

2017
ANNUAL REPORT

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

2016 - 2017

BOARD OF DIRECTORS:

MR. CECIL POND, CHAIRMAN

DR. SAM HOPKINS, VICE-CHAIR

MR. DONNIE CARVER, SECRETARY

MR. DOUG GOWIN

MR. BILL MCKNIGHT

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".

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	2017	2016	2015	2014	2013
Alto ISD	\$333,528,679	\$323,756,196	\$323,703,864	\$320,691,445	\$318,959,984
Bullard ISD*	\$509,361,516	\$462,552,801	\$422,107,200	\$409,577,248	\$389,024,951
Carlisle ISD*	\$92,974,343	\$88,969,949	\$76,540,560	\$68,413,783	\$66,753,859
Jacksonville ISD	\$1,545,869,19	\$1,493,397,45	\$1,469,256,60	\$1,424,872,20	\$1,437,913,61
New Summerfield ISD	\$136,764,191	\$134,412,781	\$126,586,537	\$124,171,220	\$123,337,330
Rusk ISD*	\$734,106,516	\$719,222,793	\$716,302,253	\$709,713,517	\$726,864,035
Troup ISD*	\$254,494,503	\$228,224,025	\$232,251,904	\$219,117,625	\$218,033,376
Wells ISD*	\$171,029,626	\$168,473,379	\$174,208,193	\$158,038,286	\$150,903,898
City of Alto	\$41,009,396	\$38,476,387	\$36,861,442	\$35,807,030	\$35,189,809
City of Bullard*	\$82,021,130	\$61,942,820	\$34,991,080	\$33,732,640	\$29,059,900
City of Jacksonville	\$659,121,282	\$636,614,001	\$614,012,441	\$602,229,319	\$609,647,666
City of Rusk	\$142,708,412	\$140,587,252	\$136,306,668	\$134,795,150	\$133,534,271
City of Troup*	\$4,985,067	\$4,287,073	\$4,371,834	\$4,844,653	\$4,575,451
City of Wells	\$17,336,137	\$16,477,958	\$15,977,228	\$16,046,973	\$15,936,181
Cherokee Co. Gen Fund	\$3,777,774,41	\$3,618,630,93	\$3,538,051,87	\$3,434,564,42	\$3,431,928,79
Cherokee Co. Lateral Road Fund	\$3,777,774,41	\$3,618,630,93	\$3,538,051,87	\$3,434,564,42	\$3,431,928,79

* 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 Value^{1**}					
Jurisdiction	2016	2016	2015	2014	2013
Alto ISD	\$138,229,216	\$128,847,443	\$123,809,782	\$122,990,076	\$118,467,826
Bullard ISD*	\$340,481,988	\$308,538,078	\$270,725,229	\$271,405,176	\$249,205,819
Carlisle ISD*	\$50,508,656	\$46,855,556	\$35,581,512	\$27,993,221	\$25,801,496
Jacksonville ISD	\$1,035,774,306	\$998,893,841	\$966,995,467	\$977,953,105	\$974,892,984
New Summerfield ISD	\$65,803,264	\$64,400,329	\$59,594,112	\$59,367,792	\$55,100,552
Rusk ISD*	\$365,246,522	\$356,640,044	\$347,740,126	\$349,129,229	\$354,764,096
Troup ISD*	\$156,586,569	\$135,806,388	\$137,506,928	\$125,702,555	\$120,479,306
Wells ISD*	\$79,098,091	\$76,213,259	\$79,486,054	\$63,716,656	\$54,440,851
City of Alto	\$35,207,007	\$33,194,487	\$31,516,969	\$30,258,255	\$30,112,023
City of Bullard*	\$61,842,734	\$52,435,885	\$25,250,940	\$23,956,389	\$19,270,160
City of Jacksonville	\$586,085,089	\$566,865,880	\$554,111,569	\$539,559,134	\$545,221,562
City of Rusk	\$118,050,838	\$116,829,442	\$112,531,833	\$110,813,472	\$109,332,212
City of Troup*	\$3,464,494	\$3,667,855	\$3,753,361	\$4,245,318	\$3,970,886
City of Wells	\$13,693,098	\$12,950,771	\$12,466,224	\$12,391,757	\$12,196,250
Cherokee County Gen Fund	\$2,526,377,100	\$2,409,638,705	\$2,328,624,420	\$2,208,444,076	\$2,170,207,853
Cherokee County Lateral Road	\$2,476,022,660	\$2,353,892,376	\$2,270,977,294	\$2,146,571,666	\$2,105,143,526

