
LLANO CENTRAL APPRAISAL DISTRICT

2016 ANNUAL REPORT

The Property Tax Assistance Division of the Texas Comptroller's office requires all appraisal districts in Texas to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of the values to the taxing units.

The appraisal district is a local government political subdivision of the state responsible for appraising property within the county boundaries. The Llano Central Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes.

Article 8 of Texas Constitution, Chapter 1 Local Property Tax defines five basic rules:

1. Property taxes must be equal and uniform.
2. A local government must generally tax all property on its current market value – the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell.
3. Each property in a county must have a single appraised value.
4. All property is taxable unless federal or state law exempts it from the tax.
5. Property owners have a right to reasonable notice of increases in the appraised value of their property.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Regulation and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website at <http://comptroller.texas.gov>.

LLANO CENTRAL APPRAISAL DISTRICT

ENTITIES SERVED

(16)

COUNTY

LLANO COUNTY
LLANO COUNTY ROAD & BRIDGE

CITIES

CITY OF HORSESHOE BAY
CITY OF LLANO
CITY OF SUNRISE BEACH

ISD'S

LLANO ISD
BURNET ISD
JOHNSON CITY ISD

EMERGENCY SERVICES DISTRICTS

LLANO COUNTY ESD#1
LLANO COUNTY ESD #2
LLANO COUNTY ESD #3
LLANO COUNTY ESD #4

SPECIAL DISTRICTS

KINGSLAND MUNICIPAL UTILITY DISTRICT
LLANO COUNTY MUNICIPAL UTILITY DISTRICT
DEER HAVEN WATER CONTROL & IMPROVEMENT
LLANO COUNTY ROAD DISTRICT #1

BOARD OF DIRECTORS

The Board of Directors consists of 8 voting members and one non-voting member. The Board of Directors are appointed or elected by the County, the Cities, the ISD and other entities in the Llano County. The non-voting member is the Tax Assessor/Collector for Llano County.

Board members include:

- Johnny Sawyer (Llano ISD)
- Roland Rode (Llano ISD)
- Rayburn Houston (Precinct 2)
- Mac Kirchman (Precinct 4)
- Charles Miller (Kingsland Municipal Utility District)
- Cindy Daly (City of Sunrise Beach)
- Ervin Light Jr (City of Llano)
- Jim Jorden (City of Horseshoe Bay)
- Dexter Sagebeil (Tax Assessor/Collector)

General Information of Accounts

The Llano Central Appraisal District appraised 37,524 accounts in 2016 for the following Taxing Entities: Llano ISD, Burnet ISD, Johnson City ISD, Llano County/Road and Bridge, city of Llano, City of Horseshoe Bay, City of Sunrise Beach, Deer Haven Water Control & Improvement, Llano County MUD #1, Kingsland MUD, Llano ESD 1 thru 4, Llano County Road District #1. Of the 37,524 accounts, 2193 were commercial accounts. In Appendix A is the CAD 2016 Certified Totals. This information tells us how many residential, commercial, agricultural, and utility accounts are in the district. In addition, there is information regarding the various exemptions that are actively used in the district such as Homestead Exemptions.

New Construction

In 2016 the district added \$66,315,016 worth of New Taxable Value. This is attributed to new residential, commercial construction as well as business personal property for new businesses.

New Value

TOTAL NEW VALUE MARKET:	\$66,909,866
TOTAL NEW VALUE TAXABLE:	\$66,315,016

Protest Data

Data showing the number of protests filed for the years 2012 thru 2016 can be found below.

Protest and Notice Summary

	2012	2013	2014	2015	2016
Pending Protest	2	37	0	60	21
Cancelled/No Show	59	114	133	80	72
Settled	511	305	334	486	907
ARB Decision	237	292	287	52	128
Pending Arbitration	2	0	0	0	0
withdrawn	184	169	238	184	323
coded in error	6	2	7	5	4
Total	1001	919	999	867	1455
Notices Mailed	10,424	10,953	12,500	17,119	16,203
Protests percentage	9.60%	8.39%	7.99%	5.06%	8.98%

Ratios Study Analysis

Each year the Appraisal District reviews sales data for properties that sold, generally, in a 14-15 month range prior to and following January 1st of each year. The sales that have occurred during this time frame and represent the market are used to determine the current years' appraised value. For example, the 2016 Notice of Appraised Value mailed to property owners in May of this year are a product of sales data collected from January 1, 2015 to March 2016. This data is analyzed to determine if we are appraising at market value as required by Section 23.01(a) of the Texas Property Tax Code.

