**HARRISON CENTRAL APPRAISAL DISTRICT**

**2020 ANNUAL REPORT**

**TABLE OF CONTENTS**

1. General Information ………………………………………………………………………………………………………. 1

2. Harrison County Governmental Entities ………………………………………………………………………… 2

3. Certified Market Value 5-Year History …..……………………………………………………………………….. 3

4. Certified Taxable Value 5-Year History ….……………………………………………………………………….. 4

5. Property Classification Guide…………… ……………………………………………………………………………. 5

6. Harrison County Certified Market Value by State Code Classification.…………………………... 6

7. Average Home Market Value 5-Year History………………………………………………………………. 7

8. Protest and Notice Summary 5-Year History …………………………………………………………………. 8

9. Exemption Table ……………………………………………………………………………………………………………. 9

10. Certified Exemptions – School Districts ………………………………………………………………………… 10

11. Certified Exemptions – Cities & County ………………………………………………………………………… 11

12. Certified Exemptions – Special Districts ……………………………………………………………………….. 12

*MyDocs\Word\Website Postings\2013 Annual Report*

**GENERAL INFORMATION**

The Property Tax Assistant Division of the Texas Comptroller’s office requires appraisal districts to publish an annual report. This report provides property owners, taxing units and other interested parties information about market values, taxable values 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 values:

\* Property values 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 Harrison Central Appraisal District was created by the Texas legislature in 1979. The local office opened February 1, 1981. Senate Bill 621 requires 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. Prior to the creation of 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 Regulation and must complete courses and exams required by the State of Texas to become a Registered Professional Appraiser (RPA). Other staff members are registered with the state as Registered Tax Assessor/Collector (RTA), Registered Tax Collector (RTC), and Certified Chief Appraiser (CCA). The RPA and RTA designations require completion of all state required education, exams and five years’ experience before a license will be granted by the State of Texas to an applicant.

Appraisal practices are governed by the Texas Property Tax Code and rules 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 on each appraisal district. Results of both reviews are available on the Comptrollers website.

- 1 -

**HARRISON CENTRAL APPRAISAL DISTRICT**

**GOVERNMENTAL ENTITIES**

**ENTITIES SERVED – APPRAISAL SERVICES**

**(22)**

**CITIES SCHOOLS COUNTY/SPECIAL DISTRICTS**

City of Hallsville Elysian Fields Independent School District\* Harrison County

City of Longview\* Hallsville Independent School District Emergency Services District #1

City of Marshall Harleton Independent School District Emergency Services District #2

City of Waskom Karnack Independent School District Emergency Services District #3

Marshall Independent School District Emergency Services District #4

New Diana Independent School District\* Emergency Services District #5

Ore City Independent School District\* Emergency Services District #6

Waskom Independent School District Emergency Services District #7

Emergency Services District #8

Emergency Services District #9

**ENTITIES SERVED – TAX COLLECTION SERVICES**

**(10)**

**CITIES SCHOOLS**

City of Hallsville Elysian Fields Independent School District\*

City of Longview\* Hallsville Independent School District

City of Marshall Harleton Independent School District

City of Waskom Karnack Independent School District

Marshall Independent School District

Waskom Independent School District

*\*Indicates Split District*

**BOARD OF DIRECTORS**

The Board of Directors of the Harrison Central Appraisal District consists of five voting members and one non-voting member. The Directors are appointed or elected by the governmental entities within Harrison County. The non-voting member is the current Tax Assessor/Collector for Harrison County.