* 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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Alto ISD	\$76,795	\$70,543	\$66,461	\$65,412	\$65,129
Bullard ISD*	\$185,509	\$176,729	\$168,756	\$162,710	\$156,37
Carlisle ISD*	\$106,089	\$103,842	\$100,946	\$98,474	\$93,744
Jacksonville ISD	\$98,448	\$94,857	\$92,149	\$89,095	\$87,894
New Summerfield ISD	\$72,155	\$63,976	\$55,350	\$55,307	\$56,891
Rusk ISD*	\$81,551	\$78,923	\$75,567	\$76,446	\$72,180
Troup ISD*	\$125,820	\$115,824	\$115,050	\$112,417	\$109,26
Wells ISD*	\$60,102	\$56,830	\$52,694	\$51,760	\$50,722
City of Alto	\$55,551	\$50,115	\$48,903	\$48,927	\$48,772
City of Bullard*	\$158,240	\$130,479	\$132,869	\$130,196	\$123,09
City of Jacksonville	\$88,586	\$84,607	\$82,231	\$81,525	\$81,355
City of Rusk	\$78,908	\$79,165	\$75,546	\$73,185	\$72,665
City of Troup*	\$58,402	\$54,841	\$54,583	\$56,501	\$55,389
City of Wells	\$39,346	\$36,450	\$34,109	\$33,651	\$33,905
Cherokee County Gen Fund	\$101,465	\$96,797	\$92,847	\$89,773	\$87,756
Cherokee County Lateral Road Fund	\$101,465	\$96,797	\$92,847	\$89,773	\$87,756

* 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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Alto ISD	\$53,771	\$48,021	\$44,072	\$51,087	\$50,897
Bullard ISD*	\$160,200	\$153,290	\$145,646	\$147,781	\$140,994
Carlisle ISD*	\$59,719	\$43,887	\$57,773	\$64,483	\$60,406
Jacksonville ISD	\$74,417	\$70,755	\$68,075	\$74,306	\$72,960
New Summerfield ISD	\$45,302	\$38,408	\$33,364	\$41,002	\$42,304
Rusk ISD*	\$58,351	\$55,262	\$52,264	\$58,911	\$57,621
Troup ISD*	\$98,662	\$91,898	\$91,105	\$97,691	\$94,124
Wells ISD*	\$37,261	\$34,227	\$30,317	\$37,443	\$36,340
City of Alto	\$53,739	\$49,361	\$48,246	\$48,164	\$48,080
City of Bullard*	\$139,333	\$130,479	\$132,869	\$130,196	\$123,091
City of Jacksonville	\$87,849	\$83,730	\$81,828	\$81,427	\$81,199
City of Rusk	\$78,613	\$79,055	\$75,426	\$73,052	\$72,603
City of Troup*	\$56,727	\$54,800	\$54,510	\$56,501	\$55,389
City of Wells	\$38,639	\$36,272	\$34,109	\$33,651	\$33,905
Cherokee County Gen Fund	\$100,432	\$96,183	\$92,456	\$89,415	\$87,263
Cherokee County Lateral Road Fund	\$98,909	\$94,635	\$90,884	\$87,841	\$85,683

* Cherokee County Portion Only

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	\$7,530,000	\$566,644	\$159,448,505	
Bullard ISD*	\$17,100,000	\$2,928,733	\$89,811,790	
Carlisle ISD*	\$445,000	\$373,181	\$31,699,120	
Jacksonville ISD	\$66,815,000	\$2,751,355	\$217,707,110	
New Summerfield ISD	\$2,535,000	\$1,616,677	\$52,852,940	
Rusk ISD*	\$21,940,000	\$745,363	\$245,631,355	
Troup ISD*	\$8,290,000	\$1,894,418	\$67,899,325	
Wells ISD*	\$2,730,000	\$136,873	\$75,556,110	
City of Alto ¹	--	\$340,719	\$781,562	
City of Bullard*	\$59,000	\$226,886	\$909,770	
City of Jacksonville	\$18,470,000	\$1,622,652	\$3,515,698	
City of Rusk	\$4,540,000	\$207,646	\$2,007,697	
City of Troup* ¹	--	\$21,781	\$544,020	
City of Wells ¹	--	\$83,474	\$1,137,922	
Cherokee County Gen Fund	\$81,475,000	\$11,013,244	\$940,606,255	
Cherokee County Lateral Road Fund	\$115,150,000	\$11,013,244	\$940,606,255	

