

**2012**  
**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**

**MR. BRENT STAHELIN, SECRETARY**

**MR. DONNIE CARVER**

**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 1<sup>st</sup> 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 1<sup>st</sup>. 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".

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					
<u>Jurisdiction</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Alto ISD	\$320,429,654	\$329,647,683	\$348,287,010	\$355,566,336	\$319,881,767
Bullard ISD*	\$369,765,260	\$366,217,274	\$346,871,323	\$338,595,600	\$329,672,956
Carlisle ISD*	\$62,314,634	\$60,195,506	\$62,746,050	\$59,951,350	\$59,439,649
Cherokee Co. Gen Fund	\$3,398,721,793	\$3,395,123,662	\$3,453,554,853	\$3,403,203,358	\$3,253,068,385
Cherokee Co. Lateral Road	\$3,398,721,793	\$3,395,123,662	\$3,453,554,853	\$3,403,203,358	\$3,253,068,385
City of Alto	\$30,916,193	\$34,244,152	\$34,853,202	\$35,931,401	\$35,952,625
City of Bullard*	\$25,252,910	\$12,777,490	\$12,376,210	\$10,530,910	\$10,345,070
City of Jacksonville	\$611,680,524	\$609,889,572	\$610,814,623	\$600,818,536	\$612,064,735
City of New Summerfield	\$21,840,530	\$20,798,950	\$20,316,190	\$19,731,990	\$18,894,600
City of Rusk	\$133,384,876	\$124,497,494	\$125,711,567	\$124,696,071	\$121,706,324
City of Troup*	\$4,627,181	\$4,248,216	\$4,216,534	\$4,260,754	\$5,695,155
City of Wells	\$15,922,052	\$15,603,127	\$14,950,450	\$15,985,599	\$15,088,832
Jacksonville ISD	\$1,432,030,186	\$1,420,429,376	\$1,416,620,890	\$1,367,913,468	\$1,365,008,524
New Summerfield ISD	\$119,658,510	\$118,899,110	\$119,470,970	\$103,314,720	\$99,628,190
Rusk ISD*	\$724,076,216	\$714,922,222	\$747,990,540	\$748,857,024	\$689,539,095
Troup ISD*	\$217,040,497	\$224,425,349	\$235,169,960	\$232,568,340	\$223,898,080
Wells ISD*	\$153,439,924	\$160,412,871	\$175,942,260	\$196,107,610	\$164,121,578

\* Cherokee County Portion Only

**Cherokee County Appraisal District**  
*All Data as of Date of Certification*

<b>Certified Taxable Value**</b>					
<u>Jurisdiction</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Alto ISD	\$127,221,237	\$137,191,635	\$145,350,937	\$157,557,523	\$136,394,945
Bullard ISD*	\$230,871,014	\$229,411,101	\$208,278,917	\$201,036,548	\$188,985,284
Carlisle ISD*	\$24,569,783	\$22,485,529	\$23,812,054	\$22,492,080	\$23,141,148
Cherokee County Gen Fund	\$2,173,039,083	\$2,171,322,378	\$2,152,360,178	\$2,107,055,676	\$2,043,497,226
Cherokee County Lateral Road	\$2,112,548,594	\$2,098,404,281	\$2,080,453,484	\$2,078,091,935	\$2,027,503,243
City of Alto	\$30,916,193	\$29,109,774	\$29,470,394	\$30,050,827	\$29,467,315
City of Bullard*	\$15,446,680	\$2,940,355	\$2,425,449	\$1,477,147	\$1,281,971
City of Jacksonville	\$545,625,885	\$542,011,592	\$537,476,729	\$532,735,317	\$542,465,837
City of New Summerfield	\$15,407,742	\$14,186,575	\$13,770,655	\$13,381,191	\$12,682,471
City of Rusk	\$108,439,553	\$102,715,050	\$102,872,482	\$101,456,918	\$99,115,643
City of Troup*	\$4,018,268	\$3,574,324	\$3,537,774	\$3,576,852	\$5,069,817
City of Wells	\$12,338,485	\$12,121,976	\$11,445,362	\$12,503,087	\$12,000,124
Jacksonville ISD	\$965,485,711	\$944,905,188	\$926,021,378	\$878,097,620	\$888,182,749
New Summerfield ISD	\$54,859,342	\$54,187,407	\$52,163,308	\$38,897,319	\$38,291,252
Rusk ISD*	\$361,776,484	\$351,188,445	\$353,320,981	\$355,907,861	\$350,630,426
Troup ISD*	\$120,146,972	\$122,115,733	\$133,328,408	\$136,712,107	\$128,478,363
Wells ISD*	\$61,832,408	\$69,325,215	\$79,694,946	\$103,106,376	\$81,449,052

