

COLEMAN COUNTY APPRAISAL DISTRICT

2022 MASS APPRAISAL REPORT

INTRODUCTION:

Scope of Responsibility

The Coleman County Appraisal District has prepared and published this report to provide our citizens and taxpayer with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The Coleman Appraisal District (CAD) is a political of the the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member board of directors, elected by the voting taxing units of Coleman County, constitutes the district's governing body. The chief appraiser is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemptions administration for ten jurisdictions or taxing units in the county. Each taxing units sets its own tax rate to generate tax revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1 market value. We also determine eligibility for various types of property tax exemptions such as those for the homeowner, the elderly, disabled veterans, and charitable and religious organizations.

Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at its "market value" as of January 1. Under the tax code, "market value" is defined as the price at which a property would transfer for cash or its equivalency under prevailing market conditions if:

- ***exposed for sale in the open market with a reasonable time for the seller to find a purchaser:
- ***both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of any enforceable restrictions on the use; and
- ***both the seller and the buyer seek to maximize their gains, with Neither being in the position to take advantage of the other.

The Texas Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Section 23.23), productivity (Section 23.41), real property inventory (Section 23.12), dealer inventory (Section 23.121, 23.124, 23.1241 and 23.127), and nominal (Section 23.18) or restricted use properties (Section 23.83). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

The Texas Property Tax Code, under Section 25.18, requires each appraisal office to implement a plan to update appraised values for real and personal property at least once every three years. The district's policy is to conduct an on-site inspection of real property at least once every three years, with CAMA (computer assisted mass appraisal) conducted annually, if applicable. Appraised values are reviewed annually and are subject to change for purposes of equalization. Personal property, industrial property, complex commercial property, utility property, and mineral property values are reviewed or reappraised every year. Special-sue valuations are also updated annually.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisals practices and procedures, and subscribers to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP). Any departure from USPAP standards is

so noted in departure statements. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

Personnel Resources

The Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of the district operations. The chief appraiser is also responsible for planning, organizing, directing and controlling the business functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The chief appraiser is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, and industrial. The Coleman County Appraisal District currently contracts with the appraisal firm of Thomas Y. Pickett Co. for appraisals of utilities, industrial and mineral properties and industry-related business personal accounts. The Appraisal District currently contracts with the appraisal firm of Western Valuation and Consulting, LLC for the fieldwork associated with on-site inspections, with the chief appraiser responsible for the in-house sales ratio studies for schedule adjustments and appraisals. The chief is responsible for all values assigned. The Appraisal district is also responsible for the following support groups: review appraisals, productivity valuation and special audits. The districts appraisers-whether in house or contracted - are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation. Support functions including records maintenance, information and assistance to property owners, and hearings support are coordinated by the deputy chief appraisers.

The appraisal district staff consist of 5 full time employees to administer the appraisal district and perform collection functions. The chief appraiser is currently registered and has obtained RPA and RTA designation.

Data

The district is responsible for establishing and maintaining approximately 14,000 real and personal property accounts covering Coleman County. This data includes property characteristics, ownership, and exemption information. Property characteristic data on new constructions is updated through an annual field effort; existing property data is maintained through a field review. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and data review field activities. General trends in employment, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and sometimes the seller, and local real estate agents.

Independent Performance Test

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Assistance Division (PTAD) conducts a property value study (PVS) of each Texas school district and each appraisal district every year. As a part of study, the code also requires the Comptroller to: use sales and recognized auditing and sampling techniques, review each appraisal district's appraisal methods, standards and procedures to determine whether the district used recognized standards and practices (MAPs Review), test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid, and determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisal of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category (i.e., categories A, B, C, D, and F1 are directly applicable to real property).

There are three independent school districts in Coleman CAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisement. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisement. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions. Also, an internal ratio study is performed by the District on current data.

Appraisal Activities

INTRODUCTION

Appraisal Responsibilities

The field appraiser is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires physical description of personal property, land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types that are located within the boundaries of the appraisal district. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. (Appraisal district staff assists the field appraiser in the collection of data and entry of that data into the information system). The goal is to periodically field inspect residential and personal properties in the appraisal district at least once every three years, and commercial properties at least once every three years. Meeting this goal is dependent on budgetary constraints.

APPRAISAL REOURCES

- *Personnel - The appraisal staff consist of the chief appraiser, and appraisers with Western Valuation and Consulting, LLC. Certain property categories and special-use properties are appraised by an outside firm, Thomas Y. Pikett Co.
- *Data - The data used by field appraisers includes the existing property Characteristic information contained in CAMA (Computer Assisted Mass Appraisal System) from the district's computer system. The data is printed on a property record card (PRD) or on personal property data sheets. Other data used includes maps, sales data, fire and damage reports, building permits, photos, newspaper

PRELIMINARY ANALYSIS

Data Collection/Validation

Data collection of real property involves maintaining data characteristics of the property of CAMA (Computer Assisted Mass Appraisal). The information contained in CAMA includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. Field appraisers use listing manuals that establish uniform procedures for the correct listing of real property. All properties are coded according to these manuals and the approaches to value are structured and calibrated based on this coding system. The field appraisers use these manuals during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on the Personal Property System. The type of information contained in the personal property system include personal property such as business inventory, furniture and fixture and fixtures, machinery and equipment, cost, and location.

The listing procedure manuals that are utilized by the field appraisers are located in the district office. The manuals are always available for public inspection. The appraisal district clerical staff handles requests for copies of the manual. The chief appraiser periodically updates the manual with current information.

Sources of Data

The sources of data collection are through the new construction field effort, data review/re-list field effort, data mailers, hearings, sales validation field effort, commercial sales verification, newspapers and publications, and property owner correspondence. A source of data comes from building permits received for taxing jurisdiction that require property owners to take out a building permit.

Data review of entire neighborhoods is generally a good source of collection. The field appraiser will drive entire neighborhoods to review the accuracy of our data and identify properties that need to be re-listed. The sales validation effort in real property pertains to the collection of data of properties that have sold. In residential, the sales validation effort involves on-site inspection by field appraisers to verify the accuracy of our data and to get confirmation of the sales price.

One of the sources that will generate a field check in both real and personal property is from a property owner. Property owners have access to part of our data and will notify us - either in an office visit, by phone, or by letter - whenever they find inconsistencies. Notification from property owners will generate field check.

Data Collection Procedures

Field data collection requires organization, planning, and supervision of the field effort. Data Collection procedures have been established for residential, commercial, and personal property. The field appraiser conducts inspections throughout the district and records information either on a property record card or on a personal property data sheet.

The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of each appraisal district employee. New employees are trained in the specifics of data collection rules. Experienced employees are routinely re-trained in listing procedures prior to major field projects such as new construction, sales validation, or data review. A quality assurance process exists through supervision to review the work being performed by the field appraiser and data entry personnel. The chief appraiser is charged with the responsibility of ensuring that appraisers and employees follow listing procedures, identify training issues and provide uniform training throughout the appraisal office staff.

Data Maintenance

The field appraiser is responsible for ensuring that field notes are legible and complete and in good order for data entry accuracy and quality assurance.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of the last inspection, extent of that inspection, and the appraiser responsible are listed on the CAMA record. If a property owner or jurisdiction dispute CAD's record concerning this data during a hearing, via a telephone call or correspondence received, CAMA may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation. Every year, a field review of certain areas or neighborhoods in the jurisdiction is done during the data review/re-list field effort.

Performance Test

The chief appraiser is responsible for conducting ratio studies and comparative analysis. These statistical tests are executed at least once a year. Assistance from the valuation firm of Pritchard & Abbott is supplied upon request of the chief appraiser.

The chief appraiser or field appraiser may conduct field inspections to ensure that the ratios produced are accurate and that the appraised values utilized are based on accurate property data characteristics.

Residential Valuation Process

INTRODUCTION

Scope of Responsibility

The chief appraiser is responsible for developing equal and uniform market values for residential improved and vacant property. There are approximately 8,000 residential improved parcels and 400 vacant residential properties in Coleman County.

Appraisal Resources

- * Personnel - The residential valuation appraisal staff consists
 - Of the chief appraiser,
 - And appraisers with WESTERN VALUATION AND CONSULTING, LLC Appraisal Company

- * Data - A common set of data characteristics for each residential Dwelling in Coleman County is collected in the field and data is entered into the computer. The property characteristic drives the computer-assisted mass appraisal (CAMA) approach to Valuation.

VALUATION APPROACH (Model Specification)

Area Analysis

Data on regional economic forces such as demographic patterns, regional vocational factors, employment and income patterns, general trends in real property prices and rents, interest rates trends, availability of vacant land, and construction trends and costs continuing education in the form of IAAO, TAAO, and TDLR classes and seminars.

Neighborhood and Market analysis

Neighborhood analysis involves the examination of how physical, economic, governmental, and social forces and other influences affect property values. The effects of these forces are also used to identify, classify and stratify comparable properties into smaller, more manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on each of the properties located within a specified school district.

The first step in neighborhood analysis is the identification of a group of properties that share certain traits. A "neighborhood" for analysis purposes is defined as the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Geographic stratification accommodates the local supply and demand factors that vary across a jurisdiction. Once a neighborhood has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis. Part of neighborhood analysis is the consideration of discernible patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability, or decline. The growth period is a time of development and construction. Generally, in a stage of stability, older neighborhoods can be more desirable due to their stability of residential character and proximity to the workplace and other community facilities. A period of decline reflects diminishing demand or desirability. During decline, general property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability. Neighborhoods, recognized in Coleman include Coleman ISD, Santa Anna ISD, Panther Creek ISD, Lake Ivey area, Lake Coleman area, City of Coleman, City of Santa Anna.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the highest present value as the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non remodeled homes are economic misimprovements, and the highest and best of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties.

DATA COLLECTION AND VALIDATION

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Cost Schedules

The cost schedules developed for the Coleman County Appraisal District were developed using Marshall & Swift, a nationally recognized cost estimator. The schedules were derived in this manner due to the fact that the appraisal district did not have enough newly constructed sold properties at various levels of quality of construction factors. The results of this comparison were analyzed using statistical measures, including stratification by quality and reviewing estimated building costs plus land to sales prices. As a result of this analysis, new regional multiplier was developed and used in the district's cost process. This multiplier was used to adjust the Marshall & Swift schedules to bring the schedules to costs reflecting the local market.

Sales Information

A sales file for the storage of sales data at the time of sale is maintained, primarily by the chief appraiser. Residential vacant land sales, along with commercial improved and vacant land sales, are maintained. Residential improved and vacant sales are collected from a variety of sources, including district questionnaires sent to buyers, field discovery, protest hearings, vendors, builders, and realtors. A system of type, source, validity, and verification codes was established to define salient facts related to a property's purchase or transfer. School district sales reports are generated as an analysis tool for the chief appraiser in the development of value estimates.

Land Analysis

The chief appraiser conducts residential land analysis based on existing and new data, if available. Lot size, cost per front foot, depth factor, and depth percentages are assigned to each parcel. The front footage land table is designed to systematically value the primary and residual land based on a specified percentage of one-hundred percent (100%) of the current market value. A computerized land-table file stores the land information required to consistently value individual parcels. Specific land influences are used, where necessary, to adjust parcels outside the norm for such factors as shape, size, topography, etc. The chief appraiser uses abstraction and allocation methods to ensure that the land values created best reflect the contributory market value of the land to the overall property value.

Statistical Analysis

The chief appraiser performs statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on each of the school districts in the district to judge the two primary aspects of mass appraisal accuracy: level of appraisal and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each school district by year. These studies include, but are not limited to, the weighted mean,

median, standard deviation, coefficient of variation, and coefficient of dispersion, providing the chief appraiser a tool by which to determine both the level and uniformity of appraisals. The level of appraised values can be determined by the weighted mean for individual properties within a school district. Review of the standard deviation, coefficient of variation and coefficient of dispersion can discern appraisal uniformity within and between school districts.