Board members include: Doug McGarvey

Chase Palmer

Jason Ainsworth

Ted Huffhines

Albert Tiller

Veronica King-Harrison County Tax Collector

- 2 -

**HARRISON CENTRAL APPRAISAL DISTRICT**

**CERTIFIED MARKET VALUE**

**5-YEAR HISTORY**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ENTITY** | **2016** | **2017** | **2018** | **2019** | **2020** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Harrison County | 7,570,451,750 | 7,877,846,540 | 7,464,443,858 | 8,001,366,031 | 8,743,270,449 |
| Elysian Fields ISD\* | 277,383,240 | 285,406,810 | 250,926,360 | 390,379,100 | 552,661,181 |
| Hallsville ISD | 2,944,622,270 | 3,047,382,980 | 3,007,007,031 | 3,282,923,930 | 3,309,047,550 |
| Harleton ISD | 280,469,760 | 293,940,950 | 214,859,600 | 311,589,500 | 313,168,800 |
| Karnack ISD | 343,888,410 | 356,654,340 | 268,248,800 | 276,138,040 | 69,795,820 |
| Marshall ISD | 3,260,558,580 | 3,376,200,330 | 3,245,953,227 | 3,763,442,300 | 3,694,951,982 |
| New Diana ISD\* | 15,764,780 | 16,151,100 | 8,804,190 | 9,144,480 | 16,625,560 |
| Ore City ISD\* | 3,954,200 | 4,062,220 | 3,197,030 | 3,254,370 | 4,244,420 |
| Waskom ISD | 447,266,310 | 509,081,370 | 465,400,940 | 506,487,010 | 482,722,766 |
| Hallsville City | 222,098,780 | 230,796,350 | 281,309,660 | 289,786,030 | 299,223,070 |
| Longview City\* | 319,329,280 | 308,773,870 | 319,091,480 | 358,199,660 | 299,223,070 |
| Marshall City | 1,290,598,200 | 1,333,876,170 | 1,362,654,809 | 1,544,197,780 | 1,533,374,352 |
| Waskom City | 177,391,820 | 242,242,560 | 232,620,510 | 239,180,970 | 222,138,440 |
| Emergency Services District #1 | 991,388,440 | 1,026,646,300 | 951,367,811 | 1,066,681,690 | 1,076,323,670 |
| Emergency Services District #2 | 219,936,240 | 260,920,660 | 202,203,150 | 200,552,820 | 248,170,740 |
| Emergency Services District #3 | 794,157,960 | 822,920,480 | 753,086,040 | 1,005,996,070 | 954,087,530 |
| Emergency Services District #4 | 647,619,560 | 641,175,350 | 588,206,928 | 640,386,240 | 626,259,662 |
| Emergency Services District #5 | 988,129,140 | 1,011,236,080 | 988,269,790 | 1,105,920,430 | 1,138,425,760 |
| Emergency Services District #6 | 251,757,990 | 261,062,250 | 225,416,000 | 282,437,130 | 277,329,830 |
| Emergency Services District #7 | 457,919,940 | 595,668,840 | 527,954,070 | 606,722,240 | 611,671,547 |
| Emergency Services District #8 | 301,498,410 | 314,506,680 | 226,857,770 | 332,063,070 | 334,031,050 |
| Emergency Services District #9 | 197,102,000 | 207,953,090 | 168,972,780 | 265,095,290 | 432,955,580 |
| *\*Split District* |  |  |  |  |  |
| *As of Certification* |  |  |  |  |  |
|  |  |  |  |  |  |

- 3 -

|  |
| --- |
| **HARRISON CENTRAL APPRAISAL DISTRICT** |
| **CERTIFIED TAXABLE VALUE** |

**5-YEAR HISTORY**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ENTITY** | **2016** | **2017** | **2018** | **2019** | **2020** |
| Harrison County | 5,879,821,177 | 6,074,800,995 | 6,254,032,580 | 6,637,326,104 | 6,737,600,447 |
| Elysian Fields ISD\* | 188,951,688 | 193,293,890 | 205,787,014 | 293,922,727 | 453,763,844 |
| Hallsville ISD | 2,438,284,285 | 2,523,865,509 | 2,580,996,080 | 2,709,841,554 | 2,729,647,672 |
| Harleton ISD | 146,297,669 | 154,098,688 | 159,467,802 | 166,598,416 | 167,917,154 |
| Karnack ISD | 194,335,284 | 202,497,191 | 211,035,428 | 217,023,657 | 210,658,505 |
| Marshall ISD | 2,351,198,217 | 2,395,325,412 | 2,461,347,309 | 2,638,753,654 | 2,581,117,284 |
| New Diana ISD\* | 7,282,330 | 7,258,760 | 7,741,600 | 8,096,980 | 8,085,480 |
| Ore City ISD\* | 2,740,861 | 2,765,664 | 2,730,857 | 2,741,295 | 2,786,765 |
| Waskom ISD | 346,683,098 | 406,524,928 | 405,695,890 | 404,327,714 | 375,390,091 |
| Hallsville City | 210,224,400 | 218,342,391 | 238,365,187 | 240,244,657 | 252,677,360 |
| Longview City\* | 304,494,560 | 294,312,406 | 308,473,810 | 346,144,660 | 347,374,445 |
| Marshall City | 971,310,928 | 990,431,364 | 1,013,143,032 | 1,070,947,463 | 1,059,618,956 |
| Waskom City | 158,641,607 | 228,903,110 | 219,611,210 | 225,554,230 | 205,482,720 |
| Emergency Services District #1 | 836,899,837 | 864,122,919 | 835,116,476 | 894,626,544 | 901,562,728 |
| Emergency Services District #2 | 152,366,797 | 190,942,570 | 182,643,683 | 180,411,525 | 176,394,471 |
| Emergency Services District #3 | 596,379,850 | 618,691,552 | 684,044,051 | 785,841,423 | 728,764,915 |
| Emergency Services District #4 | 560,011,307 | 537,723,396 | 544,304,308 | 542,462,814 | 526,281,150 |
| Emergency Services District #5 | 790,333,347 | 803,038,238 | 825,739,943 | 849,321,238 | 882,831,468 |
| Emergency Services District #6 | 187,015,498 | 193,912,832 | 200,372,842 | 211,790,795 | 206,824,104 |
| Emergency Services District #7 | 350,741,745 | 483,571,863 | 483,417,286 | 490,033,492 | 493,679,425 |
| Emergency Services District #8 | 176,911,614 | 184,435,042 | 190,215,475 | 197,274,444 | 199,101,794 |
| Emergency Services District #9 | 141,249,327 | 149,383,929 | 159,818,659 | 243,116,735 | 370,054,221 |
| *\*Split District* |  |  |  |  |  |
| *As of Certification* |  |  |  |  |  |