\* Cherokee County Portion Only

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



## Cherokee County Appraisal District

*All Data as of Date of Certification*

<b>Average Single Family Residence Market Value</b>					
<u>Jurisdiction</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Alto ISD	\$71,231	\$69,940	\$70,055	\$70,672	\$67,630
Bullard ISD*	\$158,130	\$155,838	\$153,124	\$152,673	\$142,898
Carlisle ISD*	\$93,958	\$91,289	\$88,612	\$84,899	\$81,090
Cherokee County Gen Fund	\$88,554	\$87,346	\$86,501	\$84,736	\$82,082
Cherokee County Lateral Road	\$88,554	\$87,346	\$86,501	\$84,736	\$82,082
City of Alto	\$50,589	\$50,470	\$51,896	\$52,797	\$51,021
City of Bullard*	\$123,202	\$129,595	\$104,123	\$117,023	\$63,681
City of Jacksonville	\$81,619	\$81,446	\$83,672	\$82,098	\$81,363
City of New Summerfield	\$54,475	\$52,893	\$51,936	\$51,209	\$52,212
City of Rusk	\$71,188	\$67,475	\$68,403	\$69,254	\$65,567
City of Troup*	\$58,098	\$60,820	\$62,225	\$64,616	\$64,855
City of Wells	\$33,827	\$33,074	\$32,712	\$35,349	\$34,532
Jacksonville ISD	\$88,683	\$88,054	\$87,681	\$85,646	\$83,755
New Summerfield ISD	\$58,636	\$57,760	\$56,665	\$54,771	\$55,001
Rusk ISD*	\$72,837	\$72,184	\$71,688	\$70,771	\$68,203
Troup ISD*	\$106,009	\$105,482	\$104,412	\$84,817	\$99,764
Wells ISD*	\$50,293	\$49,965	\$47,900	\$47,793	\$46,502

\* Cherokee County Portion Only

## Cherokee County Appraisal District

*All Data as of Date of Certification*

<b>Average Single Family Residence Taxable Value</b>					
<u>Jurisdiction</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Alto ISD	\$56,231	\$54,940	\$55,055	\$55,672	\$42,811
Bullard ISD*	\$143,130	\$138,130	\$133,254	\$130,328	\$115,955
Carlisle ISD*	\$59,552	\$56,540	\$53,325	\$47,228	\$40,504
Cherokee County Gen Fund	\$87,853	\$86,130	\$86,501	\$81,788	\$82,082
Cherokee County Lateral Road Fund	\$86,208	\$84,464	\$83,501	\$80,103	\$75,093
City of Alto	\$50,589	\$49,468	\$50,354	\$49,032	\$44,623
City of Bullard*	\$121,771	\$125,328	\$99,025	\$112,689	\$60,987
City of Jacksonville	\$81,390	\$80,855	\$82,948	\$80,841	\$77,716
City of New Summerfield	\$54,475	\$52,764	\$51,826	\$50,711	\$50,629
City of Rusk	\$71,188	\$67,329	\$68,024	\$68,263	\$63,663
City of Troup*	\$58,098	\$60,462	\$62,225	\$64,336	\$63,509
City of Wells	\$33,827	\$32,934	\$32,630	\$34,994	\$33,883
Jacksonville ISD	\$73,683	\$72,152	\$72,681	\$70,646	\$65,379
New Summerfield ISD	\$43,636	\$42,760	\$41,591	\$39,771	\$39,216
Rusk ISD*	\$57,775	\$56,772	\$55,438	\$55,771	\$48,786
Troup ISD*	\$91,009	\$90,090	\$88,755	\$69,817	\$77,566
Wells ISD*	\$35,697	\$35,242	\$33,195	\$32,979	\$31,263