The chief appraiser, through the sales ratio analysis process, reviews each classification of residence in each school district annually. The first phase involves ratio studies that compare the recent sales prices of properties to the appraised values of these sold properties. This set of ratio studies affords the chief appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The chief appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level in a school district needs to be updated or whether the level of market value in a school district is at an acceptable level.

Market Adjustment or Trending Factors

Market adjustments or factors are developed from appraisal statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. As the cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values are needed to bring the level of appraisal to an acceptable standard.

If a category of residential improvements is to be updated, the chief appraiser uses a ratio study that compares recent sales prices of properties that have sold to the appraised value of those same properties. The calculated ratio derived from the sum of the sold properties value divided by the sum of the sales prices indicates the category's level of value based on the unadjusted value for the sold properties. This appraisal-to-sale ratio is used to determine the market adjustment factor for the category. This market adjustment factor is needed to trend the values closer to the actual market evidenced by recent sales prices within a given category in a given school district. The sales used to determine the market adjustment factor will reflect the market influences and conditions only for the specified category in the specified school district, thus producing more representative and supportable values. The market adjustment factor, if any, is applied uniformly to all properties in the category within a school district. Once the factors are applied and values are adjusted by CAMA, a second set of ratio studies is generated that compares recent sales prices with the proposed appraised values for those sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity for the school district as a whole.

TREATMENT OF RESIDENCE HOMESTEADS

Beginning in 1988, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under the new law, beginning in the second year a property receives a homestead exemption, increases of that property are "capped". The value for the tax purposes (appraised value) of a qualified residence homestead will be the LESSER of:

- ◊ the market value; or
- ◊ the preceding year's appraised value plus 10% for each year since the property was reappraised plus the value of any improvements added since the last reappraisal.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the following year. In the following year, that home is reappraised at its market value to bring its appraisal into uniformity with other properties.

TREATMENT OF ACCOUNTS WITH PRIOR YEAR HEARINGS

Beginning in the 2001 tax year, accounts whose market value was set in the hearing process in the prior year will, in most cases, be the base value to which market appreciation will be applied in the current year. This will not be the case, however, if the hearing result is found to be inappropriate or if compliance with USPAP necessitates the calculation of different base value.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The chief appraiser identifies individual properties in critical need of field review through sales ratio analysis. Sold properties with a high variance in sales ratios are field reviewed on an annual basis to check for accuracy of data characteristics.

At each site of inspection, the appraiser reviews subjective data items such as quality of construction, condition, and physical, functional, and economic obsolescence factors. These factors contribute significantly to the market value of the property. During the site inspection, the appraiser is able to physically inspect both sold and unsold properties for comparability and consistency of values.

The area to be physically inspected each year is identified in the appraisal district's written reappraisal plan.

Office Review

Given the resources and time required to conduct a routine field review of all properties, homogeneous properties consisting of similar characteristics with a low variance in sales ratios and other properties having a recent field inspection date can be reviewed in the appraisal office, unless it is located in an area specified for that year's field inspection cycle as identified in the appraisal district's written plan for reappraisal.

Once the chief appraiser is satisfied with the level and uniformity of value for each school district, the estimates of value go to noticing.

PERFORMANCE TEST

Sales Ratios Studies

The primary analytical tool used by the chief appraiser to measure and improve performance is the ratio study. The district ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sale ratios are generated for each school district to allow the chief appraiser to review general market trends and to provide an indication of market appreciation over a specified period of time. Sales ratios studies are generated from the CAMA software and from Excel spreadsheets for each school district and the appraisal district as a whole. Reported in the sales ratio statistics for each school district is a level of appraised value and uniformity profile by structure type (classification), median level of appraisal, weighted mean, and coefficient of dispersion. The computer-based ratio studies are designed to emulate the findings of the State Comptroller's property value study for category A properties (single-family residential property).

Management Review Process

Once the proposed value estimates are finalized, the chief appraiser reviews the sales ratios by school district and confirms pertinent valuation data, such as sale-to-parcel ration and level of appraisal. The primary objective of this review is to ensure that the proposed values have met preset appraisal standards.

An independent test of the appraisal performance of the district is conducted by the State of Texas Comptroller's Office through the property value study. The study determines the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The Comptroller publishes a report of the findings of the study from each category of property, including the median appraisal levels, the coefficient of dispersion, and any other standard statistical measures that the Comptroller considers appropriate.

Commercial Valuation Process

INTRODUCTION

Appraisal Responsibility

This mass appraisal assignment includes all of the commercially classed real property which falls within the responsibility of the Coleman County Appraisal District and located within the boundaries of the taxing jurisdictions. The appraisal roll displays and identifies each parcel of real property individually. Commercial appraisers appraise the fee simple interest of properties according to statute. However, the effect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis, as is the appraisal of any non-exempt taxable fractional interests in real property (i.e. certain multi-family housing projects). Fractional interests or partial holdings of real property are appraised in fee simple for the whole property and divided programmatically based on their prorated interest.

DATA- The data used by the commercial appraisers includes verified sales of vacant land and improved properties and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.). Other data used by the appraiser includes actual income and expense data (typically obtained through the hearings process), actual contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, market data publications are also reviewed to provide additional support for market trends.

PRELIMINARY ANALYSIS

VALUATION APPROACH (Model Specification)

Area Analysis

Data on regional economic forces such as demographic patterns, regional locations factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and constructions trends and costs are collected from private vendors and public sources, such as continuing education in the form of IAAO, TAAO, TAAO, and TDLR courses.

Neighborhood Analysis

The neighborhood is comprised of the land area and commercially classed properties located within the boundaries of the appraisal district. This area consist of a wide variety of property types including residential, commercial, and industrial. Neighborhood analysis involves the examination of how physical, economic, governmental, and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and organize comparable properties into smaller, manageable subsets of the universe of properties are generally referred to as market areas or economic areas.

Economic areas are defined by each of the improved property use types (apartment, office, retail, warehouse, and special use) based upon an analysis of similar economic or market forces. These include, but are not limited to, similarities of rental rates, classification of projects (known as building class by area commercial market experts), dated of constructions, overall market activity or other pertinent influences. Economic area identification and delineation by each major property use type is the benchmark of the commercial valuation system. All income model valuation (income approach to value estimates) is economic area specific. Economic areas are periodically reviewed to determine if re-delineation is required.

Highest and Best Use Analysis

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. For improved properties, highest and best use is evaluated as improved and as if the site were still vacant. This assists in determining if the existing improvements have a transitional use, nonconforming use, multiple uses, speculative use, excess land, or a different optimum use if the site were vacant. For vacant tracts of land within this district, the highest and best use is considered speculative based on the surrounding land uses. Improved properties reflect a wide variety of highest and best uses which include, but are not limited to: office, retail, apartment, warehouse, light industrial, special purposes, or interim uses. In many instances, the property current use is the same as its highest and best use. This analysis insures that an accurate estimate of market value (sometimes referred to as value in exchange) is derived.

On the other hand, value in use represents the value of a property to a specific user for a specific purpose. This is significantly different than market value, which approximates market price under the following assumptions: (a) no coercion of undue influence over the buyer or seller in an attempt to force the purchase or sale; (b) well-informed buyers and sellers acting in their own best interests; (c) a reasonable time for the transactions to take place; and (d) payments in cash or its equivalent.

Market Analysis

A market analysis relates directly to market forces affecting supply and demand. This study involves the relationship between social, economic, environmental, governmental, and site conditions. Current market activity including sales of commercial properties, new leases, lease rates, absorption rates, vacancies, allowable expenses (inclusive of replacement reserves), and expense ratio trends are analyzed.

DATA COLLECTION/VALIDATION

Sources of Data

With respect to the property characteristic data inventory system, every property subject to taxation by a jurisdiction with Coleman CAD's area of responsibility is incorporate into a computer assisted amass appraisal (CAMA) system. Appraisers perform maintenance of special purpose properties. Any alterations to the properties involving building permits are then reviewed. Also, if any discrepancies are discovered during the hearings process or at any other time, the chief appraiser or designated appraiser performs a field check prior to the next tax season. Data is reviewed during periodic field inspections.

In terms of commercial sales data, Coleman CAD receives a copy of the deeds recorded in Coleman County that convey commercially classed properties. The deeds involving a change in commercial ownership are entered into the sales information system and researched in an attempt to obtain the pertinent sale information. Other sources of sale data include the hearings process, word of mouth, and local publications.

Data Collection Procedures

Data collection procedures have been established for residential, commercial, industrial, and personal property. Appraisers conduct field inspections and record information on either a property record data (PRD) card or on personal property data sheets. This information is entered into the computer system and serves as the basis for the valuations of property.

The quality of data used is of paramount importance to accurate valuation of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of each appraiser.

For those properties involved in a transfer of commercial ownership, a sale file produced which begins the research and verification process. The initial step in sales verification involves a questionnaire, which is mailed to the purchaser (grantee) in the transaction. If a questionnaire is answered and returned, the documented responses are recorded into the computerized

sales database system. If no information is provided, other sources are sought, but the sales data is documented as being unconfirmed. Actual closing statements are the most reliable and preferred method of sales verification.

VALUATION ANALYSIS (Model Calibration)

Model calibration involves the process of periodically adjusting the mass appraisal formulas, tables and schedules to reflect the current market conditions. Once the models have undergone the specification process, adjustments can be made to reflect new construction procedures, materials and/or cost, which can vary from year to year. The basic structure of a mass appraisal model can be valid over an extended period of time, with trending factors utilized for updating the data to the current market conditions. However, at some point, if the adjustment process becomes too involved, the model calibration technique can mandate new model specifications or a revised model structure.

Cost Schedules

The cost approach to value is applied to all improved real property utilizing the comparative unit methods. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are typically developed based on the Marshall & Swift Valuations Service. Cost models include the derivation of replacement cost new (RCN) of all improvements. These include comparative base rates, per unit adjustments, and lump sum adjustments. This approach also employs the sales comparison approach in the valuation of the underlying land value. Time and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in cost over a period of time. Because a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base cost specifically for Coleman County. These modifiers are provided by the national cost services.

Depreciation schedules are developed based on what is typical for each property type at that specific age. Depreciation schedules have been implemented for what is typical of each major class of commercial property by economic life categories. Schedules have been developed for improvements with varying years of expected life. The actual age is noted in CAMA. Condition of the property compared to other similar properties of similar age drive the depreciation results from a depreciation matrix.

Market adjustment factors such as external and/or functional obsolescence can be applied if warranted. A depreciation calculation override can be used if the condition of a property varies from the norm by appropriately noting the physical condition and functional utility rating on the property data characteristics. These adjustments are typically applied to a specific property type or location and can be developed via ratio studies or other market analyses.

Income Models

The income approach to value is applied to those real properties which are typically viewed by market participants and "income producing", and for which the income methodology is considered a leading value indicator. The first step in the income approach pertains to the estimations of market rent on a per unit basis. This is derived primarily from actual rent data furnished by property owners and from local market study publications. This per unit rental rate multiplied by the number of units results in the estimate of potential gross rent.

A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established furnished by property owners and on local market publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilization level. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an effective gross rent.

Next, a secondary income or service income is calculated as a percentage of stabilized effective gross rent. Secondary income represents parking income, escalations, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income.

Allowable expense and expense ratio estimates are based on a study of market, with the assumption of prudent management.

Subtracting the allowable expenses (inclusive of non-recoverable expenses and replacement reserves) from the effective gross income yields an estimate of net operating income.

