

2015
ANNUAL REPORT

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

2014 - 2015

BOARD OF DIRECTORS:

MR. LOUIS CAVENESS, CHAIRMAN

MR. CECIL POND, VICE-CHAIR

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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					
<u>Jurisdiction</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Alto ISD	\$323,703,86	\$320,691,44	\$318,959,98	\$320,429,65	\$329,647,68
Bullard ISD*	\$422,107,20	\$409,577,24	\$389,024,95	\$369,765,26	\$366,217,27
Carlisle ISD*	\$76,540,560	\$68,413,783	\$66,753,859	\$62,314,634	\$60,195,506
Cherokee Co. Gen Fund	\$3,538,051,8	\$3,434,564,4	\$3,431,928,7	\$3,398,721,7	\$3,395,123,6
Cherokee Co. Lateral Road Fund	\$3,538,051,8	\$3,434,564,4	\$3,431,928,7	\$3,398,721,7	\$3,395,123,6
City of Alto	\$36,861,442	\$35,807,030	\$35,189,809	\$30,916,193	\$34,244,152
City of Bullard*	\$34,991,080	\$33,732,640	\$29,059,900	\$25,252,910	\$12,777,490
City of Jacksonville	\$614,012,44	\$602,229,31	\$609,647,66	\$611,680,52	\$609,889,57
City of New Summerfield				\$21,840,530	\$20,798,950
City of Rusk	\$136,306,66	\$134,795,15	\$133,534,27	\$133,384,87	\$124,497,49
City of Troup*	\$4,371,834	\$4,844,653	\$4,575,451	\$4,627,181	\$4,248,216
City of Wells	\$15,977,228	\$16,046,973	\$15,936,181	\$15,922,052	\$15,603,127
Jacksonville ISD	\$1,469,256,6	\$1,424,872,2	\$1,437,913,6	\$1,432,030,1	\$1,420,429,3
New Summerfield ISD	\$126,586,53	\$124,171,22	\$123,337,33	\$119,658,51	\$118,899,11
Rusk ISD*	\$716,302,25	\$709,713,51	\$726,864,03	\$724,076,21	\$714,922,22
Troup ISD*	\$232,251,90	\$219,117,62	\$218,033,37	\$217,040,49	\$224,425,34
Wells ISD*	\$174,208,19	\$158,038,28	\$150,903,89	\$153,439,92	\$160,412,87

* 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	2015	2014	2013	2012	2011
Alto ISD	\$123,809,782	\$122,990,076	\$118,467,826	\$127,221,237	\$137,191,635
Bullard ISD*	\$270,725,229	\$271,405,176	\$249,205,819	\$230,871,014	\$229,411,101
Carlisle ISD*	\$35,581,512	\$27,993,221	\$25,801,496	\$24,569,783	\$22,485,529
Cherokee County Gen Fund	\$2,328,624,420	\$2,208,444,076	\$2,170,207,853	\$2,173,039,083	\$2,171,322,378
Cherokee County Lateral Road	\$2,270,977,294	\$2,146,571,666	\$2,105,143,526	\$2,112,548,594	\$2,098,404,281
City of Alto	\$31,516,969	\$30,258,255	\$30,112,023	\$30,916,193	\$29,109,774
City of Bullard*	\$25,250,940	\$23,956,389	\$19,270,160	\$15,446,680	\$2,940,355
City of Jacksonville	\$554,111,569	\$539,559,134	\$545,221,562	\$545,625,885	\$542,011,592
City of New Summerfield				\$15,407,742	\$14,186,575
City of Rusk	\$112,531,833	\$110,813,472	\$109,332,212	\$108,439,553	\$102,715,050
City of Troup*	\$3,753,361	\$4,245,318	\$3,970,886	\$4,018,268	\$3,574,324
City of Wells	\$12,466,224	\$12,391,757	\$12,196,250	\$12,338,485	\$12,121,976
Jacksonville ISD	\$966,995,467	\$977,953,105	\$974,892,984	\$965,485,711	\$944,905,188
New Summerfield ISD	\$59,594,112	\$59,367,792	\$55,100,552	\$54,859,342	\$54,187,407
Rusk ISD*	\$347,740,126	\$349,129,229	\$354,764,096	\$361,776,484	\$351,188,445
Troup ISD*	\$137,506,928	\$125,702,555	\$120,479,306	\$120,146,972	\$122,115,733
Wells ISD*	\$79,486,054	\$63,716,656	\$54,440,851	\$61,832,408	\$69,325,215