* Cherokee County Portion Only

¹Does not offer an 11.261 Limitation

Cherokee County Appraisal District
All Data as of Date of Certification

Total County Market Value by Category

		Market Value	Category Ttl	% of Ttl
A	SINGLE FAMILY RESIDENCE (< 5Ac)	\$999,328,405	\$999,328,405	26.5%
B	MULTIFAMILY RESIDENCE	\$25,926,170	\$25,926,170	0.7%
C1	VACANT LOTS AND LAND TRACTS	\$58,161,531	\$58,161,531	1.5%
D1	QUALIFIED OPEN-SPACE LAND	\$1,010,874,560	\$1,010,874,560	26.8%
D2	NON-QUALIFIED LAND	\$21,072,810	\$21,072,810	0.6%
E	SINGLE FAMILY RESIDENCE (> 5Ac)	\$678,228,956	\$678,228,956	18.0%
F1	COMMERCIAL REAL PROPERTY	\$182,250,426	\$182,250,426	4.8%
F2	INDUSTRIAL REAL PROPERTY	\$37,345,530	\$37,345,530	1.0%
G1	OIL AND GAS	\$114,372,027		
G2	OTHER MINERALS	\$309,120	\$114,681,147	3.0%
J1	WATER SYSTEMS	\$641,800		
J2	GAS DISTRIBUTION SYSTEM	\$2,149,880		
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	\$68,927,320		
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	\$8,091,840		
J5	RAILROAD	\$20,105,890		
J6	PIPELINE COMPANY	\$115,237,320		
J7	CABLE TELEVISION COMPANY	\$3,428,130		
J8	OTHER TYPE OF UTILITY	0	\$218,582,180	5.8%
L1	COMMERCIAL PERSONAL PROPERTY	\$90,209,010	\$90,209,010	2.4%
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	\$178,819,710	\$178,819,710	4.7%
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	\$20,182,770	\$20,182,770	0.5%
O	RESIDENTIAL INVENTORY	\$1,549,217	\$1,549,217	0.0%
S	SPECIAL INVENTORY TAX	\$5,680,950	\$5,680,950	0.2%
X	TOTALLY EXEMPT PROPERTY	\$135,219,631	\$135,219,631	3.6%
Totals			\$3,778,113,003	

Cherokee County Appraisal District

All Data as of Date of Certification

Exemptions to Market Value

Alto ISD

Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	63	0	380,092	380,092
DPS	3	0	30,000	30,000
DV1	4	0	17,000	17,000
DV2	3	0	15,000	15,000
DV3	3	0	30,000	30,000
DV4	17	0	106,960	106,960
DV4S	4	0	33,069	33,069
DVHS	9	0	329,808	329,808
DVHSS	1	0	159,970	159,970
EX-XG	1	0	8,970	8,970
EX-XJ	1	0	204,400	204,400
EX-XL	7	0	1,408,660	1,408,660
EX-XR	11	0	91,560	91,560
EX-XV	99	0	5,032,744	5,032,744
EX-XV (Prorated)	3	0	12,062	12,062
EX366	631	0	90,314	90,314
HS	780	0	17,246,808	17,246,808
OV65	314	0	2,437,462	2,437,462
OV65S	14	0	119,435	119,435
Totals		0	27,754,314	27,754,314

Bullard ISD-Cherokee County

Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	69	0	347,967	347,967
DPS	3	0	30,000	30,000
DV1	8	0	18,640	18,640
DV1S	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV2S	1	0	1,180	1,180
DV3	2	0	20,000	20,000
DV3S	1	0	4,320	4,320
DV4	30	0	221,690	221,690
DV4S	5	0	36,000	36,000
DVHS	19	0	3,386,431	3,386,431
DVHSS	3	0	733,130	733,130
EX	15	0	171,510	171,510
EX-XU	1	0	730	730
EX-XV	192	0	25,729,540	25,729,540
EX366	130	0	33,801	33,801
HS	1,100	0	24,839,008	24,839,008
OV65	406	0	3,385,003	3,385,003
OV65S	7	0	60,000	60,000
PC	1	55	0	55
Totals		55	59,038,950	59,039,005