\* 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	\$855,751,720	25.18%
Market Value of Multi Family	\$21,108,220	0.62%
Market Value of Vacant Lots Under 5 acres	\$48,289,473	1.42%
Market Value of Qualified Productive Lands	\$1,037,131,500	30.52%
Market Value of Vacant Non-Productive Tracts Over 5 Acres	\$47,989,910	1.41%
Market Value of Farm & Ranch & Residential Over 5 Acres	\$432,132,300	12.71%
Market Value of Commercial Real Property	\$165,747,140	4.88%
Market Value of Industrial Real Property	\$38,785,630	1.14%
Market Value of Minerals	\$140,465,322	4.13%
Market Value of Water Systems	\$604,630	0.02%
Market Value of Gas Distribution Systems	\$1,330,410	0.04%
Market Value of Electric Companies	\$52,715,270	1.55%
Market Value of Telephone Companies	\$13,903,530	0.41%
Market Value of Railroad	\$13,346,720	0.39%
Market Value of Pipeline Companies	\$144,202,620	4.24%
Market Value of Cable Television Companies	\$2,912,870	0.09%
Market Value of Other Utilities	\$11,320	0.00%
Market Value of Commercial Business Personal Property	\$91,220,780	2.68%
Market Value of Industrial Business Personal Property	\$153,909,550	4.53%
Market Value of Mobile Homes titled as Personal Property	\$19,136,630	0.56%
Market Value of Inventory Real Property	\$4,188,060	0.12%
Market Value of Special Inventory Property	\$4,515,820	0.13%
Market Value of Constitutionally Exempt Property	\$109,322,368	3.22%
<b>Total Market Value</b>	<b>\$3,398,721,793</b>	<b>100.00%</b>

## 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>Alto</u> <u>ISD</u>	<u>Bullard</u> <u>ISD*</u>	<u>Carlisle</u> <u>ISD*</u>	<u>Jacksonville</u> <u>ISD</u>
Abatements	\$0	\$0	\$0	\$0
Disabled Persons-Local	\$0	\$0	\$186,156	\$0
Disabled Persons-Local (Survivor)	\$0	\$0	\$0	\$0
Disabled Persons-State	\$510,990	\$394,459	\$117,618	\$2,697,216
Disabled Persons-State (Survivor)	\$10,000	\$10,000	\$0	\$10,000
Disabled Veteran I	\$6,860	\$17,460	\$0	\$119,130
Disabled Veteran I (Survivor)	\$0	\$10,000	\$0	\$17,280
Disabled Veteran II	\$15,000	\$7,500	\$0	\$76,340
Disabled Veteran II (Survivor)	\$0	\$1,510	\$0	\$15,000
Disabled Veteran III	\$0	\$24,750	\$0	\$103,210
Disabled Veteran III (Survivor)	\$0	\$0	\$0	\$10,450
Disabled Veteran IV	\$149,440	\$168,890	\$12,350	\$947,800
Disabled Veteran IV (Survivor)	\$36,000	\$12,000	\$12,000	\$351,960
100% Disabled Veteran	\$751,120	\$803,991	\$113,994	\$3,467,563
100% Disabled Veteran (Survivor)	\$0	\$439,380	\$0	\$539,414
Constitutional Exemptions	\$5,491,775	\$14,650,920	\$870,959	\$56,084,428
Constitutional Exemptions - Prorated	\$6,977	\$19,178	\$0	\$43,195
Sec 11.146 Exempt Property	\$105,544	\$22,423	\$22,759	\$63,210
Homestead Exemption - Local	\$0	\$0	\$2,588,256	\$0
Homestead Exemption - State	\$11,456,021	\$13,507,296	\$2,234,926	\$78,376,369
Over 65 Exemption - Local	\$0	\$0	\$0	\$124,150
Over 65 Exemption - Local (Survivor)	\$0	\$0	\$0	\$50,360
Over 65 Exemption - State	\$10,000	\$20,000	\$916,534	\$8,669,650
Over 65 Exemption - State (Survivor)	\$2,848,552	\$2,511,285	\$563,460	\$18,687,397
Freeport Exemption	\$0	\$0	\$0	\$0
Pollution Control	\$0	\$0	\$0	\$216,899
Estimate of Loss to 11.26 & 11.261 Tax Limitations	\$9,300,000	\$6,930,000	\$443,000	\$65,600,000
Loss to Homestead 10% Cap	\$346,368	\$1,850,634	\$242,839	\$3,174,914
Loss to Productive Value	\$162,163,770	\$97,492,570	\$29,420,000	\$227,098,540

