



GREGG APPRAISAL DISTRICT

2017 Annual Report

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This annual report provides property owners, taxing units, and other interested parties information about total market and taxable values, value breakdowns by classification and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform.
- Generally, property must be taxed at market value defined as “the price at which a property would transfer for cash or its equivalent under prevailing market conditions”. There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation.
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Gregg Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Gregg County contains 274 sq miles with a total parcel count of approximately 238,697 which consist of real property, mobile homes, personal property and mineral accounts. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser. The Gregg Appraisal District currently has eleven employees with the designation of Registered Professional Appraiser and five employees working toward the designation.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. Appraisal districts are also required to follow the Uniform Standards of Professional Appraisal Practices. The Property Tax Assistance Division of the Comptroller’s office conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller’s website.

If you have questions about information contained in this report, contact Libby Neely, Chief Appraiser. E-mail lnelly@gcad.org Phone (903)238-8823.

GREGG APPRAISAL DISTRICT

CERTIFIED MARKET VALUE

ENTITY	2014	2015	2016	2017
CITY OF CLARKSVILLE CITY	79,188,976	64,215,245	54,060,653	60,791,306
CITY OF EAST MOUNTAIN	904,270	911,040	879,070	891,040
CITY OF EASTON	22,287,407	22,060,900	24,948,199	25,825,195
CITY OF GLADEWATER	198,612,592	195,858,402	193,698,793	198,236,310
CITY OF KILGORE	1,241,245,990	1,254,020,396	1,241,627,395	1,179,863,185
CITY OF LAKEPORT	49,461,060	53,736,870	55,470,089	56,665,410
CITY OF LONGVIEW	5,456,849,019	5,552,246,233	5,533,462,378	5,583,326,039
CITY OF WARREN CITY	22,607,297	20,257,870	19,220,570	21,177,657
CITY OF WHITE OAK	435,012,330	426,068,162	395,007,888	398,670,294
GREGG COUNTY	9,879,663,626	9,868,580,029	9,744,416,120	9,864,105,896
COUNTY ROAD AND BRIDGE	9,879,633,626	9,868,580,029	9,744,416,120	9,864,105,896
GLADEWATER ISD	370,559,176	340,085,438	319,500,159	339,515,704
KILGORE ISD	1,417,635,475	1,380,150,788	1,317,116,950	1,300,704,347
LONGVIEW ISD	4,583,722,892	4,658,499,811	4,643,344,524	4,749,671,199
PINE TREE ISD	1,891,969,105	1,924,288,401	1,893,228,050	1,873,708,133
SABINE ISD	559,358,947	524,073,814	550,651,319	537,268,726
SPRING HILL ISD	591,654,048	602,364,336	605,078,549	625,161,471
WHITE OAK ISD	465,500,930	440,404,172	415,077,230	433,050,006
KILGORE COLLEGE	2,812,755,938	2,684,375,211	2,602,699,008	2,611,409,629
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	595,460,207	571,954,823	554,178,585	624,705,709
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	N/A	413,939,081	413,074,592	434,811,785

GREGG APPRAISAL DISTRICT

CERTIFIED TAXABLE VALUE

ENTITY	2014	2015	2016	2017
CITY OF CLARKSVILLE CITY	70,326,302	55,348,566	45,076,874	52,093,984
CITY OF EAST MOUNTAIN	872,080	879,020	846,590	858,410
CITY OF EASTON	21,198,298	21,068,213	23,677,675	24,560,771
CITY OF GLADEWATER	193,402,178	190,798,519	188,143,495	192,794,654
CITY OF KILGORE	1,084,747,169	1,097,781,213	1,084,896,421	1,021,191,973
CITY OF LAKEPORT	45,197,218	49,645,342	51,023,993	51,809,140
CITY OF LONGVIEW	5,346,924,963	5,441,156,208	5,416,653,005	5,461,271,227
CITY OF WARREN CITY	19,564,802	17,341,697	16,269,676	18,196,179
CITY OF WHITE OAK	376,360,231	367,743,095	335,405,226	337,833,598
GREGG COUNTY	8,668,365,415	8,651,079,813	8,508,354,050	8,613,348,448
COUNTY ROAD AND BRIDGE	8,668,365,415	8,651,079,813	8,508,354,050	8,613,348,448
GLADEWATER ISD	313,494,808	274,577,199	253,203,138	273,864,146
KILGORE ISD	1,229,913,070	1,225,959,401	1,164,699,162	1,145,457,098
LONGVIEW ISD	4,223,602,331	4,199,392,194	4,183,224,841	4,288,484,676
PINE TREE ISD	1,593,929,149	1,578,317,059	1,547,827,974	1,531,060,782
SABINE ISD	456,124,578	405,917,183	430,230,841	414,351,655
SPRING HILL ISD	458,896,384	476,685,156	477,103,185	494,671,372
WHITE OAK ISD	377,967,581	338,929,076	311,877,319	329,023,527
KILGORE COLLEGE	2,559,533,123	2,438,408,682	2,357,306,539	2,361,089,012
GREGG CNTY EMERGENCY SERVICE DISTRICT #1	560,122,045	537,682,217	519,812,471	592,821,208
GREGG CNTY EMERGENCY SERVICE DISTRICT #2	N/A	373,207,060	374,639,898	394,741,632

