

Kimble County Appraisal District

2019 Annual Report

Brief History:

In 1979, the 66th Texas Legislature, reacting to a chronic and growing problem of inequitable and unfair taxation, passed new legislation in Senate Bill 621, known as the Peveto bill. This bill required a centralized agency to be established in each county for the purpose of appraising property for ad valorem tax purposes. These agencies, Central Appraisal Districts, consolidated the appraisal function of all tax units in to one office and were organized to ensure property taxation was fair and equitable, as well as accurate.

Introduction:

The Property Tax Assistance Division of the Texas Comptroller's requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing entities. The effective date of each appraisal is January 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

This information is for the use of 6 local taxing units in imposing ad valorem taxes on property within their boundaries, also for that part of the Harper and Mason School District land evaluated in Kimble County.

Governance

The appraisal district is governed by a five member board of directors appointed by the taxing units participating in the district. The board members represent the City of Junction (1), Junction ISD (3) and Kimble County (1). Each board member serves a two year staggered term beginning on January 1. To qualify as a member of the board of directors the individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office.

The Board of Directors primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board are appointed by the Board of Directors.

ARB members serve two year staggered terms. They are limited by law to serving three consecutive 2 year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide her in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

2019 Board of Directors

Dennis Armstrong-Chair Person

Trey Sullivan-Co-Chair

Hal Rose-Secretary

Toby Robinson

Alejandro Gonzales III (Alex)

2019 Staff (Certifications)

Kenda McPherson Chief Appraiser

Registered Professional Appraiser

Class III Registered Texas Assessor/Collector

Rene Holloway Class II Field Appraiser

Debra Adams Office Manager

Registered Tax Assessor/Collector

Registered Tax Collector

Josephine Youngdoff Clerk

Registered Tax Collector

2019 Appraisal Review Board

Don Hancock-Chair

Bob Reick

Kimberlee Gosney-Secretary

James Davis (Jim)

Melody Lowman – Co-Chair

2019 Ag Board

Doyle Weitz

Bill Meeks

Deanna Murrah

Taxing Jurisdictions

Kimble County Appraisal District has six taxing entities within the District's boundaries of 1250.7 square miles.

1. Kimble County
2. Junction ISD
3. Kimble County Underground Water District
4. Hickory Underground Water District
5. City of Junction
6. Kimble County Hospital District

There are two school districts that overlap into Kimble County Appraisal District, Harper ISD (1090) parcels and Mason ISD (57) parcels. Current state law requires that overlapping jurisdictions match values in the overlapping areas.

Overview of Type of Properties Appraised

There are four major categories of property appraised by the Kimble County Appraisal District. These categories are:

1. Real Properties: Residential, Multi-Family, Commercial, Vacant lots, Farm/Ranch Land and Farm and Ranch Improvements.
2. Personal Properties: Business personal properties and industrial personal properties.
3. Utilities: Telephone companies, television cable, gas companies etc...
4. Minerals: Oil and gas production.

The Property Tax Division of the State Comptroller's office requires properties to be identified by type by using a standard identification code. The codes currently used by the Kimble County Appraisal District are as follows:

A	A	SINGLE FAMILY RESIDENCE
A1	A	RESIDENTIAL SINGLE FAMILY
A2	A	RESIDENTIAL MOBILE HOME
A3	A	OTHER IMPROVEMENTS < 5 ACRES
A6	A	REAL, Residential, CONDOMINIUM
B1	B	RESIDENTIAL MULTI-FAMILY
B2	B	DUPLEX
C	C1	VACANT LOT
C1	C1	VACANT PLATTED LOTS/TRACTS
C2	C1	COMM LOTS WITHIN CITY
C3	C1	LOTS OUTSIDE CITY
D	D1	QUALIFIED AG LAND
D1	D1	ACREAGE RANCH LAND

D2	D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE
D3	D1	FARMLAND
D4	D2	UNDEVELOPED
E	E	FARM OR RANCH IMPROVEMENT
E1	E	RURAL RESIDENTIAL
E2	E	FARM & RANCH MOBILE HOME
E3	E	FARM AND RANCH IMPROVEMENTS
E4	E	RURAL LAND, NON QUALIFIED
F1	F1	REAL, COMMERCIAL
F2	F2	REAL, INDUSTRIAL
F3	F1	REAL, Imp Only Commercial
F4	F2	REAL, Imp Only Industrial
G1	G1	OIL,GAS, AND MINERAL RESERVES
G2	G2	OTHER MINERALS
G3	G3	MINERALS, NON-PRODUCING
H1	H1	PERSONAL VEHICLES
J1	J1	WATER SYSTEMS REAL & PP
J2	J2	GAS COMPANIES REAL & PP
J3	J3	ELECTRIC COMPANIES
J4	J4	TELEPHONE COMPANIES REAL & PP
J5	J5	RAILROADS
J6	J6	PIPELINES
J7	J7	CABLE TELEVISION
J8	J8	OTHER
J9	J9	UTILITIES, RAILROAD ROLLING STOCK
L1	L1	TANGIBLE COMMERCIAL PERSONAL
L2	L2	INDUSTRIAL PP
M1	M1	MOBILE HOMES NOT ATTACHED TO LAND
M10	NULL	EXEMPT
M2	M2	AIRCRAFT
M3	M1	MOBILE HOMES IN TRAILER PARK
M4	M2	MISCELLANEOUS
M5	M2	EXEMPT (MISC)

N1	N	INTANGIBLES
O	O	INV LOT
O1	O	INVENTORY, VACANT RES LAND
O2	O	INVENTORY, IMPROVED RES
S	S	SPECIAL INVENTORY
X	X	EXEMPT PROPERTY

Appraisal practices are governed by the Texas Property Tax Code and rules are established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division 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, www.comptroller.texas.gov.

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 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 Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 22.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03).