\* 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</u> <u>Summerfield 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	\$152,940	\$1,292,376	\$221,970	\$286,650
Disabled Persons-State (Survivor)	\$0	\$20,000	\$0	\$2,710
Disabled Veteran I	\$0	\$59,410	\$0	\$10,000
Disabled Veteran I (Survivor)	\$0	\$5,000	\$0	\$0
Disabled Veteran II	\$7,290	\$30,000	\$34,500	\$14,120
Disabled Veteran II (Survivor)	\$0	\$22,500	\$0	\$0
Disabled Veteran III	\$0	\$12,000	\$50,000	\$27,620
Disabled Veteran III (Survivor)	\$0	\$0	\$10,000	\$0
Disabled Veteran IV	\$101,490	\$360,800	\$54,300	\$76,550
Disabled Veteran IV (Survivor)	\$12,000	\$252,242	\$31,390	\$36,000
100% Disabled Veteran	\$640,036	\$943,705	\$566,890	\$300,680
100% Disabled Veteran (Survivor)	\$0	\$0	\$110,820	\$0
Constitutional Exemptions	\$4,701,350	\$23,779,192	\$800,934	\$2,594,356
Constitutional Exemptions - Prorated	\$9	\$8,933	\$0	\$0
Sec 11.146 Exempt Property	\$1,610	\$123,450	\$84,327	\$36,118
Homestead Exemption - Local	\$0	\$0	\$0	\$0
Homestead Exemption - State	\$4,995,328	\$34,956,109	\$8,177,686	\$5,740,947
Over 65 Exemption - Local	\$0	\$4,822,977	\$907,080	\$0
Over 65 Exemption - Local (Survivor)	\$0	\$12,500	\$10,000	\$0
Over 65 Exemption - State	\$10,000	\$29,210	\$20,000	\$10,000
Over 65 Exemption - State (Survivor)	\$1,132,675	\$8,487,633	\$1,945,303	\$1,168,429
Freeport Exemption	\$0	\$0	\$197,375	\$0
Pollution Control	\$0	\$5,467,053	\$5,710	\$74,187
Estimate of Loss to 11.26 & 11.261 Tax Limitations	\$2,560,000	\$21,500,000	\$6,000,000	\$1,850,000
Loss to Homestead 10% Cap	\$367,030	\$1,144,462	\$221,870	\$46,829
Loss to Productive Value	\$50,117,410	\$258,970,180	\$77,443,370	\$79,332,320

\* 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>City of</u> <u>Alto</u>	<u>City of</u> <u>Bullard*</u>	<u>City of</u> <u>Jacksonville</u>	<u>City of New</u> <u>Summerfield</u>
Abatements	\$0	\$0	\$0	\$0
Disabled Persons-Local	\$0	\$0	\$0	\$35,000
Disabled Persons-Local (Survivor)	\$0	\$0	\$0	\$0
Disabled Persons-State	\$0	\$0	\$0	\$0
Disabled Persons-State (Survivor)	\$0	\$0	\$0	\$0
Disabled Veteran I	\$5,000	\$0	\$50,620	\$0
Disabled Veteran I (Survivor)	\$0	\$0	\$10,000	\$0
Disabled Veteran II	\$7,500	\$0	\$0	\$0
Disabled Veteran II (Survivor)	\$0	\$0	\$7,500	\$0
Disabled Veteran III	\$0	\$0	\$32,000	\$0
Disabled Veteran III (Survivor)	\$0	\$0	\$0	\$0
Disabled Veteran IV	\$73,612	\$0	\$244,270	\$36,000
Disabled Veteran IV (Survivor)	\$36,000	\$0	\$180,000	\$12,000
100% Disabled Veteran	\$170,170	\$0	\$1,360,480	\$46,330
100% Disabled Veteran (Survivor)	\$0	\$0	\$224,430	\$0
Constitutional Exemptions	\$3,074,650	\$8,591,150	\$37,272,190	\$1,114,950
Constitutional Exemptions - Prorated	\$612	\$0	\$36,824	\$0
Sec 11.146 Exempt Property	\$3,500	\$0	\$12,472	\$230
Homestead Exemption - Local	\$0	\$0	\$0	\$0
Homestead Exemption - State	\$0	\$0	\$0	\$0
Over 65 Exemption - Local	\$440,790	\$9,000	\$5,635,180	\$304,070
Over 65 Exemption - Local (Survivor)	\$5,000	\$0	\$24,000	\$7,000
Over 65 Exemption - State	\$0	\$0	\$0	\$0
Over 65 Exemption - State (Survivor)	\$0	\$0	\$0	\$0
Freeport Exemption	\$0	\$0	\$0	\$0
Pollution Control	\$0	\$0	\$159,219	\$0
Estimate of Loss to 11.26 & 11.261 Tax Limitations	\$0	\$10,000	\$15,900,000	\$0
Loss to Homestead 10% Cap	\$164,985	\$15,740	\$556,707	\$12,838
Loss to Productive Value	\$938,195	\$1,180,340	\$4,348,747	\$4,864,370