The State of Texas Comptroller's Property Tax Assistance Division conducts the Property Value Study each even numbered year for Llano Central Appraisal District. The Property Value Study tests the appraisal accuracy of the appraisal district (See explanation below). Properties from several property categories' are randomly selected from known sales data or appraised and compared to the District's values. The findings from the last Property Value Study are provided below:

Category A: Properties having a residential type structure or building.

In the as a whole the overall Average Ratio of the sales and/r appraisals used as compared to the Appraisal District values in the Property Value Study was 97%.

Category C1: Vacant Land: Those properties having no structure or building.

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 99.85%.

Category D1: Qualified Open Space Land (Ag)

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 100.5%.

The following is taken from the Texas Comptroller's website:

The **Property Value Study** is conducted annually by the Comptroller to estimate the taxable property value in each school district and to measure county appraisal district performance. It is often referred to as a ratio study, because it uses the appraisal roll value divided by its market value to calculate a ratio to measure effectiveness of the appraisal districts. The appraisal roll value is the property value estimated by the local appraisal district. The market value, in simple terms, is the price for which a property would sell under normal conditions.

PARTIAL PROPERTY TAX EXEMPTIONS

Homestead Exemptions	Amount/Percentage	Provision
Llano ISD:		
Homestead	\$25,000	Mandated by State Law
Local Option Homestead	\$5,000 or 10% whichever is greater	Option granted by Entity
Over 65/Disabled Person	\$10,000	Mandated by State Law
Burnet ISD:		
Homestead	\$25,000	Mandated by State Law
Over 65/Disabled Person	\$10,000	Mandated by State Law
Johnson ISD:		
Homestead	\$25,000	Mandated by State Law
Over 65/Disabled Person	\$10,000	Mandated by State Law
Llano County:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
Llano County RDB:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Llano:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Sunrise Beach:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
City of Horseshoe Bay:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Llano County MUD #1:		
Homestead	\$5,000 or 20% whichever is greater	Option granted by Entity
Llano ESD #1:		
Homestead	\$5,000 or 20% whichever is greater	Option by Entity
Disable Veterans this exemption is for all Taxing Entities:		
10% to 29%	\$5,000	Mandated by State Law
30% to 49%	\$7,500	Mandated by State Law
50% to 69%	\$10,000	Mandated by State Law
70% to 100%	\$12,000	Mandated by State Law
Disabled Veterans 100%	Total Residence (all Taxing Entities)	Mandated by State Law

State Property Classification Guide

Code	Category Name	Description
A -	Real Property: Single Family	Houses, Condominiums, and mobile homes located on land owned by property owner
B -	Real Property: Multi-family Residential	Residential structures with two or more dwellings. Ex. Duplexes, Triplexes, and Apartments, but not motels or hotels
C1 -	Real Property: Vacant lots and Tracts	Unimproved land parcels usually located
C2 -	Real Property: Colonia Lots and Land Tracts	Chapter 232 of the Texas Local Government: Code prohibits the sale of certain properties often referred to as "colonials"
D1 -	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2 -	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	Improvements, other than residences, associated with land reported as Category D1, these improvements include all barns, Sheds, silos, garages and other improvements associated with farming, ranching
E -	Real Property: Rural Land, not Qualified for Open-Space Appraisal, and Residential Improvements	Rural land that is not qualified for productivity valuation and the improvements including residential, on the land.
F1 -	Real Property: Commercial	Land and improvements associated with businesses that sell goods or services to the general public. This doesn't include utility property included in Category J.
F2 -	Real Property: Industrial and Manufacturing	Land and improvements devoted to the development, manufacturing, fabrication processing or storage of a product, except for utility property included in Category J.
G -	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights
H -	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J -	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1 -	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2 -	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M -	Mobile Homes and Other Tangible Personal Property	A mobile home on land owned by someone other than the owner of the mobile home. Other categories may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N -	Intangible Personal Property	All taxable intangible property not otherwise classified.
O -	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S -	Special Inventory	Certain property inventories of business that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. This includes dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufacturing housing inventory.
X -	Totally Exempt Property	Exempt property must have the qualifications found in law, mainly the Tax Code.

