525,870
L1	COMMERCIAL PERSONAL PROPERTY	992		\$0	\$144,174,932	\$144,086,970
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$142,700	\$142,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$132,460	\$132,460
L2C	INDUSTRIAL - INVENTORY & MATERI	27		\$0	\$416,480,430	\$416,480,430
L2D	INDUSTRIAL - TRAILERS	1		\$0	\$1,920	\$1,920
L2G	INDUSTRIAL - MACHINERY & EQUIPM	51		\$1,256,030	\$226,234,470	\$226,234,470
L2J	INDUSTRIAL - FURNITURE & FIXTUR	9		\$326,923	\$2,031,970	\$1,378,120
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	12		\$0	\$3,150,770	\$3,150,770
L2P	INDUSTRIAL - RADIO TOWERS	45		\$0	\$2,350,720	\$2,350,720
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	40		\$0	\$3,133,960	\$3,133,960
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$96,950	\$96,950
M1	MOBILE HOMES/TANGIBLE OTHER P	554		\$902,750	\$9,852,150	\$7,548,312
O1	RESIDENTIAL INVENTORY	184	143.2414	\$224,940	\$5,822,260	\$5,811,007
S	SPECIAL INVENTORY TAX	21		\$0	\$13,281,680	\$13,281,680
X	TOTALLY EXEMPTED PROPERTY	2,022	78,815.5565	\$831,040	\$275,230,396	\$0
	<b>Totals</b>		<b>325,609.9766</b>	<b>\$86,950,945</b>	<b>\$7,171,324,887</b>	<b>\$4,266,776,420</b>

**2022 CERTIFIED TOTALS**

G05 - CALHOUN COUNTY

Property Count: 27,603

Effective Rate Assumption

11/29/2023 11:05:34AM

**New Value**

TOTAL NEW VALUE MARKET: \$88,950,945  
 TOTAL NEW VALUE TAXABLE: \$80,928,348

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2021 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	17	2021 Market Value	\$2,438,180
EX368	HOUSE BILL 368	314	2021 Market Value	\$448,890
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$2,887,070</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	12	\$503,907
DV1	Disabled Veterans 10% - 29%	6	\$37,000
DV2	Disabled Veterans 30% - 49%	2	\$19,500
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	10	\$90,000
DVHS	Disabled Veteran Homestead	18	\$1,519,704
HS	HOMESTEAD	185	\$5,451,588
OV65	OVER 65	193	\$10,557,971
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>426</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$21,086,738</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$21,086,738</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
5,210	\$154,893	\$32,384	\$122,509
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,872	\$152,985	\$32,023	\$120,962

**2022 CERTIFIED TOTALS**  
G05 - CALHOUN COUNTY  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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**2023 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT**

**APPENDIX B**

**2023 Certified Value Summary Reports  
For the County of Calhoun  
as of 11.29.2023 Supplemental Roll #12**

**2023 CERTIFIED TOTALS**

**G05 - CALHOUN COUNTY**

ARB Approved Totals

Property Count: 26,862

11/29/2023

10:59:20AM

Land		Value			
Homesite:		255,892,648			
Non Homesite:		547,381,186			
Ag Market:		538,348,088			
Timber Market:		0		<b>Total Land</b>	(+) 1,341,401,900
Improvement		Value			
Homesite:		1,060,424,111			
Non Homesite:		4,016,829,668		<b>Total Improvements</b>	(+) 5,077,053,779
Non Real		Count	Value		
Personal Property:		1,847	1,021,782,230		
Mineral Property:		933	10,673,530		
Autos:		1	0	<b>Total Non Real</b>	(+) 1,032,455,760
				<b>Market Value</b>	= 7,450,911,439
Ag	Non Exempt	Exempt			
Total Productivity Market:	534,945,026	3,403,060			
Ag Use:	29,094,668	78,546		<b>Productivity Loss</b>	(-) 505,850,358
Timber Use:	0	0		<b>Appraised Value</b>	= 6,945,061,081
Productivity Loss:	505,850,358	3,324,514		<b>Homestead Cap</b>	(-) 82,269,661
				<b>Assessed Value</b>	= 6,862,791,420
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 2,245,178,295
				<b>Net Taxable</b>	= 4,617,613,125

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	11,815,820	3,179,640	10,973.62	11,006.70	121			
DPS	688,340	457,539	2,494.46	2,494.46	2			
OV65	372,107,235	153,788,856	472,090.55	483,349.53	2,293			
<b>Total</b>	<b>384,409,395</b>	<b>157,406,035</b>	<b>485,558.63</b>	<b>496,850.69</b>	<b>2,416</b>	<b>Freeze Taxable</b>	(-) 157,406,035	
<b>Tax Rate</b>	<b>0.5601000</b>							
						<b>Freeze Adjusted Taxable</b>	= 4,460,207,090	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 25,467,178.54 = 4,460,207,090 \* (0.5601000 / 100) + 485,558.63

Certified Estimate of Market Value: 7,450,911,439  
 Certified Estimate of Taxable Value: 4,617,613,125

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

**2023 CERTIFIED TOTALS**

Property Count: 26,982

G05 - CALHOUN COUNTY  
ARB Approved Totals

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	6	1,508,912,150	0	1,508,912,150
CH	3	302,130	0	302,130
DP	123	6,351,076	0	6,351,076
DPS	2	87,821	0	87,821
DV1	57	0	520,507	520,507
DV1S	2	0	10,000	10,000
DV2	27	0	199,500	199,500
DV3	34	0	337,690	337,690
DV3S	1	0	10,000	10,000
DV4	125	0	979,836	979,836
DV4S	8	0	88,800	88,800
DVHS	110	0	20,326,203	20,326,203
DVHSS	8	0	1,391,309	1,391,309
EX	16	0	565,410	565,410
EX-XA	1	0	1,425,450	1,425,450
EX-XD	1	0	14,690	14,690
EX-XG	51	0	8,201,400	8,201,400
EX-XI	3	0	1,422,340	1,422,340
EX-XL	4	0	1,921,840	1,921,840
EX-XN	11	0	1,138,640	1,138,640
EX-XR	16	0	548,730	548,730
EX-XU	28	0	1,484,370	1,484,370
EX-XV	1,351	0	244,037,655	244,037,655
EX-XV (Prorated)	3	0	62,204	62,204
EX386	712	0	284,470	284,470
FR	2	0	0	0
HS	5,112	170,345,979	0	170,345,979
OV65	2,304	129,268,714	0	129,268,714
OV65S	137	7,847,539	0	7,847,539
PC	16	137,091,842	0	137,091,842
<b>Totals</b>		<b>1,960,207,251</b>	<b>284,971,044</b>	<b>2,245,178,295</b>

**2023 CERTIFIED TOTALS**

Property Count: 776

G05 - CALHOUN COUNTY  
Under ARB Review Totals

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Land		Value				
Homesite:		17,600,620				
Non Homesite:		38,722,291				
Ag Market:		6,017,650				
Timber Market:		0		<b>Total Land</b>	(+)	62,340,561
Improvement		Value				
Homesite:		62,520,430				
Non Homesite:		56,357,450		<b>Total Improvements</b>	(+)	118,877,880
Non Real		Count	Value			
Personal Property:		3	206,750			
Mineral Property:		0	0			
Autos:		0	0	<b>Total Non Real</b>	(+)	206,750
				<b>Market Value</b>	=	181,425,191
Ag	Non Exempt	Exempt				
Total Productivity Market:	6,017,650	0				
Ag Use:	53,870	0	<b>Productivity Loss</b>	(-)	5,963,780	
Timber Use:	0	0	<b>Appraised Value</b>	=	175,461,411	
Productivity Loss:	5,963,780	0				
			<b>Homestead Cap</b>	(-)	4,838,598	
			<b>Assessed Value</b>	=	170,624,813	
			<b>Total Exemptions Amount</b>	(-)	12,149,821	
			(Breakdown on Next Page)			
			<b>Net Taxable</b>	=	158,474,992	

Freeze	Assessed	Taxable	Actual Tax	Calling	Count		
OV65	15,776,757	9,233,993	39,594.44	40,292.58	46		
<b>Total</b>	<b>15,776,757</b>	<b>9,233,993</b>	<b>39,594.44</b>	<b>40,292.58</b>	<b>46</b>	<b>Freeze Taxable</b>	(-) 9,233,993
Tax Rate	0.5601000						
						<b>Freeze Adjusted Taxable</b>	= 149,240,999

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 875,493.28 = 149,240,999 \* (0.5601000 / 100) + 39,594.44

Certified Estimate of Market Value	142,768,590
Certified Estimate of Taxable Value	126,232,901
Tax Increment Finance Value	0
Tax Increment Finance Levy	0.00



**2023 CERTIFIED TOTALS**

Property Count: 776

G05 - CALHOUN COUNTY  
Under ARB Review Totals

11/29/2023

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	1	0	2,500	2,500
DV1S	1	0	5,000	5,000
DV4	1	0	12,000	12,000
DVHS	2	0	326,222	326,222
HS	128	8,640,709	0	8,640,709
OV65	50	3,035,390	0	3,035,390
OV65S	2	128,000	0	128,000
<b>Totals</b>		<b>11,804,099</b>	<b>346,722</b>	<b>12,149,821</b>

**2023 CERTIFIED TOTALS**

Property Count: 27,738

**G05 - CALHOUN COUNTY  
Grand Totals**

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Land		Value				
Homesite:		273,293,268				
Non Homesite:		586,083,457				
Ag Market:		544,365,736				
Timber Market:		0		<b>Total Land</b>	(+)	<b>1,403,742,461</b>
Improvement		Value				
Homesite:		1,122,944,541				
Non Homesite:		4,072,987,118		<b>Total Improvements</b>	(+)	<b>5,195,931,659</b>
Non Real		Count	Value			
Personal Property:		1,650	1,021,988,980			
Mineral Property:		933	10,673,530			
Autos:		1	0	<b>Total Non Real</b>	(+)	<b>1,032,662,510</b>
				<b>Market Value</b>	=	<b>7,632,336,630</b>
Ag	Non Exempt	Exempt				
Total Productivity Market:	540,962,676	3,403,060				
Ag Use:	29,148,538	78,546		<b>Productivity Loss</b>	(-)	<b>511,814,138</b>
Timber Use:	0	0		<b>Appraised Value</b>	=	<b>7,120,522,492</b>
Productivity Loss:	511,814,138	3,324,514		<b>Homestead Cap</b>	(-)	<b>87,108,259</b>
				<b>Assessed Value</b>	=	<b>7,033,416,233</b>
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	<b>2,257,328,116</b>
				<b>Net Taxable</b>	=	<b>4,776,088,117</b>