Carlisle ISD-Cherokee County

Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	12	174,856	105,452	280,308
DV1	1	0	12,000	12,000
DV4	1	0	260	260
DV4S	1	0	12,000	12,000
DVHS	2	0	163,910	163,910
EX-XR	1	0	2,040	2,040
EX-XV	16	0	1,032,220	1,032,220
EX366	378	0	36,921	36,921
HS	154	2,906,102	3,643,747	6,549,849
OV65	68	1,193,758	589,640	1,783,398
OV65S	3	45,480	30,000	75,480
Totals		4,320,196	5,628,190	9,948,386

Jacksonville ISD

Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	321	0	2,351,831	2,351,831
DPS	6	0	60,000	60,000
DV1	14	0	58,650	58,650
DV1S	3	0	15,000	15,000
DV2	12	0	84,740	84,740
DV2S	1	0	7,500	7,500
DV3	17	0	132,550	132,550
DV3S	2	0	20,000	20,000
DV4	127	0	1,090,974	1,090,974
DV4S	35	0	283,070	283,070
DVHS	83	0	5,883,708	5,883,708
DVHSS	5	0	357,940	357,940
EX	2	0	4,390	4,390
EX-XF	8	0	4,628,120	4,628,120
EX-XG	2	0	646,430	646,430
EX-XI	4	0	853,300	853,300
EX-XJ	53	0	2,266,350	2,266,350
EX-XL	14	0	1,428,870	1,428,870
EX-XR	35	0	254,690	254,690
EX-XU	2	0	178,720	178,720
EX-XV	702	0	55,310,438	55,310,438
EX-XV (Prorated)	13	0	105,482	105,482
EX366	509	0	101,854	101,854
HS	5,177	0	120,781,202	120,781,202
OV65	1,944	7,719,890	16,820,326	24,540,216
OV65S	94	356,064	808,068	1,164,132
PC	5	211,269	0	211,269
Totals		8,287,223	214,534,203	222,821,426

New Summerfield ISD

Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	19	0	123,070	123,070
DPS	1	0	4,580	4,580
DV2	1	0	7,500	7,500
DV4	11	0	76,450	76,450
DV4S	2	0	12,000	12,000
DVHS	5	0	154,805	154,805
EX-XG (Prorated)	3	0	928	928
EX-XR	2	0	206,880	206,880
EX-XV	77	0	4,716,960	4,716,960
EX366	13	0	3,170	3,170
HS	354	0	7,686,403	7,686,403
OV65	113	0	923,680	923,680
OV65S	4	0	39,884	39,884
Totals		0	13,956,310	13,956,310

Rusk ISD-Cherokee County

Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	179	0	1,204,636	1,204,636
DPS	6	0	50,000	50,000
DV1	12	0	60,640	60,640
DV1S	1	0	5,000	5,000
DV2	8	0	60,000	60,000
DV2S	3	0	19,030	19,030
DV3	9	0	77,760	77,760
DV4	51	0	412,257	412,257
DV4S	24	0	205,200	205,200
DVHS	20	0	1,392,116	1,392,116
DVHSS	1	0	16,100	16,100
EX-XG	2	0	34,710	34,710
EX-XJ	3	0	51,530	51,530
EX-XL	1	0	29,390	29,390
EX-XR	32	0	157,870	157,870
EX-XU	1	0	124,720	124,720
EX-XV	372	0	25,430,589	25,430,589
EX-XV (Prorated)	6	0	21,071	21,071
EX366	778	0	133,777	133,777
HS	2,428	0	54,986,020	54,986,020
OV65	956	4,523,311	7,872,722	12,396,033
OV65S	40	196,840	358,390	555,230
PC	2	3,119,597	0	3,119,597
Totals		7,839,748	92,703,528	100,543,276