For 2018, the district maintained approximately 1087 accounts composed of real, personal property, industrial, mineral, mobile homes, aircraft and exempt properties. The above mentioned are the types of property that were appraised

by the appraisal district staff or contracted appraisal firms Western Valuation Pritchard and Abbott.

Property Value Study-Methods and Assistance Program Review

Kimble County Appraisal District has maintained good ratios in appraising property. According to the Comptroller of Public Accounts Property Tax Assistance Division Property Value Study, the overall coefficient of dispersion has averaged 12.13, while the overall median level of appraisal has averaged 0.95 as noted in the table below.

Tax Year	Median Level of Appraisal
2013	.93
2014	.97
2017	.93
2018	.95
Total Average	.95

Beginning in 2010, the District underwent the first Methods and Assistance Program Review (MAP) administered by the Comptroller of Public Accounts Property Tax Assistance Division. Kimble CAD was found in compliance with the Tax Code Section 5.102, Comptroller Rule 9.301 and the 2010-2011 MAP requirements. Appraisal practices must be kept up-to-date and consistent with requirements of the Tax Code; Comptroller rules; generally accepted standards, procedures and methodology; and other laws. Tax Code Section 5.102 requires the Comptroller to review each district's governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years. Since the inception of the Methods and Assistance Program review (MAP), Kimble County Appraisal District will have a Property Value Study during odd numbered years and the MAP Review during even numbered years. 2018 was a MAP review year. We passed our MAP Review for 2018.

2019 Certified Value Information

The 2019 certified appraisal roll for Kimble County indicates a total of 10,088 parcels. The following represents a summary of property types and their certified values for 2019:

Information on the 2010 certified appraisal roll, new taxable value, new exemptions, total exemption loss and average homestead value:

Real before exemptions:	128,340,100
AG/WL Market:	2,236,398,589
Personal Property:	130,639,500
Mineral Property:	102,340
Improvements	<u>323,638,751</u>
Market Value	2,819,016,940
Ag Exemption Loss	(-)2,197,024,606
Homestead Cap Loss	(-)5,343,863
Other Exemption Loss	(-) <u>69,041,121</u>
Net Taxable Value	547,607,350
Average Homestead Value	97,744

The Kimble County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Kimble County and must live within the district two years prior to serving on the board. The chief Appraiser is appointed by the Board of Directors and is the Chief Administrator of the appraisal district. The local taxing units such as your County, School, Cities and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. This Kimble CAD serves the following taxing units:

Entity:	Market Value:	Taxable Value:
Kimble County	2,818,999,940	544,543,908
Kimble Hospital Dist	2,819,016,940	544,650,908
City of Junction	161,302,659	123,982,828
Kimble Ground Water	2,751,783,059	536,739,653
Hickory Ground Water	67,277,011	7,864,385
Junction ISD	2,470,837,329	420,621,945
Harper ISD	323,058,010	42,581,067
Mason ISD	25,121,101	2,185,801

Protest and Notice Summary

Total Inquires	833
Total Protest Filed:	307
Staff Reviews Settled:	824
ARB Hearings:	32
Number of No Shows:	05
Withdrawals:	59
P & A Filed	18
P & A Hearing	1
Late Protest	6

Identification of new construction was performed by utilizing the following resources:

- Field appraiser drive-outs
- Property owners
- Building permits
- Sewer permits from county
- Filed material/mechanic's liens
- Mobile home installation reports
- Electric connection reports
- Advertisements

- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Others less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

1. HS – HOMESTEAD – Reduces the amount of school taxes by exempting the first \$25,000 in value. Only affects the school taxes.

- Qualifications:**
1. You own the home in January 1 of the tax year.
 2. You live in the home on January 1 of the tax year (or have lived there and have intent to return or pursuant to court ordered trust).
 3. This is your principal place of residence.
 4. You filled out an application.
 5. You don't have a homestead exemption on another house.
 6. If your residence is a mobile home, you must include a statement of ownership and location from the Texas Department of Housing & Community Affairs listing you as the owner as of January 1.

The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county: this can transfer to the new county you reside in.

NOTE: This exemption remains on the account even if the property changes ownership or the taxpayer moved during the year. The exemption is based on qualifying on January 1 of the tax year unless the owner requests in writing for the exemption to be removed. TPTC, Sec. 11.13

2. DE-DISABILITY EXEMPTION- Every district has a disability exemption. The amounts vary by district. TPTC, Sec. 11.26, 11.13(m)

Qualifications: (1) You must be disabled as defined in the TPTC, Sec. 11.13 9m 0 to mean being disabled for the purpose of payment of disability insurance benefits under the Federal Old-Age, Survivors and Disability Insurance. 42 USC, Sec. 423(d).

1. You own the home.
2. You must be unable to be gainfully employed.
3. You must provide proof of disability:
 - a. TPQY form from Social Security or
 - b. Letter from doctor
 1. Stating you are unable to work.
 2. Stating the date you became disabled.
4. You are a surviving spouse 55 years old or older on the date of the spouse's death and have an established interest in the property through probate or deeded interest.

NOTE: This exemption will be prorated if the disabled owner establishes new homestead during the year, even if the property changes ownership or the taxpayer moves during the year. This is designated by DSD (Disability Delete). TPTC, Sec 11.26

3. AGE-OVER-65 EXEMPTION-JISD (state mandated exemption) has an over-65 exemption, or more commonly referred to as an Age Exemption. The designation is AGE. TPTC, Sec. 11.26

Qualifications: 1. You are 65 or older or you are a surviving spouse, age 55 years old or older on the date of the spouses' death and have an established interest in the property through probate or deeded interest.

2. This is your principal place of residence or the principal place of residence of you and your spouse when he/she was alive if you are the surviving spouse.

Once the above qualifications are met, the taxpayer qualifies for the exemption.