GREGG APPRAISAL DISTRICT

PROPERTY CLASSIFICATIONS

Code	Category Name	Description
A	Real Property: Single Family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels
C1	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
C2	Real Property: Colonia Lots and Land Tracts	
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas constitution, Article VIII, 1-d or 1-d-1
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	Improvements, other than residences, associated with land reported as Category D1 property. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements	Rural land that is not qualified for productivity valuation and the improvements, including residential, on that land
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in Category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G1	Real Property: Oil and Gas	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.
H	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.

Property Tax Assistance Division Property Classification Guide

M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N	Intangible Personal Property	
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State laws require the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.

GREGG APPRAISAL DISTRICT

2017 MARKET VALUE BREAKDOWN BY CLASSIFICATION

City of Clarksville

A – Single Family	20,316,720
M – Mobile Homes	629,720
L – Comm/Ind Pers	7,685,440
J – Utilities	3,343,920
G – Oil & Gas	14,538,569
C – Vacant Lots	305,240
F – Comm/Ind Real	3,467,060
D & E – Rural Land/Impr	9,012,157
B – Multi-Family	1,124,200
S – Special Inventory	368,280

City of Easton

A – Single Family	6,446,148
M – Mobile Homes	762,790
L – Comm/Ind Pers	8,138,070
J – Utilities	1,725,180
G – Oil & Gas	1,635,250
C – Vacant Lots	884,929
F – Comm/Ind Real	2,169,580
D & E – Rural Land/Impr	4,063,248

City of East Mountain

A – Single Family	100,610
– Mobile Homes	
L – Comm/Ind Pers	325,750
J – Utilities	5,850
G – Oil & Gas	
C – Vacant Lots	17,820
F – Comm/Ind Real	408,700
D & E – Rural Land/Impr	32,310
B – Multi-Family	
S – Special Inventory	

City of Gladewater

A – Single Family	85,099,870
M – Mobile Homes	87,660
L – Comm/Ind Pers	33,508,151
J – Utilities	10,963,867
G – Oil & Gas	10,779,202
C – Vacant Lots	1,907,449
O- Inventory Lots	222,680
F – Comm/Ind Real	40,549,407
D & E – Rural Land/Impr	7,033,384
B – Multi-Family	5,536,860
S – Special Inventory	2,547,780

City of Kilgore

A – Single Family	274,871,950
M – Mobile Homes	1,234,830
L – Comm/Ind Pers	586,727,646
J – Utilities	18,073,220
G – Oil & Gas	5,141,657
C – Vacant Lots	6,897,961
O- Inventory Lots	604,740
F – Comm/Ind Real	236,893,574
D & E – Rural Land/Impr	21,164,677
B – Multi-Family	23,110,550
S – Special Inventory	5,142,380

City of Longview

A – Single Family	2,827,433,053
M – Mobile Homes	7,342,560
L – Comm/Ind Pers	982,031,824
J – Utilities	118,109,450
G – Oil & Gas	34,372,420
C – Vacant Lots	55,922,900
O- Inventory Lots	24,068,690
F – Comm/Ind Real	1,135,287,267
D & E – Rural Land/Impr	73,383,046
B – Multi-Family	286,970,019
S – Special Inventory	38,404,810