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	11,615,820	3,179,640	10,973.62	11,006.70	121		
DPS	686,340	457,539	2,494.46	2,494.46	2		
OV65	387,883,992	163,002,849	511,684.99	523,642.11	2,339		
<b>Total</b>	<b>400,186,152</b>	<b>166,640,028</b>	<b>525,153.07</b>	<b>537,143.27</b>	<b>2,462</b>	<b>Freeze Taxable</b>	<b>( ) 166,640,028</b>
<b>Tax Rate</b>	<b>0.5601000</b>						
						<b>Freeze Adjusted Taxable</b>	<b>= 4,609,448,089</b>

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 26,342,671.82 = 4,609,448,089 \* (0.5601000 / 100) + 525,153.07

Certified Estimate of Market Value 7,593,680,029  
 Certified Estimate of Taxable Value 4,743,846,028

Tax Increment Finance Value 0  
 Tax Increment Finance Levy 0.00

**2023 CERTIFIED TOTALS**

Property Count: 27,738

G05 - CALHOUN COUNTY  
Grand Totals

11/29/2023

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	6	1,508,912,150	0	1,508,912,150
CH	3	302,130	0	302,130
DP	123	6,351,076	0	6,351,076
DPS	2	87,821	0	87,821
DV1	58	0	523,007	523,007
DV1S	3	0	15,000	15,000
DV2	27	0	199,500	199,500
DV3	34	0	337,690	337,690
DV3S	1	0	10,000	10,000
DV4	126	0	991,836	991,836
DV4S	8	0	88,800	88,800
DVHS	112	0	20,652,425	20,652,425
DVHSS	8	0	1,391,309	1,391,309
EX	16	0	565,410	565,410
EX-XA	1	0	1,425,450	1,425,450
EX-XD	1	0	14,690	14,690
EX-XG	51	0	8,201,400	8,201,400
EX-XI	3	0	1,422,340	1,422,340
EX-XL	4	0	1,921,840	1,921,840
EX-XN	11	0	1,138,640	1,138,640
EX-XR	16	0	548,730	548,730
EX-XU	28	0	1,484,370	1,484,370
EX-XV	1,351	0	244,037,655	244,037,655
EX-XV (Prorated)	3	0	62,204	62,204
EX366	712	0	284,470	284,470
FR	2	0	0	0
HS	5,238	178,986,688	0	178,986,688
OV85	2,354	132,304,104	0	132,304,104
OV85S	139	7,975,539	0	7,975,539
PC	16	137,091,842	0	137,091,842
<b>Totals</b>		<b>1,972,011,360</b>	<b>285,316,766</b>	<b>2,257,328,116</b>

**2023 CERTIFIED TOTALS**

Property Count: 28,962

G05 - CALHOUN COUNTY  
ARB Approved Totals

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,103	5,718.2144	\$43,313,440	\$1,645,515,647	\$1,256,127,059
B	MULTIFAMILY RESIDENCE	165	78.4417	\$1,888,480	\$43,598,430	\$43,490,895
C1	VACANT LOTS AND LAND TRACTS	6,099	5,080.9054	\$0	\$153,408,183	\$153,280,616
D1	QUALIFIED OPEN-SPACE LAND	3,250	216,759.8321	\$0	\$534,845,028	\$29,091,858
D2	IMPROVEMENTS ON QUALIFIED OP	343		\$237,530	\$7,165,905	\$7,165,477
E	RURAL LAND, NON QUALIFIED OPE	1,258	7,928.3785	\$2,765,900	\$115,607,458	\$88,341,300
F1	COMMERCIAL REAL PROPERTY	950	1,538.3137	\$6,408,330	\$258,522,961	\$258,211,803
F2	INDUSTRIAL AND MANUFACTURIN	87	6,442.4863	\$41,768,140	\$3,387,205,020	\$1,742,030,810
G1	OIL AND GAS	383		\$0	\$10,075,070	\$10,075,070
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,849,790	\$1,849,790
J3	ELECTRIC COMPANY (INCLUDING C	23	40.6550	\$0	\$55,773,020	\$55,773,020
J4	TELEPHONE COMPANY (INCLUDI	28	3.2333	\$0	\$4,330,370	\$4,330,370
J5	RAILROAD	19	109.5265	\$0	\$34,335,970	\$34,335,970
J6	PIPELINE COMPANY	197		\$0	\$68,755,900	\$68,375,850
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$6,874,250	\$6,874,250
J8	OTHER TYPE OF UTILITY	11		\$0	\$645,620	\$645,620
J9	RAILROAD ROLLING STOCK	2		\$0	\$6,108,000	\$6,108,000
L1	COMMERCIAL PERSONAL PROPE	980		\$0	\$161,878,360	\$161,587,898
L2	INDUSTRIAL AND MANUFACTURIN	187		\$0	\$662,596,160	\$662,305,890
M1	TANGIBLE OTHER PERSONAL, MOB	540		\$738,170	\$11,759,340	\$8,857,949
O	RESIDENTIAL INVENTORY	169	141.5001	\$0	\$5,275,110	\$5,275,110
S	SPECIAL INVENTORY TAX	20		\$0	\$13,478,520	\$13,478,520
X	TOTALLY EXEMPT PROPERTY	2,199	78,821.1235	\$411,810	\$261,409,329	\$0
	<b>Totals</b>		<b>322,662.9514</b>	<b>\$97,531,800</b>	<b>\$7,450,911,439</b>	<b>\$4,617,613,125</b>

**2023 CERTIFIED TOTALS**

Property Count: 776

G05 - CALHOUN COUNTY  
Under ARB Review Totals

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	523	263.7420	\$3,513,440	\$145,733,440	\$129,972,038
B	MULTIFAMILY RESIDENCE	1		\$0	\$4,440	\$4,440
C1	VACANT LOTS AND LAND TRACTS	169	102.6633	\$0	\$10,511,501	\$10,511,501
D1	QUALIFIED OPEN-SPACE LAND	27	2,276.0860	\$0	\$6,017,650	\$53,870
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$100,710	\$100,710
E	RURAL LAND, NON QUALIFIED OPE	33	145.1608	\$193,140	\$5,391,090	\$4,166,073
F1	COMMERCIAL REAL PROPERTY	30	40.6961	\$55,930	\$9,783,250	\$9,783,250
F2	INDUSTRIAL AND MANUFACTURIN	1	29.5400	\$0	\$3,167,890	\$3,167,890
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$203,000	\$203,000
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$0	\$118,470	\$118,470
O	RESIDENTIAL INVENTORY	8	1.1272	\$0	\$390,000	\$390,000
S	SPECIAL INVENTORY TAX	1		\$0	\$3,750	\$3,750
<b>Totals</b>			<b>2,859.0152</b>	<b>\$3,762,510</b>	<b>\$181,425,191</b>	<b>\$156,474,992</b>

**2023 CERTIFIED TOTALS**

Property Count: 27,738

G05 - CALHOUN COUNTY

Grand Totals

11/29/2023 10:59:21AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,626	5,981.9564	\$46,826,880	\$1,791,249,087	\$1,386,099,097
B	MULTIFAMILY RESIDENCE	166	78.4417	\$1,888,480	\$43,802,870	\$43,495,335
C1	VACANT LOTS AND LAND TRACTS	6,268	5,183.5687	\$0	\$163,917,684	\$163,792,117
D1	QUALIFIED OPEN-SPACE LAND	3,277	219,035.9181	\$0	\$540,962,676	\$29,145,728
D2	IMPROVEMENTS ON QUALIFIED OP	347		\$237,530	\$7,266,615	\$7,266,187
E	RURAL LAND, NON QUALIFIED OPE	1,291	8,073.5391	\$2,959,040	\$120,998,548	\$92,507,373
F1	COMMERCIAL REAL PROPERTY	980	1,579.0098	\$6,464,260	\$268,306,211	\$267,995,053
F2	INDUSTRIAL AND MANUFACTURIN	88	6,472.0263	\$41,768,140	\$3,390,372,910	\$1,745,198,700
G1	OIL AND GAS	383		\$0	\$10,075,070	\$10,075,070
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,849,790	\$1,849,790
J3	ELECTRIC COMPANY (INCLUDING C	23	40.6550	\$0	\$55,773,020	\$55,773,020
J4	TELEPHONE COMPANY (INCLUDI	28	3.2333	\$0	\$4,330,370	\$4,330,370
J5	RAILROAD	19	109.5265	\$0	\$34,335,970	\$34,335,970
J6	PIPELINE COMPANY	197		\$0	\$68,755,900	\$68,375,850
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$6,874,250	\$6,874,250
J8	OTHER TYPE OF UTILITY	11		\$0	\$645,620	\$645,620
J9	RAILROAD ROLLING STOCK	2		\$0	\$6,108,000	\$6,108,000
L1	COMMERCIAL PERSONAL PROPE	982		\$0	\$161,881,360	\$161,790,898
L2	INDUSTRIAL AND MANUFACTURIN	187		\$0	\$662,596,160	\$662,305,890
M1	TANGIBLE OTHER PERSONAL, MOB	543		\$738,170	\$11,877,810	\$8,976,419
O	RESIDENTIAL INVENTORY	177	142.6273	\$0	\$5,665,110	\$5,665,110
S	SPECIAL INVENTORY TAX	21		\$0	\$13,482,270	\$13,482,270
X	TOTALLY EXEMPT PROPERTY	2,199	78,821.1235	\$411,810	\$261,409,329	\$0
	<b>Totals</b>		<b>325,521.9666</b>	<b>\$101,294,310</b>	<b>\$7,632,336,630</b>	<b>\$4,776,088,117</b>

