

2020
ANNUAL REPORT

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

2020 - 2011

BOARD OF DIRECTORS:

MR. JIM TARRANT, CHAIRMAN
DR. SAM HOPKINS, VICE-CHAIR
MR. DOUG GOWIN, SECRETARY
MR. JOE TAYLOR
MR. JAY JONES

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, timber or wildlife 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 final 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, wildlife 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 ($\$2,500 - \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%, plus any current year new value, 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".

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 Value ¹					
Jurisdiction	2020 ²	2019	2018	2017	2016
Alto ISD	\$429,194,005	\$400,737,326	\$366,592,134	\$333,528,679	\$323,756,196
Bullard ISD*	\$663,866,900	\$574,059,155	\$534,883,970	\$509,361,516	\$462,552,801
Carlisle ISD*	\$120,433,495	\$119,247,664	\$95,531,105	\$92,974,343	\$88,969,949
Jacksonville ISD	\$2,040,319,27	\$1,816,980,096	\$1,657,645,269	\$1,545,869,197	\$1,493,397,453
New Summerfield ISD	\$177,345,640	\$161,801,570	\$147,145,043	\$136,764,191	\$134,412,781
Rusk ISD*	\$917,275,441	\$820,100,234	\$798,641,555	\$734,106,516	\$719,222,793
Troup ISD*	\$341,377,407	\$333,539,876	\$284,172,361	\$254,494,503	\$228,224,025
Wells ISD*	\$215,952,922	\$208,861,859	\$186,761,511	\$171,029,626	\$168,473,379
City of Alto	\$44,192,090	\$43,221,964	\$41,653,351	\$41,009,396	\$38,476,387
City of Bullard*	\$92,454,340	\$75,394,845	\$72,383,495	\$82,021,130	\$61,942,820
City of Jacksonville	\$874,022,005	\$780,039,582	\$689,229,223	\$659,121,282	\$636,614,001
City of Rusk	\$182,198,763	\$158,224,021	\$151,228,694	\$142,708,412	\$140,587,252
City of Troup*	\$5,880,202	\$5,679,798	\$5,342,580	\$4,985,067	\$4,287,073
City of Wells	\$20,011,580	\$18,734,644	\$17,877,157	\$17,336,137	\$16,477,958
Cherokee Co. Gen Fund	\$4,905,765,07	\$4,435,151,091	\$4,075,306,688	\$3,777,774,413	\$3,618,630,931
Cherokee Co. Lateral Road Fund	\$4,905,765,07	\$4,435,151,091	\$4,075,306,688	\$3,777,774,413	\$3,618,630,931

* Cherokee County Portion Only

¹ May exclude value under protest at time of certification

² 2020 Values are as of Supplement #6 which incorporates all ARB approved accounts for 2020

Cherokee County Appraisal District
All Data as of Date of Certification

Certified Taxable Value^{1**}					
Jurisdiction	2020²	2019	2018	2017	2016
Alto ISD	\$159,484,715	\$149,960,984	\$142,209,027	\$138,229,216	\$128,847,443
Bullard ISD*	\$424,751,908	\$374,914,962	\$348,794,739	\$340,481,988	\$308,538,078
Carlisle ISD*	\$57,723,225	\$63,134,919	\$47,587,956	\$50,508,656	\$46,855,556
Jacksonville ISD	\$1,358,012,082	\$1,217,592,969	\$1,103,205,476	\$1,035,774,306	\$998,893,841
New Summerfield ISD	\$76,337,722	\$70,176,847	\$67,325,690	\$65,803,264	\$64,400,329
Rusk ISD*	\$434,472,880	\$402,918,076	\$383,204,562	\$365,246,522	\$356,640,044
Troup ISD*	\$207,020,800	\$203,791,453	\$166,299,091	\$156,586,569	\$135,806,388
Wells ISD*	\$86,233,610	\$87,673,418	\$79,124,641	\$79,098,091	\$76,213,259
City of Alto	\$37,551,944	\$37,167,181	\$35,872,271	\$35,207,007	\$33,194,487
City of Bullard*	\$68,802,294	\$53,816,442	\$51,255,396	\$61,842,734	\$52,435,885
City of Jacksonville	\$752,001,042	\$678,313,390	\$610,652,336	\$586,085,089	\$566,865,880
City of Rusk	\$144,504,687	\$127,925,327	\$122,477,510	\$118,050,838	\$116,829,442
City of Troup*	\$4,187,357	\$3,995,404	\$3,678,216	\$3,464,494	\$3,667,855
City of Wells	\$15,542,579	\$14,323,307	\$13,786,905	\$13,693,098	\$12,950,771
Cherokee County Gen Fund	\$3,086,343,107	\$2,852,155,342	\$2,638,637,390	\$2,526,377,100	\$2,409,638,705
Cherokee County Lateral Road	\$3,043,161,826	\$2,806,811,643	\$2,589,994,173	\$2,476,022,660	\$2,353,892,376

* 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

² 2020 Values are as of Supplement #6 which incorporates all ARB approved accounts for 2020