If the taxpayer did qualify on January 1 of the tax year, but during the year he establishes a new homestead, the exemption is prorated to reflect only the days that the qualifications were met. This is designated by AGD TPTC, Sec 26.10b

The Age and Disability Exemptions also carry the "frozen tax" benefit. The first year you qualify for the age exemption is the base year. The school taxes cannot go above this cap year. It is also referred to as the "frozen year". Note: The enhancement of value by improvements made to the property may change the frozen tax. TPTC, Sec. 11.26(b)

A taxpayer cannot qualify for the Disability and Over-65 Exemption for the same year. The date on the Exemption Screen will reflect the date the taxpayer first qualified for the exemption. TPTC, Sec. 11.13 (h)

Effective September 1, 2011, House Bill 252 requires a copy of applicant's driver's license or state-issued personal identification certificate showing the same address as the property being claimed and a copy of a vehicle registration receipt with the same address. If no vehicle is owned, an affidavit stating the fact is signed by the applicant and a copy of a utility bill with the same address and in the applicant's name be provided to the Appraisal District. This is required for all Residential Homestead Exemptions, Over 65 Age Exemption, Disability Exemption.

Homestead Exemption Amount of Appraised Value

<u>District</u>	<u>General Homestead</u>	<u>Age 65 or Over</u>	<u>and/or Disability</u>
Junction ISD	25,000	10,000	10,000

4. Vet-Disabled Veteran-A veteran who has a **service-connected** disability is entitled to an exemption on any piece of property he/she may own. This is mandated by state law. TPTC, Sec. 11.22

The amount of the exemption is as follows:

DV1 10% to 29% \$5,000 V1M 10% to 29% \$5,000

DV2	30% to 49%	\$7,500	V2M	30% to 49%	\$7,500
DV3	50% to 69%	\$10,000	V3M	50% to 69%	\$10,000
DV4	70% and over	\$12,000	V4M	70% and over	\$12,000
Over 65 and 10%+		\$12,000	Over 65 and 10%+		\$12,000

This exemption is designated by DV, which indicated the amount of exemption (see above). Every district must grant this exemption if the person qualifies.

The surviving spouse of a disabled veteran also qualifies for the exemptions that the spouse was entitled to while alive as long as the spouse remains unmarried. This is designated by DVS with the number showing the amount of exemption as for the actual disabled veteran.

The exemption for spouse of a deceased veteran is for the spouse of a veteran who was killed while on active duty. It is designated by DVM with the amount of \$5,000.

If you are adding this exemption to your residence homestead, the following will apply:

Effective September 1, 2011 House Bill 252 requires a copy of applicant's driver's license or state-issued personal identification certificate showing the same address as the property being claimed and a copy of a vehicle registration receipt with the same address. If no vehicle is owned, an affidavit stating the fact is signed by the applicant and a copy of a utility bill with the same address and in the applicant's name be provided to the Appraisal District.

5. DVHS-Disabled Veteran with Total Exemption- Applies only to the Disabled Veteran and only on his/her residence homestead. A veteran who has a service-connected disability and is receiving a rating of 100% or has an individual unemployability rating per the VA is entitled to this exemption. This exemption became effective January 1, 2009. TPTC, Sec.11.131

*Both Disabled Veteran Exemptions can be applied if applicable.

DVSH- Disabled Veterans with Total Exemption- Applies only to the Disabled Veteran and only on his/her residence homestead. A veteran who has a service-

connected disability and is receiving a rating of 100% or has an individual unemployability rating per the VA is entitled to this exemption. This exemption became effective January 1, 2009. TPTC, Sec. 11.31

*Both Disabled Veteran Exemptions can be applied if applicable.

DVHS-Surviving Spouse of a Disabled Veteran with Total Exemption- Applies only to the surviving spouse of a 100% totally disabled veteran who qualified under TPTC, Sec. 11.131(b) at the time of the veteran's death, even if the death occurred after January 1, 2009 but before January 1, 2012. In addition to qualifying for the exemption, the surviving spouse has not remarried since the death of the disabled veteran. Also, the property was the residence homestead of the surviving spouse when the disabled veteran died and remains the residence homestead of the surviving spouse. This exemption became effective January 1, 2012. TPTC, 11.131(c)

DVHX-Surviving Spouse of a disabled Veteran with Total Exemption Portability- Applies to the surviving spouse of 100% disabled veteran as qualified under TPTC, Dec. 11.131(b) and (c) beginning January 1, 2012 may subsequently qualify a different property as the surviving spouse's residence homestead. The exemption amount qualified from taxation of the subsequently qualified homestead is an amount equal to the dollar amount of the exemption from taxation of the former homestead under Sec. 11.131 (c) in the last year in which the surviving spouse received an exemption under that subsection for that homestead. The exemption may be ported to a subsequent homestead if the surviving spouse has not remarried since the death of the disabled veteran. This became effective January 1, 2012 TPTC, Sec. 11.13(d)

DVD-100% Veteran Disability Exemption Delete-If the surviving spouse of a disabled veteran under the TPTC Sec. 11.131(c) did not qualify on January 1 of the tax year, but during the year establishes a subsequent homestead; the exemption is prorated to reflect only the days that the qualifications were met. This became effective January 1, 2012. TPTC, Sec.26.10© and Sec.26.1125

Ex-Total Exemptions-Charitable –TPTC, Sec. 11.18, Governmental-TPTC, Sec. 11.11, 11.12, School-TPTC, Sec. 11.21, Religious -TPTC, Sec. 11.20-Properties owned by governmental agencies, religious organizations, or charitable organizations can be exempt from taxation. The religious organizations and charitable organizations MUST apply for the exemption. If they buy, sell or otherwise change the status of the qualifications, the exemption will be **prorated** for the part of the year that does qualify. Designated by EX and the proration by PEX. TPTC, Sec. 26.11

Some agencies are mostly charitable and can be exempted by the taxing entities. These are designated by the CEX exemption code, but the exemption is optional by the entities, so an account may be exempt in one district but not all districts.