**2023 CERTIFIED TOTALS**

Property Count: 26,962

G05 - CALHOUN COUNTY  
ARB Approved Totals

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**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2	0.1693	\$0	\$68,235	\$68,235
A1	SINGLE FAMILY RESIDENCE	8,267	4,403.7691	\$39,050,500	\$1,480,542,633	\$1,115,838,451
A2	MOBILE HOME WITH LAND	1,838	820.1511	\$2,418,990	\$82,221,792	\$82,761,751
A3	BUILDING WITH LAND	1,492	478.8520	\$1,613,920	\$74,969,212	\$70,803,489
A4	HOUSE ON LEASED LAND	65	2.2593	\$1,680	\$3,082,935	\$2,405,742
A5	BOAT SHEDS ON LEASED LAND	8		\$45,980	\$129,050	\$129,050
A6	BUILDINGS ON LEASED LAND	112	0.4700	\$182,370	\$1,882,670	\$1,760,574
A7	BULKHEADS	76	12.5436	\$0	\$2,619,120	\$2,559,767
B1	MULTIFAMILY RESIDENCE	52	52.4150	\$1,564,080	\$26,882,820	\$26,877,870
B2	DUPLEX RESIDENCE	71	14.7507	\$324,400	\$9,000,090	\$8,897,505
B3	TRIPLEX RESIDENCE	13	2.8512	\$0	\$1,244,920	\$1,244,920
B4	QUADPLEX RESIDENCE	35	8.4248	\$0	\$6,470,600	\$6,470,600
C1	VACANT LOTS & TRACTS	6,099	5,080.9054	\$0	\$153,406,183	\$153,280,616
D1	QUALIFIED AG LAND	3,251	216,759.9571	\$0	\$534,945,474	\$29,092,306
D2	FARM AND RANCH IMP	343		\$237,530	\$7,165,905	\$7,165,477
E1	FARM & RANCH SINGLE FAMILY	530	1,297.0579	\$2,427,760	\$87,472,130	\$81,722,381
E2	FARM & RANCH MOBILE HOME	145	259.1353	\$173,670	\$5,234,440	\$4,054,612
E3	FARM & RANCH OTHER IMPROVEME	103	183.4980	\$164,470	\$2,842,704	\$2,547,859
E4	VACANT RURAL LAND	523	6,106.2753	\$0	\$18,768,296	\$18,744,277
E5	MISC RURAL IMPROVEMENT	54	82.2870	\$0	\$1,289,440	\$1,271,723
F1	COMMERCIAL REAL PROPERTY	950	1,538.3137	\$6,408,330	\$258,522,961	\$258,211,803
F2	INDUSTRIAL REAL PROPERTY	88	6,442.4863	\$41,768,140	\$3,381,842,320	\$1,736,668,110
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$5,362,700	\$5,362,700
G1	OIL & GAS	383		\$0	\$10,075,070	\$10,075,070
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,849,790	\$1,849,790
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$55,773,020	\$55,773,020
J4	TELEPHONE COMPANY (INCLUDING I	27	3.2333	\$0	\$4,311,190	\$4,311,190
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$20,835,420	\$20,835,420
J5A	RAILROAD - OTHER PROP	1		\$0	\$13,500,550	\$13,500,550
J6	PIPELINE COMPANY	191		\$0	\$67,199,650	\$66,819,600
J6A	PIPELINE - OTHER PROP	1		\$0	\$500,190	\$500,190
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$1,056,060	\$1,056,060
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$6,874,250	\$6,874,250
J8	OTHER TYPE OF UTILITY	11		\$0	\$645,620	\$645,620
J9	RAILROAD ROLLING STOCK	2		\$0	\$6,108,000	\$6,108,000
L1	COMMERCIAL PERSONAL PROPERT	980		\$0	\$161,678,360	\$161,587,898
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$142,700	\$142,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$132,460	\$132,460
L2C	INDUSTRIAL - INVENTORY & MATERI	27		\$0	\$391,891,200	\$391,891,200
L2G	INDUSTRIAL - MACHINERY & EQUIPM	50		\$0	\$259,659,810	\$259,659,810
L2J	INDUSTRIAL - FURNITURE & FIXTUR	9		\$0	\$1,716,990	\$1,426,720
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	11		\$0	\$2,666,000	\$2,666,000
L2P	INDUSTRIAL - RADIO TOWERS	42		\$0	\$2,235,110	\$2,235,110
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	40		\$0	\$4,055,500	\$4,055,500
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$96,390	\$96,390
M1	MOBILE HOMES/TANGIBLE OTHER P	540		\$738,170	\$11,759,340	\$8,857,949
O1	RESIDENTIAL INVENTORY	169	141.5001	\$0	\$5,275,110	\$5,275,110
S	SPECIAL INVENTORY TAX	20		\$0	\$13,478,520	\$13,478,520
X	TOTALLY EXEMPTED PROPERTY	2,199	78,821.1235	\$411,810	\$261,409,329	\$0
	<b>Totals</b>		<b>322,662.9514</b>	<b>\$97,531,800</b>	<b>\$7,450,911,439</b>	<b>\$4,617,613,125</b>

**2023 CERTIFIED TOTALS**

Property Count: 776

G05 - CALHOUN COUNTY  
Under ARB Review Totals

11/29/2023 10:59:21AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	424	212.7975	\$3,362,130	\$132,712,110	\$117,964,284
A2	MOBILE HOME WITH LAND	64	21.3075	\$76,310	\$5,888,970	\$5,082,278
A3	BUILDING WITH LAND	57	18.3705	\$75,000	\$6,217,480	\$6,062,842
A4	HOUSE ON LEASED LAND	3	5.0000	\$0	\$454,490	\$402,234
A5	BOAT SHEDS ON LEASED LAND	1	5.0000	\$0	\$215,820	\$215,820
A6	BUILDINGS ON LEASED LAND	2	0.4900	\$0	\$130,960	\$130,960
A7	BULKHEADS	2	0.7765	\$0	\$113,810	\$113,810
B2	DUPLEX RESIDENCE	1		\$0	\$4,440	\$4,440
C1	VACANT LOTS & TRACTS	189	102.6833	\$0	\$10,511,501	\$10,511,501
D1	QUALIFIED AG LAND	27	2,276.0880	\$0	\$6,017,650	\$53,870
D2	FARM AND RANCH IMP	4		\$0	\$100,710	\$100,710
E1	FARM & RANCH SINGLE FAMILY	19	44.2406	\$193,140	\$4,656,010	\$3,430,983
E2	FARM & RANCH MOBILE HOME	1	1.0000	\$0	\$85,500	\$85,500
E3	FARM & RANCH OTHER IMPROVEMEI	2		\$0	\$140,540	\$140,540
E4	VACANT RURAL LAND	13	99.9200	\$0	\$409,260	\$409,260
E5	MISC RURAL IMPROVEMENT	1		\$0	\$99,780	\$99,780
F1	COMMERCIAL REAL PROPERTY	30	40.6961	\$55,930	\$9,783,250	\$9,783,250
F2	INDUSTRIAL REAL PROPERTY	1	29.5400	\$0	\$3,167,890	\$3,167,890
L1	COMMERCIAL PERSONAL PROPERT	2		\$0	\$203,000	\$203,000
M1	MOBILE HOMES/TANGIBLE OTHER P	3		\$0	\$118,470	\$118,470
O1	RESIDENTIAL INVENTORY	8	1.1272	\$0	\$390,000	\$390,000
S	SPECIAL INVENTORY TAX	1		\$0	\$3,750	\$3,750
<b>Totals</b>			<b>2,859.0152</b>	<b>\$3,762,510</b>	<b>\$181,425,191</b>	<b>\$158,474,992</b>



**2023 CERTIFIED TOTALS**

G05 - CALHOUN COUNTY

Property Count: 27,738

Grand Totals

11/29/2023 10:59:21AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2	0.1693	\$0	\$68,235	\$68,235
A1	SINGLE FAMILY RESIDENCE	8,691	4,816.5666	\$42,412,630	\$1,613,254,743	\$1,233,802,745
A2	MOBILE HOME WITH LAND	1,902	841.4586	\$2,495,300	\$88,110,762	\$67,844,029
A3	BUILDING WITH LAND	1,549	497.2225	\$1,688,920	\$81,186,692	\$76,686,331
A4	HOUSE ON LEASED LAND	68	7.2593	\$1,680	\$3,537,425	\$2,807,976
A5	BOAT SHEDS ON LEASED LAND	9	5.0000	\$45,980	\$344,670	\$344,670
A6	BUILDINGS ON LEASED LAND	114	0.9600	\$182,370	\$2,013,630	\$1,891,534
A7	BULKHEADS	78	13.3201	\$0	\$2,732,930	\$2,873,577
B1	MULTIFAMILY RESIDENCE	52	52.4150	\$1,564,080	\$26,882,820	\$26,877,870
B2	DUPLEX RESIDENCE	72	14.7507	\$324,400	\$8,004,530	\$8,901,945
B3	TRIPLEX RESIDENCE	13	2.8512	\$0	\$1,244,920	\$1,244,920
B4	QUADPLEX RESIDENCE	35	8.4248	\$0	\$6,470,600	\$6,470,600
C1	VACANT LOTS & TRACTS	6,288	5,183.5687	\$0	\$163,917,684	\$163,792,117
D1	QUALIFIED AG LAND	3,276	219,036.0431	\$0	\$540,963,124	\$29,146,176
D2	FARM AND RANCH IMP	347		\$237,530	\$7,266,615	\$7,266,187
E1	FARM & RANCH SINGLE FAMILY	549	1,341.2985	\$2,620,900	\$92,128,140	\$65,153,374
E2	FARM & RANCH MOBILE HOME	146	280.1353	\$173,670	\$5,319,940	\$4,140,112
E3	FARM & RANCH OTHER IMPROVEME	105	183.4980	\$164,470	\$2,983,244	\$2,688,389
E4	VACANT RURAL LAND	536	6,206.1953	\$0	\$19,177,556	\$19,153,537
E5	MISC RURAL IMPROVEMENT	55	82.2870	\$0	\$1,389,220	\$1,371,503
F1	COMMERCIAL REAL PROPERTY	980	1,579.0098	\$8,464,260	\$268,306,211	\$267,995,053
F2	INDUSTRIAL REAL PROPERTY	87	6,472.0263	\$41,768,140	\$3,385,010,210	\$1,739,836,000
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$5,362,700	\$5,362,700
G1	OIL & GAS	383		\$0	\$10,075,070	\$10,075,070
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,849,790	\$1,849,790
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$55,773,020	\$55,773,020
J4	TELEPHONE COMPANY (INCLUDING I	27	3.2333	\$0	\$4,311,190	\$4,311,190
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$20,835,420	\$20,835,420
J5A	RAILROAD - OTHER PROP	1		\$0	\$13,500,550	\$13,500,550
J6	PIPELINE COMPANY	191		\$0	\$67,189,850	\$66,819,600
J6A	PIPELINE - OTHER PROP	1		\$0	\$500,190	\$500,190
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$1,056,060	\$1,056,060
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$6,874,250	\$6,874,250
J8	OTHER TYPE OF UTILITY	11		\$0	\$645,620	\$645,620
J9	RAILROAD ROLLING STOCK	2		\$0	\$6,108,000	\$6,108,000
L1	COMMERICAL PERSONAL PROPERT	982		\$0	\$161,881,360	\$161,790,898
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$142,700	\$142,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$132,460	\$132,460
L2C	INDUSTRIAL - INVENTORY & MATERI	27		\$0	\$391,891,200	\$391,891,200
L2G	INDUSTRIAL - MACHINERY & EQUIPM	50		\$0	\$259,659,810	\$259,659,810
L2J	INDUSTRIAL - FURNITURE & FIXTUR	9		\$0	\$1,716,990	\$1,426,720
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	11		\$0	\$2,666,000	\$2,666,000
L2P	INDUSTRIAL - RADIO TOWERS	42		\$0	\$2,235,110	\$2,235,110
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	40		\$0	\$4,055,500	\$4,055,500
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$96,390	\$96,390
M1	MOBILE HOMES/TANGIBLE OTHER P	543		\$738,170	\$11,877,810	\$8,976,419
O1	RESIDENTIAL INVENTORY	177	142.6273	\$0	\$5,665,110	\$5,665,110
S	SPECIAL INVENTORY TAX	21		\$0	\$13,482,270	\$13,482,270
X	TOTALLY EXEMPTED PROPERTY	2,199	78,821.1235	\$411,810	\$261,409,329	\$0
<b>Totals</b>			<b>325,521.9666</b>	<b>\$101,294,310</b>	<b>\$7,632,336,630</b>	<b>\$4,776,088,117</b>