Cherokee County Appraisal District

All Data as of Date of Certification

Deductions to Market Value

Deductions to Market Value				
<u>Jurisdiction</u>	<u>Estimate of Loss to 11.26 & 11.261 Limitations</u>	<u>Homestead 10% Cap</u>	<u>Productivity Loss</u>	
Alto ISD	\$17,133,000	\$9,362,029	\$142,584,700	
Bullard ISD*	\$3,055,000	\$1,976,407	\$44,274,400	
Carlisle ISD*	\$91,874,000	\$52,506,843	\$279,501,172	
Jacksonville ISD	\$2,950,000	\$681,131	\$75,560,281	
New Summerfield ISD	\$29,270,000	\$18,974,531	\$321,232,919	
Rusk ISD*	\$12,874,000	\$2,883,121	\$97,052,901	
Troup ISD*	\$4,000,000	\$2,619,131	\$107,191,760	
Wells ISD*	\$0	\$319,592	\$1,034,753	
City of Alto ¹	\$246,000	\$372,090	\$3,042,910	
City of Bullard*	\$31,326,000	\$15,685,337	\$4,386,903	
City of Jacksonville	\$7,650,000	\$3,432,185	\$2,350,298	
City of Rusk	\$0	\$16,260	\$705,400	
City of Troup* ¹	\$0	\$140,625	\$1,604,201	
City of Wells ¹	\$149,638,000	\$95,022,842	\$1,289,046,067	
Cherokee County Gen Fund	\$176,886,000	\$95,022,842	\$1,289,046,067	
Cherokee County Lateral Road Fund	\$17,133,000	\$9,362,029	\$142,584,700	

* Cherokee County Portion Only

¹Does not offer an 11.261 Limitation

Cherokee County Appraisal District

All Data as of Date of Certification

Average Single-Family Residence Market Value					
<u>Jurisdiction</u>	<u>2020¹</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Alto ISD	\$103,830	\$85,578	\$80,520	\$76,795	\$70,543
Bullard ISD*	\$221,293	\$201,459	\$195,928	\$185,509	\$176,72
Carlisle ISD*	\$145,789	\$127,706	\$110,643	\$106,089	\$103,84
Jacksonville ISD	\$130,207	\$111,213	\$103,795	\$98,448	\$94,857
New Summerfield ISD	\$78,880	\$76,851	\$75,861	\$72,155	\$63,976
Rusk ISD*	\$105,358	\$89,161	\$84,406	\$81,551	\$78,923
Troup ISD*	\$161,080	\$148,544	\$137,666	\$125,820	\$115,82
Wells ISD*	\$78,697	\$65,804	\$60,947	\$60,102	\$56,830
City of Alto	\$66,044	\$63,170	\$57,689	\$55,551	\$50,115
City of Bullard*	\$221,559	\$185,943	\$162,553	\$158,240	\$130,47
City of Jacksonville	\$111,248	\$96,580	\$90,956	\$88,586	\$84,607
City of Rusk	\$95,446	\$84,797	\$80,815	\$78,908	\$79,165
City of Troup*	\$63,975	\$62,148	\$59,113	\$58,402	\$54,841
City of Wells	\$44,364	\$42,551	\$41,109	\$39,346	\$36,450
Cherokee County Gen Fund	\$131,730	\$113,907	\$107,055	\$101,465	\$96,797
Cherokee County Lateral Road Fund	\$131,730	\$113,907	\$107,055	\$101,465	\$96,797

* Cherokee County Portion Only

¹ 2020 Values are as of Supplement #6 which incorporates all ARB approved accounts for 2020

Cherokee County Appraisal District

All Data as of Date of Certification

Average Single-Family Residence Taxable Value					
<u>Jurisdiction</u>	<u>2020¹</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Alto ISD	\$73,506	\$63,124	\$57,820	\$53,771	\$48,021
Bullard ISD*	\$191,087	\$176,787	\$171,207	\$160,200	\$153,290
Carlisle ISD*	\$81,621	\$72,062	\$63,585	\$59,719	\$43,887
Jacksonville ISD	\$96,466	\$85,260	\$79,110	\$74,417	\$70,755
New Summerfield ISD	\$55,194	\$53,822	\$51,446	\$45,302	\$38,408
Rusk ISD*	\$74,768	\$65,706	\$61,075	\$58,351	\$55,262
Troup ISD*	\$132,374	\$121,777	\$110,487	\$98,662	\$91,898
Wells ISD*	\$49,230	\$42,969	\$37,940	\$37,261	\$34,227
City of Alto	\$64,064	\$63,170	\$57,163	\$53,739	\$49,361
City of Bullard*	\$212,484	\$172,706	\$141,333	\$139,333	\$130,479
City of Jacksonville	\$104,329	\$94,536	\$90,451	\$87,849	\$83,730
City of Rusk	\$90,530	\$83,624	\$79,892	\$78,613	\$79,055
City of Troup*	\$62,724	\$61,313	\$58,248	\$56,727	\$54,800
City of Wells	\$43,247	\$41,970	\$40,289	\$38,639	\$36,272
Cherokee County Gen Fund	\$123,148	\$112,053	\$105,832	\$100,432	\$96,183
Cherokee County Lateral Road Fund	\$121,722	\$110,602	\$104,323	\$98,909	\$94,635