* 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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Alto ISD	\$66,461	\$65,412	\$65,129	\$71,231	\$69,940
Bullard ISD*	\$168,756	\$162,710	\$156,37	\$158,130	\$155,83
Carlisle ISD*	\$100,946	\$98,474	\$93,744	\$93,958	\$91,289
Cherokee County Gen Fund	\$92,847	\$89,773	\$87,756	\$88,554	\$87,346
Cherokee County Lateral Road Fund	\$92,847	\$89,773	\$87,756	\$88,554	\$87,346
City of Alto	\$48,903	\$48,927	\$48,772	\$50,589	\$50,470
City of Bullard*	\$132,869	\$130,196	\$123,09	\$123,202	\$129,59
City of Jacksonville	\$82,231	\$81,525	\$81,355	\$81,619	\$81,446
City of New Summerfield				\$54,475	\$52,893
City of Rusk	\$75,546	\$73,185	\$72,665	\$71,188	\$67,475
City of Troup*	\$54,583	\$56,501	\$55,389	\$58,098	\$60,820
City of Wells	\$34,109	\$33,651	\$33,905	\$33,827	\$33,074
Jacksonville ISD	\$92,149	\$89,095	\$87,894	\$88,683	\$88,054
New Summerfield ISD	\$55,350	\$55,307	\$56,891	\$58,636	\$57,760
Rusk ISD*	\$75,567	\$76,446	\$72,180	\$72,837	\$72,184
Troup ISD*	\$115,050	\$112,417	\$109,26	\$106,009	\$105,48
Wells ISD*	\$52,694	\$51,760	\$50,722	\$50,293	\$49,965

* 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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Alto ISD	\$44,072	\$51,087	\$50,897	\$56,231	\$54,940
Bullard ISD*	\$145,646	\$147,781	\$140,994	\$143,130	\$138,130
Carlisle ISD*	\$57,773	\$64,483	\$60,406	\$59,552	\$56,540
Cherokee County Gen Fund	\$92,456	\$89,415	\$87,263	\$87,853	\$86,130
Cherokee County Lateral Road Fund	\$90,884	\$87,841	\$85,683	\$86,208	\$84,464
City of Alto	\$48,246	\$48,164	\$48,080	\$50,589	\$49,468
City of Bullard*	\$132,869	\$130,196	\$123,091	\$121,771	\$125,328
City of Jacksonville	\$81,828	\$81,427	\$81,199	\$81,390	\$80,855
City of New Summerfield				\$54,475	\$52,764
City of Rusk	\$75,426	\$73,052	\$72,603	\$71,188	\$67,329
City of Troup*	\$54,510	\$56,501	\$55,389	\$58,098	\$60,462
City of Wells	\$34,109	\$33,651	\$33,905	\$33,827	\$32,934
Jacksonville ISD	\$68,075	\$74,306	\$72,960	\$73,683	\$72,152
New Summerfield ISD	\$33,364	\$41,002	\$42,304	\$43,636	\$42,760
Rusk ISD*	\$52,264	\$58,911	\$57,621	\$57,775	\$56,772
Troup ISD*	\$91,105	\$97,691	\$94,124	\$91,009	\$90,090
Wells ISD*	\$30,317	\$37,443	\$36,340	\$35,697	\$35,242