Certified Market Value					
	2012	2013	2014	2015	2016
Llano County	\$5,323,003,218	\$5,445,557,669	\$5,615,898,261	\$6,045,046,082	\$6,321,923,243.00
Llano RDB	\$5,323,003,218	\$5,445,555,269	\$5,615,902,261	\$6,045,046,082	\$6,321,923,243.00
Llano ISD	\$4,951,687,234	\$5,082,452,881	\$5,242,650,440	\$5,670,564,108	\$5,940,948,495.00
Burnet ISD	\$363,063,739	\$354,987,978	\$364,245,471	\$363,534,054	\$369,729,228.00
Johnson City ISD	\$7,752,110	\$7,748,860	\$8,583,840	\$10,528,960	\$10,582,900.00
City of Horseshoe Bay	\$1,466,334,553	\$1,505,755,168	\$1,571,578,688	\$1,626,394,204	\$1,744,101,081.00
City of Llano	\$215,927,126.00	\$222,097,315	\$223,110,151	\$227,118,065	\$229,929,025.00
City of Sunrise Beach	\$370,410,315	\$384,829,291	\$391,572,042	\$401,530,951	\$420,710,877.00
Deer Haven WCI	\$37,541,480	\$41,257,118	\$41,884,528	\$41,279,006	\$43,286,517.00
Kingsland Mud	\$539,543,944	\$560,915,924	\$571,419,182	\$580,439,578	\$613,407,350.00
Llano Mud #1	\$129,628,721	\$153,218,631	\$151,062,761	\$151,396,901	\$155,593,101.00
Llano RD #1	\$12,582,502	\$12,606,602	\$16,703,022	\$15,915,244	\$16,377,965.00
Llano ESD #1	\$1,787,269,680	\$1,866,511,141	\$1,926,139,236	\$1,989,154,027	\$2,109,026,613.00
Llano ESD #2	\$315,828,148	\$315,149,008	\$329,662,769	\$330,326,792	\$337,861,521.00
Llano ESD #3	\$1,022,773,447	\$1,026,950,217	\$1,074,950,219	\$1,269,544,100	\$1,293,559,790.00
Llano ESD #4	N/A	\$80,317,282	\$81,349,962	\$85,615,972	\$87,365,890.00
Net Taxable Value					
	2012	2013	2014	2015	2016
Llano County	\$3,310,141,941	\$3,429,603,251	\$3,523,077,720	\$3,610,137,444	\$3,804,596,500
Llano RDB	\$3,310,141,941	\$3,429,600,851	\$3,523,081,720	\$3,610,137,444	\$3,804,596,500
Llano ISD	\$3,031,422,343	\$3,159,281,278	\$3,250,540,437	\$3,297,379,714	\$3,488,648,899
Burnet ISD	\$288,138,932	\$282,110,881	\$286,264,863	\$274,978,850	\$278,533,929
Johnson City ISD	\$3,836,780	\$3,834,420	\$3,901,900	\$4,197,860	\$4,251,820
City of Horseshoe Bay	\$1,343,758,031	\$1,385,513,849	\$1,446,998,557	\$1,495,851,137	\$1,605,578,979
City of Llano	\$157,822,316	\$161,008,996	\$162,761,117	\$164,505,110	\$167,316,978
City of Sunrise Beach	\$336,015,076	\$351,231,328	\$357,888,218	\$368,062,862	\$385,547,732
Deer Haven WCI	\$37,418,644	\$41,009,675	\$41,878,678	\$41,255,130	\$43,258,349
Kingsland Mud	\$501,879,076	\$524,696,701	\$534,559,531	\$545,395,282	\$575,990,031
Llano Mud #1	\$122,484,295	\$143,546,359	\$142,188,602	\$143,050,156	\$146,492,621
Llano RD #1	\$12,561,639	\$12,580,222	\$16,272,711	\$15,648,289	\$16,238,338
Llano ESD #1	\$1,723,737,165	\$1,689,149,626	\$1,746,741,291	\$1,801,276,172	\$1,908,362,338
Llano ESD #2	\$245,285,326	\$246,597,334	\$254,004,361	\$249,888,522	\$255,739,952
Llano ESD #3	\$187,688,858	\$190,027,928	\$190,942,581	\$202,743,527	\$210,541,806
Llano ESD #4	N/A	\$77,255,059	\$79,494,308	\$83,396,931	\$86,406,789