**2023 CERTIFIED TOTALS**

Property Count: 27,738

G05 - CALHOUN COUNTY  
Effective Rate Assumption

11/29/2023 10:59:21AM

**New Value**

TOTAL NEW VALUE MARKET: \$101,294,310  
TOTAL NEW VALUE TAXABLE: \$97,741,732

**New Exemptions**

Exemption	Description	Count	2022 Market Value	Exemption Amount
EX-XG	11.184 Primarily performing charitable funcio	2		\$2,688,170
EX-XN	11.252 Motor vehicles leased for personal use	1		\$0
EX-XV	Other Exemptions (including public property, r	9		\$435,810
EX366	HOUSE BILL 366	347		\$192,480
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$3,314,460</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	2	\$128,000
DV1	Disabled Veterans 10% - 29%	4	\$20,719
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	11	\$120,000
DVHS	Disabled Veteran Homestead	9	\$1,066,704
HS	HOMESTEAD	50	\$2,004,243
OV65	OVER 65	141	\$7,894,506
OV65S	OVER 65 Surviving Spouse	4	\$192,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$11,451,172</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$14,765,632</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$14,765,632</b>

**New Ag / Timber Exemptions**

2022 Market Value \$509,150 Count: 4  
2023 Ag/Timber Use \$1,220  
**NEW AG / TIMBER VALUE LOSS \$507,930**

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,104	\$185,835	\$51,826	\$133,809

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,763	\$184,354	\$52,120	\$132,234

**2023 CERTIFIED TOTALS**  
G05 - CALHOUN COUNTY  
Lower Value Used

Count of Protected Properties	Total Market Value	Total Value Used
776	\$181,425,191.00	\$128,232,901

**2023 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT**

**APPENDIX C**

**2022 Certified Value Summary Reports  
For the Calhoun County Independent School District**

**as of 11.29.2023 Supplemental Roll #33**

**2022 CERTIFIED TOTALS**

S01 - CALHOUN COUNTY ISD

Property Count: 27,601

ARB Approved Totals

11/29/2023

11:12:28AM

Land		Value			
Homesite:		240,118,483			
Non Homesite:		520,974,328			
Ag Market:		543,407,356			
Timber Market:		0	<b>Total Land</b>	(+) 1,304,500,147	
Improvement		Value			
Homesite:		903,148,907			
Non Homesite:		3,981,210,911	<b>Total Improvements</b>	(+) 4,884,359,818	
Non Real		Count	Value		
Personal Property:	1,867		989,880,820		
Mineral Property:	863		6,827,370		
Autos:	0		0	<b>Total Non Real</b>	(+) 996,708,190
			<b>Market Value</b>	=	7,165,568,155
Ag		Non Exempt	Exempt		
Total Productivity Market:	539,310,891		4,096,465		
Ag Use:	27,619,562		136,596	<b>Productivity Loss</b>	(-) 511,691,329
Timber Use:	0		0	<b>Appraised Value</b>	= 6,653,876,826
Productivity Loss:	511,691,329		3,959,869	<b>Homestead Cap</b>	(-) 18,971,119
				<b>Assessed Value</b>	= 6,634,905,707
				<b>Total Exemptions Amount</b>	(-) 2,349,786,870
				(Breakdown on Next Page)	

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

<b>M&amp;O Net Taxable</b>	=	4,285,118,837
<b>I&amp;S Net Taxable</b>	=	5,808,970,007

Freeze	Assessed	Taxable	Actual Tax	Capling	Count			
DP	11,872,688	3,980,392	34,092.03	41,484.56	133			
DPS	21,655	0	0.00	0.00	1			
OV65	337,785,020	142,147,299	1,022,915.01	1,162,605.28	2,269			
<b>Total</b>	<b>349,879,363</b>	<b>146,127,691</b>	<b>1,057,007.04</b>	<b>1,204,089.84</b>	<b>2,403</b>	<b>Freeze Taxable</b>	(-) 146,127,691	
<b>Tax Rate</b>	<b>0.9587000</b>							

<b>Freeze Adjusted M&amp;O Net Taxable</b>	=	4,138,991,146
<b>Freeze Adjusted I&amp;S Net Taxable</b>	=	5,662,842,316

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE \* (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE \* (INS TAX RATE / 100)) + ACTUAL TAX  
 42,003,343.62 = (4,138,991,146 \* (0.8682000 / 100)) + (5,662,842,316 \* (0.0885000 / 100)) + 1,057,007.04

Certified Estimate of Market Value: 7,165,568,155  
 Certified Estimate of Taxable Value: 4,285,118,837

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

**2022 CERTIFIED TOTALS**

Property Count: 27,601

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/29/2023

11:12:29AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	3	170,940	0	170,940
DP	147	0	1,055,401	1,055,401
DPS	1	0	0	0
DV1	58	0	493,400	493,400
DV1S	3	0	15,000	15,000
DV2	30	0	214,500	214,500
DV3	40	0	393,900	393,900
DV4	117	0	850,143	850,143
DV4S	9	0	100,200	100,200
DVHS	106	0	13,707,816	13,707,816
DVHSS	7	0	748,014	748,014
ECO	5	1,523,851,170	0	1,523,851,170
EX	16	0	29,377,890	29,377,890
EX-XA	1	0	1,448,050	1,448,050
EX-XA (Prorated)	20	0	747,029	747,029
EX-XD	1	0	15,960	15,960
EX-XG	49	0	3,998,960	3,998,960
EX-XG (Prorated)	3	0	787,828	787,828
EX-XI	3	0	1,394,500	1,394,500
EX-XL	4	0	1,900,530	1,900,530
EX-XN	12	0	1,344,050	1,344,050
EX-XR	17	0	480,570	480,570
EX-XU	29	0	1,215,250	1,215,250
EX-XV	1,341	0	231,765,285	231,765,285
EX-XV (Prorated)	15	0	285,634	285,634
EX366	508	0	261,770	261,770
FR	1	0	0	0
HS	5,356	150,406,709	196,258,924	346,665,633
OV65	2,349	18,780,121	20,463,923	39,244,044
OV65S	119	1,004,251	1,111,800	2,116,051
PC	15	145,137,352	0	145,137,352
<b>Totals</b>		<b>1,839,350,543</b>	<b>510,436,327</b>	<b>2,349,786,870</b>

**2022 CERTIFIED TOTALS**

S01 - CALHOUN COUNTY ISD

Property Count: 27,601

Grand Totals

11/29/2023

11:12:28AM

Land		Value			
Homestead:		240,118,463			
Non Homestead:		520,974,328			
Ag Market:		543,407,356			
Timber Market:		0	Total Land	(+)	1,304,500,147
Improvement		Value			
Homestead:		903,148,907			
Non Homestead:		3,981,210,911	Total Improvements	(+)	4,884,359,818
Non Real		Count	Value		
Personal Property:	1,667		989,880,820		
Mineral Property:	863		6,827,370		
Autos:	0		0		
			Total Non Real	(+)	996,708,190
			Market Value	=	7,165,568,155
Ag		Non Exempt	Exempt		
Total Productivity Market:	539,310,891		4,096,465		
Ag Use:	27,619,562		136,596	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	511,691,329		3,959,869		
			Homestead Cap	(-)	18,971,119
			Assessed Value	=	6,634,905,707
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,349,786,870

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

M&O Net Taxable	=	4,285,118,837
I&S Net Taxable	=	5,808,970,007

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	11,872,688	3,980,392	34,092.03	41,484.56	133		
DPS	21,655	0	0.00	0.00	1		
OV65	337,785,020	142,147,269	1,022,915.01	1,162,605.28	2,269		
Total	349,679,363	146,127,691	1,057,007.04	1,204,089.84	2,403	Freeze Taxable	(-)
Tax Rate	0.9567000						146,127,691

Freeze Adjusted M&O Net Taxable	=	4,138,991,146
Freeze Adjusted I&S Net Taxable	=	5,662,842,316

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE \* (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE \* (INS TAX RATE / 100)) + ACTUAL TAX  
 42,003,343.62 = (4,138,991,146 \* (0.8682000 / 100)) + (5,662,842,316 \* (0.0885000 / 100)) + 1,057,007.04

Certified Estimate of Market Value:	7,165,568,155
Certified Estimate of Taxable Value:	4,285,118,837

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

**2022 CERTIFIED TOTALS**

Property Count: 27,601

S01 - CALHOUN COUNTY ISD  
Grand Totals

11/29/2023

11:12:29AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	3	170,940	0	170,940
DP	147	0	1,055,401	1,055,401
DPS	1	0	0	0
DV1	58	0	493,400	493,400
DV1S	3	0	15,000	15,000
DV2	30	0	214,500	214,500
DV3	40	0	393,900	393,900
DV4	117	0	850,143	850,143
DV4S	9	0	100,200	100,200
DVHS	106	0	13,707,816	13,707,816
DVHSS	7	0	748,014	748,014
ECO	5	1,523,851,170	0	1,523,851,170
EX	16	0	29,377,890	29,377,890
EX-XA	1	0	1,448,050	1,448,050
EX-XA (Prorated)	20	0	747,029	747,029
EX-XD	1	0	15,960	15,960
EX-XG	49	0	3,998,960	3,998,960
EX-XG (Prorated)	3	0	787,828	787,828
EX-XI	3	0	1,394,500	1,394,500
EX-XL	4	0	1,900,530	1,900,530
EX-XN	12	0	1,344,050	1,344,050
EX-XR	17	0	480,570	480,570
EX-XU	29	0	1,215,250	1,215,250
EX-XV	1,341	0	231,765,285	231,765,285
EX-XV (Prorated)	15	0	285,634	285,634
EX366	508	0	261,770	261,770
FR	1	0	0	0
HS	5,356	150,406,709	196,258,924	346,665,633
OV65	2,349	18,780,121	20,463,923	39,244,044
OV65S	119	1,004,251	1,111,800	2,116,051
PC	15	145,137,352	0	145,137,352
<b>Totals</b>		<b>1,839,350,543</b>	<b>510,436,327</b>	<b>2,349,786,870</b>