* Cherokee County Portion Only

¹ 2020 Values are as of Supplement #6 which incorporates all ARB approved accounts for 2020

Cherokee County Appraisal District
All Data as of Date of Certification

Total County Market Value by Category

<u>State Code</u>	<u>Description</u>	<u>Total Market Value</u>	<u>Percent of Total</u>
A	SINGLE FAMILY RESIDENCE (< 5Ac)	\$1,320,910,562	26.93%
B	MULTIFAMILY RESIDENCE	\$32,649,810	0.67%
C1	VACANT LOTS AND LAND TRACTS	\$62,206,423	1.27%
D1	QUALIFIED OPEN-SPACE LAND	\$1,364,094,148	27.82%
D2	NON-QUALIFIED LAND	\$35,287,550	0.72%
E	SINGLE FAMILY RESIDENCE (> 5Ac)	\$885,702,676	18.06%
F1	COMMERCIAL REAL PROPERTY	\$254,509,878	5.19%
F2	INDUSTRIAL REAL PROPERTY	\$61,944,510	1.26%
G1	OIL AND GAS	\$107,191,601	2.19%
J	UTILITIES	\$234,147,510	4.77%
L1	COMMERCIAL PERSONAL PROPERTY	\$100,501,800	2.05%
L2	INDUSTRIAL PERSONAL PROPERTY	\$221,582,020	4.52%
M1	TANGIBLE OTHER PERSONAL,	\$36,125,370	0.74%
O	RESIDENTIAL INVENTORY	\$3,446,440	0.07%
S	SPECIAL INVENTORY TAX	\$6,306,930	0.13%
X	TOTALLY EXEMPT PROPERTY	\$177,465,785	3.62%
	Total Market Value	\$4,904,073,013	

Cherokee County Appraisal District

All Data as of Date of Certification

Exemptions to Market Value

Table of Exemption Codes

Exemption Code	Description	Exemption Code	Description
AB	Abatement	EX-XF	Exempt Sec. 11.183 Ambulatory Health
DP	Disabled Person	EX-XG	Exempt Sec. 11.184 Charitable
DPS	Disabled Person (Surviving Spouse)	EX-XI	Exempt Sec. 11.19 Youth Development
DV1	Disabled Vet - 10%-29%	EX-XJ	Exempt Sec. 11.21 Private Schools
DV1S	Disabled Vet - 10%-29% (Surviving Spouse)	EX-XJ (Prorated)	Exempt Sec. 11.21 Private Schools
DV2	Disabled Vet - 30%-49%	EX-XL	Exempt Sec. 11.231 Econ. Development
DV2S	Disabled Vet - 30%-49% (Surviving Spouse)	EX-XL (Prorated)	Exempt Sec. 11.231 Econ. Development
DV3	Disabled Vet - 50%-69%	EX-XR	Exempt Sec. 11.30 NPO Water/Wastewater
DV3S	Disabled Vet - 50%-69% (Surviving Spouse)	EX-XR (Prorated)	Exempt Sec. 11.30 NPO Water/Wastewater
DV4	Disabled Vet - 70%-100%	EX-XU	Exempt Sec. 11.23 Miscellaneous
DV4S	Disabled Vet - 70%-100% (Surviving Spouse)	EX-XV	Exempt Sec. Other
DVHS	100% Disabled Vet Homestead	EX-XV (Prorated)	Exempt Sec. Other
DVHSS	100% Disabled Vet Homestead (Surviving Spouse)	FR	Freeport
EX	Total Exempt	HS	Homestead
EX (Prorated)	Total Exempt	OV65	Over 65
EX366	Personal Prop/Mineral Values Less than \$500	OV65S	Over 65 (Surviving Spouse)
		PC	Pollution Control

Alto ISD

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	30	\$0	\$220,575	\$220,575	
DPS	0	0	0	0	\$220,575
DV1	2	\$0	\$9,463	\$9,463	
DV1S	0	0	0	0	
DV2	0	0	0	0	
DV2S	0	0	0	0	
DV3	2	\$0	\$20,000	\$20,000	
DV3S	0	0	0	0	
DV4	29	\$0	\$257,990	\$257,990	
DV4S	5	\$0	\$38,420	\$38,420	\$325,873
DVHS	16	\$0	\$738,794	\$738,794	
DVHSS	1	\$0	\$214,671	\$214,671	\$953,465
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	646	\$0	\$100,380	\$100,380	
EX-XF	0	0	0	0	
EX-XG	1	\$0	\$35,230	\$35,230	
EX-XI	0	0	0	0	
EX-XJ	1	\$0	\$452,260	\$452,260	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	7	\$0	\$1,583,050	\$1,583,050	
EX-XL (Prorated)	0	0	0	0	
EX-XR	11	\$0	\$134,790	\$134,790	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	105	\$0	\$5,712,373	\$5,712,373	
EX-XV (Prorated)	2	\$0	\$19,177	\$19,177	\$8,037,260
FR	0	0	0	0	
HS	765	\$0	\$16,941,934	\$16,941,934	
OV65	364	\$0	\$2,895,987	\$2,895,987	
OV65S	18	\$0	\$155,470	\$155,470	\$3,051,457
PC	0	0	0	0	
	Totals 2,005	\$0	\$29,530,564	\$29,530,564	