Average Market Value-Single Family Residence					
	2012	2013	2014	2015	2016
Llano County	\$214,192	\$218,670	\$224,247	\$222,403	\$227,660
Llano RDB	\$214,192	\$218,670	\$224,247	\$222,403	\$227,660
Llano ISD	\$222,104	\$228,109	\$233,261	\$232,266	\$237,910
Burnet ISD	\$162,270	\$156,857	\$161,233	\$153,461	\$154,341
Johnson City ISD	\$0	\$0	\$0	\$0	\$0
City of Horseshoe Bay	\$463,710	\$472,261	\$485,658	\$482,841	\$492,023
City of Llano	\$90,933	\$91,314	\$89,744	\$87,843	\$91,468
City of Sunrise Beach	\$350,182	\$360,849	\$365,381	\$367,931	\$383,625
Deer Haven WCI	\$301,120	\$307,827	\$316,745	\$287,329	\$320,371
Kingsland Mud	\$201,624	\$205,544	\$210,875	\$209,442	\$216,544
Llano Mud #1	\$421,326	\$481,567	\$489,217	\$498,895	\$472,211
Llano RD #1	\$217,525	\$226,851	\$275,410	\$269,330	\$283,388
Llano ESD #1	\$434,061	\$449,565	\$460,046	\$461,160	\$464,598
Llano ESD #2	\$162,141	\$159,818	\$164,247	\$153,296	\$155,518
Llano ESD #3	\$122,198	\$122,797	\$121,138	\$123,836	\$127,064
Llano ESD #4	N/A	\$390,118	\$390,977	\$417,072	\$403,474
Average Taxable Value-Single Family Residence					
	2012	2013	2014	2015	2016
Llano County	\$166,671	\$170,836	\$176,137	\$175,505	\$179,369
Llano RDB	\$166,671	\$170,836	\$176,137	\$175,505	\$179,369
Llano ISD	\$179,173	\$185,155	\$191,557	\$182,452	\$187,012
Burnet ISD	\$144,597	\$140,730	\$141,874	\$128,209	\$129,035
Johnson City ISD	\$0	\$0	\$0	\$0	\$0
City of Horseshoe Bay	\$363,104	\$372,056	\$383,650	\$380,699	\$388,158
City of Llano	\$72,476	\$72,903	\$71,704	\$69,911	\$72,865
City of Sunrise Beach	\$263,433	\$275,758	\$282,411	\$289,290	\$297,632
Deer Haven WCI	\$298,845	\$302,884	\$316,745	\$287,329	\$320,136
Kingsland Mud	\$191,757	\$196,878	\$204,312	\$206,151	\$210,799
Llano Mud #1	\$332,933	\$368,485	\$383,256	\$397,005	\$380,168
Llano RD#1	\$217,525	\$226,851	\$245,557	\$252,338	\$274,884
Llano ESD #1	\$424,289	\$351,812	\$362,484	\$363,148	\$367,010
Llano ESD #2	\$160,028	\$158,583	\$158,036	\$150,176	\$151,940
Llano ESD #3	\$121,437	\$121,840	\$120,550	\$121,972	\$125,809
Llano ESD #4	N/A	\$355,667	\$370,452	\$392,572	\$393,294

APPENDIX –A

Llano CAD Certified Totals for 2016

Property Count: 37,524

Grand Totals

Land		Value			
Homesite:		1,374,445,663			
Non Homesite:		438,128,465			
Ag Market:		2,124,600,749			
Timber Market:		0	Total Land	(+)	3,937,174,877
Improvement		Value			
Homesite:		2,039,280,334			
Non Homesite:		264,302,461	Total Improvements	(+)	2,303,582,795
Non Real		Count	Value		
Personal Property:	1,234		90,791,110		
Mineral Property:	22		278,903		
Autos:	0		0		
			Total Non Real	(+)	91,070,013
			Market Value	=	6,331,827,685
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,124,600,749		0		
Ag Use:	39,501,826		0	Productivity Loss	(-) 2,085,098,923
Timber Use:	0		0	Appraised Value	= 4,246,728,762
Productivity Loss:	2,085,098,923		0		
				Homestead Cap	(-) 24,656,016
				Assessed Value	= 4,222,072,746
				Total Exemptions Amount	(-) 148,459,471
				(Breakdown on Next Page)	
				Net Taxable	= 4,073,613,275