7. CHDO or Community Housing Development Organization-This exemption became effective in 1998 and received a 1XX exemption. Beginning for 2009, we will code the exemption as follows: TPTC, Sec. 11.182

CH1-CHDOw/100% Exemption TPTC, Sec. 11.182

CH2- CHDO w/50% Exemption TPTC, Sec. 11.1825

8. EX366 Minimum Value-Owners of Business Personal Accounts and Oil & Gas Accounts who have a cumulative value in any district of less than \$500 are entitled to exemption from taxes. They may qualify in one district, but not in another. TPTC, Sec 11.145

9. FPT-Freeport-This is an exemption on Business Personal Accounts that must be applied for annually. This exemption allows for goods held for less than 175 days and then transported out of the state to be exempt. TPTC, Sec. 11.251. A property owner who receives the exemption from taxation provided by Sec. 11.253 (Goods in Transit) is not eligible to receive the exemption from taxation provided by Sec. 11.251. Kimble County does not grant Freeport Exemptions.

10. TAB-Abatement- This is an exemption on Real Estate and/or Business Personal that is granted by the taxing entities to help generate new businesses in the area. The taxing entities can agree to abate part or all of the taxes as provided by the agreement. TPTC, Sec. 11.28. Kimble County has no abatements.

11. POL-Pollution-This is an exemption on Real Estate and /or Business Personal that is based on application to the TNRCC (Texas Natural Resources Conservation Commission) and applications to our office, after the TNRSS positive determination. TPTC, Sec. 11.31. Kimble County has no Pollution Exemption.

12. HIS-Historical- This is an exemption granted by another agency base on the location of the residence and maintaining the architectural design during renovations. Must be applied for annually. TPTP, Sec. 11.24. Kimble County has no Historical Exemption.

13. TTX-Travel Trailer Exemption No longer used as we do not tax travel trailers now.

14. LPX-Leased Personal Vehicle Exemption- TPTC, Sec. 11.252

15. GIT-Goods In Transit Exemption-TPTC, Sec. 11.253(2) Exempt goods acquired inside or outside the state, detained at a facility in which the owner of the goods has no direct or indirect ownership of the facility, detained for storing purposes by the person who acquired or imported the property and then shipped to another location in or out of this state within 175 days.

Taxing entities may tax the "goods in transit" by passing a resolution making them taxable. A property owner who receives the "Freeport Exemption" as provided in Section 11.251 is not eligible to receive this exemption under Section 11.253 for the same property. Senate Bill 1 amends State Property Tax Code, Section 11.253. All Entities do tax "goods in transit".

16. PVX-Personal Vehicle Exemption- This is an exemption granted when a personal vehicle is used for both business and personal use. TPTC, Sec. 11.253.

Agricultural 1-D-1 Open Space and Wildlife Management-Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought.

2016 Tax Rates Per Entity Per \$100 of Value

Kimble County General Fund	.4050
Kimble County Hospital Dist.	.3640
Junction ISD	.9700
Harper ISD	.9700
Mason ISD	1.1673
City of Junction	.4682
Kimble Ground Water	.0100
Hickory Underground Water	.0350

Kimble County CAD has an average Collection Rate of 95%. We work with our Taxpayers to maximize the collections for the entities. The County taxing entity offers the 3%, 2%, 1% discount to all taxpayers. The district offers payment plans or partial payments for delinquent taxes.

In October when the property tax bills are mailed out, taxpayers can start making monthly payments. They should be paid in full before February 1st to avoid paying penalty and interest. On July 1st, attorney fees will be added if the taxes are not paid, this is a 20% penalty.

Quarterly Payments-Taxpayers that have a homestead exemption can make quarterly payments if they are 65 years of age or older or disabled. You must notify the tax office before January 31st and pay the first quarterly payment. The payments are due on or before January 31, March 31, May 31, and July 31st.

Payout Agreements-Payment arrangements may be made by contacting the tax office. The payout agreement must be in writing and may not extend for a period of more than 36 months. Interest and penalty accrue on the unpaid balance during the agreement. If a payment agreement is signed by the taxpayer, the taxpayer must make the payments as required by the agreement and pay other property taxes when due. For example: payment agreement made for the 2011, 2010, 2008 taxes. Agreement signed 8/1/2015. The 2016 taxes will be mailed in October 2016 and must be paid before February 1, 2017, or you the taxpayer will be in default on your payout agreement.

Legislative Changes for 2019– 86th Session of Texas Legislature: There are constant legislative changes that are made throughout the year having to do with appraisal guidelines, exemptions changes in Forms and other rules to be followed.

***See Legislative changes available in Kimble CAD office.**

Kimble CAD has a contract with the City of Junction and Kimble County to do the 911 addressing. There were 187 requests in 2019 for new addresses, address corrections and address verifications.

The Kimble CAD has a website for more information such as looking up property ownership, values, minutes of Board of Directors monthly meeting and tax rates are just a few of the items there.

Also, in our office you can find publications such as Agriculture (1d1) Manuals, Wildlife Manuals, protest procedures, budgets, Reappraisal Plan, Annual Report, exemptions and many more.

KIMBLE COUNTY LAND CATEGORIES

IMPROVED PASTURES CATEGORIES

CODE	DESCRIPTION
L51 (AG-RNG)	Improved pasture is described as being land that has been Planted in improved grasses. These lands have been typically Planted one time and are not annually maintained (fertilized, Burned, etc.), and may have some growth of other bushy Vegetation.
L61(AG-RNA)	Native Pasture Average is described as being the most Typical pastureland category in Kimble County. This category Typically has moderate to shallow soils, native to some im- Proved grasses, some cedar, gentle to moderate slope, and a Typical animal unit carrying capacity of one unit to 30 acres.
L65(AG-RNL)	Improved pasture low is described as being land that typically Has shallow soils, native grasses, gentle to severe slope, an Influx of cedar and has a low animal carry.
L65S(AG-RNS)	Native Pasture Good is described as having deep to moderate Soils, little or no cedar, level to gently sloping terrain. This Often applies to small acreage within subdivisions where the Degree of intensity is high and net to land is higher.