- 4 -

**HARRISON CENTRAL APPRAISAL DISTRICT**

**STATE COMPTROLLER PROPERTY TAX ASSISTANCE DIVISION**

**PROPERTY CLASSIFICATION GUIDE**

**Code Category Name Description**

A Real Property: Single-family Single family residential improvements & land on which they are situated.

Residential May be in or out of city limits. Large tracts of land should be classed as Category A

property when the use is residential and it does not qualify for agricultural use.

B Real Property: Multi-family Residential structures containing two or more dwelling units belonging

Residential to one owner. Includes apartments but not motels or hotels.

C1 Real Property: Vacant Lots & Tracts Small vacant tracts of land.

D1 Real Property: Qualified Open Space All vacant acreage qualified for productivity valuation.

Land

D2 Real Property: Farm & Ranch Improvements, other than residences, associated with the land reported

Improvements on Qualified Land as Category D1 property must be reported as Category D2

E Real Property: Rural Land NOT Only rural land that is NOT qualified for productivity valuation & the improvements,

Qualified for Open Space Appraisal including residential, on that land should be reported as Category E.

& residential improvements

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.

G Oil, Gas & Other Minerals 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.

J Real & 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.

M Mobile Homes & Other Tangible Taxable personal property not included in other Personal Property 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.

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 law requires 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.

- 5 -

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **HARRISON CENTRAL APPRAISAL DISTRICT** | | | | |
| **HARRISON COUNTY 2020 CERTIFIED MARKET VALUE BY STATE CODE CLASSIFICATION** | | | | |
|  |  |  |  |  |
|  |  |  |  |  |
| **CODE** | **CLASSIFICATION** | **NUMBER OF PARCELS** | **TOTAL MARKET VALUE** | **PERCENT OF TOTAL MARKET** |
| A | Real Property: Single-family Residential | 16,232 | 1,789,441,850 | 20.47% |
| B | Real Property: Multi-family Residential | 361 | 91,589,590 | 1.05% |
| C1 | Real Property: Vacant Lots & Tracts | 5,911 | 44,572,840 | .51% |
| D1 | Real Property: Qualified Open Space Land | 7,606 | 706,534,210 | 8.08% |
| D2 | Real Property: Farm & Ranch Improvements on Qualified Open Space Land | 350 | 8,187,810 | .09% |
| E | Real Property: Rural Land NOT Qualified for Open Space Appraisal & Residential Improvements | 20,209 | 1,418,363,937 | 16.22% |
| F1 | Real Property: Commercial | 1,585 | 422,406,792 | 4.83% |
| F2 | Real Property: Industrial | 190 | 1,088,899,400 | 12.45% |
| G | Oil, Gas & Other Minerals | 121,531 | 544,670,640 | 6.23% |
| J | Real & Personal Property: Utilities | 2,376 | 467,572,180 | 5.35% |
| L1 | Personal Property: Commercial | 2,823 | 268,556,920 | 3.07% |
| L2 | Personal Property: Industrial | 1,312 | 1,345,993,630 | 15.39% |
| M | Mobile Homes & Other Tangible Personal Property | 2,977 | 54,605,120 | .62% |
| O | Real Property: Residential Inventory | 263 | 4,034,120 | .05% |
| S | Special Inventory | 53 | 17,587,170 | .20% |
| X | Exempt Property | 1,578 | 470,253,940 | 5.38% |
| **Harrison County Total Market Value** | | **182,858** | **8,743,270,449** | **100.00 %** |
|  |  |  |  |  |

