

# Eastland County Appraisal District



## 2022 Annual Report

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The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

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

Property taxes must be equal and uniform Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions".

There are limited exceptions to this rule, such as productivity value for agricultural land. Each property must have a single appraised value.

All property is taxable unless federal or state law exempts it from taxation

Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Texas Legislature created the Eastland County Appraisal District in 1979. Senate Bill 621 required that an appraisal district be established in each county for appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value.

Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

If you have questions about information contained in this report, contact Randy Clark –Chief Appraiser/Administrator. Email [randy@eastlandcad.org](mailto:randy@eastlandcad.org) Phone (254)629-8597.

## **METHODS AND PROCEDURES STUDY**

2011 was the first round of examinations by the State Comptroller's office of Eastland County Appraisal District's operations. The methods and assistants program is a review that study's the governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology of each appraisal district. The Eastland County Appraisal District passed every aspect of the study, but exceeded expectations in several and received a positive response to every question studied.

## RATIO STUDIES

The last ratio study completed for the entire County of Eastland by the State Comptroller was released in January 2023. The next PVS study for Eastland County will be completed January 2025. The composite ratio for the entire District was set at .99%. The coefficient of dispersion (a measurement of consistency of appraisal) measured 12.26%, which is in the range that the international standards require. The price related differential measured 1.03 indicating that lower and higher priced properties were appraised at similar levels.

## RATIO STUDY BY SCHOOL

The following ratios are a preliminary report from the state for 2022. Appraisal Districts have the right to appeal the states findings and have the ratio study corrected. The final ratio study will be reported later. The preliminary ratios by school for 2022 are as follows:

School Name	Ratio
Cisco ISD	96.52
Rising Star ISD	1.04
Eastland ISD	96.99
Gorman ISD	93.69
Ranger ISD	94.96

## REAL ESTATE APPRAISAL ACTIVITY FOR 2022

The appraisers for the District began field inspections in August, 2021. They inspected the condition of properties, confirmed dimensions and classifications, and checked for additions to improvements. The work within the City of Ranger, Gorman were all inspected and completed in December and rural properties were all inspected by the end of February. Analysis of subdivisions and neighborhoods began in mid-February and completed by mid-March. Data for commercial property was gathered and analyzed based on the income approach to value as well as cost and comparable sales methods. The final value estimates completed for all real estate by the end of March and checked for accuracy through various processes. Values were mailed to property owners on April 25, 2022.

## NEW IMPROVEMENT VALUES FOR 2022 BY SCHOOL DISTRICT

The following values are from new improvements added to the appraisal roll for 2022.

Cisco ISD	\$5,727,340	Rising Star ISD	\$2,001,750
Eastland ISD	\$8,747,140	Gorman ISD	\$3,432,910
Ranger ISD	\$1,961,410		

## **MINERAL VALUES**

Pritchard & Abbott in Fort Worth Texas appraise mineral Interest in Eastland County. The 2022 Mineral Interest values increased from the 2021 Mineral Interest values by approximately 80% due primarily to a substantial increase in the oil/gas pricing. The produced volumes were relatively flat from 2021 to 2022. Engineering software analyzes the produced volumes of each producing lease and assist in determining a production profile for each lease. Using the discounted cash flow methodology (DCF), the value of each producing lease is determined by estimating the future net revenue and discounting that revenue to present day dollars of economically recoverable reserves. Once the value of the producing lease is determined, the value is allocated based on ownership percentage to each interest owner.

## **BUSINESS PERSONAL PROPERTY AND UTILITIES**

All business personal property used in the production of income in Texas is taxable. Taxpayers are required to render their taxable property to the appraisal district. Taxable items include inventory, furniture, fixtures, equipment, and vehicles. Inventory is taxable at its cost. Other assets are taxed based on their depreciated values. The renditions are due by April 15<sup>th</sup> with exceptions of a written request approved and granted until May 15<sup>th</sup>. After receiving the renditions, the personal property appraiser checks the renditions for accuracy and enters the data into the computer assisted mass appraisal system. After all renditions have been entered, the appraiser checks all current accounts to ensure that they have been rendered appropriately. The notices of value for BPP are generally mailed around May 15.