\* 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 Rusk</u>	<u>City of Troup*</u>	<u>City of Wells</u>
Abatements	\$1,838,830	\$0	\$0
Disabled Persons-Local	\$558,082	\$0	\$0
Disabled Persons-Local (Survivor)	\$12,000	\$0	\$0
Disabled Persons-State	\$0	\$0	\$0
Disabled Persons-State (Survivor)	\$0	\$0	\$0
Disabled Veteran I	\$10,000	\$0	\$0
Disabled Veteran I (Survivor)	\$0	\$0	\$0
Disabled Veteran II	\$7,500	\$0	\$7,500
Disabled Veteran II (Survivor)	\$15,000	\$0	\$0
Disabled Veteran III	\$12,000	\$0	\$7,620
Disabled Veteran III (Survivor)	\$0	\$0	\$0
Disabled Veteran IV	\$93,380	\$0	\$12,680
Disabled Veteran IV (Survivor)	\$96,000	\$0	\$30,820
100% Disabled Veteran	\$251,606	\$0	\$95,000
100% Disabled Veteran (Survivor)	\$0	\$0	\$0
Constitutional Exemptions	\$11,938,232	\$25,030	\$2,110,420
Constitutional Exemptions - Prorated	\$0	\$0	\$0
Sec 11.146 Exempt Property	\$5,470	\$9,493	\$1,460
Homestead Exemption - Local	\$0	\$0	\$0
Homestead Exemption - State	\$0	\$0	\$0
Over 65 Exemption - Local	\$3,586,170	\$50,000	\$0
Over 65 Exemption - Local (Survivor)	\$12,000	\$5,000	\$0
Over 65 Exemption - State	\$0	\$0	\$0
Over 65 Exemption - State (Survivor)	\$0	\$0	\$0
Freeport Exemption	\$0	\$0	\$0
Pollution Control	\$0	\$0	\$0
Estimate of Loss to 11.26 & 11.261 Tax Limitations	\$4,250,000	\$0	\$0
Loss to Homestead 10% Cap	\$94,262	\$0	\$4,495
Loss to Productive Value	\$2,164,791	\$519,390	\$1,313,572

\* 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>Cherokee County Gen Fund</u>	<u>Cherokee County Lateral Road Fund</u>
Abatements	\$0	\$0
Disabled Persons-Local	\$7,616,045	\$7,992,425
Disabled Persons-Local (Survivor)	\$64,000	\$76,000
Disabled Persons-State	\$0	\$0
Disabled Persons-State (Survivor)	\$0	\$0
Disabled Veteran I	\$242,310	\$233,980
Disabled Veteran I (Survivor)	\$35,000	\$35,000
Disabled Veteran II	\$200,630	\$200,630
Disabled Veteran II (Survivor)	\$39,010	\$39,010
Disabled Veteran III	\$217,580	\$217,580
Disabled Veteran III (Survivor)	\$20,450	\$20,450
Disabled Veteran IV	\$1,990,959	\$1,939,370
Disabled Veteran IV (Survivor)	\$852,620	\$809,880
100% Disabled Veteran	\$10,033,193	\$9,001,149
100% Disabled Veteran (Survivor)	\$1,319,614	\$1,217,614
Constitutional Exemptions	\$108,973,914	\$108,973,914
Constitutional Exemptions - Prorated	\$78,292	\$78,292
Sec 11.146 Exempt Property	\$348,454	\$348,454
Homestead Exemption - Local	\$0	\$0
Homestead Exemption - State	\$0	\$18,205,819
Over 65 Exemption - Local	\$48,321,104	\$49,019,467
Over 65 Exemption - Local (Survivor)	\$282,580	\$297,210
Over 65 Exemption - State	\$0	\$0
Over 65 Exemption - State (Survivor)	\$0	\$0
Freeport Exemption	\$0	\$0
Pollution Control	\$5,763,849	\$5,763,849
Estimate of Loss to 11.26 & 11.261 Tax Limitations	\$49,850,000	\$92,270,000
Loss to Homestead 10% Cap	\$7,394,946	\$7,394,946
Loss to Productive Value	\$982,038,160	\$982,038,160



## Cherokee County Appraisal District

### Inquiry and Formal Protest Data

#### **Inquiries**

	<b>2010</b>	<b>2011</b>	<b>2012</b>
No Change		230	202
Change		368	297
Pending		0	0
<b>Total</b>		<b>598</b>	<b>499</b>
% Inquiries to Notices Mailed		2.29%	2.97%

#### **Protests Filed**

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

<b># Notices Mailed</b>	<b>18,863</b>	<b>26,146</b>	<b>16,801</b>
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