Troup ISD-Cherokee County

Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	35	0	275,948	275,948
DPS	1	0	10,000	10,000
DV1	1	0	5,000	5,000
DV2	4	0	24,837	24,837
DV3	5	0	50,000	50,000
DV3S	1	0	1,200	1,200
DV4	12	0	90,630	90,630
DV4S	4	0	36,000	36,000
DVHS	7	0	918,772	918,772
DVHSS	1	0	118,538	118,538
EX-XR	1	0	2,470	2,470
EX-XV	28	0	1,696,470	1,696,470
EX-XV (Prorated)	1	0	5,913	5,913
EX366	608	0	88,023	88,023
FR	1	226,102	0	226,102
HS	565	0	13,221,195	13,221,195
OV65	224	928,514	1,991,106	2,919,620
OV65S	11	43,360	90,113	133,473
Totals		1,197,976	18,626,215	19,824,191

Wells ISD-Cherokee County

Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	36	0	240,670	240,670
DPS	3	0	20,000	20,000
DV1	2	0	5,000	5,000
DV2	3	0	18,230	18,230
DV3	3	0	20,000	20,000
DV4	13	0	113,700	113,700
DV4S	5	0	36,000	36,000
DVHS	5	0	290,820	290,820
EX-XG	2	0	8,130	8,130
EX-XR	2	0	3,030	3,030
EX-XV	79	0	2,913,378	2,913,378
EX-XV (Prorated)	3	0	18,243	18,243
EX366	192	0	39,484	39,484
HS	387	0	8,646,111	8,646,111
OV65	143	0	1,068,396	1,068,396
OV65S	9	0	67,360	67,360
Totals		0	13,508,552	13,508,552

City of Alto

Exemption Breakdown				
Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV4	5	0	31,628	31,628
DV4S	3	0	33,050	33,050
DVHS	3	0	114,033	114,033
EX-XG	1	0	8,970	8,970
EX-XJ	1	0	190,470	190,470
EX-XL	7	0	1,408,660	1,408,660
EX-XR	4	0	87,060	87,060
EX-XV	45	0	2,447,607	2,447,607
EX366	22	0	6,130	6,130
OV65	72	320,000	0	320,000
OV65S	4	20,000	0	20,000
Totals		340,000	4,340,108	4,680,108

City of Bullard-Cherokee County

Exemption Breakdown				
Exemption	Count	Local	State	Total
EX	1	0	2,830	2,830
EX-XV	14	0	18,961,910	18,961,910
OV65	6	18,000	0	18,000
Totals		18,000	18,964,740	18,982,740

City of Jacksonville

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	111	0	0	0
DPS	3	0	0	0
DV1	5	0	20,620	20,620
DV1S	2	0	10,000	10,000
DV2	2	0	15,000	15,000
DV3	3	0	16,170	16,170
DV4	20	0	196,730	196,730
DV4S	17	0	132,000	132,000
DVHS	20	0	1,692,455	1,692,455
DVHSS	2	0	216,000	216,000
EX	2	0	4,390	4,390
EX-XF	8	0	4,628,120	4,628,120
EX-XG	2	0	646,430	646,430
EX-XI	2	0	202,635	202,635
EX-XJ	52	0	2,260,250	2,260,250
EX-XL	14	0	1,428,870	1,428,870
EX-XR	8	0	134,074	134,074
EX-XU	2	0	178,720	178,720
EX-XV	384	0	32,378,529	32,378,529
EX-XV (Prorated)	5	0	57,737	57,737
EX366	151	0	42,929	42,929
OV65	816	4,775,400	0	4,775,400
OV65S	43	246,000	0	246,000
PC	3	144,784	0	144,784
Totals		5,166,184	44,261,659	49,427,843

City of Rusk

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	67	745,295	0	745,295
DPS	1	12,000	0	12,000
DV1	1	0	5,000	5,000
DV2S	2	0	15,000	15,000
DV3	1	0	12,000	12,000
DV4	10	0	88,367	88,367
DV4S	4	0	48,000	48,000
DVHS	2	0	97,950	97,950
EX-XG	2	0	34,710	34,710
EX-XJ	3	0	51,530	51,530
EX-XL	1	0	29,390	29,390
EX-XR	6	0	85,880	85,880
EX-XU	1	0	124,720	124,720
EX-XV	164	0	13,178,588	13,178,588
EX-XV (Prorated)	4	0	8,549	8,549
EX366	31	0	7,830	7,830
OV65	277	3,117,422	0	3,117,422
OV65S	20	240,000	0	240,000
Totals		4,114,717	13,787,514	17,902,231