## **APPEALS PROCESS**

The appeals process begins in May after the first notices have been mailed. Appraisers work with taxpayers who have questions about their value. Through shared information, most of the values are settled informally. In 2022, 1,371 parcels had an appeal filed. Of that number, 254 parcels were protested before the appraisal review board and received an order. 154 parcels received some adjustments and 100 parcels were denied adjustments.

## **COLLECTION PROCESS**

Tax statements were mailed to property owners on October 7<sup>th</sup>, 2022. Peak periods of collections occurred in late October due to the 3% discount offered by Eastland City, Eastland ISD and Eastland County at the end of December for mortgage companies and persons wanting to get their federal income tax deduction for 2021 and at the end of January to avoid delinquency. Current taxes are remitted to the Eastland County Appraisal District Tax Collection account and checks are mailed to each jurisdiction for the amount collected. The Eastland County delinquent tax accounts for 2022 were turned over to McCreary Veselka, Bragg and Allen. Eastland County Appraisal District collects Eastland County, Eastland Memorial, Eastland City, Eastland ISD, Rising Star City, Rising Star ISD, Cisco City, Cisco ISD, Cisco College, Ranger City, Ranger ISD, Ranger College, Gorman City and Carbon City. The delinquent law firm then notifies property owners in July of the foreclosure process.

## **FINANCIAL REPORT**

The 2022 fiscal year will be completed December 31 and the District auditor, Cam Gulley will complete an audit and report his findings to the Board of Directors at a later date.

**Eastland County Appraisal District  
Certified Market Value**

	2018	2019	2020	2021	2022
Eastland ISD	1,009,381,150	1,037,404,080	1,085,125,430	1,217,562,141	1,515,321,745
Cisco ISD	940,783,730	974,979,140	950,282,410	1,043,883,270	1,370,176,840
Rising Star ISD	229,573,330	229,388,490	230,011,890	285,704,370	350,507,950
Ranger ISD	394,362,990	402,427,460	408,517,900	466,699,638	585,637,880
Gorman ISD	227,744,630	236,072,560	246,908,960	291,533,221	385,696,060
City of Eastland	281,002,740	286,760,820	320,221,930	328,449,118	395,800,037
City of Cisco	234,802,010	236,793,930	227,012,610	250,136,460	320,714,200
City of Rising Star	29,323,940	29,257,330	29,460,150	34,278,810	45,693,920
City of Ranger	86,232,340	85,542,990	86,772,020	87,928,518	133,294,970
City of Carbon	12,558,340	12,732,360	13,987,530	13,713,660	18,036,860
City of Gorman	42,901,920	47,754,110	53,271,270	57,571,961	75,841,780
Eastland Co.	3,031,105,950	3,110,247,904	3,152,563,930	3,613,183,760	4,586,279,109
Eastland Memorial	822,034,330	848,947,870	893,054,440	980,582,221	1,220,762,745
Cisco College	870,869,190	904,894,870	879,965,490	951,790,590	1,253,646,250
Ranger College	392,074,620	400,124,470	406,359,540	463,784,888	582,047,090
*Cross Plains ISD	108,788,450	111,019,520	112,364,010	142,936,050	188,129,830
*Deleon ISD	66,793,470	69,784,590	70,075,690	83,936,450	105,988,870
*Huckabay ISD	11,765,420	11,811,810	11,775,170	14,064,390	16,491,780
*Lingleville ISD	37,137,070	32,535,420	32,801,180	61,750,220	63,096,330