City of Lakeport

A – Single Family	38,228,760
M – Mobile Homes	112,100
L – Comm/Ind Pers	8,463,920
J – Utilities	644,210
C – Vacant Lots	817,490
O- Inventory Lots	
F – Comm/Ind Real	6,017,629
D & E – Rural Land/Impr	2,181,141
B – Multi-Family	172,890
S – Special Inventory	27,270

City of Warren City

A – Single Family	12,162,140
M – Mobile Homes	52,490
L – Comm/Ind Pers	988,520
J – Utilities	573,120
G – Oil & Gas	3,916,477
C – Vacant Lots	149,090
O- Inventory Lots	
F – Comm/Ind Real	429,670
D & E – Rural Land/Impr	2,906,150

City of White Oak

A – Single Family	252,507,092
M – Mobile Homes	1,483,680
L – Comm/Ind Pers	37,579,813
J – Utilities	12,354,332
G – Oil & Gas	20,726,867
C – Vacant Lots	2,494,070
O- Inventory Lots	359,710
F – Comm/Ind Real	38,656,864
D & E – Rural Land/Impr	18,942,456
B – Multi-Family	13,336,940
S – Special Inventory	228,470

Gregg County

A – Single Family	4,416,025,552
M – Mobile Homes	24,200,871
L – Comm/Ind Pers	2,076,881,733
J – Utilities	285,385,990
G – Oil & Gas	174,161,284
C – Vacant Lots	89,920,500
O- Inventory Lots	31,384,090
F – Comm/Ind Real	1,683,497,067
D & E – Rural Land/Impr	645,598,220
B – Multi-Family	367,972,609
S – Special Inventory	69,077,980

Kilgore College

A – Single Family	942,280,313
M – Mobile Homes	11,160,721
L – Comm/Ind Pers	784,874,739
J – Utilities	85,356,140
G – Oil & Gas	95,456,058
C – Vacant Lots	17,941,498
O- Inventory Lots	5,701,240
F – Comm/Ind Real	356,177,361
D & E – Rural Land/Impr	251,937,859
B – Multi-Family	48,868,580
S – Special Inventory	11,655,120

Gregg Co Emergency District #1

A – Single Family	229,923,943
M – Mobile Homes	2,090,380
L – Comm/Ind Pers	144,419,828
J – Utilities	57,985,260
G – Oil & Gas	16,569,293
C – Vacant Lots	3,837,900
O- Inventory Lots	13,400
F – Comm/Ind Real	76,429,092
D & E – Rural Land/Impr	92,348,423
B – Multi-Family	1,059,440
S – Special Inventory	28,750

Gladewater ISD

A – Single Family	131,418,120
M – Mobile Homes	1,382,990
L – Comm/Ind Pers	40,987,680
J – Utilities	21,104,008
G – Oil & Gas	41,656,634
C – Vacant Lots	2,499,138
O- Inventory Lots	222,680
F – Comm/Ind Real	44,587,377
D & E – Rural Land/Impr	46,153,827
B – Multi-Family	6,587,190
S – Special Inventory	2,916,060

Kilgore ISD

A – Single Family	336,884,461
M – Mobile Homes	4,766,181
L – Comm/Ind Pers	559,848,486
J – Utilities	34,982,340
G – Oil & Gas	19,614,228
C – Vacant Lots	8,673,931
O- Inventory Lots	604,740
F – Comm/Ind Real	233,098,600
D & E – Rural Land/Impr	70,862,510
B – Multi-Family	23,913,960
S – Special Inventory	7,454,910

Longview ISD

A – Single Family	1,988,868,052
M – Mobile Homes	7,574,810
L – Comm/Ind Pers	879,070,585
J – Utilities	138,757,110
G – Oil & Gas	40,830,829
C – Vacant Lots	58,353,660
O- Inventory Lots	13,088,904
F – Comm/Ind Real	1,041,922,805
D & E – Rural Land/Impr	329,306,015
B – Multi-Family	203,808,289
S – Special Inventory	48,090,140

Pine Tree ISD

A – Single Family	989,308,109
M – Mobile Homes	4,119,180
L – Comm/Ind Pers	393,656,716
J – Utilities	52,547,400
G – Oil & Gas	27,047,802
C – Vacant Lots	10,442,889
O- Inventory Lots	3,133,070
F – Comm/Ind Real	263,360,364
D & E – Rural Land/Impr	32,424,793
B – Multi-Family	88,352,580
S – Special Inventory	9,315,230