Rates and multipliers are used to convert income into an estimate of market value. These include income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on a thorough analysis of the market.

Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provided a very good indication of what a specific market participants is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived from the built-up method (band-of-investment). This method relates to satisfying the market return requirements of both the debt and equity positions of a real estate investment. This information is obtained from real estate and financial publication.

Sales Comparison (Market) Approach

Although all three of the approaches to value are based on market data, the sales comparison approach is most frequently referred to as the Sales Comparison Approach. This approach is utilized not only for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. As previously discussed in the Data Collection/Validation section of this report, pertinent data from actual sales of properties, both vacant and improved, is pursued throughout the year in order to obtain relevant information, which can be used in all aspects of valuation. Sales of similarly improved properties can provide as basis for the depreciation schedules in the cost approach, rates and multipliers used in the income approach, and as direct comparison in the sales comparison approach. Improved sales are also used in ratio studies, which afford the appraiser an excellent means of judging the present level and uniformity of the appraised values.

Final Valuation Schedules

Based on the market data analysis and review discussed previously in the cost, income, and sales approaches, the cost and income models are calibrated and finalized. The calibration results are keyed to the schedules and models on the mainframe CAMA system for utilization on all commercial properties in the district.

Statistical and Capitalization Analysis

Statistical analysis of final values is an essential component of quality control. This methodology represents a comparison of the final value against the standard and provides a concise measurement of the appraisal performance. Statistical comparisons of many different standards are used, including sales of similar properties, the previous year's appraised value, audit trails, value change analysis and sales ratio analysis.

Appraisal statistic of central tendency and dispersion generated from sales ratios are available for each property type. These summary statistics include, but are not limited to, the weighted mean, standard deviation, and coefficient of dispersion, thus providing the appraisers an analytical tool by which to determine both the level and uniformity of appraised value of particular property type. The level of appraised values can be determined by the weighted mean for individual properties within a specific type, and a comparison or weighted means can reflect the general level of appraised value. Review of the standard deviation and the coefficient of variation can discern appraisal uniformity with a specific property type.

INDIVIDUAL VALUE REVIEW PROCEEDURES

Field Review

The date of the last inspection, extent of that inspection, and the Coleman CAD appraiser responsible are listed in the CAMA system. If a property owner disputes the District's records concerning this data in a protest hearing, CAMA may be altered based on the credibility of the evidence provided. If a building permit is filed for a particular property indicating a change in characteristics, that property is added to a work file. Finally, even though every property cannot be inspected each year, the chief appraiser typically designates certain segments of the area to be inspected in field checks. Commercial appraisers are somewhat limited in the time available to field review all commercial properties of a specific use type. However, major effort is made by the appraisal district to field review as many properties as possible.

Office Review

Office reviews are completed on properties not subject to field inspections and are performed in compliance with the guidelines set out by USPAP.

Office reviews are typically limited by the data presented in final value reports. These reports summarize the pertinent data of each property. The appraiser may review methodology for appropriateness to ascertain that it was completed in accordance with USPAP or more stringent statutory and district policies. This review process is focused primarily on location skewed results on an individual basis.

Once the appraiser is satisfied with the level and uniformity of value for each property within their area of responsibility, the estimates of value go to noticing. Each parcel is subjected to the value parameters appropriate for its own use type. If the value of the parcel falls outside of appropriate parameters, it is placed on a rework list. Therefore, although the value estimates are determined in a computerized mass appraisal environment, value edits and rework lists enable an individual parcel review of value anomalies before the estimate of value is released for noticing.

PERFORMANCE TESTS

The primary tool used to measure mass appraisal performance is the ratios study. A ratio study compares appraised values to market values. In a ratio study, market values (value in exchange) are typically represented by sales prices (i.e. a sales ratio study). Independent, expert appraisals may also be used to represent market values in a ratio study (i.e. an appraisal ratio study). If there are not enough sales to provide necessary representativeness, independent appraisals can be used as indicators for market value. In addition, appraisal ratio studies can be used for properties statutorily not appraised at market value, but reflect the use-value requirement. An example of this is agricultural lands to be appraised on the basis of productivity or use value.

Coleman CAD has adopted the policies of the IAAO STANDARD ON RATION STUDIES, circa April 2013 regarding its ratio study standards and practices. Ratio studies generally have six basic steps:

- (1.) determination of the purpose and objectives
- (2.) data collection and preparation
- (3.) comparing appraisal and market data
- (4.) stratification
- (5.) statistical analysis
- (6.) evaluation and application of the results

Sales Ratio Studies

Sales ratio studies are an integral part of establishing equitable and accurate market value estimates, and ultimately assessments for taxing jurisdictions. The primary use of sales ratio studies include the determination of a need for general reappraisal, prioritizing selected groups of property types for reappraisal, identification of potential problems with appraisal procedure, assist in market analyses, and to calibrate models used to derive appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value. The Coleman County Appraisal Review Board may make individual value adjustments based on unequal appraisal (ratio) protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated by at least once per year, but frequently more often, especially in specific areas to allow appraisers to review general market trends in their area of responsibility. In many cases, field checks may be conducted to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the appraisers by providing an indication of market activity by economic area or changing market conditions.

Comparative Appraisal Analysis

The commercial appraiser performs an average unit comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type (such as apartment, office, retail and warehouse usage or special use). The objective to this evaluation is to determine appraisal performance of sold and unsold properties. Appraisers average unit prices of sales and average unit appraised value of the same parcels and the comparison of average value changes of sold and unsold properties. These studies are conducted on substrata such as building class and on properties located within various economic areas. IN this way, overall appraisal performance is evaluated geographically, by specific property type to discern whether sold parcels have been selectively appraised. When sold parcels and unsold parcels are appraised equally, the average unit values are similar. These horizontal equity studies are performed prior to annual noticing.

INDUSTRIAL VALUATION PROCESS

Appraisal Responsibility

Coleman CAD contracts with the appraisal firm the Thomas Y. Pickett Co for appraisal of industrial properties. The firm is responsible for developing fair and uniform market values for improved industrial properties and industrial vacant land. The firm is also responsible for valuation of all tangible general industrial personal property in Coleman CAD.

Further, the firm is responsible for the collection of data, maintenance of data collection manuals, area analysis, neighborhood analysis, highest and best use analysis, market analysis, development and implementation of data collection procedures, valuation schedules, field review, office review, performance tests, sales ratio studies, and comparative appraisal analysis.

BUSINESS PERSONAL PROPERTY VALUATION PROCESS

Appraisal Responsibility

There are four different personal property types appraised by the district:

- (1.) business personal property accounts
- (2.) leased assets
- (3.) vehicles
- (4.) multi-location assets

Valuation Approach (Model Specification)

SIC CODE ANALYSIS

Four - digit numeric codes, called Standard Industrial Classification (SIC) codes, were developed by the federal government. These classification are used by Coleman CAD as a way to classify personal property by business type.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of personal property is normally its current use.

Data Collection/Validation

Sources of Data

Business Personal Property

The district's property characteristic data was originally received from the Coleman County Tax Office and various school district records in 1980. It has also been collected through a field data collection effort coordinated by the district over a period of time.

Leased and Multi-Location Assets

The primary source of leased and multi-location assets in property owner renditions of property. Other sources of data include field inspections.

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Cost Schedules

Due to lack of viable information within the district, the appraisal district staff relies largely upon the Guide issued by the Comptroller of Public Accounts. A local modifier is developed and applied to the Guide, where applicable.

Statistical Analysis

Summary statistic including, but not limited to, the median, weighted mean, and standard deviation provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value. Review of the standard deviation can discern appraisal uniformity.

Depreciation Schedule and Trending Factors

Coleman CAD's primary approach to the valuation for business personal property is the cost approach. The replacement cost new (RCN) is either developed, from property owner reported historical cost or from Coleman CAD developed valuation models. The trending factors used by Coleman CAD to develop RCN are based on published valuation guides. The percent good factors used by Coleman CAD are also based on published valuation guides. The index factors and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisitions, as follows:

$$\text{PVF} = \text{Index Factor} \times \text{percent Good Factor}$$

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

$$\text{Market Value Estimate} = \text{PVF} \times \text{Historical Cost}$$

This mass appraisal PVF schedule is used to ensure that estimated values are uniform and consistent within the market.

INDIVIDUAL VALUE REVIEW PROCEDURES

Office Review

Business Personal Property

Property owner renditions, accounts with field or other data changes, accounts with prior hearing information, new accounts, and SIC cost table changes are all reviewed and considered.

Vehicles

These vehicles are matched to existing accounts and new accounts are created as needed.

Only those vehicles that are used in a commercial enterprise are appraised and listed on the appraisal roll. Personal use vehicles are exempt from taxation.

After matching accounts and data entry, notices are generated and reviewed.

PERFORMRANCE TESTS

Ratio Studies

Every other year the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study state cost and depreciation schedules for develop comparative personal property values. These values are then compared to Coleman CAD's personal property values and ratios are determined.

Internal Testing

Coleman CAD can test new or revised cost and depreciation schedules by running the valuation program in a test mode prior to the valuation cycle. This can give the district a chance to make additional refinements to the schedules if necessary.


LIMITING CONDITIONS

The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted through questionnaires to buyers and field reviews. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
4. I have attached a list of those providing significant mass appraisal assistance to the person signing this certification.

Certification Statement:

"I, Bill W. Jones, Chief Appraiser for the Coleman County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraisal value which, to the best of my knowledge and belief, was determined as required by law."



Bill W. Jones

PERSONS PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE

NAME TITLE TYPE OF ASSISTANCE

Bill W. Jones Chief Appraiser

Various staff of WESTERN VALUATION AND CONSULTING and THOMAS Y. PICKETT & CO.

RATIO STUDIES

The following ratio studies are the result of the last property value study done by the State Comptroller for 2021 plus the Cad Ratio Study.


Taxes

Property Tax Assistance

2021 ISD Summary Worksheet**042-Coleman /Coleman County****042-901/Coleman ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	109,181,970	0.9653	113,106,775	109,181,970
B - MULTIFAMILY	1,405,880	N/A	1,405,880	1,405,880
C1 - VACANT LOTS	1,723,240	N/A	1,723,240	1,723,240
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	12,313,810	1.9988	6,160,531	12,313,810
D2 - FARM & RANCH IMP	6,624,350	N/A	6,624,350	6,624,350
E - NON-AG LAND AND IMPROVEMENTS	55,572,740	0.9477	58,639,591	55,572,740
F1 - COMMERCIAL REAL	21,771,299	0.6872	31,681,169	21,771,299
F2 - INDUSTRIAL REAL	2,301,550	N/A	2,301,550	2,301,550
G - ALL MINERALS	1,903,640	N/A	1,903,640	1,903,640
J - ALL UTILITIES	37,787,960	0.9618	39,288,792	37,787,960
L1 - COMMERCIAL PERSONAL	12,707,270	1.0351	12,276,369	12,707,270
L2 - INDUSTRIAL PERSONAL	3,231,050	N/A	3,231,050	3,231,050
M1 - MOBILE HOMES	575,420	N/A	575,420	575,420
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	1,174,360	N/A	1,174,360	1,174,360
Subtotal	268,274,539	0	280,092,717	268,274,539
Less Total Deductions	54,704,009	0	56,496,311	54,704,009
Total Taxable Value	213,570,530	0	223,596,406	213,570,530

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
225,210,231	213,570,530	225,210,231	213,570,530

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
11,639,701	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
225,210,231	213,570,530	225,210,231	213,570,530