KIMBLE COUNTY HAS 2 CROP CATEGORIES:

L41(AG-ORCM)	Mature Orchard is described as being orchard land devoted Nut or fruit production. The orchard is typically planted in rows, Can be irrigated and is typically kept free of weeds and dead Trees. This category is typically a professional orchard that Depends on production and harvest each year.
L45(AG-ORCI)	Immature Orchard is described as being orchard land devoted To nut and fruit production. Any true orchard is typically Planted In rows, and is typically kept free of weeds by chem- Cal or mechanical means. This category can be a non-pro- Fessional orchard or one that is in a state of decline. This Category can also apply, in some instances, to native pecan Groves located on deep soils.

KIMBLE COUNTY HAS 2 CROPLAND CATEGORIES

CODE	DESCRIPTION
L21(AG-RCP)	Tillable Dryland is described as being average field land. This category can be found anywhere in the county, and Is typically double cropped each year for winter grains for Grazing and summer hay production. Slopes are typically Flat to moderately sloping.
L25 (AG-RCI)	Irrigated cropland is described as being any cropland that Is actively irrigated from river, ponds or wells. This category Includes all soil types, as long as it is irrigated.

LOCAL LAND TABLES

CATEGORY D –AG LAND TABLES

AG-RNL	AG USE-RANGE NATIVE LOW
AG-RNA	AG USE-RANGE NATIVE AVERAGE
AG-RNS	AG USE-RANGE NATIVE HIGH INTENSITY
AG-RNG	AG USE-RANGE NATIVE GOOD

AN EXCEPTION TO THIS IS LAND CONVERTED TO WILDLIFE MANAGEMENT

AG-WRNL	AG USE-WILDLIFE LOW
AG-WRNA	AG USE-WILDLIFE AVERAGE
AG-WRNS	AG USE-WILDLIFE HIGHT INTENSITY
AG-WRNG	AG USE-WILDLIFE GOOD

LOCAL INTENSITY

	ANIMAL UNITS	ACRES
CATTLE	1 COW/1BULL	30
GOATS	6 GOATS	30
SHEEP	5 SHEEP	30

LOCAL SIZE LIMIT

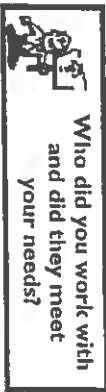
ALTHOUGH THE PROPERTY CODE DOES NOT LIMIT THE SIZE OF PROPERTY TO QUALIFY FOR 1-d-1, KIMBLE CAD WILL EXAMINE PROPERTY UNDER 50 ACRES CLOSELY TO DETERMINE THAT THE PROPERTY DOES NOT FALL INTO THE "HOBBY" USE OR USE TO AVOID TAXATION AT MARKET VALUE.

**Kimble Central Appraisal District
Appraisal Review Board
Application to Serve**

Applicant Name:		
Applicant Home Address:		
Time at Current Home Address	Years	Months
Consecutive Time Residing in Kimble County	Years	Months
Applicant Mailing Address:		
Applicant Telephone Number:		
Home:		
Work:		
Cell:		
Fax:		
Education:		
Current Employment:		
Past Employment and / or Experience:		
Do you have any business interests with the Kimble Central Appraisal District? If so please explain:		
Have you ever gone through the formal appeals process with an appraisal district?		
Do you have any business interests with any taxing units in Kimble County? If so please explain:		
Have you ever been employed by a taxing unit in Texas? If so please explain:		

<p>Have you ever been elected to office with a taxing unit? If so please explain:</p>
<p>Describe any boards , clubs or organizations of which you are a member:</p>
<p>Are you a licensed real estate salesperson, broker or appraiser?</p>
<p>Have you ever been convicted of a felony? If so please describe the circumstances:</p>
<p>Please describe any special skills or experience that may provide a benefit to your service:</p>
<p>Please describe why you would like to be appointed for service on the Appraisal Review Board:</p>
<p>The Appraisal Review Board has mandatory state education requirements involving, at minimum, an annual day trip to San Angelo or San Antonio. This education is at the expense of the Kimble Central Appraisal District. Is this perceived as problematic? YES or NO</p>

Please return to:
Chairman of the board
Board of Directors
Kimble Central Appraisal District
PO BOX 307
Junction, Texas 76849-0307



Who did you work with and did they meet your needs?

Staff Name: _____

How courteous was this staff member?

- Very Courteous
- Courteous
- Neither Courteous or Discourteous
- Discourteous
- Very Discourteous

I contacted the appraisal district for help on:

- Tax Reduction
- Homestead/Disability or Over 65 Exemption
- Agricultural Special Use Valuation
- Appraised Market Value
- Ownership
- Address Change
- Research
- Personal Property Rendition
- Other _____

In terms of the service you received, how would you rate us?

Very	Satisfied	Satisfied	Very

- | | | | |
|---------------------------|--------------------------|--------------------------|--------------------------|
| Friendliness and courtesy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Timeliness | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Willingness to listen | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Responsiveness to needs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Knowledge | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Professionalism | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

How long did it take to completely meet your need?

- The problem was resolved today
- 1-3 business days
- 3-5 business days
- Longer than a week
- Still not met

Is this the first contact on this issue?

- Yes
- No

If no, please describe your experience:

Contract Information

Name: _____

Address: _____

Phone: _____

E-mail: _____

How could we have better met your needs?