Sabine ISD

A – Single Family	214,842,311
M – Mobile Homes	3,589,890
L – Comm/Ind Pers	125,554,230
J – Utilities	13,001,040
G – Oil & Gas	8,199,118
C – Vacant Lots	4,059,180
O- Inventory Lots	4,514,110
F – Comm/Ind Real	51,832,770
D & E – Rural Land/Impr	105,656,937
B – Multi-Family	4,956,620
S – Special Inventory	1,062,520

Spring Hill ISD

A – Single Family	495,729,758
M – Mobile Homes	1,386,250
L – Comm/Ind Pers	15,279,383
J – Utilities	8,724,890
G – Oil & Gas	10,180,891
C – Vacant Lots	3,183,763
O- Inventory Lots	9,485,626
F – Comm/Ind Real	22,036,537
D & E – Rural Land/Impr	32,193,723
B – Multi-Family	26,943,160
S – Special Inventory	17,490

White Oak ISD

A – Single Family	258,969,881
M – Mobile Homes	1,381,570
L – Comm/Ind Pers	58,157,303
J – Utilities	16,268,332
G – Oil & Gas	25,635,812
C – Vacant Lots	2,709,249
O- Inventory Lots	359,710
F – Comm/Ind Real	26,658,614
D & E – Rural Land/Impr	29,277,095
B – Multi-Family	13,410,810
S – Special Inventory	221,630

Gregg Co Emergency District #2

A – Single Family	225,839,092
M – Mobile Homes	4,500,871
L – Comm/Ind Pers	19,084,710
J – Utilities	6,131,990
G – Oil & Gas	15,384,105
C – Vacant Lots	4,729,840
O- Inventory Lots	4,514,110
F – Comm/Ind Real	15,913,546
D & E – Rural Land/Impr	133,101,331
B – Multi-Family	4,954,540
S – Special Inventory	657,650

RATIO REPORT TERMINOLOGY

Median - The median level of appraisal measures appraisal level, or the accuracy of an appraisal district's appraisals in relation to the standard of 100 percent of market value. The International Association of Assessing Officers (IAAO) 1999 Standard on Ratio Studies sets the standard for appraisal level at 95 – 105 percent of market value when the study results are used for funding equalization programs and at 90 – 110 percent of market value when the results are used for other purposes.

Section 1.12(c) of the Texas Property Tax Code defines the median appraisal ratio as:

The median appraisal ratio for a sample of properties is, in a numerically ordered list of the appraisal ratios for the properties: (1) if the sample contains an odd number of properties, the appraisal ratio above and below which there is an equal number of appraisal ratios in the list; or (2) if the sample contains an even number of properties, the average of the two consecutive appraisal ratios above and below which there is an equal number of appraisal ratios in the list.

The value of individual properties does not influence the median ratio; only the ranking of individual ratios within the sample matters. The median ratio falls at the middle of a group of ratios ranked from highest to lowest or lowest to highest.

Coefficient of dispersion – The coefficient of dispersion (COD) measures how tightly or loosely the individual sample ratios are clustered around the median. The Texas Property Tax Code requires the agency to calculate a coefficient of dispersion around the median for each major property category. The COD is one measure of appraisal uniformity.

Technically, the COD expresses as a percentage of the median the average absolute deviation of the appraisal ratios in a sample from the sample's median. A high COD indicates high variation—few ratios close to the median and low appraisal uniformity. A low COD indicates low variation—ratios clustered tightly around the median and high appraisal uniformity.

The IAAO's 1999 Standard on Ratio Studies contains standards for CODs. These are:

1. single-family residential and condominiums—15 or less; in areas of newer or fairly similar residences—10 or less; heterogeneous rural residences and seasonal homes—20 or less;
2. vacant land: 20 or less;
3. income properties in large, urban jurisdictions: 15 or less; and
4. income properties in other jurisdictions: 20 or less.

The IAAO does not publish standards for other real and personal property, but notes that they vary with local conditions.

The COD measures appraisal uniformity independently of the median level of appraisal. As a result, CODs allow comparison of appraisal uniformity among districts or property categories where median levels of appraisal differ significantly.

