

2013
ANNUAL REPORT

CHEROKEE COUNTY APPRAISAL DISTRICT
P.O. BOX 494
RUSK, TEXAS 75785
903-683-2296

2012 - 2013

BOARD OF DIRECTORS:

MR. LOUIS CAVENESS, CHAIRMAN

MR. CECIL POND, VICE-CHAIR

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MR. MICHAEL MCEWEN

MS. LINDA LITTLE, COUNTY TAX ASSESSOR/COLLECTOR

CHIEF APPRAISER:

J. L. FLOWERS, B. S., R.P.A., R.T.A.

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Introduction

The Cherokee County Appraisal District (CCAD) has prepared this Annual Report in compliance with standards enforced by the Property Tax Assistance Division of the Texas State Comptroller's Office. The Annual Report is developed with the intent to inform and educate the public and taxing authorities concerning total values, protests, exemptions and deduction data.

Historical Background

The appraisal district concept was created by Legislative mandate in 1979 to address inequities in the ad valorem tax process. The appraisal district is supposed to provide neutral ground between taxing authorities and property owners. The Legislature set districts up in a manner that insulates the chief appraiser from outside political influences, whether those influences be from voters or from jurisdictions. In this manner, the mandate of appraisal districts can be carried out in a fair and uniform way.

Appraisal district operations and valuations are the responsibility of the Chief Appraiser who is appointed by the Board of Directors. Directors are elected to serve by the various taxing jurisdictions that participate in the CAD. The Board has the following duties:

1. establish an office
2. adopt annual budgets
3. contract for services
4. hire a chief appraiser
5. appoint appraisal review board members
6. provide advice and consent for agriculture advisory board members
7. make general office operation policy
8. develop and approve a biennial reappraisal plan

More information on Board responsibilities may be found in the Comptroller's *Appraisal District Director's Manual*.

Appraisal Mandate

Appraisal Districts are charged with the equal and uniform appraisal of all taxable property in the State as of January 1st of each year. By statute, all property is taxable per Section 23.01(a) TPTC unless specifically exempted from taxation. In general, governmental property and personal property not generating income are exempt from property taxation. Appraisals are mandated to be at market value as of January 1st. The TPTC defines market value in Section 1.04(7) as:

"Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- (A) exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- (B) both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
- (C) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

All property is examined and set with the market value goal in mind. However, there are also other provisions of the TPTC that allow for "special use" appraisals. These most commonly are lands in some type of agricultural production. Additionally, the Texas Constitution along with the TPTC allow for several partial and complete exemptions that are offered in certain cases such as charitable

organizations, homesteads and disabled veterans. For more information on these types of exemptions you can contact CCAD or the Texas State Comptrollers Property Tax Division Technical Assistance Department at 800-252-9121. Information can also be found in the Taxpayer Rights and Remedies brochure at the CAD or in Chapter 11 of the TPTC. Brochures on these and other topics drafted by CCAD are also available at our office.

Report Data

The data contained in this report reflects information available at the time of certification. Any late supplements or corrections are not captured in this data. Some jurisdictions are not entirely contained within Cherokee County. For those jurisdictions, the Appraisal District is only responsible for the area within the county boundaries. Therefore, the reader should understand that any values or average residence information is limited to just Cherokee County.

Exemptions are divided into two groups: total exemptions and partial exemptions. Total exemptions are sometimes referred to as Constitutionally Exempt property. These are exemptions allowed to be 100% tax free. This would include property owned by government for example. Partial exemptions are those in which a part of a property's value is exempt from taxation while the remainder is taxed. Exemptions such as the homestead exemption are partial exemptions.

Deductions to market value take the form of three things. First, for all agriculture or timber land, a property owner may apply to have their property appraisal based on the productive value of the land. This creates a divergence from market value to productive value. The difference between these two values constitutes a loss in value commonly called productivity loss and must be deducted from market value to arrive at taxable value. For example, the market value of an acre may be \$2,500, but the productive value could be \$175. In this example, a loss of \$2,325 (2500-175) must be subtracted from overall market value.