**2022 CERTIFIED TOTALS**

Property Count: 27,601

S01 - CALHOUN COUNTY ISD

ARB Approved Totals

11/29/2023 11:12:29AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,514	5,962.9188	\$45,075,633	\$1,455,248,550	\$1,066,160,593
B	MULTIFAMILY RESIDENCE	193	80.9521	\$647,210	\$34,902,670	\$34,648,026
C1	VACANT LOTS AND LAND TRACTS	6,284	5,152.9721	\$0	\$141,644,896	\$141,498,349
D1	QUALIFIED OPEN-SPACE LAND	3,250	219,662.4599	\$0	\$539,310,891	\$27,616,948
D2	IMPROVEMENTS ON QUALIFIED OP	338		\$564,340	\$7,134,361	\$7,133,910
E	RURAL LAND, NON QUALIFIED OPE	1,270	7,655.1322	\$3,834,930	\$106,962,710	\$75,862,493
F1	COMMERCIAL REAL PROPERTY	1,029	1,676.3429	\$3,549,370	\$236,926,254	\$236,499,967
F2	INDUSTRIAL AND MANUFACTURIN	83	6,303.1713	\$139,338,179	\$3,388,963,080	\$1,721,757,230
G1	OIL AND GAS	520		\$0	\$6,231,360	\$6,231,360
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,836,180	\$1,836,180
J3	ELECTRIC COMPANY (INCLUDING C	23	40.6550	\$0	\$51,736,660	\$51,736,660
J4	TELEPHONE COMPANY (INCLUDI	24	3.2333	\$0	\$4,010,000	\$4,010,000
J5	RAILROAD	19	109.5265	\$0	\$27,776,010	\$27,776,010
J6	PIPELINE COMPANY	201		\$0	\$54,997,090	\$54,881,570
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,560,800	\$3,560,800
J8	OTHER TYPE OF UTILITY	11		\$0	\$658,680	\$658,680
L1	COMMERCIAL PERSONAL PROPE	991		\$0	\$144,062,560	\$143,974,598
L2	INDUSTRIAL AND MANUFACTURIN	193		\$0	\$653,756,350	\$652,446,660
M1	TANGIBLE OTHER PERSONAL, MOB	554		\$902,750	\$9,852,150	\$6,257,963
O	RESIDENTIAL INVENTORY	184	143.2414	\$224,940	\$5,822,260	\$5,788,445
S	SPECIAL INVENTORY TAX	21		\$0	\$13,281,680	\$13,281,680
X	TOTALLY EXEMPT PROPERTY	2,020	78,814.1563	\$831,040	\$274,406,793	\$0
	<b>Totals</b>		<b>325,605.1007</b>	<b>\$194,968,392</b>	<b>\$7,162,881,985</b>	<b>\$4,283,220,120</b>

**2022 CERTIFIED TOTALS**

Property Count: 27,601

S01 - CALHOUN COUNTY ISD

Grand Totals

11/29/2023 11:12:29AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,514	5,982.9168	\$45,075,833	\$1,455,248,550	\$1,066,160,593
B	MULTIFAMILY RESIDENCE	193	80.9521	\$647,210	\$34,902,670	\$34,848,026
C1	VACANT LOTS AND LAND TRACTS	6,284	5,152.9721	\$0	\$141,644,896	\$141,498,349
D1	QUALIFIED OPEN-SPACE LAND	3,250	219,662.4599	\$0	\$539,310,891	\$27,616,946
D2	IMPROVEMENTS ON QUALIFIED OP	338		\$564,340	\$7,134,361	\$7,133,910
E	RURAL LAND, NON QUALIFIED OPE	1,270	7,655.1322	\$3,834,930	\$106,962,710	\$75,862,493
F1	COMMERCIAL REAL PROPERTY	1,029	1,676.3429	\$3,549,370	\$236,926,254	\$236,499,967
F2	INDUSTRIAL AND MANUFACTURIN	83	6,303.1713	\$139,338,179	\$3,388,963,080	\$1,721,757,230
G1	OIL AND GAS	520		\$0	\$8,231,360	\$6,231,360
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,636,180	\$1,636,180
J3	ELECTRIC COMPANY (INCLUDING C	23	40.8550	\$0	\$51,736,660	\$51,736,660
J4	TELEPHONE COMPANY (INCLUDI	24	3.2333	\$0	\$4,010,000	\$4,010,000
J5	RAILROAD	19	109.5265	\$0	\$27,776,010	\$27,776,010
J6	PIPELINE COMPANY	201		\$0	\$54,997,090	\$54,681,570
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,560,800	\$3,560,800
J8	OTHER TYPE OF UTILITY	11		\$0	\$658,080	\$658,680
L1	COMMERCIAL PERSONAL PROPE	991		\$0	\$144,062,560	\$143,874,598
L2	INDUSTRIAL AND MANUFACTURIN	193		\$0	\$653,756,350	\$652,448,660
M1	TANGIBLE OTHER PERSONAL, MOB	554		\$902,750	\$9,852,150	\$6,267,963
O	RESIDENTIAL INVENTORY	184	143.2414	\$224,940	\$5,822,260	\$5,788,445
S	SPECIAL INVENTORY TAX	21		\$0	\$13,281,680	\$13,281,680
X	TOTALLY EXEMPT PROPERTY	2,020	78,814.1563	\$831,040	\$274,406,793	\$0
	<b>Totals</b>		<b>325,605.1007</b>	<b>\$194,968,392</b>	<b>\$7,162,881,985</b>	<b>\$4,283,220,120</b>

**2022 CERTIFIED TOTALS**

Property Count: 27,601

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/29/2023 11:12:29AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		24	3.1994	\$0	\$1,242,052	\$1,021,368
A1	SINGLE FAMILY RESIDENCE	8,594	4,586.6998	\$38,376,083	\$1,308,382,854	\$945,988,024
A2	MOBILE HOME WITH LAND	1,911	883.5264	\$3,671,350	\$70,534,507	\$49,249,205
A3	BUILDING WITH LAND	1,519	486.7019	\$2,200,490	\$67,765,051	\$63,604,079
A4	HOUSE ON LEASED LAND	69	7.2593	\$90,180	\$3,262,686	\$2,423,080
A5	BOAT SHEDS ON LEASED LAND	8		\$0	\$97,590	\$97,590
A6	BUILDINGS ON LEASED LAND	84	0.9600	\$737,550	\$1,659,180	\$1,431,274
A7	BULKHEADS	81	14.5700	\$0	\$2,404,630	\$2,345,995
B1	MULTIFAMILY RESIDENCE	92	59.6307	\$1,500	\$22,876,702	\$22,762,158
B2	DUPLEX RESIDENCE	71	15.2111	\$645,710	\$7,778,318	\$7,638,218
B3	TRIPLEX RESIDENCE	6	1.0664	\$0	\$377,840	\$377,640
B4	QUADPLEX RESIDENCE	31	5.0439	\$0	\$3,870,010	\$3,870,010
C1	VACANT LOTS & TRACTS	6,284	5,152.9721	\$0	\$141,644,896	\$141,498,349
D1	QUALIFIED AG LAND	3,252	219,681.0849	\$0	\$539,355,739	\$27,661,794
D2	FARM AND RANCH IMP	338		\$564,340	\$7,134,361	\$7,133,910
E		1	0.1443	\$0	\$1,007	\$1,007
E1	FARM & RANCH SINGLE FAMILY	550	1,296.1245	\$3,030,090	\$80,960,126	\$51,759,210
E2	FARM & RANCH MOBILE HOME	144	248.7453	\$860,400	\$4,456,770	\$2,976,584
E3	FARM & RANCH OTHER IMPROVEME	106	181.4380	\$93,200	\$2,782,036	\$2,428,652
E4	VACANT RURAL LAND	507	5,829.0951	\$0	\$16,936,453	\$16,888,603
E5	MISC RURAL IMPROVEMENT	56	80.9620	\$51,240	\$1,781,470	\$1,763,589
ERROR		2	1.3163	\$0	\$787,453	\$0
F1	COMMERCIAL REAL PROPERTY	1,030	1,678.5862	\$3,549,370	\$238,155,988	\$237,729,701
F2	INDUSTRIAL REAL PROPERTY	82	6,303.1713	\$139,338,179	\$3,384,808,080	\$1,717,802,230
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$4,155,000	\$4,155,000
G1	OIL & GAS	520		\$0	\$6,231,360	\$6,231,360
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,636,180	\$1,636,180
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$51,736,660	\$51,736,660
J4	TELEPHONE COMPANY (INCLUDING I	23	3.2333	\$0	\$3,990,820	\$3,990,820
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$18,762,140	\$18,762,140
J5A	RAILROAD - OTHER PROP	1		\$0	\$9,013,870	\$9,013,870
J6	PIPELINE COMPANY	195		\$0	\$53,613,980	\$53,298,440
J6A	PIPELINE - OTHER PROP	1		\$0	\$500,190	\$500,190
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$882,940	\$882,940
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$3,560,800	\$3,560,800
J8	OTHER TYPE OF UTILITY	11		\$0	\$658,680	\$658,680
L1	COMMERICAL PERSONAL PROPERT	992		\$0	\$144,174,932	\$144,086,970
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$142,700	\$142,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$132,460	\$132,460
L2C	INDUSTRIAL - INVENTORY & MATERI	27		\$0	\$416,480,430	\$416,480,430
L2D	INDUSTRIAL - TRAILERS	1		\$0	\$1,920	\$1,920
L2G	INDUSTRIAL - MACHINERY & EQUIPM	51		\$0	\$226,234,470	\$226,234,470
L2J	INDUSTRIAL - FURNITURE & FIXTUR	9		\$0	\$2,031,970	\$724,280
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	12		\$0	\$3,150,770	\$3,150,770
L2P	INDUSTRIAL - RADIO TOWERS	45		\$0	\$2,350,720	\$2,350,720
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	40		\$0	\$3,133,960	\$3,133,960
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$96,950	\$96,950
M1	MOBILE HOMES/TANGIBLE OTHER P	554		\$902,750	\$9,852,150	\$6,257,963
O1	RESIDENTIAL INVENTORY	184	143.2414	\$224,940	\$5,822,260	\$5,788,445
S	SPECIAL INVENTORY TAX	21		\$0	\$13,281,680	\$13,281,680
X	TOTALLY EXEMPTED PROPERTY	2,022	78,815.4726	\$831,040	\$275,194,246	\$0
	<b>Totals</b>		<b>325,609.9766</b>	<b>\$194,968,392</b>	<b>\$7,165,798,997</b>	<b>\$4,284,562,228</b>

**2022 CERTIFIED TOTALS**

Property Count: 27,601

S01 - CALHOUN COUNTY ISD

Grand Totals

11/29/2023 11:12:29AM

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	<b>Totals</b>		<b>325,609.9766</b>	<b>\$184,968,392</b>	<b>\$7,185,798,997</b>	<b>\$4,284,562,228</b>