6 -

**HARRISON CENTRAL APPRAISAL DISTRICT**

**AVERAGE HOME MARKET VALUE**

**5 – YEAR HISTORY**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ENTITY** | **2016** | **2017** | **2018** | **2019** | **2020** |
| **Harrison County** | 78,667 | 92,408 | 128,066 | 130,961 | 133,745 |
| **City of Hallsville** | 125,313 | 134,934 | 170,806 | 176,179 | 179,474 |
| **City of Longview\*** | 118,153 | 141,107 | 158,786 | 162,962 | 165,541 |
| **City of Marshall** | 70,061 | 90,869 | 102,679 | 103,789 | 106,703 |
| **City of Waskom** | 57,713 | 52,690 | 67,345 | 67,530 | 68,096 |
| **Elysian Fields ISD\*** | 81,196 | 117,866 | 118,652 | 121,252 | 126,537 |
| **Hallsville ISD** | 115,846 | 125,544 | 170,612 | 175,400 | 179,033 |
| **Harleton ISD** | 69,510 | 64,266 | 112,660 | 113,497 | 115,141 |
| **Karnack ISD** | 58,980 | 54,710 | 93,664 | 95,088 | 96,844 |
| **Marshall ISD** | 74,609 | 88,173 | 108,560 | 110,405 | 112,713 |
| **New Diana ISD\*** | 85,486 | 80,826 | 130,959 | 136,969 | 134,376 |
| **Ore City ISD\*** | 36,852 | 37,918 | 63,900 | 61,739 | 61,861 |
| **Waskom ISD** | 62,003 | 58,120 | 86,744 | 87,904 | 87,616 |
| **ESD #1** | 122,127 | 132,519 | 187,627 | 193,357 | 196,700 |
| **ESD #2** | 58,130 | 61,002 | 95,919 | 98,821 | 100,802 |
| **ESD #3** | 76,741 | 84,889 | 125,213 | 128,545 | 128,809 |
| **ESD #4** | 79,060 | 84,003 | 121,743 | 124,054 | 126,328 |
| **ESD #5** | 112,172 | 117,145 | 158,213 | 163,484 | 166,759 |
| **ESD #6** | 62,450 | 72,114 | 96,586 | 97,603 | 98,548 |
| **ESD #7** | 63,174 | 58,419 | 90,595 | 92,456 | 93,145 |
| **ESD #8** | 69,494 | 64,479 | 112,488 | 113,389 | 114,803 |
| **ESD #9** | 78,672 | 77,809 | 112,698 | 114,927 | 120,602 |

*\*Indicates Split District*

*- 7 -*

**HARRISON CENTRAL APPRAISAL DISTRICT**

**APPRAISAL REVIEW BOARD**

**PROTEST AND NOTICE SUMMARY**

**5 – YEAR HISTORY**

**2016 2017 2018 2019 2020**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Protests Filed** | 2,047 | 745 | 604 | 673 | 676 |
| **Withdrawals** | 1,475 | 491 | 262 | 434 | 419 |
| **No-Shows** | 390 | 141 | 118 | 81 | 129 |
| **Changed Value** | 84 | 49 | 51 | 49 | 35 |
| **No Change** | 98 | 64 | 61 | 35 | 95 |
| **Total Hearings** | 182 | 113 | 112 | 74 | 130 |

**2016 2017 2018 2019 2020**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Total Formal Protests | 2,047 | 745 | 604 | 673 | 676 |
| % Formal Protests to Notices Mailed | 9.01% | 4.38% | 3.27% | 3.13% | 2.84% |
| Total Notices Mailed | 22,716 | 17,010 | 18,467 | 21,502 | 23,708 |