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 0.00 = 4,073,613,275 * (0.000000 / 100)

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	94	0	937,140	937,140
DV1S	7	0	30,000	30,000
DV2	38	0	400,830	400,830
DV2S	4	0	30,000	30,000
DV3	46	0	452,126	452,126
DV3S	3	0	27,859	27,859
DV4	116	0	580,249	580,249
DV4S	10	0	48,000	48,000
DVHS	94	0	16,600,897	16,600,897
DVHSS	5	0	746,850	746,850
EX	2	0	177,860	177,860
EX-XG	1	0	2,400	2,400
EX-XJ	2	0	224,940	224,940
EX-XL	1	0	1,455,460	1,455,460
EX-XR	31	0	6,481,360	6,481,360
EX-XU	23	0	2,482,110	2,482,110
EX-XV	362	0	117,769,210	117,769,210
EX366	48	0	12,180	12,180
Totals		0	148,459,471	148,459,471

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	11,878		\$52,360,764	\$3,166,463,795
B	MULTIFAMILY RESIDENCE	358		\$3,366,790	\$74,770,680
C1	VACANT LOTS AND LAND TRACTS	12,365		\$759,740	\$289,323,935
D1	QUALIFIED OPEN-SPACE LAND	5,981	561,541.5946	\$0	\$2,124,600,749
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,308		\$1,141,622	\$16,644,710
E	RURAL LAND, NON QUALIFIED OPEN SP	1,910	3,607.3194	\$6,136,640	\$200,248,177
F1	COMMERCIAL REAL PROPERTY	958		\$1,115,840	\$194,322,956
F2	INDUSTRIAL AND MANUFACTURING REA	1		\$0	\$73,500
G1	OIL AND GAS	21		\$0	\$233,193
G3	OTHER SUB-SURFACE INTERESTS IN LA	1		\$0	\$45,710
J1	WATER SYSTEMS	6		\$0	\$236,000
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$1,175,190
J3	ELECTRIC COMPANY (INCLUDING CO-OP	29		\$0	\$32,086,650
J4	TELEPHONE COMPANY (INCLUDING CO-	15		\$0	\$5,605,150
J5	RAILROAD	1		\$0	\$219,330
J6	PIPELAND COMPANY	12		\$0	\$1,516,380
J7	CABLE TELEVISION COMPANY	6		\$0	\$491,050
L1	COMMERCIAL PERSONAL PROPERTY	1,055		\$0	\$42,893,150
L2	INDUSTRIAL AND MANUFACTURING PERS	38		\$0	\$4,225,960
M1	TANGIBLE OTHER PERSONAL, MOBILE H	412		\$331,880	\$7,771,180
O	RESIDENTIAL INVENTORY	2,170		\$1,508,530	\$39,734,410
S	SPECIAL INVENTORY TAX	10		\$0	\$540,310
X	TOTALLY EXEMPT PROPERTY	470		\$188,060	\$128,605,520
	Totals		565,148.9140	\$66,909,866	\$6,331,827,685