Second, there is a deduction that is attributed to the 10% homestead cap. A homesteaded property may only increase in assessed value 10% per year (notwithstanding new construction). The market value however has no limit. Therefore, if the market value determined by the District exceeds the previous year's assessed value plus 10%, the overage is lost to the tax base. This loss is the 10% homestead cap loss.

Third, for all social security disabled and over 65 persons, a tax ceiling is allowed on homestead property. In simple terms, this tax ceiling establishes the most that taxpayer will pay in taxes for that property. Therefore, a qualifying taxpayer might have paid \$3,000, but because of the tax ceiling, they might only pay \$1,800. This results in a loss in taxes that could have been captured without the tax ceiling and this loss must be quantified and deducted from market value to arrive at a true net taxable value. This loss is labeled in the Exemption and Deduction tables as "Estimate of Loss to 11.26 & 11.261 Tax Limitations".

Finally, the reader should note that the City of New Summerfield rescinded its property tax in 2013. This effectively removed the District from appraising property in that unit for the purposes of municipal property taxes. As such, no data is shown for this jurisdiction beginning with 2013 in the data summaries.

Please contact the District if you have any questions regarding this report.

Cherokee County Appraisal District
All Data as of Date of Certification

Certified Market Value¹					
Jurisdiction	2013	2012	2011	2010	2009
Alto ISD	\$318,959,984	\$320,429,654	\$329,647,683	\$348,287,010	\$355,566,336
Bullard ISD*	\$389,024,951	\$369,765,260	\$366,217,274	\$346,871,323	\$338,595,600
Carlisle ISD*	\$66,753,859	\$62,314,634	\$60,195,506	\$62,746,050	\$59,951,350
Cherokee Co. Gen Fund	\$3,431,928,799	\$3,398,721,793	\$3,395,123,662	\$3,453,554,853	\$3,403,203,358
Cherokee Co. Lateral Road Fund	\$3,431,928,799	\$3,398,721,793	\$3,395,123,662	\$3,453,554,853	\$3,403,203,358
City of Alto	\$35,189,809	\$30,916,193	\$34,244,152	\$34,853,202	\$35,931,401
City of Bullard*	\$29,059,900	\$25,252,910	\$12,777,490	\$12,376,210	\$10,530,910
City of Jacksonville	\$609,647,666	\$611,680,524	\$609,889,572	\$610,814,623	\$600,818,536
City of New Summerfield	--	\$21,840,530	\$20,798,950	\$20,316,190	\$19,731,990
City of Rusk	\$133,534,271	\$133,384,876	\$124,497,494	\$125,711,567	\$124,696,071
City of Troup*	\$4,575,451	\$4,627,181	\$4,248,216	\$4,216,534	\$4,260,754
City of Wells	\$15,936,181	\$15,922,052	\$15,603,127	\$14,950,450	\$15,985,599
Jacksonville ISD	\$1,437,913,619	\$1,432,030,186	\$1,420,429,376	\$1,416,620,890	\$1,367,913,468
New Summerfield ISD	\$123,337,330	\$119,658,510	\$118,899,110	\$119,470,970	\$103,314,720
Rusk ISD*	\$726,864,035	\$724,076,216	\$714,922,222	\$747,990,540	\$748,857,024
Troup ISD*	\$218,033,376	\$217,040,497	\$224,425,349	\$235,169,960	\$232,568,340
Wells ISD*	\$150,903,898	\$153,439,924	\$160,412,871	\$175,942,260	\$196,107,610