**2016 2017 2018 2019 2020**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Total Formal Protests Hearings Held** | 79 | 113 | 112 | 74 | 130 |
| **% Formal Hearings to Notices Mailed** | .35% | .66% | .61% | .34% | .31% |
| **Total Notices Mailed** | 22,716 | 17,010 | 18,467 | 21,502 | 23,708 |

- 8 -

**HARRISON CENTRAL APPRAISAL DISTRICT**

**EXEMPTION TABLE**

**Homestead Exemptions Amount Taxing Units Granting**

Homestead *(Local)* *(optional)* 20% Harrison County; City of Marshall; Karnack ISD;

($5,000 min) Marshall ISD; Waskom ISD; Hallsville ISD; Harleton ISD;

Elysian Fields ISD; All Emergency Services Districts

Homestead *(State)* $25,000 All School Districts

Over 65 *(Local)* *(optional)*  $ 7,500 Harrison County, All Emergency Services Districts

$10,000 City of Hallsville, City of Longview

$12,500 City of Marshall

$ 3,000 Elysian Fields ISD, City of Waskom

Over 65 *(State)* $10,000 All School Districts

Over 65 Tax Ceiling varies All School Districts, Harrison County, and City of Longview

Disabled Persons *(Local)* *(optional)* $10,000 City of Hallsville, City of Longview,

$12,500 City of Marshall

Disabled Persons *(State)* $10,000 All School Districts

Disabled Persons Tax Ceiling varies All School Districts, Harrison County, and City of Longview

Disabled Veterans – 100% Total Residence All Taxing Units

**Other Exemptions**

Disabled Veterans varies All School Districts; All Emergency Services Districts

House Bill 366 varies All Taxing Units – Business personal &

Mineral Value less than $500 per taxing unit

Pollution Control varies All Taxing Units

Abatements varies Determined by each taxing unit on a case by case basis

Granted by counties, cities and special districts only

Freeport varies Harrison County, Marshall ISD, City of Marshall

Constitutionally Exempt varies All Taxing units

Properties

- 9 -

**HARRISON CENTRAL APPRAISAL DISTRICT**

**2020 CERTIFIED EXEMPTIONS**

**SCHOOL DISTRICTS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Exemption** | **Elysian Fields\*** | **Hallsville** | **Harleton** | **Karnack** | **Marshall** | **New Diana\*** | **Ore City\*** | **Waskom** |
| Homestead Local | 20,025,958 | 201,236,893 | 22,866,055 | 14,449,008 | 164,383,214 | 0 | 0 | 18,740,304 |
| Homestead State | 17,235,906 | 130,397,136 | 20,759,882 | 15,548,118 | 164,747,004 | 870,040 | 408,229 | 22,072,864 |
| Over 65 Local | 637,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Over 65 State | 2,279,250 | 15,523,832 | 2,455,072 | 2,747,377 | 25,611,707 | 170,000 | 38,606 | 3,347,543 |
| Disabled Persons Local | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disabled Persons State | 241,264 | 1,213,738 | 343,944 | 360,874 | 2,295,248 | 10,000 | 18,440 | 319,653 |
| Disabled Veterans | 2,612,720 | 11,624,116 | 1,886,818 | 1,093,858 | 14,945,433 | 12,000 | 22,280 | 1,336,476 |
| Pollution Control | 0 | 101,000 | 0 | 0 | 4,740 | 0 | 0 | 501,720 |
| Abatements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| House Bill 366 | 340,080 | 6,910 | 83,420 | 4,290 | 13,930 | 0 | 880 | 235,120 |
| Freeport | 0 | 0 | 0 | 0 | 4,247,410 | 0 | 0 | 0 |
| Constitutionally Exempt | 4,668,810 | 69,644,184 | 10,032,183 | 25,093,160 | 371,664,320 | 63,960 | 0 | 14,345,705 |
| Total Exemptions | 48,041,217 | 429,747,809 | 58,427,374 | 59,296,685 | 747,913,006 | 1,126,000 | 488,435 | 60,899,385 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Other Deductions From Market Value** | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Loss due to Ag Value | 50,420,870 | 133,552,970 | 87,005,460 | 98,887,350 | 227,908,870 | 7,414,080 | 936,980 | 46,148,680 |
| Loss due to Homestead Cap | 429,250 | 1,016,253 | 470,230 | 720,880 | 1,281,733 | 0 | 32,630 | 284,610 |