Kinble CAD
www.kinblecad.org

MOBILE CENTRAL APPRAISAL DISTRICT

LINE ITEM	2020 PROPOSED BUDGET			Change	APPRaisal		COLLECTION		REGISTRATION	
	2018	2019	2020							
Salaries	\$164,035.00	\$166,224.00	\$174,035.00	\$17,811.00	\$73,094.70	\$71,338.95	\$29,803.35	\$	\$	\$174,035.00
Insurance	\$32,832.00	\$42,240.00	\$43,801.00	\$1,561.00	\$18,397.26	\$17,954.85	\$7,450.89	\$	\$	\$43,803.00
Employee SS/Medicaid	\$16,095.00	\$11,988.00	\$13,349.00	\$1,361.00	\$3,696.58	\$5,471.76	\$2,270.66	\$	\$	\$13,349.00
Texas Workforce	\$316.00	\$350.00	\$364.00	\$44.00	\$249.48	\$243.48	\$101.04	\$	\$	\$364.00
Retirement	\$21,245.00	\$18,872.00	\$17,634.00	\$1,762.00	\$7,714.63	\$7,238.37	\$3,002.95	\$	\$	\$17,634.00
Computer Software Support	\$34,920.00	\$37,483.00	\$43,977.00	\$6,492.00	\$32,082.75	\$10,984.25	\$	\$	\$43,977.00	
GIS Mapping Support	\$8,845.00	\$9,118.00	\$9,353.00	\$405.00	\$7,142.29	\$2,386.75	\$	\$	\$9,353.00	
Professional Contract Fees	\$67,990.00	\$69,000.00	\$69,500.00	\$500.00	\$32,175.00	\$17,318.00	\$	\$	\$69,500.00	
Training & Conferences	\$10,000.00	\$10,000.00	\$15,000.00	\$5,000.00	\$6,300.00	\$6,148.50	\$2,581.50	\$	\$	\$15,000.00
Professional Dues	\$3,190.00	\$2,820.00	\$2,890.00	\$170.00	\$2,187.50	\$172.50	\$	\$	\$2,890.00	
Appraisal Review Board	\$2,750.00	\$2,750.00	\$2,750.00	\$0.00	\$2,082.50	\$697.50	\$	\$	\$2,750.00	
Attorney Fees	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$3,000.00	\$1,000.00	\$	\$	\$4,000.00	
Travel & Mileage	\$5,400.00	\$5,450.00	\$5,800.00	\$350.00	\$4,300.00	\$1,450.00	\$	\$	\$5,800.00	
Postage	\$14,350.00	\$13,300.00	\$13,300.00	\$0.00	\$3,588.00	\$5,451.87	\$2,782.33	\$	\$	\$13,300.00
Printing Services	\$3,200.00	\$3,200.00	\$3,500.00	\$300.00	\$2,625.00	\$875.00	\$	\$	\$3,500.00	
Text	\$8,900.00	\$6,500.00	\$6,500.00	\$0.00	\$3,898.00	\$2,828.31	\$1,173.68	\$	\$	\$6,500.00
Telephone	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	\$3,375.00	\$1,125.00	\$	\$	\$4,500.00	
Liability Insurance	\$3,500.00	\$3,000.00	\$3,800.00	\$800.00	\$2,850.00	\$950.00	\$	\$	\$3,800.00	
Publicists/Ads	\$4,260.00	\$4,260.00	\$4,260.00	\$0.00	\$1,780.29	\$1,748.17	\$174.83	\$	\$	\$4,260.00
Furniture & Fixture	\$1,200.00	\$2,400.00	\$2,600.00	\$200.00	\$1,950.00	\$650.00	\$	\$	\$2,600.00	
Office Supplies	\$9,200.00	\$9,200.00	\$9,200.00	\$0.00	\$3,984.00	\$3,271.08	\$1,564.82	\$	\$	\$9,200.00
Equipment Lease/Purchase	\$4,200.00	\$4,200.00	\$5,400.00	\$1,200.00	\$3,288.00	\$2,213.46	\$818.54	\$	\$	\$5,400.00
Equipment Maintenance	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$750.00	\$250.00	\$	\$	\$1,000.00	
Contract Labor	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$0.00	
Data Archive	\$2,700.00	\$3,000.00	\$3,000.00	\$300.00	\$2,250.00	\$750.00	\$	\$	\$3,000.00	
Contingency Fund										
Proctometry	\$424,137.00	\$423,265.00	\$460,355.00	\$37,100.00	\$245,977.88	\$183,812.80	\$51,824.50	\$	\$	\$460,355.00
Chief Appraiser	\$65,000.00	\$65,000.00	\$68,930.00	\$3,930.00						
Sr Field Appraiser	\$45,068.00	\$32,000.00	\$31,930.00	\$1,070.00						
Field Appraiser	\$32,000.00	\$31,000.00	\$13,123.00	\$17,877.00						
Bus Mgr/Coll Clerk/Auto	\$38,115.00	\$34,148.00	\$35,172.00	\$1,024.00						
Collection Clerk/Auto	\$59,754.00	\$28,074.00	\$28,858.00	\$884.00						
	\$269,935.00	\$198,224.00	\$174,035.00							

AG VALUES PER ACRE

YEAR	PER ACRE
2019	\$47.90
2018	\$47.90
2017	\$47.90
2016	\$47.80
2015	\$47.80
2014	\$47.30
2013	\$45.00
2012	\$44.50
2011	\$43.40
2010	\$40.80
2009	\$38.48
2008	\$36.40
2007	\$35.08
2006	\$34.69
2005	\$33.90
2004	\$33.31
2003	\$33.31
2002	\$32.07
2001	\$27.83
2000	\$26.17
1999	\$26.70
1998	\$24.31