Bullard ISD-Cherokee County

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	47	\$0	\$253,366	\$253,366	
DPS	0	0	0	0	\$253,366
DV1	6	\$0	\$25,000	\$25,000	
DV1S	1	\$0	\$5,000	\$5,000	
DV2	3	\$0	\$22,500	\$22,500	
DV2S	1	\$0	\$2,270	\$2,270	
DV3	3	\$0	\$32,000	\$32,000	
DV3S	1	\$0	\$2,160	\$2,160	
DV4	52	\$0	\$315,532	\$315,532	
DV4S	3	\$0	\$12,000	\$12,000	\$416,462
DVHS	37	\$0	\$7,398,908	\$7,398,908	
DVHSS	3	\$0	\$823,570	\$823,570	\$8,222,478
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	158	\$0	\$39,019	\$39,019	
EX-XF	0	0	0	0	
EX-XG	0	0	0	0	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	0	0	0	0	
EX-XL (Prorated)	0	0	0	0	
EX-XR	0	0	0	0	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	139	\$0	\$28,745,390	\$28,745,390	
EX-XV (Prorated)	21	\$0	\$16,428	\$16,428	\$28,800,837
FR	0	0	0	0	
HS	1,250	\$0	\$28,260,913	\$28,260,913	
OV65	517	\$0	\$4,382,530	\$4,382,530	
OV65S	9	\$0	\$83,215	\$83,215	\$4,465,745
PC	0	0	0	0	
Totals	2,251	\$0	\$70,419,801	\$70,419,801	

Carlisle ISD-Cherokee County

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	4	\$0	\$40,000	\$40,000	
DPS	0	0	0	0	\$40,000
DV1	0	0	0	0	
DV1S	0	0	0	0	
DV2	0	0	0	0	
DV2S	0	0	0	0	
DV3	0	0	0	0	
DV3S	0	0	0	0	
DV4	5	\$0	\$33,460	\$33,460	
DV4S	2	\$0	\$24,000	\$24,000	\$57,460
DVHS	3	\$0	\$470,988	\$470,988	
DVHSS	0	0	0	0	\$470,988
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	437	\$0	\$56,510	\$56,510	
EX-XF	0	0	0	0	
EX-XG	0	0	0	0	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	0	0	0	0	
EX-XL (Prorated)	0	0	0	0	
EX-XR	1	\$0	\$3,720	\$3,720	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	23	\$0	\$1,418,757	\$1,418,757	
EX-XV (Prorated)	0	0	0	0	\$1,478,987
FR	0	0	0	0	
HS	166	\$4,386,893	\$3,934,336	\$8,321,229	
OV65	84	\$0	\$761,429	\$761,429	
OV65S	5	\$0	\$39,402	\$39,402	\$800,831
PC	2	\$2,234,968	\$0	\$2,234,968	
Totals	732	\$6,621,861	\$6,782,602	\$13,404,463	

Jacksonville ISD

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	199	\$0	\$1,573,144	\$1,573,144	
DPS	0	0	0	0	\$1,573,144
DV1	8	\$0	\$34,830	\$34,830	
DV1S	3	\$0	\$10,000	\$10,000	
DV2	11	\$0	\$78,230	\$78,230	
DV2S	1	\$0	\$7,500	\$7,500	
DV3	12	\$0	\$97,300	\$97,300	
DV3S	3	\$0	\$30,000	\$30,000	
DV4	154	\$0	\$1,297,188	\$1,297,188	
DV4S	26	\$0	\$195,360	\$195,360	\$1,750,408
DVHS	93	\$0	\$8,895,868	\$8,895,868	
DVHSS	7	\$0	\$466,397	\$466,397	\$9,362,265
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	472	\$0	\$89,950	\$89,950	
EX-XF	1	\$0	\$4,549,280	\$4,549,280	
EX-XG	2	\$0	\$706,430	\$706,430	
EX-XI	4	\$0	\$1,007,250	\$1,007,250	
EX-XJ	52	\$0	\$3,945,380	\$3,945,380	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	14	\$0	\$1,693,040	\$1,693,040	
EX-XL (Prorated)	0	0	0	0	
EX-XR	36	\$0	\$453,670	\$453,670	
EX-XR (Prorated)	0	0	0	0	
EX-XU	1	\$0	\$281,070	\$281,070	
EX-XV	714	\$0	\$79,462,080	\$79,462,080	
EX-XV (Prorated)	42	\$0	\$458,531	\$458,531	\$92,646,681
FR	0	0	0	0	
HS	5,302	\$0	\$124,605,987	\$124,605,987	
OV65	2,294	\$9,325,729	\$20,239,429	\$29,565,158	
OV65S	111	\$464,483	\$1,037,541	\$1,502,024	\$31,067,182
PC	4	\$209,968	\$0	\$209,968	
Totals	9,566	\$10,000,180	\$251,215,455	\$261,215,635	