**2022 CERTIFIED TOTALS**

Property Count: 27,601

S01 - CALHOUN COUNTY ISD  
Effective Rate Assumption

11/29/2023 11:12:29AM

**New Value**

TOTAL NEW VALUE MARKET: \$194,968,392  
TOTAL NEW VALUE TAXABLE: \$186,454,106

**New Exemptions**

Exemption	Description	Count	2021 Market Value	
EX-XN	11,252 Motor vehicles leased for personal use	1		\$0
EX-XV	Other Exemptions (Including public property, r	17		\$2,438,180
EX366	HOUSE BILL 366	314		\$450,890
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$2,889,070</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	12	\$60,392
DV1	Disabled Veterans 10% - 29%	6	\$37,000
DV2	Disabled Veterans 30% - 49%	2	\$19,500
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	10	\$90,000
OVHS	Disabled Veteran Homestead	16	\$1,124,884
HS	HOMESTEAD	185	\$10,967,864
OV65	OVER 65	193	\$3,179,573
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$15,499,213</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$16,388,283</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
HS	HOMESTEAD	4,457	\$60,824,653
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			<b>\$60,824,653</b>
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$79,212,936</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
5,210	\$154,893	\$69,486	\$85,407
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,872	\$152,985	\$69,104	\$83,881

**2022 CERTIFIED TOTALS**  
S01 - CALHOUN COUNTY ISD  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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**2023 CALHOUN COUNTY APPRAISAL DISTRICT ANNUAL REPORT**

**APPENDIX D**

**2023 Certified Value Summary Reports  
For the Calhoun County Independent School District**

**as of 11.29.2023 Supplemental Roll #12**

**2023 CERTIFIED TOTALS**

S01 - CALHOUN COUNTY ISD

Property Count: 26,960

ARB Approved Totals

11/29/2023

11:16:13AM

Land		Value			
Homesite:		255,692,648			
Non Homesite:		547,361,166			
Ag Market:		538,348,086			
Timber Market:		0	Total Land	(+)	1,341,401,900
Improvement		Value			
Homesite:		1,060,424,111			
Non Homesite:		4,016,629,668	Total Improvements	(+)	5,077,053,779
Non Real		Count	Value		
Personal Property:	1,645		1,015,674,230		
Mineral Property:	933		10,673,530		
Autos:	1		0	Total Non Real	(+)
				Market Value	=
					1,026,347,760
					7,444,803,439
Ag	Non Exempt	Exempt			
Total Productivity Market:	534,945,026	3,403,060			
Ag Use:	29,094,668	78,546	Productivity Loss	(-)	505,850,358
Timber Use:	0	0	Appraised Value	=	6,938,953,081
Productivity Loss:	505,850,358	3,324,514	Homestead Cap	(-)	82,269,661
			Assessed Value	=	6,856,683,420
			Total Exemptions Amount	(-)	2,450,497,178
			(Breakdown on Next Page)		

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

M&O Net Taxable	=	4,406,186,242
I&S Net Taxable	=	5,848,827,812

Freeze	Assessed	Taxable	Actual Tax	Colling	Count		
DP	11,615,820	1,566,633	6,059.70	6,156.64	121		
DPS	686,340	411,539	3,271.32	4,131.34	2		
OV65	374,336,257	85,421,971	339,354.92	389,037.89	2,300		
Total	386,638,417	87,400,143	348,685.94	399,325.87	2,423	Freeze Taxable	(-)
Tax Rate	0.7949000						87,400,143

Freeze Adjusted M&O Net Taxable	=	4,318,786,099
Freeze Adjusted I&S Net Taxable	=	5,761,427,669

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE \* (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE \* (INS TAX RATE / 100)) + ACTUAL TAX  
 35,955,454.43 = (4,318,786,099 \* (0.7064000 / 100)) + (5,761,427,669 \* (0.0885000 / 100)) + 348,685.94

Certified Estimate of Market Value:	7,444,803,439
Certified Estimate of Taxable Value:	4,406,186,242

Tax Increment Finance Value:	0
Tax Increment Finance Levy	0.00



**2023 CERTIFIED TOTALS**

Property Count: 26,980

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/29/2023

11:16:14AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	3	302,130	0	302,130
DP	123	0	418,949	418,949
DPS	2	0	10,000	10,000
DV1	57	0	407,839	407,839
DV1S	2	0	10,000	10,000
DV2	27	0	172,070	172,070
DV3	34	0	250,402	250,402
DV3S	1	0	0	0
DV4	125	0	867,492	867,492
DV4S	8	0	52,800	52,800
DVHS	110	0	10,988,318	10,988,318
DVHSS	8	0	542,494	542,494
ECO	6	1,442,641,570	0	1,442,641,570
EX	16	0	565,410	565,410
EX-XA	1	0	1,425,450	1,425,450
EX-XD	1	0	14,690	14,690
EX-XG	51	0	8,201,400	8,201,400
EX-XI	3	0	1,422,340	1,422,340
EX-XL	4	0	1,921,840	1,921,840
EX-XN	11	0	1,138,840	1,138,840
EX-XR	16	0	548,730	548,730
EX-XU	28	0	1,484,370	1,484,370
EX-XV	1,351	0	244,037,655	244,037,655
EX-XV (Prorated)	3	0	62,204	62,204
EX366	712	0	284,470	284,470
FR	2	0	0	0
HS	5,112	138,838,105	428,125,066	566,963,171
OV65	2,304	12,631,270	14,277,630	26,908,900
OV65S	137	814,776	947,226	1,762,002
PC	16	137,091,842	0	137,091,842
<b>Totals</b>		<b>1,732,319,693</b>	<b>718,177,485</b>	<b>2,450,497,178</b>

**2023 CERTIFIED TOTALS**

Property Count: 776

S01 - CALHOUN COUNTY ISD  
Under ARB Review Totals

11/29/2023 11:18:13AM

Land		Value				
Homesite:		17,600,620				
Non Homesite:		38,722,291				
Ag Market:		6,017,650				
Timber Market:		0		Total Land	(+)	62,340,561
Improvement		Value				
Homesite:		62,520,430				
Non Homesite:		56,357,450		Total Improvements	(+)	118,877,880
Non Real		Count	Value			
Personal Property:		3	206,750			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	206,750
				Market Value	=	181,425,191
Ag	Non Exempt	Exempt				
Total Productivity Market:	6,017,650	0				
Ag Use:	53,870	0	Productivity Loss	(-)	5,963,780	
Timber Use:	0	0	Appraised Value	=	175,461,411	
Productivity Loss:	5,963,780	0				
			Homestead Cap	(-)	4,836,598	
			Assessed Value	=	170,624,813	
			Total Exemptions Amount (Breakdown on Next Page)	(-)	21,930,174	
			Net Taxable	=	148,694,639	

Freeze	Assessed	Taxable	Actual Tax	Calling	Count		
OV65	15,776,757	6,917,495	43,778.40	45,835.88	46		
Total	15,776,757	6,917,495	43,778.40	45,835.88	46	Freeze Taxable	(-) 6,917,495
Tax Rate	0.7949000						
						Freeze Adjusted Taxable	= 141,777,144

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,170,764.92 = 141,777,144 \* (0.7949000 / 100) + 43,778.40

Certified Estimate of Market Value:	142,768,590
Certified Estimate of Taxable Value:	118,541,518
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**2023 CERTIFIED TOTALS**

Property Count: 776

S01 - CALHOUN COUNTY ISD  
Under ARB Review Totals

11/29/2023

11:16:14AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	1	0	2,500	2,500
DV1S	1	0	5,000	5,000
DV4	1	0	12,000	12,000
OVHS	2	0	216,222	216,222
HS	126	8,462,570	12,258,868	20,721,438
OV65	50	458,734	474,280	933,014
OV65S	2	20,000	20,000	40,000
Totals		8,941,304	12,988,870	21,930,174

**2023 CERTIFIED TOTALS**

S01 - CALHOUN COUNTY ISD

Property Count: 27,736

Grand Totals

11/29/2023

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Land		Value			
Homesite:		273,293,268			
Non Homesite:		586,083,457			
Ag Market:		544,365,736			
Timber Market:		0	Total Land	(+)	1,403,742,461
Improvement		Value			
Homesite:		1,122,944,541			
Non Homesite:		4,072,987,118	Total Improvements	(+)	5,195,931,659
Non Real		Count	Value		
Personal Property:	1,648		1,015,880,980		
Mineral Property:	933		10,673,530		
Autos:	1		0	Total Non Real	(+)
				Market Value	=
					1,026,554,510
					=
					7,626,228,630
Ag		Non Exempt	Exempt		
Total Productivity Market:	540,962,676		3,403,060		
Ag Use:	29,148,538		78,546	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	511,814,138		3,324,514		7,114,414,492
				Homestead Cap	(-)
				Assessed Value	=
					87,106,259
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	=
					2,472,427,352

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

M&O Net Taxable	=	4,554,880,881
I&S Net Taxable	=	5,997,522,451

Freeze	Assessed	Taxable	Actual Tax	Colling	Count		
DP	11,615,820	1,586,633	6,059.70	6,156.64	121		
DPS	688,340	411,539	3,271.32	4,131.34	2		
OV65	390,113,014	92,339,466	383,133.32	434,873.77	2,346		
Total	402,415,174	94,317,638	392,464.34	445,161.75	2,469	Freeze Taxable	(-)
Tax Rate	0.7949000						94,317,638

Freeze Adjusted M&O Net Taxable	=	4,460,563,243
Freeze Adjusted I&S Net Taxable	=	5,903,204,813

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE \* (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE \* (INS TAX RATE / 100)) + ACTUAL TAX  
 37,126,219.35 = (4,460,563,243 \* (0.7064000 / 100)) + (5,903,204,813 \* (0.0885000 / 100)) + 392,464.34

Certified Estimate of Market Value:	7,587,572,029
Certified Estimate of Taxable Value:	4,524,727,760

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

**2023 CERTIFIED TOTALS**

Property Count: 27,736

S01 - CALHOUN COUNTY ISD

Grand Totals

11/29/2023

11:16:14AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	3	302,130	0	302,130
DP	123	0	418,949	418,949
DPS	2	0	10,000	10,000
DV1	58	0	410,339	410,339
DV1S	3	0	15,000	15,000
DV2	27	0	172,070	172,070
DV3	34	0	250,402	250,402
DV3S	1	0	0	0
DV4	126	0	879,492	879,492
DV4S	8	0	52,800	52,800
DVHS	112	0	11,204,540	11,204,540
DVHSS	8	0	542,494	542,494
ECO	6	1,442,641,570	0	1,442,641,570
EX	16	0	565,410	565,410
EX-XA	1	0	1,425,450	1,425,450
EX-XD	1	0	14,690	14,690
EX-XG	51	0	8,201,400	8,201,400
EX-XI	3	0	1,422,340	1,422,340
EX-XL	4	0	1,921,840	1,921,840
EX-XN	11	0	1,138,640	1,138,640
EX-XR	16	0	548,730	548,730
EX-XU	28	0	1,484,370	1,484,370
EX-XV	1,351	0	244,037,655	244,037,655
EX-XV (Prorated)	3	0	62,204	62,204
EX386	712	0	284,470	284,470
FR	2	0	0	0
HS	5,238	147,300,675	440,383,934	587,684,609
OV85	2,354	13,090,004	14,751,910	27,841,914
OV85S	139	834,776	987,226	1,802,002
PC	16	137,091,842	0	137,091,842
<b>Totals</b>		<b>1,741,280,997</b>	<b>731,166,355</b>	<b>2,472,427,352</b>