* Cherokee County Portion Only

¹ May exclude value under protest at time of certification

Cherokee County Appraisal District
All Data as of Date of Certification

Certified Taxable Value¹					
Jurisdiction	2013	2012	2011	2010	2009
Alto ISD	\$118,467,826	\$127,221,237	\$137,191,635	\$145,350,937	\$157,557,523
Bullard ISD*	\$249,205,819	\$230,871,014	\$229,411,101	\$208,278,917	\$201,036,548
Carlisle ISD*	\$25,801,496	\$24,569,783	\$22,485,529	\$23,812,054	\$22,492,080
Cherokee County Gen Fund	\$2,170,207,853	\$2,173,039,083	\$2,171,322,378	\$2,152,360,178	\$2,107,055,676
Cherokee County Lateral Road	\$2,105,143,526	\$2,112,548,594	\$2,098,404,281	\$2,080,453,484	\$2,078,091,935
City of Alto	\$30,112,023	\$30,916,193	\$29,109,774	\$29,470,394	\$30,050,827
City of Bullard*	\$19,270,160	\$15,446,680	\$2,940,355	\$2,425,449	\$1,477,147
City of Jacksonville	\$545,221,562	\$545,625,885	\$542,011,592	\$537,476,729	\$532,735,317
City of New Summerfield	--	\$15,407,742	\$14,186,575	\$13,770,655	\$13,381,191
City of Rusk	\$109,332,212	\$108,439,553	\$102,715,050	\$102,872,482	\$101,456,918
City of Troup*	\$3,970,886	\$4,018,268	\$3,574,324	\$3,537,774	\$3,576,852
City of Wells	\$12,196,250	\$12,338,485	\$12,121,976	\$11,445,362	\$12,503,087
Jacksonville ISD	\$974,892,984	\$965,485,711	\$944,905,188	\$926,021,378	\$878,097,620
New Summerfield ISD	\$55,100,552	\$54,859,342	\$54,187,407	\$52,163,308	\$38,897,319
Rusk ISD*	\$354,764,096	\$361,776,484	\$351,188,445	\$353,320,981	\$355,907,861
Troup ISD*	\$120,479,306	\$120,146,972	\$122,115,733	\$133,328,408	\$136,712,107
Wells ISD*	\$54,440,851	\$61,832,408	\$69,325,215	\$79,694,946	\$103,106,376

* Cherokee County Portion Only

**Net Taxable Value after Estimating Loss of Value to Sec. 11.26 or 11.261 Tax Limitations

¹ May exclude value under protest at time of certification

Cherokee County Appraisal District

All Data as of Date of Certification

Average Single Family Residence Market Value					
<u>Jurisdiction</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Alto ISD	\$65,129	\$71,231	\$69,940	\$70,055	\$70,672
Bullard ISD*	\$156,375	\$158,130	\$155,838	\$153,124	\$152,673
Carlisle ISD*	\$93,744	\$93,958	\$91,289	\$88,612	\$84,899
Cherokee County Gen Fund	\$87,756	\$88,554	\$87,346	\$86,501	\$84,736
Cherokee County Lateral Road Fund	\$87,756	\$88,554	\$87,346	\$86,501	\$84,736
City of Alto	\$48,772	\$50,589	\$50,470	\$51,896	\$52,797
City of Bullard*	\$123,091	\$123,202	\$129,595	\$104,123	\$117,023
City of Jacksonville	\$81,355	\$81,619	\$81,446	\$83,672	\$82,098
City of New Summerfield	--	\$54,475	\$52,893	\$51,936	\$51,209
City of Rusk	\$72,665	\$71,188	\$67,475	\$68,403	\$69,254
City of Troup*	\$55,389	\$58,098	\$60,820	\$62,225	\$64,616
City of Wells	\$33,905	\$33,827	\$33,074	\$32,712	\$35,349
Jacksonville ISD	\$87,894	\$88,683	\$88,054	\$87,681	\$85,646
New Summerfield ISD	\$56,891	\$58,636	\$57,760	\$56,665	\$54,771
Rusk ISD*	\$72,180	\$72,837	\$72,184	\$71,688	\$70,771
Troup ISD*	\$109,266	\$106,009	\$105,482	\$104,412	\$84,817
Wells ISD*	\$50,722	\$50,293	\$49,965	\$47,900	\$47,793