New Summerfield ISD

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	9	\$0	\$90,000	\$90,000	
DPS	0	0	0	0	\$90,000
DV1	0	0	0	0	
DV1S	0	0	0	0	
DV2	1	\$0	\$7,500	\$7,500	
DV2S	0	0	0	0	
DV3	0	0	0	0	
DV3S	0	0	0	0	
DV4	7	\$0	\$65,502	\$65,502	
DV4S	1	\$0	\$0	\$0	\$73,002
DVHS	3	\$0	\$157,960	\$157,960	
DVHSS	0	0	0	0	\$157,960
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	15	\$0	\$3,800	\$3,800	
EX-XF	0	0	0	0	
EX-XG	3	\$0	\$33,660	\$33,660	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	0	0	0	0	
EX-XL (Prorated)	0	0	0	0	
EX-XR	2	\$0	\$207,150	\$207,150	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	78	\$0	\$5,930,290	\$5,930,290	
EX-XV (Prorated)	1	\$0	\$19,180	\$19,180	\$6,194,080
FR	0	0	0	0	
HS	365	\$0	\$7,901,967	\$7,901,967	
OV65	136	\$0	\$1,112,962	\$1,112,962	
OV65S	9	\$0	\$71,460	\$71,460	\$1,184,422
PC	1	\$6,297,945	\$0	\$6,297,945	
Totals	631	\$6,297,945	\$15,601,431	\$21,899,376	

Rusk ISD-Cherokee County

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	\$0	
DP	137	\$0	\$904,137	\$904,137	
DPS	0	0	0	0	\$904,137
DV1	9	\$0	\$45,000	\$45,000	
DV1S	1	\$0	\$5,000	\$5,000	
DV2	5	\$0	\$37,500	\$37,500	
DV2S	4	\$0	\$30,000	\$30,000	
DV3	11	\$0	\$90,000	\$90,000	
DV3S	0	0	0	0	
DV4	76	\$0	\$678,439	\$678,439	
DV4S	20	\$0	\$199,152	\$199,152	\$1,085,091
DVHS	33	\$0	\$3,756,941	\$3,756,941	
DVHSS	2	\$0	\$83,540	\$83,540	\$3,840,481
EX	1	\$0	\$9,160	\$9,160	
EX (Prorated)	0	0	0	0	
EX366	884	\$0	\$156,388	\$156,388	
EX-XF	0	0	0	0	
EX-XG	2	\$0	\$125,840	\$125,840	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	1	\$0	\$43,980	\$43,980	
EX-XL (Prorated)	0	0	0	0	
EX-XR	33	\$0	\$412,560	\$412,560	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	373	\$0	\$34,048,083	\$34,048,083	
EX-XV (Prorated)	13	\$0	\$79,720	\$79,720	\$34,875,731
FR	0	0	0	0	
HS	2,459	\$0	\$55,455,781	\$55,455,781	
OV65	1,101	\$5,297,226	\$9,198,156	\$14,495,382	
OV65S	55	\$276,409	\$477,296	\$753,705	\$15,249,087
PC	2	\$2,033,160	\$0	\$2,033,160	
Totals	5,222	\$7,606,795	\$105,836,673	\$113,443,468	

Troup ISD-Cherokee County

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	21	\$0	\$181,574	\$181,574	
DPS	0	0	0	0	\$181,574
DV1	0	0	0	0	
DV1S	0	0	0	0	
DV2	3	\$0	\$27,000	\$27,000	
DV2S	0	0	0	0	
DV3	3	\$0	\$30,000	\$30,000	
DV3S	1	\$0	\$10,000	\$10,000	
DV4	15	\$0	\$143,300	\$143,300	
DV4S	4	\$0	\$36,000	\$36,000	\$246,300
DVHS	9	\$0	\$1,139,017	\$1,139,017	
DVHSS	1	\$0	\$137,710	\$137,710	\$1,276,727
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	915	\$0	\$126,152	\$126,152	
EX-XF	0	0	0	0	
EX-XG	0	0	0	0	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	0	0	0	0	
EX-XL (Prorated)	0	0	0	0	
EX-XR	2	\$0	\$19,630	\$19,630	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	37	\$0	\$2,076,229	\$2,076,229	
EX-XV (Prorated)	0	0	0	0	\$2,222,011
FR	1	\$67,329	\$0	\$67,329	
HS	588	\$0	\$13,891,975	\$13,891,975	
OV65	263	\$1,150,116	\$2,386,751	\$3,536,867	
OV65S	12	\$49,750	\$109,622	\$159,372	\$3,696,239
PC	0	0	0	0	
Totals	1,875	\$1,267,195	\$20,314,960	\$21,582,155	