City of Troup-Cherokee County

Exemption Breakdown

Exemption	Count	Local	State	Total
EX-XV	2	0	897,290	897,290
EX366	179	0	12,482	12,482
HS	13	0	0	0
OV65	8	40,000	0	40,000
OV65S	1	5,000	0	5,000
Totals		45,000	909,772	954,772

City of Wells

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV4	2	0	12,730	12,730
DV4S	3	0	30,970	30,970
DVHS	1	0	64,050	64,050
EX-XG	2	0	8,130	8,130
EX-XV	52	0	2,271,840	2,271,840
EX-XV (Prorated)	3	0	18,243	18,243
EX366	14	0	3,180	3,180
Totals		0	2,421,643	2,421,643

Cherokee County General Fund

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	734	7,890,505	0	7,890,505
DPS	23	240,000	0	240,000
DV1	42	0	211,642	211,642
DV1S	5	0	25,000	25,000
DV2	33	0	238,067	238,067
DV2S	5	0	31,180	31,180
DV3	39	0	330,310	330,310
DV3S	4	0	34,320	34,320
DV4	262	0	2,309,581	2,309,581
DV4S	80	0	736,039	736,039
DVHS	150	0	16,908,459	16,908,459
DVHSS	11	0	1,760,678	1,760,678
EX	17	0	175,900	175,900
EX-XF	8	0	4,628,120	4,628,120
EX-XG	7	0	698,240	698,240
EX-XG (Prorated)	3	0	928	928
EX-XI	4	0	853,300	853,300
EX-XJ	57	0	2,522,280	2,522,280
EX-XL	22	0	2,866,920	2,866,920
EX-XR	84	0	718,540	718,540
EX-XU	4	0	304,170	304,170
EX-XV	1,562	0	121,862,339	121,862,339
EX-XV (Prorated)	26	0	162,771	162,771
EX366	2,209	0	426,123	426,123
OV65	4,168	47,002,486	0	47,002,486
OV65S	182	2,034,050	0	2,034,050
PC	7	3,330,866	0	3,330,866
Totals		60,497,907	157,804,907	218,302,814

Cherokee County Lateral Road Fund

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	734	8,197,205	0	8,197,205
DPS	23	276,000	0	276,000
DV1	42	0	202,032	202,032
DV1S	5	0	25,000	25,000
DV2	33	0	238,067	238,067
DV2S	5	0	31,180	31,180
DV3	39	0	330,310	330,310
DV3S	4	0	34,320	34,320
DV4	262	0	2,285,561	2,285,561
DV4S	80	0	710,029	710,029
DVHS	150	0	15,610,098	15,610,098
DVHSS	11	0	1,637,678	1,637,678
EX	17	0	175,900	175,900
EX-XF	8	0	4,628,120	4,628,120
EX-XG	7	0	698,240	698,240
EX-XG (Prorated)	3	0	928	928
EX-XI	4	0	853,300	853,300
EX-XJ	57	0	2,522,280	2,522,280
EX-XL	22	0	2,866,920	2,866,920
EX-XR	84	0	718,540	718,540
EX-XU	4	0	304,170	304,170
EX-XV	1,562	0	121,862,339	121,862,339
EX-XV (Prorated)	26	0	162,771	162,771
EX366	2,209	0	426,123	426,123
HS	10,945	0	16,821,520	16,821,520
OV65	4,168	47,902,707	0	47,902,707
OV65S	182	2,130,050	0	2,130,050
PC	7	3,330,866	0	3,330,866
Totals		61,836,828	173,145,426	234,982,254

Cherokee County Appraisal District

Inquiry and Formal Protest Data

Inquiries

	2013	2014	2015*	2016	2017
No Change	356	306	618	N/A ¹	826
Change	604	414	1,032	N/A ¹	1,003
Pending	0	0	0	0	0
Total	960	720	1,650	3,360	1,829
% Inquiries to Notices Mailed	4.32%	4.35%	8.69%	13.90%	8.08%

Protests Filed

Pending Protests	0	0	0	0	0
Cancelled/No Show	229	346	375	308	242
Settled	355	230	494	414	307
ARB Decision	16	158	84	116	140
Pending Arbitration	0	0	0	0	1
Total	600	734	953	838	690
% Formal Protests to Notices Mailed	2.69%	4.43%	5.02%	3.47%	3.05%

# Notices Mailed	22,247	16,553	18,967	24,179	22,640
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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.

¹Data entry coding error for 2016. Results not available.