* Cherokee County Portion Only

Cherokee County Appraisal District

All Data as of Date of Certification

Average Single Family Residence Taxable Value					
<u>Jurisdiction</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Alto ISD	\$50,897	\$56,231	\$54,940	\$55,055	\$55,672
Bullard ISD*	\$140,994	\$143,130	\$138,130	\$133,254	\$130,328
Carlisle ISD*	\$60,406	\$59,552	\$56,540	\$53,325	\$47,228
Cherokee County Gen Fund	\$87,263	\$87,853	\$86,130	\$86,501	\$81,788
Cherokee County Lateral Road Fund	\$85,683	\$86,208	\$84,464	\$83,501	\$80,103
City of Alto	\$48,080	\$50,589	\$49,468	\$50,354	\$49,032
City of Bullard*	\$123,091	\$121,771	\$125,328	\$99,025	\$112,689
City of Jacksonville	\$81,199	\$81,390	\$80,855	\$82,948	\$80,841
City of New Summerfield	--	\$54,475	\$52,764	\$51,826	\$50,711
City of Rusk	\$72,603	\$71,188	\$67,329	\$68,024	\$68,263
City of Troup*	\$55,389	\$58,098	\$60,462	\$62,225	\$64,336
City of Wells	\$33,905	\$33,827	\$32,934	\$32,630	\$34,994
Jacksonville ISD	\$72,960	\$73,683	\$72,152	\$72,681	\$70,646
New Summerfield ISD	\$42,304	\$43,636	\$42,760	\$41,591	\$39,771
Rusk ISD*	\$57,621	\$57,775	\$56,772	\$55,438	\$55,771
Troup ISD*	\$94,124	\$91,009	\$90,090	\$88,755	\$69,817
Wells ISD*	\$36,340	\$35,697	\$35,242	\$33,195	\$32,979

* Cherokee County Portion Only

Cherokee County Appraisal District

All Data as of Date of Certification

Total Market Value by Category

<u>Category</u>	<u>Cherokee Co.</u>	<u>% of Total Value</u>
Market Value of Residential Single Family	\$873,832,314	25.45%
Market Value of Multi Family	\$21,383,475	0.62%
Market Value of Vacant Lots Under 5 acres	\$48,535,870	1.41%
Market Value of Qualified Productive Lands	\$1,071,523,870	31.20%
Market Value of Vacant Non-Productive Tracts Over 5 Acres	\$18,090,400	0.53%
Market Value of Farm & Ranch & Residential Over 5 Acres	\$476,952,871	13.89%
Market Value of Commercial Real Property	\$166,314,566	4.84%
Market Value of Industrial Real Property	\$37,138,020	1.08%
Market Value of Minerals	\$115,020,166	3.35%
Market Value of Water Systems	\$617,280	0.02%
Market Value of Gas Distribution Systems	\$1,503,140	0.04%
Market Value of Electric Companies	\$56,432,640	1.64%
Market Value of Telephone Companies	\$12,814,290	0.37%
Market Value of Railroad	\$14,655,890	0.43%
Market Value of Pipeline Companies	\$136,799,470	3.98%
Market Value of Cable Television Companies	\$3,383,800	0.10%
Market Value of Other Utilities	\$0	0.00%
Market Value of Commercial Business Personal Property	\$89,313,030	2.60%
Market Value of Industrial Business Personal Property	\$152,918,130	4.45%
Market Value of Mobile Homes titled as Personal Property	\$19,260,680	0.56%
Market Value of Inventory Real Property	\$3,371,310	0.10%
Market Value of Special Inventory Property	\$4,348,260	0.13%
Market Value of Constitutionally Exempt Property	\$109,864,787	3.20%
Total Market Value	\$3,434,074,259	100.00%