Wells ISD-Cherokee County

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	21	\$0	\$156,713	\$156,713	
DPS	0	0	0	0	\$156,713
DV1	3	\$0	\$11,560	\$11,560	
DV1S	0	0	0	0	
DV2	0	0	0	0	
DV2S	0	0	0	0	
DV3	0	0	0	0	
DV3S	0	0	0	0	
DV4	20	\$0	\$156,792	\$156,792	
DV4S	5	\$0	\$36,000	\$36,000	\$204,352
DVHS	10	\$0	\$762,421	\$762,421	
DVHSS	0	0	0	0	\$762,421
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	204	\$0	\$35,697	\$35,697	
EX-XF	0	0	0	0	
EX-XG	2	\$0	\$8,150	\$8,150	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	0	0	0	0	
EX-XL (Prorated)	0	0	0	0	
EX-XR	2	\$0	\$3,640	\$3,640	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	81	\$0	\$3,308,770	\$3,308,770	
EX-XV (Prorated)	0	0	0	0	\$3,356,257
FR	0	0	0	0	
HS	392	\$0	\$8,850,313	\$8,850,313	
OV65	176	\$0	\$1,260,719	\$1,260,719	
OV65S	13	\$0	\$120,000	\$120,000	\$1,380,719
PC	2	\$1,243,256	\$0	\$1,243,256	
Totals	931	\$1,243,256	\$14,710,775	\$15,954,031	

City of Alto

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	0	0	0	0	
DPS	0	0	0	0	\$0
DV1	0	0	0	0	
DV1S	0	0	0	0	
DV2	0	0	0	0	
DV2S	0	0	0	0	
DV3	0	0	0	0	
DV3S	0	0	0	0	
DV4	4	\$0	\$33,776	\$33,776	
DV4S	2	\$0	\$24,000	\$24,000	\$57,776
DVHS	2	\$0	\$103,797	\$103,797	
DVHSS	0	0	0	0	\$103,797
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	17	\$0	\$4,680	\$4,680	
EX-XF	0	0	0	0	
EX-XG	1	\$0	\$35,230	\$35,230	
EX-XI	0	0	0	0	
EX-XJ	1	\$0	\$438,060	\$438,060	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	7	\$0	\$1,583,050	\$1,583,050	
EX-XL (Prorated)	0	0	0	0	
EX-XR	4	\$0	\$129,320	\$129,320	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	48	\$0	\$2,566,534	\$2,566,534	
EX-XV (Prorated)	2	\$0	\$19,177	\$19,177	\$4,776,051
FR	0	0	0	0	
HS	0	0	0	0	
OV65	71	\$325,560	\$0	\$325,560	
OV65S	4	\$20,000	\$0	\$20,000	\$345,560
PC	0	0	0	0	
Totals	163	\$345,560	\$4,937,624	\$5,283,184	

City of Bullard-Cherokee County

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	0	0	0	0	
DPS	0	0	0	0	\$0
DV1	1	\$0	\$5,000	\$5,000	
DV1S	0	0	0	0	
DV2	0	0	0	0	
DV2S	0	0	0	0	
DV3	1	\$0	\$12,000	\$12,000	
DV3S	0	0	0	0	
DV4	4	\$0	\$12,000	\$12,000	
DV4S	0	0	0	0	\$29,000
DVHS	3	\$0	\$616,696	\$616,696	
DVHSS	0	0	0	0	\$616,696
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	2	\$0	\$390	\$390	
EX-XF	0	0	0	0	
EX-XG	0	0	0	0	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	0	0	0	0	
EX-XL (Prorated)	0	0	0	0	
EX-XR	0	0	0	0	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	15	\$0	\$19,308,960	\$19,308,960	
EX-XV (Prorated)	0	0	0	0	\$19,309,350
FR	0	0	0	0	
HS	0	0	0	0	
OV65	14	\$36,000	\$0	\$36,000	
OV65S	0	0	0	0	\$36,000
PC	0	0	0	0	
Totals	40	\$36,000	\$19,955,046	\$19,991,046	

City of Jacksonville

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	75	\$0	\$0	\$0	
DPS	0	0	0	0	\$0
DV1	2	\$0	\$10,000	\$10,000	
DV1S	2	\$0	\$10,000	\$10,000	
DV2	3	\$0	\$22,500	\$22,500	
DV2S	0	0	0	0	
DV3	3	\$0	\$20,000	\$20,000	
DV3S	0	0	0	0	
DV4	34	\$0	\$285,840	\$285,840	
DV4S	12	\$0	\$96,000	\$96,000	\$444,340
DVHS	25	\$0	\$3,188,117	\$3,188,117	
DVHSS	1	\$0	\$123,387	\$123,387	\$3,311,504
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	93	\$0	\$24,432	\$24,432	
EX-XF	1	\$0	\$4,549,280	\$4,549,280	
EX-XG	2	\$0	\$706,430	\$706,430	
EX-XI	2	\$0	\$240,093	\$240,093	
EX-XJ	51	\$0	\$3,940,050	\$3,940,050	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	13	\$0	\$1,506,820	\$1,506,820	
EX-XL (Prorated)	0	0	0	0	
EX-XR	8	\$0	\$172,159	\$172,159	
EX-XR (Prorated)	0	0	0	0	
EX-XU	1	\$0	\$281,070	\$281,070	
EX-XV	389	\$0	\$50,890,156	\$50,890,156	
EX-XV (Prorated)	18	\$0	\$308,791	\$308,791	\$62,619,281
FR	0	0	0	0	
HS	0	0	0	0	
OV65	915	\$5,270,071	\$0	\$5,270,071	
OV65S	45	\$264,000	\$0	\$264,000	\$5,534,071
PC	2	\$144,729	\$0	\$144,729	
Totals	1,697	\$5,678,800	\$66,375,125	\$72,053,925	