**2023 CERTIFIED TOTALS**

Property Count: 26,960

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/29/2023 11:16:14AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,103	5,718.2144	\$43,313,440	\$1,645,515,647	\$1,008,346,035
B	MULTIFAMILY RESIDENCE	165	78.4417	\$1,888,480	\$43,598,430	\$43,252,908
C1	VACANT LOTS AND LAND TRACTS	6,099	5,080.9054	\$0	\$153,408,183	\$153,280,616
D1	QUALIFIED OPEN-SPACE LAND	3,250	216,759.8321	\$0	\$534,945,026	\$29,091,858
D2	IMPROVEMENTS ON QUALIFIED OP	343		\$237,530	\$7,165,905	\$7,165,477
E	RURAL LAND, NON QUALIFIED OPE	1,258	7,928.3785	\$2,765,900	\$115,607,458	\$66,732,848
F1	COMMERCIAL REAL PROPERTY	950	1,538.3137	\$6,408,330	\$258,522,961	\$258,069,553
F2	INDUSTRIAL AND MANUFACTURIN	87	6,442.4863	\$74,948,597	\$3,387,205,020	\$1,809,172,180
G1	OIL AND GAS	383		\$0	\$10,075,070	\$10,075,070
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,849,790	\$1,849,790
J3	ELECTRIC COMPANY (INCLUDING C	23	40.8550	\$0	\$55,773,020	\$55,773,020
J4	TELEPHONE COMPANY (INCLUDI	28	3.2333	\$0	\$4,330,370	\$4,330,370
J5	RAILROAD	19	109.5285	\$0	\$34,335,970	\$34,335,970
J6	PIPELINE COMPANY	197		\$0	\$68,755,900	\$68,375,850
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$6,874,250	\$6,874,250
J8	OTHER TYPE OF UTILITY	11		\$0	\$645,620	\$645,620
L1	COMMERCIAL PERSONAL PROPE	980		\$0	\$161,678,360	\$161,587,898
L2	INDUSTRIAL AND MANUFACTURIN	187		\$0	\$662,596,160	\$661,435,100
M1	TANGIBLE OTHER PERSONAL, MOB	540		\$738,170	\$11,759,340	\$7,038,199
O	RESIDENTIAL INVENTORY	169	141.5001	\$0	\$5,275,110	\$5,275,110
S	SPECIAL INVENTORY TAX	20		\$0	\$13,478,520	\$13,478,520
X	TOTALLY EXEMPT PROPERTY	2,199	78,821.1235	\$411,810	\$261,409,329	\$0
	<b>Totals</b>		<b>322,662.9514</b>	<b>\$130,712,257</b>	<b>\$7,444,803,439</b>	<b>\$4,406,186,242</b>

**2023 CERTIFIED TOTALS**

Property Count: 776

S01 - CALHOUN COUNTY ISD  
Under ARB Review Totals

11/29/2023 11:16:14AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	523	263.7420	\$3,513,440	\$145,733,440	\$121,235,681
B	MULTIFAMILY RESIDENCE	1		\$0	\$4,440	\$4,440
C1	VACANT LOTS AND LAND TRACTS	169	102.8633	\$0	\$10,511,501	\$10,511,501
D1	QUALIFIED OPEN-SPACE LAND	27	2,276.0860	\$0	\$6,017,650	\$53,870
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$100,710	\$100,710
E	RURAL LAND, NON QUALIFIED OPE	33	145.1606	\$193,140	\$5,391,090	\$3,122,077
F1	COMMERCIAL REAL PROPERTY	30	40.8961	\$55,930	\$9,783,250	\$9,783,250
F2	INDUSTRIAL AND MANUFACTURIN	1	29.5400	\$0	\$3,167,890	\$3,167,890
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$203,000	\$203,000
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$0	\$118,470	\$118,470
O	RESIDENTIAL INVENTORY	8	1.1272	\$0	\$390,000	\$390,000
S	SPECIAL INVENTORY TAX	1		\$0	\$3,750	\$3,750
<b>Totals</b>			<b>2,859.0152</b>	<b>\$3,762,510</b>	<b>\$181,425,191</b>	<b>\$148,694,639</b>

**2023 CERTIFIED TOTALS**

Property Count: 27,738

S01 - CALHOUN COUNTY ISD  
Grand Totals

11/29/2023 11:16:14AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,826	5,981.9564	\$48,828,880	\$1,791,249,087	\$1,129,581,716
B	MULTIFAMILY RESIDENCE	166	78.4417	\$1,888,480	\$43,602,870	\$43,257,348
C1	VACANT LOTS AND LAND TRACTS	6,268	5,183.5887	\$0	\$163,917,884	\$163,792,117
D1	QUALIFIED OPEN-SPACE LAND	3,277	219,035.9181	\$0	\$540,962,876	\$29,145,728
D2	IMPROVEMENTS ON QUALIFIED OP	347		\$237,530	\$7,266,615	\$7,266,187
E	RURAL LAND, NON QUALIFIED OPE	1,291	8,073.5391	\$2,959,040	\$120,998,548	\$69,854,925
F1	COMMERCIAL REAL PROPERTY	980	1,579.0098	\$6,464,260	\$268,306,211	\$267,852,803
F2	INDUSTRIAL AND MANUFACTURIN	88	6,472.0263	\$74,948,597	\$3,390,372,910	\$1,812,340,070
G1	OIL AND GAS	383		\$0	\$10,075,070	\$10,075,070
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,849,790	\$1,849,790
J3	ELECTRIC COMPANY (INCLUDING C	23	40.8550	\$0	\$55,773,020	\$55,773,020
J4	TELEPHONE COMPANY (INCLUDI	28	3.2333	\$0	\$4,330,370	\$4,330,370
J5	RAILROAD	19	109.5265	\$0	\$34,335,970	\$34,335,970
J6	PIPELINE COMPANY	197		\$0	\$68,755,900	\$68,375,850
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$6,874,250	\$6,874,250
J8	OTHER TYPE OF UTILITY	11		\$0	\$645,620	\$645,620
L1	COMMERCIAL PERSONAL PROPE	982		\$0	\$161,881,360	\$161,790,898
L2	INDUSTRIAL AND MANUFACTURIN	187		\$0	\$662,596,160	\$661,435,100
M1	TANGIBLE OTHER PERSONAL, MOB	543		\$738,170	\$11,877,810	\$7,156,669
O	RESIDENTIAL INVENTORY	177	142.6273	\$0	\$5,665,110	\$5,665,110
S	SPECIAL INVENTORY TAX	21		\$0	\$13,482,270	\$13,482,270
X	TOTALLY EXEMPT PROPERTY	2,199	78,821.1235	\$411,810	\$261,409,329	\$0
	<b>Totals</b>		<b>325,521.9666</b>	<b>\$134,474,767</b>	<b>\$7,626,228,630</b>	<b>\$4,554,880,881</b>



**2023 CERTIFIED TOTALS**

Property Count: 26,960

S01 - CALHOUN COUNTY ISD  
ARB Approved Totals

11/29/2023 11:16:14AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2	0.1693	\$0	\$68,235	\$68,235
A1	SINGLE FAMILY RESIDENCE	8,267	4,403.7691	\$39,050,500	\$1,480,542,633	\$882,157,358
A2	MOBILE HOME WITH LAND	1,838	820.1511	\$2,418,990	\$82,221,792	\$51,089,434
A3	BUILDING WITH LAND	1,492	478.8520	\$1,613,920	\$74,969,212	\$68,631,474
A4	HOUSE ON LEASED LAND	65	2.2593	\$1,880	\$3,082,935	\$2,134,358
A5	BOAT SHEDS ON LEASED LAND	8		\$45,980	\$129,050	\$129,050
A6	BUILDINGS ON LEASED LAND	112	0.4700	\$182,370	\$1,882,670	\$1,612,260
A7	BULKHEADS	76	12.5436	\$0	\$2,619,120	\$2,523,863
B1	MULTIFAMILY RESIDENCE	52	52.4150	\$1,564,080	\$26,882,820	\$26,863,332
B2	DUPLEX RESIDENCE	71	14.7507	\$324,400	\$9,000,090	\$8,674,056
B3	TRIPLEX RESIDENCE	13	2.8512	\$0	\$1,244,920	\$1,244,920
B4	QUADPLEX RESIDENCE	35	8.4248	\$0	\$6,470,600	\$6,470,600
C1	VACANT LOTS & TRACTS	6,099	5,080.9054	\$0	\$153,406,183	\$153,280,616
D1	QUALIFIED AG LAND	3,251	216,759.9571	\$0	\$534,945,474	\$29,092,306
D2	FARM AND RANCH IMP	343		\$237,530	\$7,165,905	\$7,165,477
E1	FARM & RANCH SINGLE FAMILY	530	1,297.0579	\$2,427,760	\$87,472,130	\$41,260,204
E2	FARM & RANCH MOBILE HOME	145	259.1353	\$173,670	\$5,234,440	\$3,059,059
E3	FARM & RANCH OTHER IMPROVEME	103	183.4980	\$164,470	\$2,842,704	\$2,412,933
E4	VACANT RURAL LAND	523	6,106.2753	\$0	\$18,766,296	\$18,737,965
E5	MISC RURAL IMPROVEMENT	54	82.2870	\$0	\$1,289,440	\$1,262,239
F1	COMMERCIAL REAL PROPERTY	950	1,538.3137	\$6,408,330	\$258,522,961	\$258,069,553
F2	INDUSTRIAL REAL PROPERTY	86	6,442.4863	\$74,948,597	\$3,381,842,320	\$1,803,809,480
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$5,362,700	\$5,362,700
G1	OIL & GAS	383		\$0	\$10,075,070	\$10,075,070
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,849,790	\$1,849,790
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.8550	\$0	\$55,773,020	\$55,773,020
J4	TELEPHONE COMPANY (INCLUDING	27	3.2333	\$0	\$4,311,190	\$4,311,190
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$20,835,420	\$20,835,420
J5A	RAILROAD - OTHER PROP	1		\$0	\$13,500,550	\$13,500,550
J6	PIPELINE COMPANY	191		\$0	\$67,199,650	\$66,819,600
J6A	PIPELINE - OTHER PROP	1		\$0	\$500,190	\$500,190
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$1,056,060	\$1,056,060
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$6,874,250	\$6,874,250
J8	OTHER TYPE OF UTILITY	11		\$0	\$645,620	\$645,620
L1	COMMERICAL PERSONAL PROPERT	980		\$0	\$161,678,360	\$161,587,898
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$142,700	\$142,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$132,460	\$132,460
L2C	INDUSTRIAL - INVENTORY & MATERI	27		\$0	\$391,891,200	\$391,891,200
L2G	INDUSTRIAL - MACHINERY & EQUIPM	50		\$0	\$259,659,810	\$259,659,810
L2J	INDUSTRIAL - FURNITURE & FIXTUR	9		\$0	\$1,716,990	\$555,930
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	11		\$0	\$2,666,000	\$2,666,000
L2P	INDUSTRIAL - RADIO TOWERS	42		\$0	\$2,235,110	\$2,235,110
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	40		\$0	\$4,055,500	\$4,055,500
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$96,390	\$96,390
M1	MOBILE HOMES/TANGIBLE OTHER P	540		\$738,170	\$11,759,340	\$7,038,199
O1	RESIDENTIAL INVENTORY	169	141.5001	\$0	\$5,275,110	\$5,275,110
S	SPECIAL INVENTORY TAX	20		\$0	\$13,478,520	\$13,478,520
X	TOTALLY EXEMPTED PROPERTY	2,199	78,821.1235	\$411,810	\$261,409,329	\$0
<b>Totals</b>			<b>322,662.9514</b>	<b>\$130,712,257</b>	<b>\$7,444,803,439</b>	<b>\$4,406,186,239</b>