\*Eastland County portion only as of Certification

**Eastland County Appraisal District  
Net Taxable Value**

	2018	2019	2020	2021	2022
Eastland ISD	536,646,310	570,754,900	591,129,590	619,564,891	740,686,805
Cisco ISD	550,973,840	586,754,695	567,290,955	554,915,505	735,934,385
Rising Star ISD	52,414,290	53,631,340	53,386,860	57,543,250	66,893,330
Ranger ISD	141,734,470	150,734,290	158,331,420	165,014,001	187,612,990
Gorman ISD	101,643,890	108,982,630	121,959,260	132,436,311	176,327,310
City of Eastland	215,611,480	224,971,320	232,812,260	241,435,748	285,177,937
City of Cisco	173,178,810	174,307,670	166,535,310	169,516,310	214,534,360
City of Rising Star	16,703,970	16,957,150	17,421,040	17,889,220	23,116,990
City of Ranger	55,983,750	56,409,160	58,888,400	58,990,808	73,954,920
City of Carbon	9,207,230	9,494,470	10,064,150	9,893,880	9,596,560
City of Gorman	29,035,980	33,152,940	39,150,910	42,624,101	51,225,350
Eastland Co.	1,546,840,250	1,635,493,499	1,659,035,245	1,723,301,815	2,176,961,394
Eastland Memorial	525,424,970	557,969,740	577,639,200	604,238,281	736,250,985
Cisco College	568,481,570	603,935,405	581,692,385	568,218,435	760,175,705
Ranger College	157,006,610	166,273,760	173,968,590	181,033,368	209,443,930
*Cross Plains ISD	29,922,600	32,356,320	34,221,840	38,017,430	56,153,210
*Deleon ISD	18,535,840	21,674,010	22,127,590	22,446,350	29,189,190
*Huckabay ISD	826,890	875,890	839,600	902,980	1,146,150
*Lingleville ISD	19,847,640	14,892,590	15,191,560	36,370,170	33,618,180

\*Eastland County portion only as of Certification

**Eastland County Appraisal District  
Average Market Value-Single Family Residence**

	2018	2019	2020	2021	2022
Eastland ISD	92,696	94,209	90,531	93,737	129,028
Cisco ISD	58,068	57,762	61,124	68,970	92,079
Rising Star ISD	32,334	32,021	37,232	32,053	53,269
Ranger ISD	33,263	32,966	34,033	33,921	55,969
Gorman ISD	57,112	63,190	65,056	69,491	100,792
City of Eastland	84,866	84,742	83,554	86,839	120,181
City of Cisco	58,100	57,633	59,984	65,458	85,377
City of Rising Star	32,348	32,034	37,366	31,956	53,548
City of Ranger	33,319	32,979	34,031	33,770	55,547
City of Carbon	45,336	44,973	45,464	45,195	67,609
City of Gorman	35,118	39,685	42,829	47,920	75,565
Eastland Co.	60,809	65,846	68,417	70,708	97,676
Eastland Memorial	95,432	97,045	93,620	97,075	133,068
Cisco College	58,094	57,788	61,166	69,040	92,175
Ranger College	33,263	32,966	34,033	33,921	55,969
*Cross Plains ISD	N/A	N/A	N/A	N/A	N/A
*Deleon ISD	N/A	N/A	N/A	N/A	N/A
*Huckabay ISD	N/A	N/A	N/A	N/A	N/A
*Lingleville ISD	N/A	N/A	N/A	N/A	N/A

Eastland County portion only as of Certification

**Eastland County Appraisal District  
Average Taxable Value-Single Family Residence**

	2018	2019	2020	2021	2022
Eastland ISD	70,794	74,310	61,670	65,533	70,392
Cisco ISD	35,742	37,716	32,809	37,119	35,888
Rising Star ISD	18,469	18,627	11,300	5,706	179
Ranger ISD	8,263	7,915	8,174	8,337	2,521
Gorman ISD	40,783	45,509	36,314	41,048	40,528
City of Eastland	74,052	76,258	80,560	84,290	101,295
City of Cisco	51,059	52,771	56,800	58,289	68,467
City of Rising Star	25,417	25,764	36,472	30,622	40,348
City of Ranger	31,064	31,097	33,162	33,182	42,362
City of Carbon	42,616	43,323	41,183	42,044	52,802
City of Gorman	34,522	37,099	40,981	45,091	55,070
Eastland Co.	56,546	58,857	65,337	66,755	80,864
Eastland Memorial	85,838	89,455	89,788	93,867	114,180
Cisco College	51,062	52,931	57,848	62,181	75,964
Ranger College	31,037	31,103	33,174	33,337	42,521
*Cross Plains ISD	N/A	N/A	N/A	N/A	N/A
*Deleon ISD	N/A	N/A	N/A	N/A	N/A
*Huckabay ISD	N/A	N/A	N/A	N/A	N/A
*Lingleville ISD	N/A	N/A	N/A	N/A	N/A

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## Property Tax Assistance Division Property Classification Guide