* 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	\$900,653,413	25.33%
Market Value of Multi Family	\$23,896,250	0.67%
Market Value of Vacant Lots Under 5 acres	\$57,312,982	1.61%
Market Value of Qualified Productive Lands	\$1,025,146,210	28.83%
Market Value of Vacant Non-Productive Tracts Over 5 Acres	\$17,998,800	0.51%
Market Value of Farm & Ranch & Residential Over 5 Acres	\$579,778,233	16.30%
Market Value of Commercial Real Property	\$176,031,926	4.95%
Market Value of Industrial Real Property	\$40,717,810	1.15%
Market Value of Minerals	\$115,335,716	3.24%
Market Value of Water Systems	\$661,440	0.02%
Market Value of Gas Distribution Systems	\$1,782,620	0.05%
Market Value of Electric Companies	\$65,982,590	1.86%
Market Value of Telephone Companies	\$11,445,490	0.32%
Market Value of Railroad	\$17,884,520	0.50%
Market Value of Pipeline Companies	\$143,532,210	4.04%
Market Value of Cable Television Companies	\$3,218,690	0.09%
Market Value of Other Utilities	\$7,450	0.00%
Market Value of Commercial Business Personal Property	\$93,640,710	2.63%
Market Value of Industrial Business Personal Property	\$136,795,240	3.85%
Market Value of Mobile Homes titled as Personal Property	\$19,737,970	0.56%
Market Value of Inventory Real Property	\$1,030,630	0.03%
Market Value of Special Inventory Property	\$3,850,790	0.11%
Market Value of Constitutionally Exempt Property	\$119,453,824	3.36%
Total Market Value	\$3,555,895,514	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	\$180,936	\$0
Disabled Persons-Local (Survivor)	\$0	\$0	\$0	\$0
Disabled Persons-State	\$360,080	\$377,780	\$110,167	\$2,254,669
Disabled Persons-State (Survivor)	\$30,000	\$20,000	\$0	\$30,000
Disabled Veteran I	\$5,000	\$13,640	\$0	\$67,620
Disabled Veteran I (Survivor)	\$0	\$10,000	\$0	\$15,833
Disabled Veteran II	\$7,500	\$15,000	\$0	\$65,755
Disabled Veteran II (Survivor)	\$0	\$1,180	\$0	\$15,000
Disabled Veteran III	\$10,000	\$20,000	\$0	\$92,320
Disabled Veteran III (Survivor)	\$0	\$4,320	\$0	\$20,000
Disabled Veteran IV	\$119,340	\$213,950	\$19,210	\$1,046,486
Disabled Veteran IV (Survivor)	\$32,775	\$24,000	\$12,000	\$331,230
100% Disabled Veteran	\$432,940	\$1,725,672	\$182,930	\$4,467,208
100% Disabled Veteran (Survivor)	\$0	\$437,950	\$0	\$340,250
Constitutional Exemptions	\$6,512,081	\$14,804,006	\$877,128	\$63,864,496
Sec 11.146 Exempt Property	\$89,670	\$35,841	\$16,738	\$47,242
Homestead Exemption - Local	\$0	\$0	\$2,766,464	\$0
Homestead Exemption - State	\$17,216,243	\$23,157,557	\$3,685,420	\$121,022,014
Over 65 Exemption - Local	\$0	\$0	\$1,084,754	\$7,546,755
Over 65 Exemption - Local	\$0	\$0	\$9,230	\$260,904
Over 65 Exemption - State	\$2,374,160	\$2,965,615	\$561,290	\$16,475,397
Over 65 Exemption - State	\$57,490	\$40,000	\$10,000	\$594,467
Freeport Exemption	\$0	\$0	\$0	\$0
Pollution Control	\$0	\$66	\$0	\$230,095
Estimate of Loss to 11.26 &	\$5,235,409	\$12,830,000	\$530,000	\$59,001,515
Loss to Homestead 10% Cap	\$203,854	\$522,636	\$76,501	\$2,306,766
Loss to Productive Value	\$167,207,540	\$89,684,490	\$30,836,280	\$222,665,770

* 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	\$107,610	\$1,100,395	\$221,696	\$206,120
Disabled Persons-State (Survivor)	\$350	\$30,000	\$0	\$15,290
Disabled Veteran I	\$0	\$46,600	\$0	\$5,000
Disabled Veteran I (Survivor)	\$0	\$5,000	\$0	\$0
Disabled Veteran II	\$15,000	\$67,170	\$17,285	\$10,770
Disabled Veteran II (Survivor)	\$0	\$17,880	\$0	\$0
Disabled Veteran III	\$0	\$22,000	\$60,000	\$27,600
Disabled Veteran III (Survivor)	\$0	\$0	\$2,164	\$0
Disabled Veteran IV	\$69,320	\$353,441	\$78,600	\$77,100
Disabled Veteran IV (Survivor)	\$12,000	\$225,930	\$35,200	\$36,000
100% Disabled Veteran	\$32,847	\$872,888	\$905,874	\$242,270
100% Disabled Veteran (Survivor)	\$0	\$16,280	\$104,580	\$0
Constitutional Exemptions	\$4,586,102	\$24,999,858	\$804,986	\$2,668,643
Sec 11.146 Exempt Property	\$2,460	\$129,050	\$81,508	\$38,372
Homestead Exemption - Local	\$0	\$0	\$0	\$0
Homestead Exemption - State	\$7,528,066	\$54,980,486	\$12,642,624	\$8,201,846
Over 65 Exemption - Local	\$0	\$4,478,517	\$833,423	\$0
Over 65 Exemption - Local	\$0	\$92,470	\$15,000	\$0
Over 65 Exemption - State	\$884,560	\$7,836,755	\$1,834,599	\$980,740
Over 65 Exemption - State	\$33,830	\$185,600	\$30,000	\$12,560
Freeport Exemption	\$0	\$0	\$225,227	\$0
Pollution Control	\$0	\$2,106,270	\$0	\$0
Estimate of Loss to 11.26 &	\$2,237,312	\$18,300,000	\$6,693,867	\$1,730,516
Loss to Homestead 10% Cap	\$112,968	\$550,267	\$269,853	\$17,522
Loss to Productive Value	\$51,370,000	\$252,170,270	\$69,913,490	\$80,451,790