Cherokee County Appraisal District

All Data as of Date of Certification

Exemptions and Deductions to Market Value

<u>Exemption or Deduction Type</u>	<u>Alto ISD</u>	<u>Bullard ISD*</u>	<u>Carlisle ISD*</u>	<u>Jacksonville ISD</u>
Abatements	\$0	\$0	\$0	\$0
Disabled Persons-Local	\$0	\$0	\$206,616	\$0
Disabled Persons-Local (Survivor)	\$0	\$0	\$0	\$0
Disabled Persons-State	\$519,640	\$399,061	\$129,509	\$2,687,082
Disabled Persons-State (Survivor)	\$10,000	\$20,000	\$0	\$20,000
Disabled Veteran I	\$6,600	\$24,460	\$0	\$108,460
Disabled Veteran I (Survivor)	\$0	\$10,000	\$0	\$18,710
Disabled Veteran II	\$15,190	\$7,500	\$0	\$86,524
Disabled Veteran II (Survivor)	\$0	\$1,510	\$0	\$15,000
Disabled Veteran III	\$0	\$20,000	\$0	\$113,240
Disabled Veteran III (Survivor)	\$0	\$4,750	\$0	\$20,000
Disabled Veteran IV	\$159,130	\$168,900	\$8,580	\$944,540
Disabled Veteran IV (Survivor)	\$36,000	\$12,000	\$12,000	\$329,200
100% Disabled Veteran	\$524,220	\$1,242,856	\$208,366	\$4,479,733
100% Disabled Veteran (Survivor)	\$0	\$447,120	\$0	\$647,549
Constitutional Exemptions	\$5,786,378	\$14,716,226	\$878,121	\$55,618,876
Sec 11.146 Exempt Property	\$92,111	\$21,915	\$16,642	\$56,254
Homestead Exemption - Local	\$0	\$0	\$2,699,846	\$0
Homestead Exemption - State	\$11,378,975	\$13,595,269	\$2,258,920	\$77,392,964
Over 65 Exemption - Local	\$0	\$0	\$1,072,746	\$8,692,316
Over 65 Exemption - Local	\$0	\$0	\$0	\$50,990
Over 65 Exemption - State	\$2,881,391	\$2,793,519	\$620,290	\$18,758,463
Over 65 Exemption - State	\$0	\$20,000	\$0	\$125,640
Freeport Exemption	\$0	\$0	\$0	\$0
Pollution Control	\$0	\$0	\$0	\$237,729
Estimate of Loss to 11.26 & 11.261	\$7,020,000	\$7,691,000	\$588,800	\$64,100,000
Loss to Homestead 10% Cap	\$244,003	\$1,319,826	\$173,617	\$2,170,305
Loss to Productive Value	\$172,010,140	\$97,303,220	\$32,078,310	\$226,347,060

* Cherokee County Portion Only

Cherokee County Appraisal District

All Data as of Date of Certification

Exemptions and Deductions to Market Value

<u>Exemption or Deduction</u> <u>Type</u>	<u>New Summerfield</u> <u>ISD</u>	<u>Rusk ISD*</u>	<u>Troup</u> <u>ISD*</u>	<u>Wells</u> <u>ISD*</u>
Abatements	\$0	\$0	\$0	\$0
Disabled Persons-Local	\$0	\$0	\$0	\$0
Disabled Persons-Local (Survivor)	\$0	\$0	\$0	\$0
Disabled Persons-State	\$113,430	\$1,303,870	\$243,720	\$296,640
Disabled Persons-State (Survivor)	\$10,000	\$27,510	\$0	\$2,590
Disabled Veteran I	\$0	\$54,740	\$0	\$10,000
Disabled Veteran I (Survivor)	\$0	\$5,000	\$0	\$0
Disabled Veteran II	\$15,000	\$30,000	\$9,785	\$13,950
Disabled Veteran II (Survivor)	\$0	\$22,500	\$0	\$0
Disabled Veteran III	\$0	\$22,000	\$60,000	\$27,600
Disabled Veteran III (Survivor)	\$0	\$0	\$8,270	\$0
Disabled Veteran IV	\$113,830	\$345,921	\$78,300	\$76,840
Disabled Veteran IV (Survivor)	\$12,000	\$243,434	\$31,410	\$36,000
100% Disabled Veteran	\$601,029	\$969,318	\$626,680	\$261,230
100% Disabled Veteran (Survivor)	\$0	\$26,630	\$110,820	\$0
Constitutional Exemptions	\$4,826,303	\$24,138,874	\$809,996	\$2,757,600
Sec 11.146 Exempt Property	\$2,130	\$119,013	\$74,493	\$35,282
Homestead Exemption - Local	\$0	\$0	\$0	\$0
Homestead Exemption - State	\$4,927,479	\$34,757,105	\$8,044,930	\$5,605,154
Over 65 Exemption - Local	\$0	\$4,912,010	\$937,600	\$0
Over 65 Exemption - Local	\$0	\$12,500	\$5,000	\$0
Over 65 Exemption - State	\$1,118,127	\$8,637,463	\$2,025,627	\$1,261,620
Over 65 Exemption - State	\$0	\$20,000	\$10,000	\$10,000
Freeport Exemption	\$0	\$0	\$232,858	\$0
Pollution Control	\$0	\$5,007,400	\$0	\$0
Estimate of Loss to 11.26 &	\$2,545,000	\$21,700,000	\$6,600,000	\$2,100,000
Loss to Homestead 10% Cap	\$231,250	\$735,961	\$384,431	\$47,731
Loss to Productive Value	\$53,721,200	\$269,008,690	\$77,260,150	\$83,920,810