Code	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	Acreage that is not qualified for productivity valuation and is rural in nature.
E	Real Property: Rural Land, not Qualified for open-space Land appraisal, and Improvements	Improvements associated with land reported as Category D property, including all houses, barns, sheds, silos, garages, other improvements associated with farming or ranching and land separated from a larger tract for residential purposes.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility Property included in Category J.
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral Interests and equipment used to bring the oil and gas to the surface, not Including surface rights.
H	Tangible Personal Property: Nonbusiness Vehicle	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N	Intangible Personal Property	All taxable intangible property not otherwise classified.
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provide by Tax Code Section 23.12.
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State laws requires the appraisal district to appraise these Inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.
X	Totally Exempt Property and Subcategories	

PARCEL COUNTS/PROPERTY TYPES IN COUNTY/VALUES BY PROPERTY TYPE

2022 Certified - HISTORY VALUE RECAP

(01) - EASTLAND COUNTY

Category Code Breakdown											
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
	4	0.0000	0	0	0	0	0	0	0	0	0
*	4	0.0000	0	0	0	0	0	0	0	0	0
47	1	0.0000	0	0	0	0	0	0	0	0	0
4*	1	0.0000	0	0	0	0	0	0	0	0	0
A1	4,739	2,229.7700	26,401,310	0	0	26,401,310	456,464,660	252,040	0	483,118,010	382,087,050
A2	589	389.0745	3,814,530	0	0	3,814,530	25,972,180	229,790	0	30,016,500	21,311,150
A3	225	3.6530	36,870	0	0	36,870	24,536,260	30,480	0	24,603,610	20,742,500
A4	500	390.0828	3,914,420	0	0	3,914,420	5,772,870	176,810	0	9,864,100	9,632,700
A*	6,053	3,012.5803	34,167,130	0	0	34,167,130	512,745,970	689,120	0	547,602,220	433,773,400
B1	48	43.7526	458,970	0	0	458,970	17,847,307	0	0	18,306,277	18,110,237
B*	48	43.7526	458,970	0	0	458,970	17,847,307	0	0	18,306,277	18,110,237
C1	1,948	890.1991	5,582,930	0	0	5,582,930	982,190	211,990	0	6,777,110	6,744,930
C3	265	381.7688	8,618,630	0	0	8,618,630	919,920	0	0	9,538,550	9,526,550
C*	2,213	1,271.9679	14,201,560	0	0	14,201,560	1,902,110	211,990	0	16,315,660	16,271,480
D1	7,381	557,322.6017	0	51,459,500	1,952,040,290	51,459,500	0	0	0	51,459,500	51,380,030