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

200-Runnels /Runnels County

042-901/Coleman ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	866,780	N/A	866,780	866,780
D2 - FARM & RANCH IMP	84,480	N/A	84,480	84,480
E - NON-AG LAND AND IMPR OVEMENTS	3,033,580	N/A	3,033,580	3,033,580
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	6,690	N/A	6,690	6,690
J - ALL UTILITIES	135,540	N/A	135,540	135,540
L1 - COMMERCIAL PERSONA L	13,200	N/A	13,200	13,200
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	181,860	N/A	181,860	181,860
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTOR Y	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	4,322,130	0	4,322,130	4,322,130
Less Total Deductions	404,474	0	404,474	404,474
Total Taxable Value	3,917,656	0	3,917,656	3,917,656

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
3,987,656	3,917,656	3,987,656	3,917,656

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
70,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
3,987,656	3,917,656	3,987,656	3,917,656

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

042-901-02/Coleman ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	109,181,970	0.9653	113,106,775	109,181,970
B - MULTIFAMILY	1,405,880	N/A	1,405,880	1,405,880
C1 - VACANT LOTS	1,723,240	N/A	1,723,240	1,723,240
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	13,180,590	1.8756	7,027,311	13,180,590
D2 - FARM & RANCH IMP	6,708,830	N/A	6,708,830	6,708,830
E - NON-AG LAND AND IMPROVEMENTS	58,606,320	0.9503	61,673,171	58,606,320
F1 - COMMERCIAL REAL	21,771,299	0.6872	31,681,169	21,771,299
F2 - INDUSTRIAL REAL	2,301,550	N/A	2,301,550	2,301,550
G - ALL MINERALS	1,910,330	N/A	1,910,330	1,910,330
J - ALL UTILITIES	37,923,500	0.9619	39,424,332	37,923,500
L1 - COMMERCIAL PERSONAL	12,720,470	1.0351	12,289,569	12,720,470
L2 - INDUSTRIAL PERSONAL	3,231,050	N/A	3,231,050	3,231,050
M1 - MOBILE HOMES	757,280	N/A	757,280	757,280
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	1,174,360	N/A	1,174,360	1,174,360
Subtotal	272,596,669		284,414,847	272,596,669
Less Total Deductions	55,108,483		56,900,785	55,108,483
Total Taxable Value	217,488,186		227,514,062	217,488,186

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
229,197,887	217,488,186	229,197,887	217,488,186

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
11,709,701	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
229,197,887	217,488,186	229,197,887	217,488,186

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

2021 Deduction Detail

042-Coleman /Coleman County

042-901/Coleman ISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	36,614,701	36,614,701	36,614,701
Homestead - State-Mandated Over-65 or Disabled \$10,000	5,783,450	5,783,450	5,783,450
Homestead - 100% Disabled or Unemployable Veterans	1,350,520	1,350,520	1,350,520
Homestead - Disabled Veterans and Surviving Spouse	502,610	502,610	502,610
Homestead - Over-65 or Disabled Freeze Loss	7,304,928	8,985,607	7,304,928
Homestead - 10% Appraisal Cap Loss	3,105,170	3,216,793	3,105,170
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	7,340	7,340	7,340
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	35,290	35,290	35,290
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

200-Runnels /Runnels County

042-901/Coleman ISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	175,000	175,000	175,000
Homestead - State-Mandated Over-65 or Disabled \$10,000	54,510	54,510	54,510

2021 Deduction Detail

Homestead - 100% Disabled or Unemployable Veterans	0	0	0
Homestead - Disabled Veterans and Surviving Spouse	0	0	0
Homestead - Over-65 or Disabled Freeze Loss	148,794	148,794	148,794
Homestead - 10% Appraisal Cap Loss	26,170	26,170	26,170
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

042-901/Coleman ISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	36,789,701	36,789,701	36,789,701
Homestead - State-Mandated Over-65 or Disabled \$10,000	5,837,960	5,837,960	5,837,960
Homestead - 100% Disabled or Unemployable Veterans	1,350,520	1,350,520	1,350,520
Homestead - Disabled Veterans and Surviving Spouse	502,610	502,610	502,610
Homestead - Over-65 or Disabled Freeze Loss	7,453,722	9,134,401	7,453,722
Homestead - 10% Appraisal Cap Loss	3,131,340	3,242,963	3,131,340
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0

2021 Deduction Detail

Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	7,340	7,340	7,340
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	35,290	35,290	35,290
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	55,108,483	56,900,785	55,108,483


Taxes

Property Tax Assistance

2021 ISD Summary Worksheet**042-Coleman /Coleman County****042-903/Santa Anna ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	18,975,070	0.9143	20,753,659	18,975,070
B - MULTIFAMILY	563,370	N/A	563,370	563,370
C1 - VACANT LOTS	242,580	N/A	242,580	242,580
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	9,460,500	1.7945	5,271,820	9,460,500
D2 - FARM & RANCH IMP	5,795,350	N/A	5,795,350	5,795,350
E - NON-AG LAND AND IMPROVEMENTS	38,381,200	0.8080	47,501,485	38,381,200
F1 - COMMERCIAL REAL	3,840,040	N/A	3,840,040	3,840,040
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	1,845,300	N/A	1,845,300	1,845,300
J - ALL UTILITIES	45,520,970	0.9756	46,659,461	45,520,970
L1 - COMMERCIAL PERSONAL	2,609,250	N/A	2,609,250	2,609,250
L2 - INDUSTRIAL PERSONAL	1,030,100	N/A	1,030,100	1,030,100
M1 - MOBILE HOMES	479,270	N/A	479,270	479,270
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	115,580	N/A	115,580	115,580
Subtotal	128,858,580	0	136,707,265	128,858,580
Less Total Deductions	18,118,593	0	19,617,165	18,118,593
Total Taxable Value	110,739,987	0	117,090,100	110,739,987

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
114,579,687	110,739,987	114,579,687	110,739,987

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
3,839,700	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
114,579,687	110,739,987	114,579,687	110,739,987

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

042-903-02/Santa Anna ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	18,975,070	0.9143	20,753,659	18,975,070
B - MULTIFAMILY	563,370	N/A	563,370	563,370
C1 - VACANT LOTS	242,580	N/A	242,580	242,580
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	9,460,500	1.7945	5,271,820	9,460,500
D2 - FARM & RANCH IMP	5,795,350	N/A	5,795,350	5,795,350
E - NON-AG LAND AND IMPROVEMENTS	38,381,200	0.8080	47,501,485	38,381,200
F1 - COMMERCIAL REAL	3,840,040	N/A	3,840,040	3,840,040
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	1,845,300	N/A	1,845,300	1,845,300
J - ALL UTILITIES	45,520,970	0.9756	46,659,461	45,520,970
L1 - COMMERCIAL PERSONAL	2,609,250	N/A	2,609,250	2,609,250
L2 - INDUSTRIAL PERSONAL	1,030,100	N/A	1,030,100	1,030,100
M1 - MOBILE HOMES	479,270	N/A	479,270	479,270
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	115,580	N/A	115,580	115,580
Subtotal	128,858,580		136,707,265	128,858,580
Less Total Deductions	18,118,593		19,617,165	18,118,593
Total Taxable Value	110,739,987		117,090,100	110,739,987

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
114,579,687	110,739,987	114,579,687	110,739,987

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
3,839,700	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
114,579,687	110,739,987	114,579,687	110,739,987

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

2021 Deduction Detail

042-Coleman /Coleman County

042-903/Santa Anna ISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	11,249,700	11,249,700	11,249,700
Homestead - State-Mandated Over-65 or Disabled \$10,000	1,796,120	1,796,120	1,796,120
Homestead - 100% Disabled or Unemployable Veterans	455,460	455,460	455,460
Homestead - Disabled Veterans and Surviving Spouse	188,460	188,460	188,460
Homestead - Over-65 or Disabled Freeze Loss	2,907,973	4,292,231	2,907,973
Homestead - 10% Appraisal Cap Loss	1,219,570	1,333,884	1,219,570
Freeport	0	0	0
Pollution Control	291,660	291,660	291,660
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	9,650	9,650	9,650
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

042-903/Santa Anna ISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	11,249,700	11,249,700	11,249,700
Homestead - State-Mandated Over-65 or Disabled \$10,000	1,796,120	1,796,120	1,796,120
Homestead - 100% Disabled or Unemployable Veterans	455,460	455,460	455,460

2021 Deduction Detail

Homestead - Disabled Veterans and Surviving Spouse	188,460	188,460	188,460
Homestead - Over-65 or Disabled Freeze Loss	2,907,973	4,292,231	2,907,973
Homestead - 10% Appraisal Cap Loss	1,219,570	1,333,884	1,219,570
Freeport	0	0	0
Pollution Control	291,660	291,660	291,660
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	9,650	9,650	9,650
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	18,118,593	19,617,165	18,118,593


Taxes

Property Tax Assistance

2021 ISD Summary Worksheet**042-Coleman /Coleman County****042-905/Panther Creek CISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	7,014,510	0.8336	8,414,719	7,014,510
B - MULTIFAMILY	18,780	N/A	18,780	18,780
C1 - VACANT LOTS	445,030	N/A	445,030	445,030
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	12,884,040	1.9609	6,570,399	12,884,040
D2 - FARM & RANCH IMP	6,027,229	N/A	6,027,229	6,027,229
E - NON-AG LAND AND IMPR OVEMENTS	48,753,551	0.8077	60,360,964	48,753,551
F1 - COMMERCIAL REAL	1,343,910	N/A	1,343,910	1,343,910
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	1,670,770	N/A	1,670,770	1,670,770
J - ALL UTILITIES	45,066,840	0.9803	45,972,498	45,066,840
L1 - COMMERCIAL PERSONA L	481,580	N/A	481,580	481,580
L2 - INDUSTRIAL PERSONAL	1,552,490	N/A	1,552,490	1,552,490
M1 - MOBILE HOMES	1,101,070	N/A	1,101,070	1,101,070
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTOR Y	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	126,359,800	0	133,959,439	126,359,800
Less Total Deductions	13,844,096	0	17,041,619	13,844,096
Total Taxable Value	112,515,704	0	116,917,820	112,515,704

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
115,249,064	112,515,704	115,249,064	112,515,704

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
2,733,360	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
115,249,064	112,515,704	115,249,064	112,515,704

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE INVALID, BUT LOCAL VALUE WAS CERTIFIED BECAUSE YOUR SCHOOL DISTRICT IS IN YEAR ONE OF THE GRACE PERIOD

200-Runnels /Runnels County

042-905/Panther Creek CISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	4,955,500	N/A	4,955,500	4,955,500
D2 - FARM & RANCH IMP	273,610	N/A	273,610	273,610
E - NON-AG LAND AND IMPR OVEMENTS	5,252,060	N/A	5,252,060	5,252,060
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	182,227	N/A	182,227	182,227
J - ALL UTILITIES	10,971,300	N/A	10,971,300	10,971,300
L1 - COMMERCIAL PERSONA L	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	199,180	N/A	199,180	199,180
M1 - MOBILE HOMES	0	N/A	0	0
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTOR Y	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	21,833,877	0	21,833,877	21,833,877
Less Total Deductions	595,296	0	595,296	595,296
Total Taxable Value	21,238,581	0	21,238,581	21,238,581

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
21,339,141	21,238,581	21,339,141	21,238,581

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
100,560	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
21,339,141	21,238,581	21,339,141	21,238,581