* Cherokee County Portion Only

Cherokee County Appraisal District

All Data as of Date of Certification

Exemptions and Deductions to Market Value

<u>Exemption or Deduction Type</u>	<u>City of Alto</u>	<u>City of Bullard*</u>	<u>City of Jacksonville</u>	<u>City of Rusk</u>
Abatements	\$0	\$0	\$0	\$1,379,123
Disabled Persons-Local	\$0	\$0	\$0	\$592,382
Disabled Persons-Local (Survivor)	\$0	\$0	\$0	\$12,000
Disabled Persons-State	\$0	\$0	\$0	\$0
Disabled Persons-State (Survivor)	\$0	\$0	\$0	\$0
Disabled Veteran I	\$5,000	\$0	\$45,620	\$10,000
Disabled Veteran I (Survivor)	\$0	\$0	\$10,000	\$0
Disabled Veteran II	\$7,500	\$0	\$7,500	\$0
Disabled Veteran II (Survivor)	\$0	\$0	\$7,500	\$15,000
Disabled Veteran III	\$0	\$0	\$22,000	\$12,000
Disabled Veteran III (Survivor)	\$0	\$0	\$0	\$0
Disabled Veteran IV	\$68,218	\$0	\$232,340	\$96,401
Disabled Veteran IV (Survivor)	\$36,000	\$0	\$180,000	\$96,000
100% Disabled Veteran	\$101,518	\$0	\$1,281,780	\$197,750
100% Disabled Veteran (Survivor)	\$0	\$0	\$212,950	\$0
Constitutional Exemptions	\$3,317,619	\$8,591,150	\$36,779,101	\$12,014,632
Sec 11.146 Exempt Property	\$3,610	\$0	\$11,214	\$5,200
Homestead Exemption - Local	\$0	\$0	\$0	\$0
Homestead Exemption - State	\$0	\$0	\$0	\$0
Over 65 Exemption - Local	\$431,230	\$9,000	\$5,473,680	\$3,502,100
Over 65 Exemption - Local	\$0	\$0	\$24,000	\$12,000
Over 65 Exemption - State	\$0	\$0	\$0	\$0
Over 65 Exemption - State	\$0	\$0	\$0	\$0
Freeport Exemption	\$0	\$0	\$0	\$0
Pollution Control	\$0	\$0	\$232,109	\$0
Estimate of Loss to 11.26 &	\$0	\$9,250	\$15,100,000	\$3,900,000
Loss to Homestead 10% Cap	\$142,626	\$0	\$386,787	\$45,512
Loss to Productive Value	\$964,465	\$1,180,340	\$4,419,523	\$2,311,959