*\*Indicates Split District*

- 10 -

|  |
| --- |
| **HARRISON CENTRAL APPRAISAL DISTRICT** |

**2020 CERTIFIED EXEMPTIONS**

**CITIES AND HARRISON COUNTY**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Exemption** | **Hallsville** | **Longview\*** | **Marshall** | **Waskom** | **Harrison County** |
| Homestead Local | 0 | 0 | 92,026,640 | 0 | 442,926,390 |
| Homestead State | 0 | 0 | 0 | 0 | 0 |
| Over 65 Local | 2,275,000 | 1,768,820 | 22,451,203 | 443,690 | 44,589,998 |
| Over 65 State | 0 | 0 | 0 | 0 | 0 |
| Disabled Persons Local | 135,830 | 110,000 | 2,327,265 | 0 | 0 |
| Disabled Persons State | 0 | 0 | 0 | 0 | 0 |
| Disabled Veterans | 3,567,070 | 1,799,420 | 10,410,826 | 795,360 | 41,454,392 |
| Pollution Control | 0 | 201,270 | 4,740 | 49,370 | 61,674,960 |
| Abatements | 0 | 1,938,985 | 251,860 | 0 | 23,486,270 |
| Freeport | 0 | 0 | 2,134,210 | 0 | 236,746,587 |
| House Bill 366 | 4,850 | 3,900 | 11,910 | 45,570 | 1,679,080 |
| Constitutionally Exempt | 38,715,040 | 4,962,260 | 326,326,500 | 11,902,960 | 495,802,892 |
| Total Exemptions | 44,697,790 | 10,784,655 | 455,945,154 | 13,236,950 | 1,348,360,569 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Other Deductions From Market Value** | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Loss due to Ag Value | 1,805,170 | 1,406,720 | 10,643,640 | 380,680 | 652,275,260 |  |  |  |
| Loss due to Homestead Cap | 42,750 | 37,470 | 457,143 | 38,090 | 4,235,586 |  |  |  |

*\* Indicates Split District*

- 11 -

|  |
| --- |
| **HARRISON CENTRAL APPRAISAL DISTRICT** |
| **2020 CERTIFIED EXEMPTIONS** |

**SPECIAL DISTRICTS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Exemption** | **ESD #1** | **ESD #2** | **ESD #3** | **ESD #4** | **ESD #5** | **ESD #6** | **ESD #7** | **ESD #8** | **ESD #9** |
| Homestead Local | 101,981,956 | 13,522,606 | 40,599,909 | 13,985,408 | 77,664,863 | 13,190,788 | 89,442,591 | 23,509,959 | 14,050,312 |
| Homestead State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Over 65 Local | 5,708,351 | 1,776,659 | 4,695,138 | 1,677,972 | 5,466,869 | 1,879,361 | 3,788,146 | 2,362,152 | 1,508,577 |
| Over 65 State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disabled Persons Local | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disabled Persons State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disabled Veterans | 5,042,572 | 1,622,584 | 4,384,528 | ,1,483,002 | 8,803,820 | 2,120,607 | 3,343,450 | 2,949,790 | 2,980,950 |
| Pollution Control | 43,600 | 0 | 592,710 | 17,940,050 | 28,484,570 | 0 | 501,720 | 0 | 0 |
| Abatements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Freeport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| House Bill 366 | 174,660 | 259,970 | 581,920 | 464,650 | 300,520 | 236,650 | 342,440 | 84,050 | 297,830 |
| Constitutionally Exempt | 11,163,584 | 3,166,730 | 31,684,870 | 6,247,640 | 53,996,220 | 9,744,960 | 14,562,695 | 10,096,143 | 4,418,380 |
| Total Exemptions | 124,114,723 | 20,348,549 | 82,539,075 | 41,798,722 | 174,716,862 | 27,172,366 | 80,081,042 | 39,002,094 | 23,256,049 |
|  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Other Deductions From Market Value** |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Loss due to Ag Value | 50,171,250 | 51,161,530 | 142,198,350 | 58,156,110 | 80,332,300 | 43,100,710 | 71,417,980 | 93,356,520 | 39,270,550 |
| Loss due to Homestead Cap | 439,073 | 265,450 | 606,190 | 23,680 | 543,630 | 230,150 | 587,100 | 502,860 | 374,760 |

*\*Indicates Split District*

- 12 -