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

042-905-02/Panther Creek CISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	7,014,510	0.8336	8,414,719	7,014,510
B - MULTIFAMILY	18,780	N/A	18,780	18,780
C1 - VACANT LOTS	445,030	N/A	445,030	445,030
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	17,839,540	1.5478	11,525,899	17,839,540
D2 - FARM & RANCH IMP	6,300,839	N/A	6,300,839	6,300,839
E - NON-AG LAND AND IMPROVEMENTS	54,005,611	0.8231	65,613,024	54,005,611
F1 - COMMERCIAL REAL	1,343,910	N/A	1,343,910	1,343,910
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	1,852,997	N/A	1,852,997	1,852,997
J - ALL UTILITIES	56,038,140	0.9841	56,943,798	56,038,140
L1 - COMMERCIAL PERSONAL	481,580	N/A	481,580	481,580
L2 - INDUSTRIAL PERSONAL	1,751,670	N/A	1,751,670	1,751,670
M1 - MOBILE HOMES	1,101,070	N/A	1,101,070	1,101,070
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	148,193,677		155,793,316	148,193,677
Less Total Deductions	14,439,392		17,636,915	14,439,392
Total Taxable Value	133,754,285		138,156,401	133,754,285

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
136,588,205	133,754,285	136,588,205	133,754,285

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
2,833,920	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
136,588,205	133,754,285	136,588,205	133,754,285

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

2021 Deduction Detail

042-Coleman /Coleman County

042-905/Panther Creek CISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	8,283,360	8,283,360	8,283,360
Homestead - State-Mandated Over-65 or Disabled \$10,000	1,452,620	1,452,620	1,452,620
Homestead - 100% Disabled or Unemployable Veterans	330,930	330,930	330,930
Homestead - Disabled Veterans and Surviving Spouse	104,270	104,270	104,270
Homestead - Over-65 or Disabled Freeze Loss	2,458,446	5,426,197	2,458,446
Homestead - 10% Appraisal Cap Loss	1,151,070	1,380,842	1,151,070
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	63,400	63,400	63,400
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0

200-Runnels /Runnels County

042-905/Panther Creek CISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	280,560	280,560	280,560
Homestead - State-Mandated Over-65 or Disabled \$10,000	67,640	67,640	67,640

2021 Deduction Detail

Homestead - 100% Disabled or Unemployable Veterans	0	0	0
Homestead - Disabled Veterans and Surviving Spouse	20,180	20,180	20,180
Homestead - Over-65 or Disabled Freeze Loss	148,871	148,871	148,871
Homestead - 10% Appraisal Cap Loss	52,300	52,300	52,300
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	25,745	25,745	25,745
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property in Transit	0	0	0

042-905/Panther Creek CISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	8,563,920	8,563,920	8,563,920
Homestead - State-Mandated Over-65 or Disabled \$10,000	1,520,260	1,520,260	1,520,260
Homestead - 100% Disabled or Unemployable Veterans	330,930	330,930	330,930
Homestead - Disabled Veterans and Surviving Spouse	124,450	124,450	124,450
Homestead - Over-65 or Disabled Freeze Loss	2,607,317	5,575,068	2,607,317
Homestead - 10% Appraisal Cap Loss	1,203,370	1,433,142	1,203,370
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0

2021 Deduction Detail

Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	25,745	25,745	25,745
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	63,400	63,400	63,400
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
Total Deductions Allowed in PVS	14,439,392	17,636,915	14,439,392


Taxes

Property Tax Assistance

2021 ISD Summary Worksheet**025-Brown /Brown County****025-901/Bangs ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	320,727,374	N/A	320,727,374	320,727,374
B - MULTIFAMILY	2,229,250	N/A	2,229,250	2,229,250
C1 - VACANT LOTS	9,541,406	N/A	9,541,406	9,541,406
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	8,742,931	N/A	8,742,931	8,742,931
D2 - FARM & RANCH IMP	5,184,760	N/A	5,184,760	5,184,760
E - NON-AG LAND AND IMPROVEMENTS	158,020,134	N/A	158,020,134	158,020,134
F1 - COMMERCIAL REAL	18,773,431	N/A	18,773,431	18,773,431
F2 - INDUSTRIAL REAL	2,988,680	N/A	2,988,680	2,988,680
G - ALL MINERALS	618,117	N/A	618,117	618,117
J - ALL UTILITIES	20,376,990	N/A	20,376,990	20,376,990
L1 - COMMERCIAL PERSONAL	6,980,470	N/A	6,980,470	6,980,470
L2 - INDUSTRIAL PERSONAL	28,981,960	N/A	28,981,960	28,981,960
M1 - MOBILE HOMES	5,680,440	N/A	5,680,440	5,680,440
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	573,690	N/A	573,690	573,690
S - SPECIAL INVENTORY	194,100	N/A	194,100	194,100
Subtotal	589,613,733	0	589,613,733	589,613,733
Less Total Deductions	112,661,228	0	112,661,228	112,661,228
Total Taxable Value	476,952,505	0	476,952,505	476,952,505

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
491,285,382	476,952,505	491,285,382	476,952,505

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
14,332,877	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
491,285,382	476,952,505	491,285,382	476,952,505

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

042-Coleman /Coleman County**025-901/Bangs ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	369,070	N/A	369,070	369,070
D2 - FARM & RANCH IMP	188,150	N/A	188,150	188,150
E - NON-AG LAND AND IMPROVEMENTS	1,261,560	N/A	1,261,560	1,261,560
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	2,250	N/A	2,250	2,250
J - ALL UTILITIES	300,320	N/A	300,320	300,320
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	0	N/A	0	0
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	2,121,350	0	2,121,350	2,121,350
Less Total Deductions	268,723	0	268,723	268,723
Total Taxable Value	1,852,627	0	1,852,627	1,852,627

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
1,932,627	1,852,627	1,932,627	1,852,627

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
80,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
1,932,627	1,852,627	1,932,627	1,852,627

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

025-901-02/Bangs ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	320,727,374	N/A	320,727,374	320,727,374
B - MULTIFAMILY	2,229,250	N/A	2,229,250	2,229,250
C1 - VACANT LOTS	9,541,406	N/A	9,541,406	9,541,406
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	9,112,001	N/A	9,112,001	9,112,001
D2 - FARM & RANCH IMP	5,372,910	N/A	5,372,910	5,372,910
E - NON-AG LAND AND IMPROVEMENTS	159,281,694	N/A	159,281,694	159,281,694
F1 - COMMERCIAL REAL	18,773,431	N/A	18,773,431	18,773,431
F2 - INDUSTRIAL REAL	2,988,680	N/A	2,988,680	2,988,680
G - ALL MINERALS	620,367	N/A	620,367	620,367
J - ALL UTILITIES	20,677,310	N/A	20,677,310	20,677,310
L1 - COMMERCIAL PERSONAL	6,980,470	N/A	6,980,470	6,980,470
L2 - INDUSTRIAL PERSONAL	28,981,960	N/A	28,981,960	28,981,960
M1 - MOBILE HOMES	5,680,440	N/A	5,680,440	5,680,440
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	573,690	N/A	573,690	573,690
S - SPECIAL INVENTORY	194,100	N/A	194,100	194,100
Subtotal	591,735,083		591,735,083	591,735,083
Less Total Deductions	112,929,951		112,929,951	112,929,951
Total Taxable Value	478,805,132		478,805,132	478,805,132

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
493,218,009	478,805,132	493,218,009	478,805,132

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
14,412,877	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
493,218,009	478,805,132	493,218,009	478,805,132

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption


Taxes

Property Tax Assistance

2021 ISD Summary Worksheet**025-Brown /Brown County****030-901/Cross Plains ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	435,330	N/A	435,330	435,330
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	71,230	N/A	71,230	71,230
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	3,082,960	N/A	3,082,960	3,082,960
D2 - FARM & RANCH IMP	1,353,330	N/A	1,353,330	1,353,330
E - NON-AG LAND AND IMPROVEMENTS	20,576,240	N/A	20,576,240	20,576,240
F1 - COMMERCIAL REAL	2,069,170	N/A	2,069,170	2,069,170
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	1,438,780	N/A	1,438,780	1,438,780
J - ALL UTILITIES	9,830,040	N/A	9,830,040	9,830,040
L1 - COMMERCIAL PERSONAL	23,390	N/A	23,390	23,390
L2 - INDUSTRIAL PERSONAL	7,060	N/A	7,060	7,060
M1 - MOBILE HOMES	412,200	N/A	412,200	412,200
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	39,299,730	0	39,299,730	39,299,730
Less Total Deductions	4,818,335	0	4,818,335	4,818,335
Total Taxable Value	34,481,395	0	34,481,395	34,481,395

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
34,956,395	34,481,395	34,956,395	34,481,395

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
475,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
34,956,395	34,481,395	34,956,395	34,481,395

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

030-Callahan /Callahan County**030-901/Cross Plains ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	27,708,270	N/A	27,708,270	27,708,270
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	417,700	N/A	417,700	417,700
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	7,067,540	N/A	7,067,540	7,067,540
D2 - FARM & RANCH IMP	5,965,070	N/A	5,965,070	5,965,070
E - NON-AG LAND AND IMPR OVEMENTS	51,812,760	N/A	51,812,760	51,812,760
F1 - COMMERCIAL REAL	6,108,780	N/A	6,108,780	6,108,780
F2 - INDUSTRIAL REAL	77,250	N/A	77,250	77,250
G - ALL MINERALS	1,651,751	N/A	1,651,751	1,651,751
J - ALL UTILITIES	34,369,780	N/A	34,369,780	34,369,780
L1 - COMMERCIAL PERSONA L	5,838,380	N/A	5,838,380	5,838,380
L2 - INDUSTRIAL PERSONAL	272,080	N/A	272,080	272,080
M1 - MOBILE HOMES	4,182,400	N/A	4,182,400	4,182,400
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTOR Y	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	145,471,761	0	145,471,761	145,471,761
Less Total Deductions	29,456,199	0	29,456,199	29,456,199
Total Taxable Value	116,015,562	0	116,015,562	116,015,562

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
121,421,727	116,015,562	121,421,727	116,015,562

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
5,406,165	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
121,421,727	116,015,562	121,421,727	116,015,562

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

042-Coleman /Coleman County**030-901/Cross Plains ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	70,020	N/A	70,020	70,020
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	729,820	N/A	729,820	729,820
D2 - FARM & RANCH IMP	275,480	N/A	275,480	275,480
E - NON-AG LAND AND IMPR OVEMENTS	3,746,340	N/A	3,746,340	3,746,340
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	1,074,430	N/A	1,074,430	1,074,430
J - ALL UTILITIES	508,220	N/A	508,220	508,220
L1 - COMMERCIAL PERSONA L	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	21,160	N/A	21,160	21,160
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTOR Y	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	6,425,470	0	6,425,470	6,425,470
Less Total Deductions	891,325	0	891,325	891,325
Total Taxable Value	5,534,145	0	5,534,145	5,534,145

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
5,742,885	5,534,145	5,742,885	5,534,145

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
208,740	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
5,742,885	5,534,145	5,742,885	5,534,145

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

067-Eastland /Eastland County**030-901/Cross Plains ISD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	586,900	N/A	586,900	586,900
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	11,890	N/A	11,890	11,890
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	3,215,841	0.9068	3,546,313	3,215,841
D2 - FARM & RANCH IMP	1,887,200	0.9695	1,946,570	1,887,200
E - NON-AG LAND AND IMPR OVEMENTS	23,478,260	0.9344	25,126,563	23,478,260
F1 - COMMERCIAL REAL	400,170	N/A	400,170	400,170
F2 - INDUSTRIAL REAL	409,230	N/A	409,230	409,230
G - ALL MINERALS	1,598,000	1.0053	1,589,575	1,598,000
J - ALL UTILITIES	11,980,130	0.9502	12,608,009	11,980,130
L1 - COMMERCIAL PERSONA L	177,000	N/A	177,000	177,000
L2 - INDUSTRIAL PERSONAL	174,670	N/A	174,670	174,670
M1 - MOBILE HOMES	887,840	N/A	887,840	887,840
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTOR Y	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	44,807,131	0	47,464,730	44,807,131
Less Total Deductions	8,782,658	0	8,782,658	8,782,658
Total Taxable Value	36,024,473	0	38,682,072	36,024,473