Calculating a COD requires six steps:

1. subtract the median ratio for the sample from each individual ratio making up the sample. The result is the deviation for each ratio;
2. convert each deviation to its absolute value;
3. total the absolute values of each deviation;
4. divide the total deviation by the number of properties in the sample to get the average absolute deviation;
5. divide the average absolute deviation by the median ratio; and
6. multiply the result by 100.

Price-related differential – The price-related differential (PRD) measures another form of inequity that may arise from systematic differences in the appraisal of low-value and high-value properties. According to the IAAO 1999 Standard on Ratio Studies, “When low-value properties are appraised at greater percentages of market value than high-value properties, assessment regressivity is indicated. When low-value properties are appraised at smaller percentages of market value than high-value properties, assessment progressivity results. Appraisals made for tax purposes, of course, should be neither progressive nor regressive.” Progressive and regressive appraisal are forms of inequity called “vertical” inequity.

The Property Tax Assistance Division of the Comptroller’s Office conducts bi-annual Property Value Studies on each appraisal district in the state.

The PTD calculates the PRD for each property category included in the study if the sample contains at least five properties. The PRD is calculated by dividing a sample’s mean ratio by its weighted mean ratio. The IAAO standard for this measure is 0.98 to 1.03, with PRDs below this range indicating progressivity, and measures above this range indicating regressivity. A PRD inside this range indicates that low-value and high-value properties are treated uniformly in regard to level of appraisal. Table Seven shows a sample PRD calculation. In this example the PRD is 1.01, which indicates uniformity.

HISTORICAL RATIO ANALYSIS

Appraisal Year	Median Appraisal %	COD	PRD
2017	99.46	4.0195	1.0011
2016	100.37	4.4377	99.72
2015	100.00	5.358	1.0034
2014	100.00	5.8250	1.0030
2013	100.00	7.8863	1.0095
2012	100.35	7.1621	1.0071
2011	100.31	6.8090	1.0048
2010	100.04	8.2157	1.0048
2009	99.76	9.9961	1.0031
2008	99.89	7.5200	1.0047

NEW HOME CONSTRUCTION 2017

CLASS	SGW	SKG	SLV	SPT	SSB	SSH	SWO	TOTALS
F2	1	3	1		2		1	8
F3M		1	6					7
F3	5	8	5					18
F3P			5	1				6
F4M			14					14
F4	1	1	6	1	3			12
F4P			3					3
F5M								
F5							1	1
F5P			2					2
F6M								
F6			1					1
F6P			1					1
F7M								
F7								
F7P								
F8M								
F8								
F8P								
M2								
M3M								
M3							1	1
M3P			8					8
M4M	1		2	2				5
M4	1		5	4	1	7	4	22
M4P			3	3		2	5	13
M5M			4					4
M5		3	23		2	7	1	36
M5P			13	2	2	1		18
M6M			1			2		3
M6			4	1	5	4	2	16
M6P			2			4		6
M7M			2					2
M7			3			1		4
M7P			6					6
M8M						1		1
M8								
M8P			4					4
B2,B3,B4								
METM			1	1	1			3
MET		1	1					2
METP			1					1
Special & Flat Priced								
TOTALS	9	17	127	15	16	29	15	228

NEW SUBDIVISIONS 2017

SCHOOL DISTRICT	SUBDIVISION	# OF LOTS
Longview	Premier Parks #5	28
Pine Tree	Colonial Gardens	16
	Insignia Estates	19
Sabine	Willow Creek Ranch #3	25
Spring Hill	Hidden Hills	48
	Hill Crest Est #2	4
TOTALS		140