D2	2,284	0.0000	0	0	0	0	47,359,030	0	0	47,359,030	47,031,590
D*	9,665	557,322.6017	0	51,459,500	1,952,040,290	51,459,500	47,359,030	0	0	98,818,530	98,411,620
E	2	2.0000	6,960	0	0	6,960	0	0	0	6,960	6,960
E1	3,517	7,124.0562	57,300,720	0	0	57,300,720	458,665,510	774,570	0	516,740,800	414,392,215
E12	1	1.0000	3,780	0	0	3,780	69,130	0	0	72,910	72,910
E2	172	1,915.3904	9,131,250	0	0	9,131,250	6,860,580	24,730	0	16,016,560	15,625,120
E3	665	4,586.0220	24,487,770	0	0	24,487,770	2,171,710	0	0	26,659,480	26,385,880
EI	1	1.0000	10,040	0	0	10,040	0	0	0	10,040	9,380
E*	4,358	13,629.4686	90,940,520	0	0	90,940,520	467,766,930	799,300	0	559,506,750	456,492,465
F1	870	1,264.7877	21,949,220	0	0	21,949,220	151,883,348	412,930	0	174,245,498	173,739,688
F1	870	1,264.7877	21,949,220	0	0	21,949,220	151,883,348	412,930	0	174,245,498	173,739,688
F2	48	388.5680	1,619,700	0	0	1,619,700	17,626,150	0	43,391,320	62,637,170	62,631,290
F2	48	388.5680	1,619,700	0	0	1,619,700	17,626,150	0	43,391,320	62,637,170	62,631,290
F*	918	1,653.3557	23,568,920	0	0	23,568,920	169,509,498	412,930	43,391,320	236,882,668	236,370,978
G1	3,773	0.0000	0	0	0	0	0	0	18,224,590	18,224,590	18,224,590
G1C	4	0.0000	0	0	0	0	0	0	154,100	154,100	154,100
G3A	5	0.0000	0	0	0	0	0	0	2,980,000	2,980,000	2,980,000
G*	3,782	0.0000	0	0	0	0	0	0	21,358,690	21,358,690	21,358,690
J2	10	10.0000	54,000	0	0	54,000	0	0	7,414,300	7,468,300	7,468,300
J3	81	25.5690	203,340	0	0	203,340	629,290	0	118,515,200	119,347,830	119,283,850
J3A	2	0.0000	0	0	0	0	0	0	274,990	274,990	274,990
J4	95	1.8260	34,660	0	0	34,660	420,190	0	6,830,450	7,285,300	7,285,300
J5	34	88.6520	414,390	0	0	414,390	0	0	33,801,050	34,215,440	34,215,440
J6	416	0.0000	0	0	0	0	0	0	278,066,330	278,066,330	277,375,560
J6A	15	0.0000	0	0	0	0	0	0	31,088,660	31,088,660	30,995,740
J7	26	0.0000	0	0	0	0	0	0	2,723,590	2,723,590	2,723,590
J8	35	0.0000	0	0	0	0	0	0	24,828,260	24,828,260	24,828,260
J9	1	0.0000	0	0	0	0	0	0	0	0	0
J*	715	126.0470	706,390	0	0	706,390	1,049,480	0	503,542,830	505,298,700	504,451,030
L1	910	0.0000	0	0	0	0	0	67,753,060	0	67,753,060	67,644,650
L1	910	0.0000	0	0	0	0	0	67,753,060	0	67,753,060	67,644,650
L2	2	0.0000	0	0	0	0	0	78,800	0	78,800	78,800
L2A	157	0.0000	0	0	0	0	0	0	6,479,530	6,479,530	6,479,530
L2C	70	0.0000	0	0	0	0	0	0	84,316,020	84,316,020	75,443,850
L2D	116	0.0000	0	0	0	0	0	0	3,205,130	3,205,130	3,205,130
L2E	13	0.0000	0	0	0	0	0	0	1,316,710	1,316,710	1,316,710