* Cherokee County Portion Only

Cherokee County Appraisal District

All Data as of Date of Certification

Exemptions and Deductions to Market Value

<u>Exemption or Deduction Type</u>	<u>City of Troup*</u>	<u>City of Wells</u>
Abatements	\$0	\$0
Disabled Persons-Local	\$0	\$0
Disabled Persons-Local (Survivor)	\$0	\$0
Disabled Persons-State	\$0	\$0
Disabled Persons-State (Survivor)	\$0	\$0
Disabled Veteran I	\$0	\$0
Disabled Veteran I (Survivor)	\$0	\$0
Disabled Veteran II	\$0	\$7,500
Disabled Veteran II (Survivor)	\$0	\$0
Disabled Veteran III	\$0	\$7,600
Disabled Veteran III (Survivor)	\$0	\$0
Disabled Veteran IV	\$0	\$12,710
Disabled Veteran IV (Survivor)	\$0	\$30,970
100% Disabled Veteran	\$0	\$94,730
100% Disabled Veteran (Survivor)	\$0	\$0
Constitutional Exemptions	\$25,030	\$2,142,770
Sec 11.146 Exempt Property	\$10,145	\$2,120
Homestead Exemption - Local	\$0	\$0
Homestead Exemption - State	\$0	\$0
Over 65 Exemption - Local	\$45,000	\$0
Over 65 Exemption - Local (Survivor)	\$5,000	\$0
Over 65 Exemption - State	\$0	\$0
Over 65 Exemption - State (Survivor)	\$0	\$0
Freeport Exemption	\$0	\$0
Pollution Control	\$0	\$0
Estimate of Loss to 11.26 & 11.261 Tax Limitations	\$0	\$0
Loss to Homestead 10% Cap	\$0	\$1,172
Loss to Productive Value	\$519,390	\$1,440,359

* Cherokee County Portion Only

Cherokee County Appraisal District

All Data as of Date of Certification

Exemptions and Deductions to Market Value

Exemption or Deduction Type	Cherokee County	Cherokee
Abatements	\$0	\$0
Disabled Persons-Local	\$7,663,065	\$8,046,835
Disabled Persons-Local (Survivor)	\$112,070	\$124,070
Disabled Persons-State	\$0	\$0
Disabled Persons-State (Survivor)	\$0	\$0
Disabled Veteran I	\$229,530	\$221,200
Disabled Veteran I (Survivor)	\$35,000	\$35,000
Disabled Veteran II	\$193,809	\$193,809
Disabled Veteran II (Survivor)	\$39,010	\$39,010
Disabled Veteran III	\$242,840	\$242,840
Disabled Veteran III (Survivor)	\$34,750	\$34,750
Disabled Veteran IV	\$2,031,009	\$1,969,391
Disabled Veteran IV (Survivor)	\$817,660	\$774,430
100% Disabled Veteran	\$11,480,599	\$10,381,525
100% Disabled Veteran (Survivor)	\$1,502,119	\$1,385,119
Constitutional Exemptions	\$109,532,374	\$109,532,374
Sec 11.146 Exempt Property	\$332,413	\$332,413
Homestead Exemption - Local	\$0	\$0
Homestead Exemption - State	\$0	\$17,666,657
Over 65 Exemption - Local	\$48,914,475	\$49,702,017
Over 65 Exemption - Local (Survivor)	\$238,390	\$252,000
Over 65 Exemption - State	\$0	\$0
Over 65 Exemption - State (Survivor)	\$0	\$0
Freeport Exemption	\$0	\$0
Pollution Control	\$5,245,129	\$5,245,129
Estimate of Loss to 11.26 & 11.261 Tax Limitations	\$56,120,000	\$103,650,000
Loss to Homestead 10% Cap	\$5,307,124	\$5,307,124
Loss to Productive Value	\$1,011,649,580	\$1,011,649,580

Cherokee County Appraisal District

Inquiry and Formal Protest Data

Inquiries

	2010	2011	2012	2013
No Change		230	202	356
Change		368	297	604
Pending		0	0	0
Total		598	499	960
% Inquiries to Notices Mailed		2.29%	2.97%	4.32%

Protests Filed

Pending Protests	0	0	2	0
Cancelled/No Show	302	265	218	229
Settled	170	389	331	355
ARB Decision	80	21	62	16
Pending Arbitration	0	0	0	0
Total	552	675	613	600
% Formal Protests to Notices Mailed	2.93	2.58%	3.65%	2.69%

# Notices Mailed	18,863	26,146	16,801	22,247
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