City of Rusk

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	52	\$573,020	\$0	\$573,020	
DPS	0	0	0	0	\$573,020
DV1	3	\$0	\$15,000	\$15,000	
DV1S	0	0	0	0	
DV2	1	\$0	\$7,500	\$7,500	
DV2S	2	\$0	\$15,000	\$15,000	
DV3	0	0	0	0	
DV3S	0	0	0	0	
DV4	15	\$0	\$126,299	\$126,299	
DV4S	3	\$0	\$36,000	\$36,000	\$199,799
DVHS	5	\$0	\$406,515	\$406,515	
DVHSS	0	0	0	0	\$406,515
EX	1	\$0	\$9,160	\$9,160	
EX (Prorated)	0	0	0	0	
EX366	103	\$0	\$11,963	\$11,963	
EX-XF	0	0	0	0	
EX-XG	2	\$0	\$125,840	\$125,840	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	1	\$0	\$43,980	\$43,980	
EX-XL (Prorated)	0	0	0	0	
EX-XR	6	\$0	\$107,190	\$107,190	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	165	\$0	\$19,008,936	\$19,008,936	
EX-XV (Prorated)	9	\$0	\$43,090	\$43,090	\$19,350,159
FR	0	0	0	0	
HS	0	0	0	0	
OV65	311	\$3,420,054	\$0	\$3,420,054	
OV65S	21	\$240,000	\$0	\$240,000	\$3,660,054
PC	0	0	0	0	
Totals	700	\$4,233,074	\$19,956,473	\$24,189,547	

City of Troup-Cherokee County

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	0	0	0	0	
DPS	0	0	0	0	\$0
DV1	0	0	0	0	
DV1S	0	0	0	0	
DV2	0	0	0	0	
DV2S	0	0	0	0	
DV3	0	0	0	0	
DV3S	0	0	0	0	
DV4	0	0	0	0	
DV4S	0	0	0	0	\$0
DVHS	0	0	0	0	
DVHSS	0	0	0	0	\$0
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	59	\$0	\$9,155	\$9,155	
EX-XF	0	0	0	0	
EX-XG	0	0	0	0	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	0	0	0	0	
EX-XL (Prorated)	0	0	0	0	
EX-XR	0	0	0	0	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	2	\$0	\$912,030	\$912,030	
EX-XV (Prorated)	0	0	0	0	\$921,185
FR	0	0	0	0	
HS	13	\$0	\$0	\$0	
OV65	8	\$40,000	\$0	\$40,000	
OV65S	2	\$10,000	\$0	\$10,000	\$50,000
PC	0	0	0	0	
Totals	84	\$50,000	\$921,185	\$971,185	

City of Wells

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	0	0	0	0	
DPS	0	0	0	0	\$0
DV1	2	\$0	\$10,000	\$10,000	
DV1S	0	0	0	0	
DV2	0	0	0	0	
DV2S	0	0	0	0	
DV3	0	0	0	0	
DV3S	0	0	0	0	
DV4	3	\$0	\$12,900	\$12,900	
DV4S	3	\$0	\$31,350	\$31,350	\$54,250
DVHS	2	\$0	\$109,065	\$109,065	
DVHSS	0	0	0	0	\$109,065
EX	0	0	0	0	
EX (Prorated)	0	0	0	0	
EX366	13	\$0	\$3,170	\$3,170	
EX-XF	0	0	0	0	
EX-XG	2	\$0	\$8,150	\$8,150	
EX-XI	0	0	0	0	
EX-XJ	0	0	0	0	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	0	0	0	0	
EX-XL (Prorated)	0	0	0	0	
EX-XR	0	0	0	0	
EX-XR (Prorated)	0	0	0	0	
EX-XU	0	0	0	0	
EX-XV	55	\$0	\$2,551,680	\$2,551,680	
EX-XV (Prorated)	0	0	0	0	\$2,563,000
FR	0	0	0	0	
HS	0	0	0	0	
OV65	0	0	0	0	
OV65S	0	0	0	0	\$0
PC	0	0	0	0	
Totals	80	\$0	\$2,726,315	\$2,726,315	