GREGG APPRAISAL DISTRICT

EXEMPTION GUIDE

Homestead Exemptions	Amount	Taxing Entity
Homestead Local	20%	Clarksville City, Kilgore City, Warren City, White Oak City, Gregg County, Gregg Co Road & Bridge, Gladewater ISD, Pine Tree ISD, Sabine ISD, White Oak ISD
Homestead Local	15%	Spring Hill ISD
Homestead State	\$25,000	All Schools
Homestead State	\$3,000	Gregg Co Road & Bridge
Over 65 Local	\$3,000	East Mountain City
Over 65 Local	\$4,000	Spring Hill ISD
Over 65 Local	\$5,000	Sabine ISD
Over 65 Local	\$5,700	Longview ISD
Over 65 Local	\$25,000	Clarksville City, Lakeport City, Gregg County
Over 65 Local	\$6,000	Gladewater City, Warren City, Gladewater ISD
Over 65 Local	\$15,000	Kilgore City, White Oak ISD
Over 65 Local	\$10,000	Longview City; Pine Tree ISD
Over 65 Local	\$20,000	White Oak City
Over 65 Local	\$22,000	Gregg Co Road & Bridge
Over 65 Local	\$30,000	Kilgore College
Over 65 State	\$10,000	All Schools
Over 65 Tax Ceiling		Longview City, Gregg County, Gregg Co Road & Bridge, All Schools
Disabled Persons Local	\$3,000	East Mountain City
Disabled Persons Local	\$4,000	Spring Hill ISD
Disabled Persons Local	\$5,700	Longview ISD
Disabled Persons Local	\$10,000	Longview City
Disabled Persons Local	\$15,000	Kilgore City, Sabine ISD
Disabled Persons Local	\$20,000	White Oak City
Disabled Persons Local	\$22,000	Gregg Co Road & Bridge
Disabled Persons Local	\$25,000	Clarksville City, Lakeport City, Gregg County
Disabled Persons Tax Ceiling		Longview City, Gregg County, Gregg Co Road & Bridge, All Schools
Disabled Veterans-100%	Total Residence	All Taxing Entities
OTHER EXEMPTIONS		
Disabled Veterans	Varies	All Taxing Entities
House Bill 366	Varies	All Taxing Entities – Business Personal & Mineral Value less than \$500 per taxing entity

Pollution Control	Varies	All Taxing Entities
Abatements	Varies	Determined by each taxing entity on a case by case basis
Freeport	Varies	Kilgore City, Kilgore ISD, Kilgore College
Lease Vehicles Ex	Varies	All Taxing Entities except City of Kilgore and City of White Oak
Mixed Use Vehicle	Varies	All Taxing Entities
Charitable Low Income Housing	Varies	All Taxing Entities
Prorated Exempt Property	Varies	All Taxing Entities

GREGG APPRAISAL DISTRICT
2017 EXEMPTION DEDUCTION AMOUNTS
SCHOOL DISTRICTS

EXEMPTION	GLADEWATER ISD	Kilgore ISD	Longview ISD	Pine Tree ISD
CHODO			2,285,040	
DP	297,620	486,810	5,066,735	1,214,738
DPS		10,000		
DV1	10,000	30,000	146,000	106,000
DV1S		5,000	27,500	5,000
DV2	7,500	39,000	120,000	79,500
DV2S	7,500	7,500	45,000	
DV3	9,790	30,000	209,280	76,700
DV3S			25,000	20,000
DV4	176,136	286,760	1,480,280	760,920
DV4S	59,130	168,000	558,000	168,000
DVHS	643,016	1,453,082	10,035,561	5,365,867
DVHSS	62,030	241,010	797,270	1,122,406
EX				
EX-XD		56,020	914,600	
EX-XD (Prorated)			849	
EX-XG	73,090	400,110	303,620	116,340
EX-XI		68,820		
EX-XJ			60,342,370	
EX-XJ (Prorated)				
EX-XL	493,780	12,303,660		
EX-XL (Prorated)		31,020		
EX-XN	306,310	412,200	6,376,600	4,223,610
EX-XO			25,700	
EX-XR	35,070	42,710	983,160	
EX-XU		449,800	688,300	602,630
EX-XV	38,178,303	123,654,760	604,975,359	116,812,910
EX-XV (Prorated)	1,805	26,376	277,610	39,455
EX366	528,517	287,138	754,648	381,605
FR		68,975,400		
HS	43,766,432	55,638,673	258,411,018	280,485,281
LIH		1,112,160	702,990	
LVE		1,191,940	4,938,350	1,848,940
MASS				151,320
OV65	5,143,522	7,677,498	61,888,628	36,708,273
OV65S	639,440	926,088	5,933,070	3,950,920
PC		24,497	5,770,581	3,168,980
PPV	115,560	396,355	1,456,072	461,294
TOTAL EXEMPTIONS	90,554,551	276,432,387	1,039,039,811	457,870,689

Other Deductions from Market Value

Loss due to Ag Value	13,872,380	17,233,408	101,113,144	7,819,863
Loss due to HS Cap	957,062	2,014,523	9,559,456	1,443,583