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A1	SINGLE FAMILY	8,784		\$51,093,813	\$2,856,549,980
A2	MOBILE HOME	2,221		\$1,096,600	\$89,755,624
A3	CONDOMINIUMS	920		\$50,221	\$214,612,991
A4	RESIDENTIAL MISCELLANEOUS IMP	130		\$120,130	\$5,545,200
B1	MULTI-FAMILY	16		\$0	\$5,649,580
B2	DUPLEX	249		\$1,021,420	\$49,837,960
B3	TRIPLEX	20		\$0	\$5,583,200
B4	QUADPLEX	74		\$2,345,370	\$13,699,940
C1	VACANT RESIDENTIAL	11,222		\$0	\$236,153,004
C4	UTILITY LAND	5		\$0	\$134,510
C5	VACANT COMMERCIAL	116		\$0	\$5,807,720
D1	VACANT QUALIFIED AG LAND	5,999	561,950.9717	\$0	\$2,126,222,771
D2	IMPROVEMENTS ON QUALIFIED AG LAND	1,308		\$1,141,622	\$16,644,710
E1	FARM/RANCH RESIDENCE	1,334		\$5,963,880	\$172,245,091
E2	FARM/RANCH MOBILE HOME	343		\$172,760	\$9,331,942
E3	FARM/RANCH OTHER IMPROVEMENTS	58		\$0	\$712,310
E4	NON QUALIFIED AG LAND	233		\$0	\$16,336,812
F1	COMMERCIAL REAL	944		\$1,112,230	\$193,480,841
F2	INDUSTRIAL AND MANUFACTURING	1		\$0	\$73,500
F3	OFFICE (COMMERCIAL REAL)	2		\$0	\$93,410
F4	COMMERCIAL MISCELLANEOUS IMP	46		\$3,610	\$748,705
G1	OIL GAS AND MINERAL RESERVES	21		\$0	\$233,193
G3A	GRANITE INVENTORY	1		\$0	\$45,710
J1	UTILITIES/ WATER SYSTEMS	5		\$0	\$219,500
J1B	PERSONAL UTILITIES/WATER SYSTEM	1		\$0	\$16,500
J2	GAS DISTRIBUTION	3		\$0	\$1,175,190
J3	ELECTRIC COMPANIES	29		\$0	\$32,086,650
J3B	PERSONAL ELECTRIC COMPANIES	1		\$0	\$0
J4	TELEPHONE COMPANIES	15		\$0	\$5,605,150
J5	RAILROADS	1		\$0	\$219,330
J6	PIPELINES	12		\$0	\$1,516,380
J7	CABLE TV	6		\$0	\$491,050
L1	COMMERCIAL PERSONAL PROPERTY	1,055		\$0	\$42,893,150
L2	INDUSTRIAL AND MANUFACTURING-PERS	38		\$0	\$4,225,960
M1	MOBILE HOME IMP ONLY	412		\$331,880	\$7,771,180
M4	MISCELLANEOUS IMPS ON VACANT LAN	1,058		\$759,740	\$47,228,701
O1	INVENTORY LAND	2,149		\$0	\$35,272,190
O2	INVENTORY IMPROVEMENT	21		\$1,508,530	\$4,462,220
S	SPECIAL INVENTORY	10		\$0	\$540,310
X	TOTALLY EXEMPT PROPERTY	470		\$188,060	\$128,605,520
	Totals		561,950.9717	\$66,909,866	\$6,331,827,685

Effective Rate Assumption

New Value

TOTAL NEW VALUE MARKET:	\$66,909,866
TOTAL NEW VALUE TAXABLE:	\$66,315,016

New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2015 Market Value	\$2,220
EX-XV	Other Exemptions (including public property, r	6	2015 Market Value	\$20,650
EX366	HB366 Exempt	4	2015 Market Value	\$1,560
ABSOLUTE EXEMPTIONS VALUE LOSS				\$24,430

Exemption	Description	Count		Exemption Amount
DV2	Disabled Veterans 30% - 49%	5		\$45,369
DV3	Disabled Veterans 50% - 69%	6		\$70,000
DV4	Disabled Veterans 70% - 100%	13		\$120,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1		\$12,000
DVHS	Disabled Veteran Homestead	5		\$529,670
DVHSS	Disabled Veteran Homestead Surviving Spouse	1		\$92,840
PARTIAL EXEMPTIONS VALUE LOSS		31		\$869,879
NEW EXEMPTIONS VALUE LOSS				\$894,309

Increased Exemptions

Exemption	Description	Count		Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS				

TOTAL EXEMPTIONS VALUE LOSS	\$894,309
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New Ag / Timber Exemptions

2015 Market Value	\$965,711	
2016 Ag/Timber Use	\$19,690	Count: 18
NEW AG / TIMBER VALUE LOSS	\$946,021	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,945	\$227,660	\$4,105	\$223,555

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,232	\$240,350	\$4,578	\$235,772

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
209	\$86,228,134.00	\$58,667,305