**2023 CERTIFIED TOTALS**

Property Count: 776

S01 - CALHOUN COUNTY ISD  
Under ARB Review Totals

11/29/2023 11:16:14AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	424	212.7975	\$3,362,130	\$132,712,110	\$110,012,308
A2	MOBILE HOME WITH LAND	64	21.3075	\$76,310	\$5,888,970	\$4,467,927
A3	BUILDING WITH LAND	57	18.3705	\$75,000	\$6,217,480	\$5,992,822
A4	HOUSE ON LEASED LAND	3	5.0000	\$0	\$454,490	\$302,234
A5	BOAT SHEDS ON LEASED LAND	1	5.0000	\$0	\$215,620	\$215,620
A6	BUILDINGS ON LEASED LAND	2	0.4900	\$0	\$130,960	\$130,960
A7	BULKHEADS	2	0.7765	\$0	\$113,810	\$113,810
B2	DUPLEX RESIDENCE	1		\$0	\$4,440	\$4,440
C1	VACANT LOTS & TRACTS	169	102.6633	\$0	\$10,511,501	\$10,511,501
D1	QUALIFIED AG LAND	27	2,276.0860	\$0	\$6,017,650	\$53,870
D2	FARM AND RANCH IMP	4		\$0	\$100,710	\$100,710
E1	FARM & RANCH SINGLE FAMILY	19	44.2406	\$193,140	\$4,656,010	\$2,386,997
E2	FARM & RANCH MOBILE HOME	1	1.0000	\$0	\$85,500	\$85,500
E3	FARM & RANCH OTHER IMPROVEMEI	2		\$0	\$140,540	\$140,540
E4	VACANT RURAL LAND	13	99.9200	\$0	\$409,260	\$409,260
E5	MISC RURAL IMPROVEMENT	1		\$0	\$99,780	\$99,780
F1	COMMERCIAL REAL PROPERTY	30	40.6961	\$55,930	\$9,783,250	\$9,783,250
F2	INDUSTRIAL REAL PROPERTY	1	29.5400	\$0	\$3,167,890	\$3,167,890
L1	COMMERCIAL PERSONAL PROPERT	2		\$0	\$203,000	\$203,000
M1	MOBILE HOMES/TANGIBLE OTHER P	3		\$0	\$118,470	\$118,470
O1	RESIDENTIAL INVENTORY	8	1.1272	\$0	\$390,000	\$390,000
S	SPECIAL INVENTORY TAX	1		\$0	\$3,750	\$3,750
<b>Totals</b>			<b>2,859.0152</b>	<b>\$3,762,510</b>	<b>\$181,425,191</b>	<b>\$148,694,639</b>

**2023 CERTIFIED TOTALS**

S01 - CALHOUN COUNTY ISD

Property Count: 27,736

Grand Totals

11/29/2023 11:16:14AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2	0.1693	\$0	\$68,235	\$68,235
A1	SINGLE FAMILY RESIDENCE	8,691	4,616.5666	\$42,412,630	\$1,613,254,743	\$892,169,688
A2	MOBILE HOME WITH LAND	1,902	841.4586	\$2,495,300	\$88,110,762	\$55,557,381
A3	BUILDING WITH LAND	1,549	497.2225	\$1,688,920	\$81,186,692	\$74,624,298
A4	HOUSE ON LEASED LAND	68	7.2593	\$1,680	\$3,537,425	\$2,436,592
A5	BOAT SHEDS ON LEASED LAND	9	5.0000	\$45,980	\$344,670	\$344,670
A6	BUILDINGS ON LEASED LAND	114	0.9600	\$182,370	\$2,013,630	\$1,743,220
A7	BULKHEADS	78	13.3201	\$0	\$2,732,930	\$2,637,673
B1	MULTIFAMILY RESIDENCE	52	52.4150	\$1,564,080	\$26,882,820	\$26,863,332
B2	DUPLEX RESIDENCE	72	14.7507	\$324,400	\$9,004,530	\$8,678,496
B3	TRIPLEX RESIDENCE	13	2.8512	\$0	\$1,244,920	\$1,244,920
B4	QUADPLEX RESIDENCE	35	8.4248	\$0	\$6,470,600	\$6,470,600
C1	VACANT LOTS & TRACTS	6,268	5,183.5687	\$0	\$163,917,684	\$163,792,117
D1	QUALIFIED AG LAND	3,278	219,036.0431	\$0	\$540,963,124	\$29,148,176
D2	FARM AND RANCH IMP	347		\$237,530	\$7,266,615	\$7,266,187
E1	FARM & RANCH SINGLE FAMILY	549	1,341.2985	\$2,620,900	\$92,128,140	\$43,647,201
E2	FARM & RANCH MOBILE HOME	146	280.1353	\$173,670	\$5,319,940	\$3,144,559
E3	FARM & RANCH OTHER IMPROVEME	105	183.4980	\$164,470	\$2,983,244	\$2,553,473
E4	VACANT RURAL LAND	536	6,206.1953	\$0	\$19,177,556	\$19,147,225
E5	MISC RURAL IMPROVEMENT	55	82.2870	\$0	\$1,389,220	\$1,362,019
F1	COMMERCIAL REAL PROPERTY	980	1,579.0098	\$6,464,260	\$268,306,211	\$267,852,803
F2	INDUSTRIAL REAL PROPERTY	87	6,472.0263	\$74,948,597	\$3,385,010,210	\$1,806,977,370
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$5,362,700	\$5,362,700
G1	OIL & GAS	383		\$0	\$10,075,070	\$10,075,070
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$1,849,790	\$1,849,790
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$55,773,020	\$55,773,020
J4	TELEPHONE COMPANY (INCLUDING I	27	3.2333	\$0	\$4,311,190	\$4,311,190
J4A	TELEPHONE - OTHER PROP	1		\$0	\$19,180	\$19,180
J5	RAILROAD	18	109.5265	\$0	\$20,835,420	\$20,835,420
J5A	RAILROAD - OTHER PROP	1		\$0	\$13,500,550	\$13,500,550
J6	PIPELINE COMPANY	191		\$0	\$67,199,650	\$66,819,600
J6A	PIPELINE - OTHER PROP	1		\$0	\$500,190	\$500,190
J60	PIPELINE - OFFSHORE PIPE SEGMENT	5		\$0	\$1,056,060	\$1,056,060
J7	CABLE TELEVISION COMPANY	7	0.1488	\$0	\$6,874,250	\$6,874,250
J8	OTHER TYPE OF UTILITY	11		\$0	\$645,620	\$645,620
L1	COMMERICAL PERSONAL PROPERT	982		\$0	\$161,881,360	\$161,790,898
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$142,700	\$142,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	5		\$0	\$132,460	\$132,460
L2C	INDUSTRIAL - INVENTORY & MATERI	27		\$0	\$391,891,200	\$391,891,200
L2G	INDUSTRIAL - MACHINERY & EQUIPM	50		\$0	\$259,659,810	\$259,659,810
L2J	INDUSTRIAL - FURNITURE & FIXTUR	9		\$0	\$1,716,990	\$555,930
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	11		\$0	\$2,666,000	\$2,666,000
L2P	INDUSTRIAL - RADIO TOWERS	42		\$0	\$2,235,110	\$2,235,110
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	40		\$0	\$4,055,500	\$4,055,500
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$96,390	\$96,390
M1	MOBILE HOMES/TANGIBLE OTHER P	543		\$738,170	\$11,877,810	\$7,156,669
O1	RESIDENTIAL INVENTORY	177	142.6273	\$0	\$5,665,110	\$5,665,110
S	SPECIAL INVENTORY TAX	21		\$0	\$13,482,270	\$13,482,270
X	TOTALLY EXEMPTED PROPERTY	2,199	78,821.1235	\$411,810	\$261,409,329	\$0
<b>Totals</b>			<b>325,521.9666</b>	<b>\$134,474,767</b>	<b>\$7,626,228,630</b>	<b>\$4,554,860,878</b>

**2023 CERTIFIED TOTALS**

Property Count: 27,736

S01 - CALHOUN COUNTY ISD  
Effective Rate Assumption

11/29/2023 11:16:14AM

**New Value**

TOTAL NEW VALUE MARKET: \$134,474,767  
TOTAL NEW VALUE TAXABLE: \$119,341,084

**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	2	2022 Market Value	\$2,686,170
EX-XN	11.252 Motor vehicles leased for personal use	1	2022 Market Value	\$0
EX-XV	Other Exemptions (Including public property, r	9	2022 Market Value	\$435,810
EX366	HOUSE BILL 366	347	2022 Market Value	\$192,480
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$3,314,480</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	2	\$10,000
DV1	Disabled Veterans 10% - 29%	4	\$20,719
DV2	Disabled Veterans 30% - 49%	2	\$10,653
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$0
DV4	Disabled Veterans 70% - 100%	11	\$114,305
DVHS	Disabled Veteran Homestead	9	\$407,333
HS	HOMESTEAD	50	\$5,719,526
OV65	OVER 65	141	\$1,528,637
OV65S	OVER 65 Surviving Spouse	4	\$50,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$7,861,173</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$11,175,633</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
HS	HOMESTEAD	4,429	\$202,466,593
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			<b>\$202,466,593</b>

**TOTAL EXEMPTIONS VALUE LOSS \$213,642,226**

**New Ag / Timber Exemptions**

2022 Market Value	\$509,150	Count: 4
2023 Ag/Timber Use	\$1,220	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$507,930</b>	

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,104	\$185,635	\$131,255	\$54,380
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,763	\$184,354	\$131,103	\$53,251

**2023 CERTIFIED TOTALS**  
S01 - CALHOUN COUNTY ISD  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
776	\$181,425,191.00	\$118,541,518