SCHOOL DISTRICTS

EXEMPTION	SABINE ISD	SPRING HILL ISD	WHITE OAK ISD
CHODO			
DP	763,870	534,110	682,909
DPS			
DV1	27,000	25,000	47,000
DV1S		5,000	5,000
DV2	7,500	45,000	22,500
DV2S			
DV3	32,000	20,000	54,000
DV3S		10,000	
DV4	266,899	228,000	240,000
DV4S	36,000	48,000	120,000
DVHS	2,280,883	2,460,078	1,9743,790
DVHSS	264,740	207,870	280,570
EX			
EX-XD			
EX-XG			
EX-XI	223,120		
EX-XJ			
EX-XL	430,150		
EX-XL (Prorated)			
EX-XN	761,930	3,191,160	
EX-XR	501,100		
EX-XU			
EX-XU (Prorated)			
EX-XV	42,644,379	69,801,556	26,737,591
EX-XV (Prorated)			7,596
EX366	141,979	224,282	368,444
FR			
HS	80,617,279	112,973,160	82,773,930
LIH			
LVE			888,540
MASS			
OV65	7,292,447	6,369,100	10,921,593
OV65S	365,209	724,000	1,396,033
PC	1,467,000		27,660
PPV	69,39	210,687	313,245
TOTAL EXEMPTIONS	138,392,875	197,077,003	126,830,401

Other Deductions from Market Value

Loss due to Ag Value	26,781,273	6,268,220	5,045,444
Loss due to HS Cap	2,514,971	572,561	466,050

CITIES AND GREGG COUNTY

EXEMPTION	CITY OF CLARKSVILLE CITY	CITY OF EAST MOUNTAIN	CITY OF EASTON	CITY OF GLADEWATER
ABATEMENT				
CHODO				
DP	223,790			
DPS				
DV1				
DV1S				10,000
DV2				7,500
DV2S				7,500
DV3				10,000
DV3S				
DV4	60,000		24,000	84,000
DV4S	12,000		12,000	36,000
DVHS	54,710		35,489	370,150
DVHSS	45,310		29,100	35,300
EX				
EX-XD				
EX-XG				73,090
EX-XI				
EX-XJ				
EX-XL				493,780
EX-XL (Prorated)				
EX-XN	21,44			204,670
EX-XR				
EX-XU				
EX-XU (Prorated)				
EX-XV	1,411,054		667,140	36,699,877
EX-XV (Prorated)				1,805
EX366	200,639	110	74,164	281,998
HT				206,416
HS	3,557,703			
LIH				
LVE				
OV65	1,789,806	3,000		1,224,000
OV65S	200,000			162,000
PPV	14,400			101,160
TOTAL EXEMPTIONS	7,590,852	3,110	841,893	40,009,246

Other Deductions from Market Value

Loss due to Ag Value	2,668,835	29,630	1,015,134	2,877,293
Loss due to HS Cap	85,168	0	148,701	411,497

CITIES AND GREGG COUNTY

EXEMPTION	CITY OF KILGORE	CITY OF LAKEPORT	CITY OF LONGVIEW	CITY OF WARREN CITY
ABATEMENT	26,925,883			
CHODO			2,289,040	
DP	725,366	400,000	4,057,912	
DPS		25,000	10,000	
DV1	35,000	5,000	233,000	
DV1S	5,000		32,500	
DV2	7,500		192,000	
DV2S	7,500		30,000	
DV3	20,000	10,000	264,450	
DV3S			55,000	
DV4	204,000	96,000	1,966,490	12,000
DV4S	144,000	24,000	612,000	12,000
DVHS	1,729,610	897,930	16,726,073	
DVHSS			2,690,369	86,420
EX				
EX-XD	56,020		914,600	
Ex-XD (Prorated)			849	
EX-XG	400,110		419,960	
EX-XI	68,820			
EX-XJ			55,105,270	
EX-XJ (Prorated)				
EX-XL	12,420,720		3,432,260	
EX-XN		95,560	3,432,260	
EX-XO			25,700	
EX-XR	22,610	330,910		
EX-XU	449,800		1,290,930	
EX-XV	126,301,876	4,182,640	731,775,704	93,295
EX-XV (Prorated)	3,118		315,769	
EX366	125,474	3,150	556,746	118,424
FR	69,241,067			
HS	41,361,657			1,854,801
LIH	1,112,160		702,990	
LVE			5,830,690	
MASS			176,320	
OV65	9,237,706	2,044,654	52,268,681	177,000
OV65S	1,189,710	232,820	5,347,273	6,000
PC	1,491,497		8,696,664	
PPV	245,285	26,200	1,652,951	
TOTAL EXEMPTIONS	293,531,489	8,373,864	909,387,081	2,359,940