KIMBLE CENTRAL APPRAISAL DISTRICT TAX RATE HISTORY

YEAR	KIMBLE COUNTY	JUNCTION ISD	CED	CITY OF JUNCTION	KIMBLE HOSPITAL	HICKORY UWCD	KIMBLE CGWD	HARPER ISD	MASON ISD	
2019	0.4050	0.9700		0.4682	0.3640	0.0350	0.0100	0.9700	1.1673	MASON M&O 1.0473 I&S .1200 (for 2019)
2018	0.4000	1.0333		0.4682	0.3630	0.0350	0.0100	1.040	1.2575	
2017	0.3460	0.9933		0.4603	0.3535	0.0350	0.0100	1.040	1.2575	
2016	0.3355	0.9533		0.4603	0.3730	0.0350	0.0100	1.040	1.2575	KIMBLE HOS M&O .2210 (for 2019) I&S .1430
2016	0.3355	0.9533		0.4603	0.3730	0.0350	0.0100	1.040	1.1375	
2016	0.3355	0.9533		0.4603	0.3730	0.0350	0.0100			
2015	0.3260	0.9533		0.4822	0.3730	0.0350	0.0100	1.040	1.1375	
2014	0.3263	0.9533		0.4561	0.3730	0.0350	0.0100	1.040	1.1375	
2013	0.3263	0.9533		0.4561	0.3782	0.0350	0.0100	1.040	1.1375	
2012	0.3263	0.9533		0.4587	0.3055	0.0350	0.0110	1.040	1.1375	
2011	0.3185	0.9533		0.5151	0.4474	0.0350	0.0140	1.040	1.1375	
2010	0.2987	0.9533		0.5151	0.4530	0.0350	0.0140	1.040	1.1375	
2009	0.3140	0.9533		0.5151	0.4966	0.0350	0.0160	1.040	1.1375	
2008	0.3140	0.9500		0.5215	0.2188	0.0350	0.0160	1.040	1.1375	
2007	0.3001	0.9500		0.5215	0.2197	0.0350	0.0175	1.040	1.155660	
2006	0.3408	1.2100		0.5215	0.2350	0.0370	0.0175			
2005	0.3382	1.4300		0.5626	0.2370	0.0370	0.0200			
2004	0.3500	1.4800		0.5626	0.2521	0.0370	0.0250			
2003	0.3508	1.4800		0.5658	0.2597	0.0370	0.0300			
2002	0.3550	1.5000		0.5675	0.2627	0.0390	0.3000			
2001	0.3411	1.4715		0.5675	0.2627	0.0390				
2000	0.3507	1.4100		0.5513	0.2590	0.0390				
1999	0.3533	1.2200		0.5405	0.1832	0.0390				
1998	0.3775	1.2200		0.5405	0.1832	0.0390				
1997	0.3524	1.1200		0.5175	0.1838	0.0390				
1996	0.3524	1.0600		0.5025	0.1890	0.0390				
1995	0.3421	1.0600		0.5025	0.1890	0.0390				
1994	0.3421	1.0600		0.5025	0.1890	0.0390				
1993	0.3321	1.0600		0.5025	0.1890	0.0390				
1992	0.3076	0.2980	0.7700	0.4805	0.1890	0.0390				
1991	0.3640	0.3935	0.7150	0.6312	0.2300	0.0390				
1990	0.3430	1.1085		0.5955	0.2300	0.0400				
1989	0.3310	1.0762		0.5782	0.2300	0.0408				

2019 CERTIFIED TOTALS

Property Count: 10,097

CAD - KIMBLE APPRAISAL DIST

Grand Totals

4/15/2020

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Land		Value		
Homesite:		31,604,680		
Non Homesite:		94,833,786		
Ag Market:		2,237,864,799		
Timber Market:		0	Total Land	(+) 2,364,303,265
Improvement		Value		
Homesite:		200,147,781		
Non Homesite:		122,923,668	Total Improvements	(+) 323,071,449
Non Real		Count	Value	
Personal Property:	508		130,503,030	
Mineral Property:	28		102,340	
Autos:	0		0	
			Total Non Real	(+) 130,605,370
			Market Value	= 2,817,980,084
Ag		Non Exempt	Exempt	
Total Productivity Market	2,236,763,089		1,101,710	
Ag Use:	38,274,921		14,610	Productivity Loss (-) 2,198,488,168
Timber Use	0		0	Appraised Value = 619,491,916
Productivity Loss	2,198,488,168		1,087,100	
			Homestead Cap	(-) 5,389,910
			Assessed Value	= 614,102,006
			Total Exemptions Amount	(-) 68,967,091
			(Breakdown on Next Page)	
			Net Taxable	= 545,134,915

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 0.00 = 545,134,915 * (0.000000 / 100)

Tax Increment Finance Value 0
 Tax Increment Finance Levy: 0.00

2019 CERTIFIED TOTALS

Property Count: 10,097

CAD - KIMBLE APPRAISAL DIST

Grand Totals

4/15/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	11	0	125,000	125,000
DV1S	1	0	1,900	1,900
DV2	2	0	19,500	19,500
DV3	8	0	92,000	92,000
DV4	27	0	300,001	300,001
DV4S	2	0	24,000	24,000
EX	218	0	64,967,350	64,967,350
EX (Prorated)	1	0	41,600	41,600
EX-XF	1	0	2,540	2,540
EX-XG	1	0	421,080	421,080
EX-XL	2	0	1,765,940	1,765,940
EX-XN	5	0	344,940	344,940
EX366	37	0	9,780	9,780
HT	1	0	0	0
LIH	3	0	851,460	851,460
Totals		0	68,967,091	68,967,091