Cherokee County General Fund

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	468	\$5,022,144	\$0	\$5,022,144	
DPS	0	0	0	0	\$5,022,144
DV1	28	\$0	\$139,125	\$139,125	
DV1S	5	\$0	\$20,000	\$20,000	
DV2	23	\$0	\$172,730	\$172,730	
DV2S	6	\$0	\$39,770	\$39,770	
DV3	31	\$0	\$269,300	\$269,300	
DV3S	5	\$0	\$42,160	\$42,160	
DV4	358	\$0	\$3,117,293	\$3,117,293	
DV4S	66	\$0	\$577,130	\$577,130	\$4,377,508
DVHS	204	\$0	\$29,223,260	\$29,223,260	
DVHSS	14	\$0	\$2,160,888	\$2,160,888	\$31,384,148
EX	1	\$0	\$9,160	\$9,160	
EX (Prorated)	0	0	0	0	
EX366	2,433	\$0	\$461,837	\$461,837	
EX-XF	1	\$0	\$4,549,280	\$4,549,280	
EX-XG	10	\$0	\$909,310	\$909,310	
EX-XI	4	\$0	\$1,007,250	\$1,007,250	
EX-XJ	53	\$0	\$4,397,640	\$4,397,640	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	22	\$0	\$3,320,070	\$3,320,070	
EX-XL (Prorated)	0	0	0	0	
EX-XR	87	\$0	\$1,235,160	\$1,235,160	
EX-XR (Prorated)	0	0	0	0	
EX-XU	1	\$0	\$281,070	\$281,070	
EX-XV	1,544	\$0	\$160,701,972	\$160,701,972	
EX-XV (Prorated)	79	\$0	\$593,036	\$593,036	\$177,465,785
FR	0	0	0	0	
HS	0	0	0	0	
OV65	4,935	\$54,402,705	\$0	\$54,402,705	
OV65S	232	\$2,586,823	\$0	\$2,586,823	\$56,989,528
PC	11	\$12,019,297	\$0	\$12,019,297	
Totals	10,621	\$74,030,969	\$213,227,441	\$287,258,410	

Cherokee County Lateral Road Fund

	Count	Local	State	Line Ttl	Category Ttl
AB	0	0	0	0	
DP	468	\$5,087,194	\$0	\$5,087,194	
DPS	0	0	0	0	\$5,087,194
DV1	28	\$0	\$134,075	\$134,075	
DV1S	5	\$0	\$20,000	\$20,000	
DV2	23	\$0	\$172,730	\$172,730	
DV2S	6	\$0	\$39,770	\$39,770	
DV3	31	\$0	\$269,300	\$269,300	
DV3S	5	\$0	\$42,160	\$42,160	
DV4	358	\$0	\$3,087,213	\$3,087,213	
DV4S	66	\$0	\$559,730	\$559,730	\$4,324,978
DVHS	204	\$0	\$27,493,758	\$27,493,758	
DVHSS	14	\$0	\$2,022,888	\$2,022,888	\$29,516,646
EX	1	\$0	\$9,160	\$9,160	
EX (Prorated)	0	0	0	0	
EX366	2,433	\$0	\$461,837	\$461,837	
EX-XF	1	\$0	\$4,549,280	\$4,549,280	
EX-XG	10	\$0	\$909,310	\$909,310	
EX-XI	4	\$0	\$1,007,250	\$1,007,250	
EX-XJ	53	\$0	\$4,397,640	\$4,397,640	
EX-XJ (Prorated)	0	0	0	0	
EX-XL	22	\$0	\$3,320,070	\$3,320,070	
EX-XL (Prorated)	0	0	0	0	
EX-XR	87	\$0	\$1,235,160	\$1,235,160	
EX-XR (Prorated)	0	0	0	0	
EX-XU	1	\$0	\$281,070	\$281,070	
EX-XV	1,544	\$0	\$160,701,972	\$160,701,972	
EX-XV (Prorated)	79	\$0	\$593,036	\$593,036	\$177,465,785
FR	0	0	0	0	
HS	11,287	\$0	\$16,220,183	\$16,220,183	
OV65	4,935	\$55,997,915	\$0	\$55,997,915	
OV65S	232	\$2,694,823	\$0	\$2,694,823	\$58,692,738
PC	11	\$12,019,297	\$0	\$12,019,297	
Totals	21,908	\$75,799,229	\$227,527,592	\$303,326,821	

Cherokee County Appraisal District

Inquiry and Formal Protest Data

Inquiries

	2016	2017	2018	2019	2020
No Change	N/A ¹	826	332	567	556
Change	N/A ¹	1,003	1,127	1,224	1,454
Pending	0	0	0	0	0
Total	3,360	1,829	1,459	1,791	2,010
% Inquiries to Notices Mailed	13.90%	8.08%	5.53%	6.30%	6.58%

Protests Filed

Pending Protests	0	0	0	0	0
Cancelled/No Show	308	242	219	345	745
Settled	414	307	297	174	826
ARB Decision	116	140	70	138	322
Pending Arbitration	0	1	0	3	1
Total	838	690	586	660	1,894
% Formal Protests to Notices Mailed	3.47%	3.05%	2.22%	2.31%	6.20%

# Notices Mailed	24,179	22,640	26,379	28,429	30,566
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¹Data entry coding error for 2016. Results not available.