Other Deductions from Market Value

Loss due to Ag Value	4,753,582	637,860	22,143,775	751,550
Loss due to HS Cap	1,592,134	483,006	6,552,305	81,707

CITIES AND GREGG COUNTY

EXEMPTION	CITY OF WHITE OAK	KILGORE COLLEGE	GREGG COUNTY	GREGG CNTY ROAD & BRIDGE
ABATEMENT		26,925,883	26,925,883	26,925,883
CHODO			2,289,040	2,289,040
DP	672,457		17,093,718	17,393,718
DPS			100,000	100,000
DV1	47,000	109,000	396,000	391,770
DV1S	5,000	20,000	57,500	57,500
DV2	22,50	88,500	333,000	321,000
DV2S		15,000	60,000	60,000
DV3	66,000	126,000	456,450	434,724
DV3S			55,000	55,000
DV4	216,000	1,040,946	3,585,866	3,449,189
DV4S	108,000	384,000	1,170,000	1,157,904
DVHS	2,194,130	8,178,219	30,670,006	20,687,042
DVHSS	375,570	1,264,170	4,103,446	2,585,660
EX				
EX-XD		56,020	970,620	970,620
EX-XD (Prorated)			849	849
EX-XG		473,200	893,160	893,160
EX-XI		291,940	291,940	291,940
EX-XJ			60,342,370	60,342,370
EX-XJ (Prorated)				
EX-XL		13,227,590	16,724,210	16,724,210
EX-XL (Prorated)		31,020	31,020	31,020
EX-XN		1,480,440	15,241,770	15,241,770
EX-XO			25,700	25,700
EX-XR		578,880	1,562,040	1,562,040
EX-XU		449,800	1,740,730	1,740,730
EX-XV	24,916,347	231,215,033	1,022,804,858	1,022,804,858
EX-XV (Prorated)	7,596	35,777	352,842	352,842
EX366	263,320	964,470	1,664,714	1,664,714
FR		70,743,269		
HS	44,639,364		723,018,689	769,880,624
HT		129,010		
LIH		1,112,160	1,815,150	1,815,150
LVE		2,080,480	8,867,770	8,867,770
MASS			176,320	138,056
OV65	8,672,513	63,830,441	214,828,090	218,809,701
OV65S	1,080,000	7,088,541	21,853,604	22,389,844
PC	27,660	1,519,157	10,458,718	10,458,718
PPV	344,895	942,390	3,070,443	3,070,444
TOTAL EXEMPTIONS	83,658,352	434,41,336	2,194,031,516	2,233,985,560

Other Deductions from Market Value

Loss due to Ag Value	2,281,676	62,905,875	177,886,952	177,886,952
Loss due to HS Cap	428,826	5,952,606	17,528,206	17,528,206

EXEMPTION	GREGG CNTY EMERGENCY SERVICE DIST #1	GREGG CNTY EMERGENCY SERVICE DIST #2
ABATEMENT		
CHODO		
DP		
DPS		
DV1	15,000	27,000
DV1S		
DV2	19,500	27,000
DV2S		
DV3	20,000	32,000
DV3S		
DV4	316,280	345,326
DV4S	96,000	36,000
DVHS	2,559,400	2,899,570
DVHSS	226,160	349,740
EX		
EX-XD		
EX-XG		
EX-XI		223,120
EX-XJ	2,451,250	
EX-XL	57,910	1,010
EX-XL (Prorated)		
EX-XN	657,840	833,760
EX-XO		
EX-XR	605,750	514,100
EX-XU		
EX-XU (Prorated)		
EX-XV	30,414,217	36,728,474
EX-XV (Prorated)	23,258	
EX366	284,772	286,191
FR		
HS		
LIH		
LVE	77,870	
OV65		
OV65S		
PC	66,400	
PPV	169,977	120,510
TOTAL EXEMPTIONS	38,061,584	42,423,801

Other Deductions from Market Value

Loss due to Ag Value	26,261,550	33,684,137
Loss due to HS Cap	2,304,211	2,669,380