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
37,179,223	36,024,473	37,179,223	36,024,473

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,154,750	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
37,179,223	36,024,473	37,179,223	36,024,473

T7 = School district taxable value for I & S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

030-901-02/Cross Plains ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	28,800,520	N/A	28,800,520	28,800,520
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	500,820	N/A	500,820	500,820
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	14,096,161	0.9771	14,426,633	14,096,161
D2 - FARM & RANCH IMP	9,481,080	0.9938	9,540,450	9,481,080
E - NON-AG LAND AND IMPROVEMENTS	99,613,600	0.9837	101,261,903	99,613,600
F1 - COMMERCIAL REAL	8,578,120	N/A	8,578,120	8,578,120
F2 - INDUSTRIAL REAL	486,480	N/A	486,480	486,480
G - ALL MINERALS	5,762,961	1.0015	5,754,536	5,762,961
J - ALL UTILITIES	56,688,170	0.9890	57,316,049	56,688,170
L1 - COMMERCIAL PERSONAL	6,038,770	N/A	6,038,770	6,038,770
L2 - INDUSTRIAL PERSONAL	453,810	N/A	453,810	453,810
M1 - MOBILE HOMES	5,503,600	N/A	5,503,600	5,503,600
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	236,004,092		238,661,691	236,004,092
Less Total Deductions	43,948,517		43,948,517	43,948,517
Total Taxable Value	192,055,575		194,713,174	192,055,575

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
199,300,230	192,055,575	199,300,230	192,055,575

Loss To the Additional \$10,000 Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption
7,244,655	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10, 000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
199,300,230	192,055,575	199,300,230	192,055,575

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

Sales Ratio Report

COLEMAN

Tax Year: 2022

Values - Final

Sale Price - Actual

APPRAISAL

Property ID Quick Ref ID Abstract / Sub Map ID	Situs Address Legal Description TU Group Appraiser / NBHD	Area Class Good	Eff Yr Act Yr % COM ECO	Total Mkt Value		Imp1 Desc Imp2 Desc Imp3 Desc Val/Sft Price/Sft	Sale Type Sale Date Sale Price Ratio %
				Impv Value Lnd Acres Imp Adj	Land Value Land Ratio Land Adj		
0016-670-00460-000	1102 ROOSEVELT COLEMAN, TX 76834	992		\$9,700		Residential	Residential
R10151	A0016 M BENETES SUR 670, ACRES 0.38	FR2	1985	\$9,220	\$480		01/25/2022
A0016		33		0.38	4.95		\$30,000
119	CAD,CHD,GCO,RCO,SCO BEN /			100.00	0.00	\$9.78 \$30.24	32.33
0016-670-00580-000	1104 ROOSEVELT COLEMAN, TX 76834	943		\$5,970		Residential	Residential
R10168	A0016 M BENETES SUR 670, ACRES 0.42	FR4		\$5,430	\$540		01/25/2022
A0016		30		0.42	9.05		\$15,000
119	CAD,CHD,GCO,RCO,SCO BEN /			100.00	0.00	\$6.33 \$15.91	39.80
0624-273--00041-000	1968 CR 348 COLEMAN, TX 76834-8438, T)	2,315		\$199,610		Residential	Residential
R50954	A0624 S P RR CO SUR 273, ACRES 10.00	MA13	2003	\$173,680	\$25,930	Misc. Improvement	02/18/2022
A0624		85		10.00	12.99		\$1,400,000
119	CAD,CHD,GCO,RCO,SPC BWJ /			100.00	0.00	\$86.22 \$604.75	14.26
R51539	1114 ROOSEVELT COLEMAN, TX 76834	713		\$2,400		Residential	Residential
R51539	A0016 M BENETES SUR 670, ACRES .33	FR2		\$1,980	\$420		01/25/2022
A0016		15		0.33	17.50		\$15,000
119	CAD,CHD,GCO,RCO,SCO BEN /			100.00	0.00	\$3.37 \$21.04	16.00

Sales Ratio Report

COLEMAN

Tax Year: 2022 Values - Final Sale Price - Actual

APPRAISAL

Property ID Quick Ref ID Abstract / Sub Map ID	Situs Address Legal Description TU Group Appraiser / NBHD	Eff Yr Act Yr % COM ECO	Area Class Good FUN	Total Mkt Value		Imp1 Desc Imp2 Desc Imp3 Desc Val/Sft Price/Sft	Sale Type Sale Date Sale Price Ratio %
				Impv Value	Land Value		
R53615	1558 CR 334 GOULDBUSK, TX 76845		0	\$230,810		Residential	Residential
R53615	A1128 A1128 - H R STARKWEATHER SUR	2021		\$55,250	\$175,560		05/19/2022
A1128	268, SERIAL 125000HB007631A, TITLE #		100	66.25	76.06		\$370,000
	MH00902396, LABEL # NTA2014240.			100.00	0.00	\$0.00	\$0.00
	CAD,CHD,GCO,RCO,SCO						62.38
	BEN /						
2020-011-00030-000	302 E COLLEGE COLEMAN, TX 76834		1,763	\$54,490		Residential	Residential
R15640	ORIGINAL TOWN COLEMAN, BLOCK 11,		MA12	\$51,980	\$2,510		09/30/2022
S2020	LOT 3		60	0.23	4.61		\$83,000
3	CAD,CCO,CHD,GCO,RCO,SCO			100.00	0.00	\$30.91	\$47.08
	BEN /						65.65
2060-001-00060-000	128 ROSELAWN COLEMAN, TX 76834		868	\$30,640		Residential	Residential
R16016	BENNETT & FORBESS ADDN TOWN		FR10	\$28,990	\$1,650		09/22/2022
S2060	COLEMAN, BLOCK 7, LOT 6		85	0.30	5.39		\$79,500
8	CAD,CCO,CHD,GCO,RCO,SCO			100.00	0.00	\$35.30	\$91.59
	BEN /						38.54
2100-009-00090-000	411 W ELM COLEMAN, TX 76834		1,138	\$35,050		Residential	Residential
R16145	CLOW 1 ADDN TOWN COLEMAN, BLOCK		FR10	\$32,550	\$2,500		02/27/2022
S2100	9, LOT E/2 NW/4, 411 W ELM		71	0.18	7.13		\$68,000
11	CAD,CCO,CHD,GCO,RCO,SCO			100.00	0.00	\$30.80	\$59.75
	BEN /						51.54
2100-015-00030-000	312 S NECHES COLEMAN, TX 76834		1,628	\$73,880		Residential	Residential
R16165	CLOW 1 ADDN TOWN COLEMAN, BLOCK		MA14	\$71,880	\$2,000		09/02/2022
S2100	15, LOT N/2 SE/4		90	0.14	2.71		\$90,000
11	CAD,CCO,CHD,GCO,RCO,SCO			100.00	0.00	\$45.38	\$55.28
	BEN /						82.09

Sales Ratio Report

Tax Year: 2022 Values - Final Sale Price - Actual

APPRAISAL

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				Impv Value	Land Value	Imp1 Desc	Imp2 Desc	Imp3 Desc	Val/Sft	
2100-024-00020-000	718 W PECAN COLEMAN, TX 76834	928		\$33,910		Residential			Residential	
R16253	CLOW 1 ADDN TOWN COLEMAN, BLOCK 24, LOT W/2 6, 3.7 FT LT 5	FR10		\$31,590	\$2,320				08/16/2022	\$41,000
S2100		60		0.16	6.84					
39	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00		\$36.54	\$44.18		82.71
2110-017-00010-000	1216 S COLORADO COLEMAN, TX 76834	2,768		\$275,100		Residential			Residential	
R16387	CLOW 2 ADDN TOWN COLEMAN, BLOCK 17, LOT ALL, 1216 S COLORADO	MA16		\$260,100	\$15,000				05/11/2022	\$380,000
S2110		85		1.43	5.45					
12	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00		\$99.39	\$137.28		72.39
2110-028-00010-000	215 E 10TH COLEMAN, TX 76834	1,092		\$30,810		Residential			Residential	
R16443	CLOW 2 ADDN TOWN COLEMAN, BLOCK 28, LOT E/2 SE/4, 215 E 10TH	FR9	2013	\$28,930	\$1,880				09/02/2022	\$95,000
S2110		70		0.18	6.10					
12	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00		\$28.21	\$87.00		32.43
2120-007-00110-000	1805 COMMERCIAL COLEMAN, TX 76834	908		\$20,060		Residential			Residential	
R16466	CLOW 2 FARM ADDN TOWN COLEMAN, BLOCK 7, 62.5X125	FR7		\$18,500	\$1,560				08/22/2022	\$69,000
S2120		75		0.18	7.78					
14	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00		\$22.09	\$75.99		29.07
2120-007-00130-000	1705 COMMERCIAL COLEMAN, TX 76834	1,288		\$30,450		Residential			Residential	
R16468	CLOW 2 FARM ADDN TOWN COLEMAN, BLOCK 7, 62.5X125	FR9		\$28,890	\$1,560				05/20/2022	\$32,750
S2120		65		0.00	5.12					
14	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00		\$23.64	\$25.43		92.98

Sales Ratio Report

COLEMAN

Tax Year: 2022

Values - Final

Sale Price - Actual

APPRAISAL

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			Impv Value Lnd Acres Imp Adj	Land Value Land Ratio Land Adj			
2120-012-00040-014	1707 S CONCHO COLEMAN, TX 76834	1,204	\$21,730		Residential	Residential	
R16483	CLOW 2 FARM ADDN TOWN COLEMAN, BLOCK 12, LOT 62.5X125	FR8	\$20,170	\$1,560		08/18/2022	
S2120		55	0.18	7.18		\$115,000	
14	CAD,CCO,CHD,GCO,RCO,SCO BEN /		100.00	0.00	\$18.05	\$95.51	18.90
2120-019-00010-014	916 S FRIO COLEMAN, TX 76834	1,994	\$30,650		Residential	Residential	
R16534	CLOW 2 FARM ADDN TOWN COLEMAN, BLOCK 19, LOT SE/4	FR10	\$28,150	\$2,500		09/15/2022	
S2120		50	0.36	8.16		\$37,500	
14	CAD,CCO,CHD,GCO,RCO,SCO BEN /		100.00	0.00	\$15.37	\$18.81	81.73
R53603	800 S NECHES COLEMAN, TX 76834	497	\$6,390		Residential	Residential	
R53603	CLOW 2 FARM ADDN TOWN COLEMAN, BLOCK 17, LOT 57.25X125 (N 1/2 TR 1), GARAGE APT 800 S NECHES	FR4	\$5,240	\$1,150		04/09/2022	
S2120		40	0.16	18.00		\$5,000	
14	CAD,CCO,CHD,GCO,RCO,SCO BEN /		100.00	0.00	\$12.86	\$10.06	127.80
2145-003-00010-016	1115 AUSTIN COLEMAN, TX 76834	1,590	\$347,040		Residential	Residential	
R16592	COLEMAN & DAVIDSON ADDN TOWN COLEMAN, BLOCK 3, 166.25X272.5 PLUS 25X212.5 IN A102	FR20P	\$339,640	\$7,400		05/12/2022	
S2145		85	1.04	2.13		\$375,000	
16	CAD,CCO,CHD,GCO,RCO,SCO BEN /		100.00	0.00	\$218.26	\$235.85	92.54
2151-000-00045-000	98 E 24TH COLEMAN, TX 76834	2,100	\$211,420		Residential	Residential	
R50549	COUNTRYSIDE SOUTH ADDN TOWN COLEMAN, BLOCK 2, LOT 4	MA15	\$209,540	\$1,880		04/22/2022	
S2151		95	0.48	0.89		\$275,000	
16	CAD,CCO,CHD,GCO,RCO,SCO BEN /		100.00	0.00	\$100.68	\$130.95	76.88