2019 CERTIFIED TOTALS

Property Count: 10,097

CAD - KIMBLE APPRAISAL DIST
Grand Totals

4/15/2020 9:03 49AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,241		\$386,910	\$74,299,250	\$72,582,475
B	MULTIFAMILY RESIDENCE	14		\$237,810	\$2,535,420	\$2,527,091
C1	VACANT LOTS AND LAND TRACTS	424		\$0	\$7,460,779	\$7,460,779
D1	QUALIFIED OPEN-SPACE LAND	6,123	777.982.3022	\$0	\$2,236,763,089	\$38,251,575
D2	IMPROVEMENTS ON QUALIFIED OP	322		\$42,240	\$4,626,710	\$4,626,710
E	RURAL LAND, NON QUALIFIED OPE	2,765	9,745.8139	\$2,788,930	\$243,361,769	\$239,430,438
F1	COMMERCIAL REAL PROPERTY	249		\$1,577,090	\$39,184,547	\$39,155,289
F2	INDUSTRIAL AND MANUFACTURIN	26		\$0	\$5,209,900	\$5,209,900
G1	OIL AND GAS	18		\$0	\$100,590	\$100,590
J1	WATER SYSTEMS	1		\$0	\$9,620	\$9,620
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$69,850	\$69,850
J3	ELECTRIC COMPANY (INCLUDING C	40		\$0	\$78,228,520	\$78,228,520
J4	TELEPHONE COMPANY (INCLUDI	14		\$145,660	\$2,727,340	\$2,727,340
J6	PIPELAND COMPANY	34		\$144,090	\$17,319,090	\$17,319,090
J7	CABLE TELEVISION COMPANY	1		\$0	\$118,590	\$118,590
J8	OTHER TYPE OF UTILITY	3		\$0	\$636,250	\$636,250
L1	COMMERCIAL PERSONAL PROPE	306		\$0	\$17,620,390	\$17,620,390
L2	INDUSTRIAL AND MANUFACTURIN	90		\$727,080	\$14,393,060	\$14,393,060
M1	TANGIBLE OTHER PERSONAL, MOB	163		\$422,690	\$4,741,630	\$4,498,358
M2	TANGIBLE OTHER PERSONAL, OTH	2		\$0	\$169,000	\$169,000
X	TOTALLY EXEMPT PROPERTY	268		\$862,530	\$68,404,690	\$0
		Totals	787,728.1161	\$7,335,030	\$2,817,980,084	\$545,134,915

2019 CERTIFIED TOTALS

CAD - KIMBLE APPRAISAL DIST

Property Count: 10,097

Grand Totals

4/15/2020

9:03:49AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	69		\$121,360	\$1,704,420	\$1,697,076
A1	RESIDENTIAL SINGLE FAMILY	998		\$265,550	\$65,753,510	\$64,496,652
A2	RESIDENTIAL MOBILE HOME	255		\$0	\$6,720,100	\$6,269,438
A3	OTHER IMPROVEMENTS < 5 ACRES	12		\$0	\$121,220	\$119,309
B1	RESIDENTIAL MULTI-FAMILY	12		\$237,810	\$2,099,480	\$2,099,480
B2	DUPLEX	3		\$0	\$435,940	\$427,611
C	VACANT LOT	1		\$0	\$3,160	\$3,160
C1	VACANT PLATTED LOTS/TRACTS	197		\$0	\$2,650,180	\$2,650,180
C2	COMM LOTS WITHIN CITY	53		\$0	\$1,694,290	\$1,694,290
C3	LOTS OUTSIDE CITY	173		\$0	\$3,113,149	\$3,113,149
D1	ACREAGE RANCH LAND	6,123	777.982.3022	\$0	\$2,236,763,089	\$38,251,575
D2	IMPROVEMENTS ON QUALIFIED OPE	322	0.7100	\$42,240	\$4,626,710	\$4,626,710
D4	UNDEVELOPED	2		\$0	\$50,510	\$50,510
E	FARM OR RANCH IMPROVEMENT	74		\$77,570	\$3,618,130	\$3,592,211
E1	RURAL RESIDENTIAL	1,754		\$2,043,310	\$175,525,717	\$172,497,616
E2	FARM & RANCH MOBILE HOME	525		\$104,510	\$18,887,309	\$18,188,379
E3	FARM AND RANCH IMPROVEMENTS	844		\$563,540	\$12,594,393	\$12,466,894
E4	RURAL LAND, NON QUALIFIED	380		\$0	\$32,685,710	\$32,634,827
F1	REAL, COMMERCIAL	248		\$1,577,090	\$39,179,167	\$39,151,292
F2	REAL, INDUSTRIAL	26		\$0	\$5,209,900	\$5,209,900
F3	REAL, Imp Only Commercial	1		\$0	\$5,380	\$3,997
G1	OIL, GAS, AND MINERAL RESERVES	18		\$0	\$100,590	\$100,590
J1	WATER SYSTEMS REAL & PP	1		\$0	\$9,620	\$9,620
J2	GAS COMPANIES REAL & PP	3		\$0	\$69,850	\$69,850
J3	ELECTRIC COMPANIES	35		\$0	\$77,993,330	\$77,993,330
J3A	ELECTRIC COMPANY	5		\$0	\$235,190	\$235,190
J4	TELEPHONE COMPANIES REAL & PP	14		\$145,660	\$2,727,340	\$2,727,340
J6	PIPELINES	32		\$144,090	\$17,112,810	\$17,112,810
J6A	PIPELAND COMPANY	2		\$0	\$206,280	\$206,280
J7	CABLE TELEVISION	1		\$0	\$118,590	\$118,590
J8	OTHER	3		\$0	\$636,250	\$636,250
L1	TANGIBLE COMMERCIAL PERSONAL	306		\$0	\$17,620,390	\$17,620,390
L2	INDUSTRIAL PP	4		\$0	\$329,470	\$329,470
L2A	Conversion	3		\$0	\$258,970	\$258,970
L2C	Conversion	6		\$0	\$573,810	\$573,810
L2G	Conversion	12		\$689,000	\$8,887,200	\$8,887,200
L2H	Conversion	5		\$21,200	\$305,530	\$305,530
L2J	Conversion	8		\$0	\$46,520	\$46,520
L2M	Conversion	3		\$0	\$171,710	\$171,710
L2P	Conversion	27		\$16,880	\$2,309,900	\$2,309,900
L2Q	Conversion	22		\$0	\$1,509,950	\$1,509,950
M1	MOBILE HOMES NOT ATTACHED TO I	163		\$422,690	\$4,741,630	\$4,498,358
M2	AIRCRAFT	2		\$0	\$169,000	\$169,000
X	EXEMPT PROPERTY	268		\$862,530	\$68,404,690	\$0
		Totals	777.983.0122	\$7,335,030	\$2,817,980,084	\$545,134,914