* 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	\$446,543
Disabled Persons-Local	\$0	\$0	\$0	\$683,165
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	\$20,620	\$10,000
Disabled Veteran I (Survivor)	\$0	\$0	\$10,000	\$0
Disabled Veteran II	\$7,500	\$0	\$7,500	\$7,500
Disabled Veteran II (Survivor)	\$0	\$0	\$7,500	\$15,000
Disabled Veteran III	\$0	\$0	\$10,000	\$12,000
Disabled Veteran III (Survivor)	\$0	\$0	\$0	\$0
Disabled Veteran IV	\$43,511	\$0	\$214,640	\$84,401
Disabled Veteran IV (Survivor)	\$32,756	\$0	\$168,000	\$72,000
100% Disabled Veteran	\$101,231	\$0	\$1,588,415	\$226,517
100% Disabled Veteran (Survivor)	\$0	\$0	\$200,780	\$0
Constitutional Exemptions	\$3,872,612	\$8,556,330	\$39,762,452	\$13,013,891
Sec 11.146 Exempt Property	\$5,090	\$0	\$8,510	\$7,050
Homestead Exemption - Local	\$0	\$0	\$0	\$0
Homestead Exemption - State	\$0	\$0	\$0	\$0
Over 65 Exemption - Local	\$355,000	\$12,000	\$4,863,810	\$3,328,750
Over 65 Exemption - Local	\$10,000	\$0	\$162,000	\$108,000
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	\$159,285	\$0
Estimate of Loss to 11.26 &	\$0	\$40,700	\$16,000,000	\$3,850,000
Loss to Homestead 10% Cap	\$0	\$0	\$909,098	\$88,569
Loss to Productive Value	\$0	\$1,131,110	\$4,268,912	\$1,809,449

* 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	\$12,730
Disabled Veteran IV (Survivor)	\$0	\$30,970
100% Disabled Veteran	\$0	\$64,050
100% Disabled Veteran (Survivor)	\$0	\$0
Constitutional Exemptions	\$25,030	\$2,184,005
Sec 11.146 Exempt Property	\$10,039	\$1,120
Homestead Exemption - Local	\$0	\$0
Homestead Exemption - State	\$0	\$0
Over 65 Exemption - Local	\$35,000	\$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	\$954	\$0
Loss to Productive Value	\$542,450	\$1,203,029

* 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	\$7,572,267	\$7,912,617
Disabled Persons-Local (Survivor)	\$180,000	\$204,000
Disabled Persons-State	\$0	\$0
Disabled Persons-State (Survivor)	\$0	\$0
Disabled Veteran I	\$160,940	\$153,670
Disabled Veteran I (Survivor)	\$35,000	\$35,000
Disabled Veteran II	\$219,290	\$219,290
Disabled Veteran II (Survivor)	\$38,680	\$38,680
Disabled Veteran III	\$231,920	\$231,920
Disabled Veteran III (Survivor)	\$34,320	\$34,320
Disabled Veteran IV	\$2,181,086	\$2,143,387
Disabled Veteran IV (Survivor)	\$831,745	\$796,365
100% Disabled Veteran	\$12,746,550	\$11,581,129
100% Disabled Veteran (Survivor)	\$1,204,060	\$1,105,060
Constitutional Exemptions	\$119,118,319	\$119,118,319
Sec 11.146 Exempt Property	\$335,505	\$335,505
Homestead Exemption - Local	\$0	\$0
Homestead Exemption - State	\$0	\$17,176,277
Over 65 Exemption - Local	\$46,252,589	\$47,076,858
Over 65 Exemption - Local (Survivor)	\$1,304,921	\$1,352,921
Over 65 Exemption - State	\$0	\$0
Over 65 Exemption - State (Survivor)	\$0	\$0
Freeport Exemption	\$0	\$0
Pollution Control	\$2,336,365	\$2,336,365
Estimate of Loss to 11.26 & 11.261 Tax Limitations	\$58,150,000	\$98,750,000
Loss to Homestead 10% Cap	\$4,060,367	\$4,060,367
Loss to Productive Value	\$964,299,630	\$964,299,630

Cherokee County Appraisal District

Inquiry and Formal Protest Data

Inquiries

	2011	2012	2013	2014	2015*
No Change	230	202	356	306	618
Change	368	297	604	414	1,032
Pending	0	0	0	0	0
Total	598	499	960	720	1,650
% Inquiries to Notices Mailed	2.29%	2.97%	4.32%	4.35%	8.69%

Protests Filed

Pending Protests	0	2	0	0	0
Cancelled/No Show	265	218	229	346	375
Settled	389	331	355	230	494
ARB Decision	21	62	16	158	84
Pending Arbitration	0	0	0	0	0
Total	675	613	600	734	953
% Formal Protests to Notices Mailed	2.58%	3.65%	2.69%	4.43%	5.02%

# Notices Mailed	26,146	16,801	22,247	16,553	18,967
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*Beginning in 2015, the District began requiring that all customer contacts be logged during protest season as an inquiry. This included simple phone queries and counter contacts regardless of the reason for the contact.