Sales Ratio Report

Tax Year: 2022 Values - Final Sale Price - Actual

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			Impv Value Lnd Acres Imp Adj	Land Value Land Ratio Land Adj		
2160-001-00070-017 R16618 S2160 17	408 SUNRISE LANE COLEMAN, TX 76834 COUNTRY VIEW #1 ADDN TOWN COLEMAN, BLOCK 1, MH SERIAL # 05353, TITLE # 00920287, LABEL # TEX0169803. CAD,CCO,CHD,GCO,RCO,SCO BEN /	1,120 MA5 85	\$29,440 \$28,450 0.99 100.00	\$990 3.36 0.00	Residential Residential Residential \$26.29 \$50.89	Residential 04/22/2022 \$57,000 51.65
2180-002-00030-000 R16627 S2180 18	2101 GUADALUPE COLEMAN, TX 76834 DOBSON ADDN TOWN COLEMAN, BLOCK 2, LOT 5,7, (2101 GUADALUPE) CAD,CCO,CHD,GCO,RCO,SCO BEN /	1,842 MA15 85	\$105,040 \$102,040 0.50 100.00	\$3,000 2.86 0.00	Residential Residential Residential \$57.02 \$45.60	Residential 07/29/2022 \$84,000 125.05
2235-020-00010-023 R16787 S2235 23	601 W WALNUT COLEMAN, TX 76834 GRAY ADDN TOWN COLEMAN, BLOCK 20, LOT 1, 601 W WALNUT CAD,CCO,CHD,GCO,RCO,SCO BEN /	1,718 FR14 85	\$197,880 \$195,700 0.26 100.00	\$2,180 1.10 0.00	Residential Residential Residential \$115.18 \$116.41	Residential 07/05/2022 \$200,000 98.94
2235-020-00050-023 R16791 S2235 23	701 W WALNUT COLEMAN, TX 76834 GRAY ADDN TOWN COLEMAN, BLOCK 20, LOT 6, 701 W WALNUT CAD,CCO,CHD,GCO,RCO,SCO BEN /	1,174 FR8 65	\$28,360 \$27,110 0.15 100.00	\$1,250 4.41 0.00	Residential Residential Residential \$24.16 \$17.04	Residential 01/13/2022 \$20,000 141.80
2235-020-00210-023 R16807 S2235 23	725 W WALNUT COLEMAN, TX 76834 GRAY ADDN TOWN COLEMAN, BLOCK 20, LOT NW COR CAD,CCO,CHD,GCO,RCO,SCO BEN /	1,798 MA12 35	\$38,060 \$35,160 0.33 100.00	\$2,900 7.62 0.00	Residential Residential Residential \$21.17 \$27.81	Residential 05/06/2022 \$50,000 76.12

Sales Ratio Report

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APPRAISAL

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				Impv Value Lnd Acres Imp Adj	Land Value Land Ratio Land Adj		
2350-002-00110-000 R17094 S2350 30	900 W 3RD COLEMAN, TX 76834 HILLSIDE ADDN 2 TOWN COLEMAN, BLOCK 2, LOT 13 CAD,CCO,CHD,GCO,RCO,SCO BEN /	1,926 FR10 70		\$68,930 \$67,430 0.22 100.00	\$1,500 2.18 0.00	Residential \$35.79 \$28.56	Residential 04/02/2022 \$55,000 125.33
2400-007-00030-000 R17231 S2400 37	2104 S PECOS COLEMAN, TX 76834 NEEDHAM ADDN TOWN COLEMAN, BLOCK 7, LOT 81-2X112, 2104 S PECOS CAD,CCO,CHD,GCO,RCO,SCO BEN /	872 FR3 70		\$14,770 \$12,740 0.21 100.00	\$2,030 13.74 0.00	Residential \$16.94 \$17.20	Residential 01/13/2022 \$15,000 98.47
2420-009-00050-000 R17288 S2420 38	401 DALLAS COLEMAN, TX 76834 NEWSOM ADDN TOWN COLEMAN, BLOCK 9, LOT 143X70 CAD,CCO,CHD,GCO,RCO,SCO BEN /	1,321 MA11 80	1997	\$57,910 \$54,200 0.23 100.00	\$3,710 6.41 0.00	Residential \$43.84 \$62.60	Residential 08/01/2022 \$82,700 70.02
2460-023-00070-000 R17431 S2460 43	114 N BLANCO COLEMAN, TX 76834 PHILLIPS 2 ADDN TOWN COLEMAN, BLOCK 23, 75X100 CAD,CCO,CHD,GCO,RCO,SCO BEN /	2,198 FR5 75		\$38,800 \$36,920 0.17 100.00	\$1,880 4.85 0.00	Residential \$17.65 \$72.75	Residential 05/16/2022 \$159,900 24.27
2460-026-00080-000 R17451 S2460 43	916 W LIVEOAK COLEMAN, TX 76834 PHILLIPS 2 ADDN TOWN COLEMAN, BLOCK 26, 82X90 CAD,CCO,CHD,GCO,RCO,SCO BEN /	1,166 MA12 75		\$49,210 \$47,160 0.17 100.00	\$2,050 4.17 0.00	Residential \$42.20 \$38.59	Residential 02/01/2022 \$45,000 109.36

Sales Ratio Report

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APPRAISAL

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				Impv Value Lnd Acres Imp Adj Land Adj	Land Value Land Ratio		
2460-038-00060-000 R17520 S2460 43	311 BLANCO COLEMAN, TX 76834 PHILLIPS 2 ADDN TOWN COLEMAN, BLOCK 38, LOT 48X120, 311 BLANCO CAD,CCO,CHD,GCO,RCO,SCO BEN /	855 FR10 60	1960	\$18,480 \$17,760 0.13 100.00	\$720 3.90 0.00	Residential \$21.61 \$17.54	Residential 04/11/2022 \$15,000 123.20
2480-004-00020-000 R17653 S2480 44	1100 W MESQUITE COLEMAN, TX 76834 POWELL ADDN 2 TOWN COLEMAN, BLOCK 4, LOT S120' OF 5 (70X120) CAD,CCO,CHD,GCO,RCO,SCO BEN /	983 FR10 80	1997	\$34,190 \$32,440 0.19 100.00	\$1,750 5.12 0.00	Residential \$34.78 \$55.95	Residential 03/08/2022 \$55,000 62.16
2480-004-00070-000 R17658 S2480 44	1104 W MESQUITE COLEMAN, TX 76834 POWELL ADDN 2 TOWN COLEMAN, BLOCK 4, LOT 6 CAD,CCO,CHD,GCO,RCO,SCO BEN /	960 FR10 80		\$32,900 \$31,730 0.18 100.00	\$1,170 3.56 0.00	Residential \$34.27 \$76.19	Residential 03/24/2022 \$73,140 44.98
2490-00A-00010-000 R17659 S2490 37	1017 BLANCO COLEMAN, TX 76834 QUINN ADDN TOWN COLEMAN, BLOCK 00A, LOT 1,2, 1017 BLANCO CAD,CCO,CHD,GCO,RCO,SCO BEN /	876 FR2 40	2010	\$7,900 \$7,280 0.28 100.00	\$620 7.85 0.00	Residential \$9.02 \$25.91	Residential 07/25/2022 \$22,700 34.80
2500-002-00100-044 R17716 S2500 44	307 E 24TH COLEMAN, TX 76834 RILEY ADDN TOWN COLEMAN, BLOCK 2, LOT 9 CAD,CCO,CHD,GCO,RCO,SCO WVC-M /	1,300 MA14 80		\$69,770 \$65,270 0.69 100.00	\$4,500 6.45 0.00	Residential \$53.67 \$147.69	Residential 09/27/2022 \$192,000 36.34

Sales Ratio Report

COLEMAN

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APPRAISAL

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				Impv Value	Land Value	Lnd Acres	Land Ratio	Imp2 Desc	Imp3 Desc	Val/Sft	Price/Sft	Sale Date	Sale Price
2550-009-00040-000	710 PARK AVE COLEMAN, TX 76834	882		\$20,370				Residential			Residential		
R17851	SANTE FE ADDN TOWN COLEMAN, BLOCK 9, LOT 7,8	FR9	2014	\$19,770	\$600						09/02/2022	\$38,000	
S2550		65		0.28	2.95							\$53.61	
46	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00			\$23.10	\$43.08				
2570-001-00070-000	704 E 10TH COLEMAN, TX 76834	988		\$21,400				Residential			Residential		
R18018	SOUTH PARK ADDN TOWN COLEMAN, BLOCK 1, LOT 8, 704 E 10TH	FR9		\$19,900	\$1,500						08/23/2022	\$56,000	
S2570		60		0.21	7.01							\$38.21	
49	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00			\$21.66	\$56.68				
2570-004-00150-000	206 HOLLYWOOD COLEMAN, TX 76834	1,101		\$32,600				Residential			Residential		
R18082	SOUTH PARK ADDN TOWN COLEMAN, BLOCK 4, LOT 15, 206 HOLLYWOOD	FR9		\$31,350	\$1,250						04/22/2022	\$94,000	
S2570		85		0.21	3.83							\$34.68	
49	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00			\$29.61	\$85.38				
2570-006-00050-000	1714 GUADALUPE COLEMAN, TX. 76834, T	1,076		\$62,950				Residential			Residential		
R18118	SOUTH PARK ADDN TOWN COLEMAN, BLOCK 6, LOT N20' 8,9	MA15		\$60,450	\$2,500						05/03/2022	\$110,000	
S2570		80		0.40	3.97							\$57.23	
49	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00			\$58.50	\$102.23				
2570-009-00010-000	100 MIAMI COLEMAN, TX 76834	1,650		\$59,780				Residential			Residential		
R18148	SOUTH PARK ADDN TOWN COLEMAN, BLOCK 9, LOT 1	FR10		\$58,280	\$1,500						09/01/2022	\$131,500	
S2570		85		0.17	2.51							\$45.46	
49	CAD,CCO,CHD,GCO,RCO,SCO BEN /			100.00	0.00			\$36.23	\$79.70				

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COLEMAN

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			Imp Value Lnd Acres Imp Adj Land Adj	Land Value Land Ratio		
2610-006-00050-000	1115 SAN SABA COLEMAN, TX. 76834, TX	1,106	\$28,840		Residential	Residential
R18248	STOBAUGH ADDN TOWN COLEMAN,	FR9	\$28,340	\$500		04/29/2022
S2610	BLOCK 6, LOT S/2 3	65	0.18	1.73		\$55,000
51	CAD,CCO,CHD,GCO,RCO,SCO		100.00	0.00	\$26.08 \$49.73	52.44
	WVC-M /					
2610-010-00030-000	600 E 5TH COLEMAN, TX 76834	914	\$12,490		Residential	Residential
R18253	STOBAUGH ADDN TOWN COLEMAN,	FR10	\$11,860	\$630		05/20/2022
S2610	BLOCK 10, LOT W/2 2, 600 E 5TH	30	0.18	5.04		\$85,000
51	CAD,CCO,CHD,GCO,RCO,SCO		100.00	0.00	\$13.67 \$93.00	14.69
	WVC-M /					
2610-013-00040-000	303 E 6TH COLEMAN, TX 76834	712	\$9,070		Residential	Residential
R18269	STOBAUGH ADDN TOWN COLEMAN,	FR5	\$8,130	\$940		05/16/2022
S2610	BLOCK 13, LOT 3	50	0.36	10.36		\$12,000
51	CAD,CCO,CHD,GCO,RCO,SCO		100.00	0.00	\$12.74 \$16.85	75.58
	WVC-M /					
2610-027-00040-000	1501 BRAZOS COLEMAN, TX 76834	1,454	\$60,820		Residential	Residential
R18340	STOBAUGH ADDN TOWN COLEMAN,	MA9	\$59,880	\$940	Misc. Improvement	04/11/2022
S2610	BLOCK 27, LOT N/2 2	85	0.17	1.55		\$79,900
51	CAD,CCO,CHD,GCO,RCO,SCO		100.00	0.00	\$41.83 \$54.95	76.12
	BEN /					
2610-035-00040-000	301 E 10TH COLEMAN, TX 76834	864	\$26,930		Residential	Residential
R18387	STOBAUGH ADDN TOWN COLEMAN,	FR9	\$25,050	\$1,880		06/28/2022
S2610	BLOCK 35, LOT SW/4	85	0.36	6.98		\$27,000
51	CAD,CCO,CHD,GCO,RCO,SCO		100.00	0.00	\$31.17 \$31.25	99.74
	BEN /					

Sales Ratio Report

Tax Year: 2022 Values - Final Sale Price - Actual

APPRAISAL

Property ID Quick Ref ID Abstract / Sub Map ID	Situs Address Legal Description TU Group Appraiser / NBHD	Eff Yr Act Yr % COM ECO	Area Class Good FUN	Total Mkt Value				Imp1 Desc			Sale Type Sale Date Sale Price Ratio %
				Impv Value	Land Value	Land Acres	Land Ratio	Imp2 Desc	Imp3 Desc	Val/Sft	
2650-006-00050-000 R18508 S2650 55	504 WESTERN DR COLEMAN, TX 76834 WESTERN HILLS ADDN TOWN COLEMAN, BLOCK 6, LOT 8, S/2 9 CAD,CCO,CHD,GCO,RCO,SCO BWJ /		1,778 MA15 90	\$261,050 0.42 100.00	\$7,830 2.91 0.00			Residential			Residential 03/16/2022 \$295,000 91.15
2660-029-00020-000 R18542 S2660 56	S2660 - Wheeler Addn Town Coleman, BLOCK 31 & 29, Lot 0, ACRES 1.265 CAD,CHD,GCO,RCO,SCO BEN /		0 90	\$4,730 1.27 100.00	\$2,530 34.85 0.00		Residential			Residential 01/25/2022 \$197,000 3.69	
2710-00J-00200-000 R18752,R18753 S2710 64	220 HORSESHOE BEND CLYDE, TX 7951C COMANCHE SHORES ADDN LAKE COLEMAN, BLOCK 00J, LOT 75, MH SERIAL # COSTXSX023421. TITLE # CAD,CHD,GCO,RCO,SCO BEN /	1980	0 40	\$14,140 0.00 100.00	\$1,000 6.61 0.00		Residential			Residential 05/23/2022 \$30,050 50.38	
2730-001-00160-000 R18835 S2730 74	143 LAKEVIEW DR COLEMAN, TX 76834 JZR LAKESIDE EST ADDN LAKE COLEMAN, BLOCK 1, LOT 15 CAD,CHD,GCO,RCO,SCO BEN /	2011	800 FR16 90	\$254,010 0.44 100.00	\$7,200 2.76 0.00		Residential			Residential 07/14/2022 \$495,500 52.72	
2740-001-00280-000 R18910 S2740 76	109 ANGELA DR COLEMAN, TX 76834-850: LAKE COLEMAN EST ADDN LAKE COLEMAN, BLOCK 1, LOT 49.50, W 25' OF LOT 51.MH SERIAL # TXFL1A806891082. CAD,CHD,GCO,RCO,SCO WVC-M /		0 75	\$36,260 0.28 100.00	\$5,000 12.12 0.00		Residential			Residential 08/03/2022 \$41,000 100.63	

Sales Ratio Report

COLEMAN

Tax Year: 2022 Values - Final Sale Price - Actual

APPRAISAL

Property ID Quick Ref ID Abstract / Sub Map ID	Situs Address Legal Description TU Group Appraiser / NBHD	Eff Yr Act Yr % COM ECO	Area Class Good FUN	Total Mkt Value		Imp1 Desc Imp2 Desc Imp3 Desc Val/Sft Price/Sft	Sale Type Sale Date Sale Price Ratio %
				Impv Value Lnd Acres Imp Adj	Land Value Land Ratio Land Adj		
2760-001-00210-000	141 SAGE BAY RD CLYDE, TX 79510		2,224	\$125,970	Residential	Residential	
R19040	RANCH OAKS ADDN LAKE COLEMAN, BLOCK 1, LOT 49		MA10	\$2,500			04/20/2022
S2760			75	1.98			\$328,000
80A	CAD,CHD,GCO,RCO,SCO BEN /			100.00	\$56.64	\$147.48	38.41
R51199	238 2ND ST TALPA, TX 76882		1,258	\$61,530	Residential	Residential	
R51199	ORIGINAL TOWN TALPA, BLOCK 9, LOT 1-		MA8	\$61,330			01/31/2022
S3070	4		75	0.00	0.33		\$55,000
109	CAD,CHD,GCO,RCO,SPC BWJ /			100.00	\$48.91	\$43.72	111.87
2040-012-00060-000	312 W 10TH COLEMAN, TX 76834		1,332	\$36,270	Residential	Residential	
R15978	BEAKLEY ADDN COLEMAN, BLOCK 12, LOT E/2 3		FR10	\$35,330			07/15/2022
S2040			75	0.19	2.59		\$20,000
7	CAD,CCO,CHD,GCO,RCO,SCO BEN / S2040			100.00	\$27.23	\$15.02	181.35
Report Totals							
Assessment Ratio				Sales Price		Adjusted Sale Price	
Low Value	3.69%	\$5,000.00	\$5,000.00	\$5,000.00	\$2,400.00		
High Value	181.35%	\$1,400,000.00	\$1,400,000.00	\$1,400,000.00	\$347,040.00		
Median	62.27%	\$68,500.00	\$68,500.00	\$68,500.00	\$34,050.00		
Mean	67.51%	\$131,771.92	\$131,771.92	\$131,771.92	\$69,125.38		
Weighted Mean	52.46%						

Sales Ratio Report

COLEMAN

Tax Year: 2022 Values - Final Sale Price - Actual

APPRAISAL

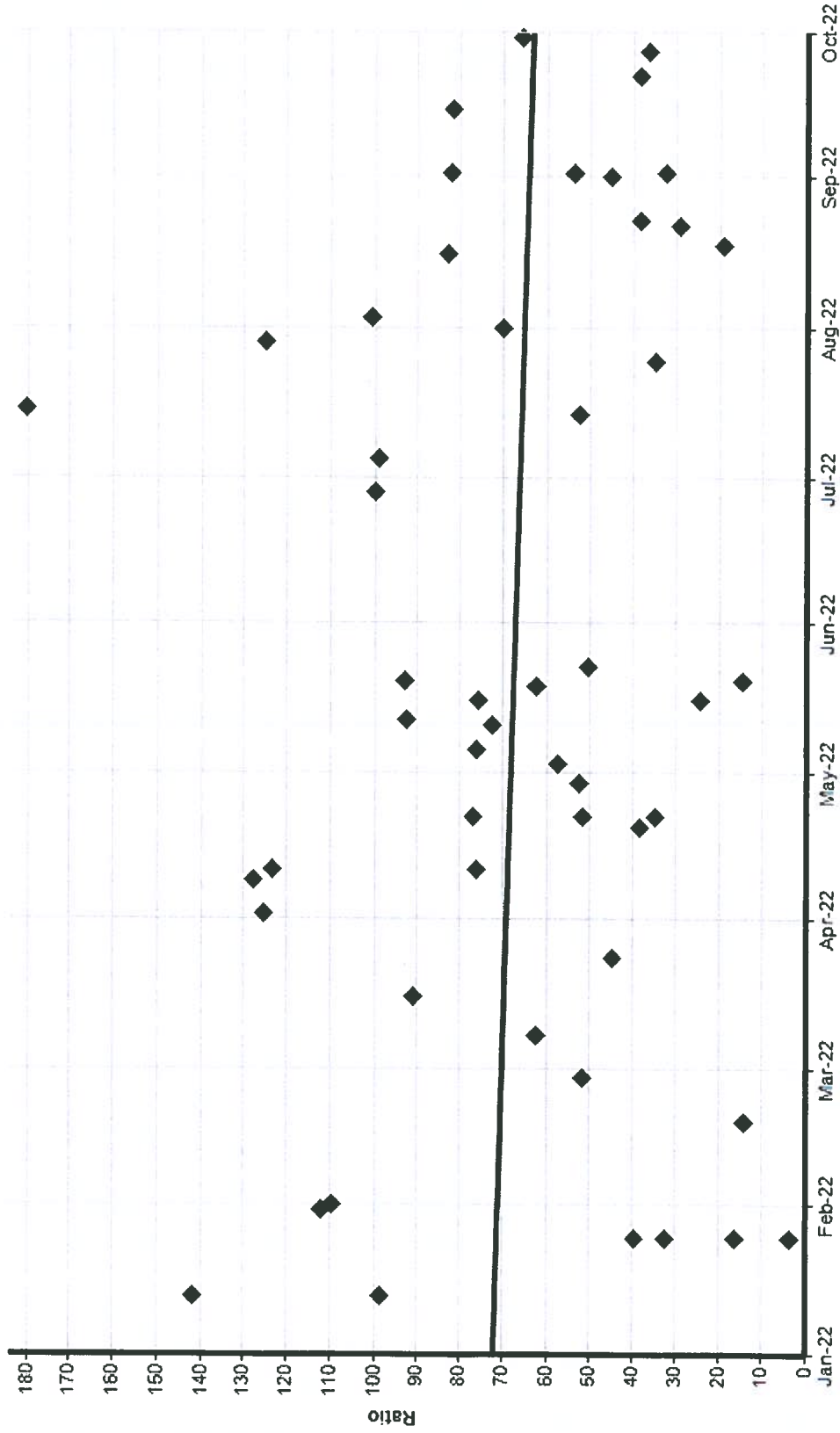
Report Totals	Assessment Ratio	Sales Price	Adjusted Sale Price	Value
Standard Deviation	37.58	212,143.03	212,143.03	83,149.03
Coefficient of Dispersion	48.59			
Coefficient of Variation	55.67			

Sales Ratio Report

Tax Year: 2022 Values - Final Sale Price - Actual

APPRAISAL

Sales Ratio by Date with Trendline for Report Totals



Sales Ratio Report

Tax Year: 2022

Values - Final

Sale Price - Actual

APPRAISAL

COLEMAN

Sale Date

Sales Ratio Report

Tax Year: 2022

Values - Final

Sale Price - Actual

COLEMAN

APPRAISAL

Sales Ratio Report

COLEMAN

Tax Year: 2022 Values - Final Sale Price - Actual

APPRAISAL

Report Set-up

Tax Year: 2022
Property Type: Mobile Home, Real
Sale Date Range: 01/01/2022 to 09/30/2022
Validity Codes Included: Valid
Outliers Identified by: 1.5 X Beyond Middle 50% Range
Value: Final
Sale Price: Actual , untrended
Taxing Units : Appraisal District, Bangs ISD, City Of Coleman, City Of Novice, City Of Santa Anna, Coleman Co General, Coleman Co Roads, Coleman Hospt Dist, Coleman ISD, Cross Plains ISD, Panther Creek CISD, Santa Anna ISD

Sort/Group:

Sale Type
Property Type
Neighborhood
Subdivision

Reporting Thresholds:

Default 5
Standard

Run Totals

Sales Considered: 52

Sales Used

52

By Sale Type

A: 52