2022 Certified - HISTORY VALUE RECAP

(01) - EASTLAND COUNTY

Category Code Breakdown												
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
L2F	2	0.0000	0	0	0	0	0	0	425,000	425,000	425,000	
L2G	261	0.0000	0	0	0	0	0	0	166,700,420	166,700,420	166,700,420	
L2H	1	0.0000	0	0	0	0	0	0	423,270	423,270	423,270	
L2J	106	0.0000	0	0	0	0	0	0	1,373,880	1,373,880	1,373,880	
L2L	11	0.0000	0	0	0	0	0	0	223,200	223,200	223,200	
L2M	108	0.0000	0	0	0	0	0	0	4,182,980	4,182,980	4,182,980	
L2O	3	0.0000	0	0	0	0	0	0	8,330	8,330	8,330	
L2P	64	0.0000	0	0	0	0	0	0	3,475,610	3,475,610	3,475,610	
L2Q	215	0.0000	0	0	0	0	0	0	820,230	820,230	820,230	
L2S	11	0.0000	0	0	0	0	0	0	20,915,910	20,915,910	20,915,910	
<b>L2</b>	<b>1,140</b>	<b>0.0000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,800</b>	<b>293,866,220</b>	<b>293,945,020</b>	<b>285,072,850</b>	
<b>L*</b>	<b>2,050</b>	<b>0.0000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,831,860</b>	<b>293,866,220</b>	<b>361,698,080</b>	<b>352,717,500</b>	
M1	606	0.0000	0	0	0	0	4,501,300	33,541,960	0	38,043,260	26,017,630	
<b>M*</b>	<b>606</b>	<b>0.0000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,501,300</b>	<b>33,541,960</b>	<b>0</b>	<b>38,043,260</b>	<b>26,017,630</b>	
S	2	0.0000	0	0	0	0	0	2,264,550	0	2,264,550	2,264,550	
SI	22	0.0000	0	0	0	0	0	5,540,910	0	5,540,910	5,540,910	
<b>S*</b>	<b>24</b>	<b>0.0000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,805,460</b>	<b>0</b>	<b>7,805,460</b>	<b>7,805,460</b>	
XB	169	1.0230	1,060	0	0	1,060	0	127,100	6,310	134,470	0	
XC	4,166	0.0000	0	0	0	0	0	0	362,960	362,960	0	
XG	3	20.3800	55,380	0	0	55,380	979,970	0	0	1,035,350	0	
XL	60	508.9620	2,574,490	0	0	2,574,490	1,201,450	355,970	0	4,131,910	0	
XN	33	0.4020	6,300	0	0	6,300	159,710	1,608,010	0	1,774,020	0	
XO	1	1.4780	36,950	0	0	36,950	486,780	0	0	523,730	0	
XU	5	0.9400	16,450	0	0	16,450	194,770	0	320,740	531,960	0	
XU2	23	11.4420	216,400	0	0	216,400	14,042,320	0	0	14,258,720	0	
XU3	8	4.0470	29,640	0	0	29,640	1,118,760	0	0	1,148,400	0	
XU4	4	21.8700	131,240	0	0	131,240	418,650	0	0	549,890	0	
XU6	1	1.7110	4,140	0	0	4,140	206,330	0	0	210,470	0	
XU7	18	146.3540	635,390	0	0	635,390	103,100	0	0	738,490	0	
XV	49	377.0710	1,442,400	0	0	1,442,400	1,828,660	22,910	254,860	3,548,830	0	
XV1	336	369.3772	4,572,020	0	0	4,572,020	77,321,920	0	0	81,893,940	0	
XV2	51	197.8980	1,279,020	0	0	1,279,020	613,330	0	0	1,892,350	0	
XV3	12	5.5290	53,190	0	0	53,190	2,734,630	0	0	2,787,820	0	
XV4	25	205.1210	910,950	0	0	910,950	1,046,730	58,460	0	2,016,140	0	
XV5	47	299.1471	1,495,480	0	0	1,495,480	54,743,510	0	0	56,238,990	0	
XV6	177	797.8907	3,188,930	0	0	3,188,930	3,740,560	2,208,500	0	9,137,990	0	
XV7	21	221.2640	1,000,300	0	0	1,000,300	6,010,430	0	0	7,010,730	0	
XV8	71	332.7460	1,300,500	0	0	1,300,500	33,432,350	0	0	34,732,850	0	
XV9	41	75.4950	227,190	0	0	227,190	13,802,230	0	0	14,029,420	0	
XVA	7	2.6956	54,870	0	0	54,870	1,115,710	0	0	1,170,580	0	
XVB	4	0.4650	19,940	0	0	19,940	277,580	0	0	297,520	0	
XVC	3	1.4460	900	0	0	900	322,800	0	0	323,700	0	
XVD	3	49.6700	256,540	0	0	256,540	1,213,960	0	0	1,470,500	0	
XVE	46	38.6750	182,970	0	0	182,970	401,030	0	0	584,000	0	
XVF	237	1,207.6600	7,153,900	0	0	7,153,900	366,070	0	0	7,519,970	0	
XVG	10	391.5890	1,355,780	0	0	1,355,780	2,518,280	0	0	3,874,060	0	
XVH	1	6.8590	18,150	0	0	18,150	0	0	0	18,150	0	
XVI	15	68.8450	344,940	0	0	344,940	1,894,820	0	0	2,239,760	0	
XVJ	35	190.3820	1,119,850	0	0	1,119,850	18,780	0	0	1,138,630	0	
XVK	77	272.3880	1,975,860	0	0	1,975,860	4,020,140	0	0	5,996,000	0	
XVL	1	2.1860	196,740	0	0	196,740	0	0	0	196,740	0	

2022 Certified - HISTORY VALUE RECAP

(01) - EASTLAND COUNTY

Category Code Breakdown											
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
XVR	29	217.2300	849,580	0	0	849,580	1,390,250	0	0	2,239,830	0
XVS	22	28.0550	204,540	0	0	204,540	2,891,890	0	0	3,096,430	0
X*	5,811	6,078.2936	32,911,980	0	0	32,911,980	230,617,500	4,380,950	944,870	268,855,300	0
	36,248	583,138.0674	196,955,470	51,459,500	1,952,040,290	248,414,970	1,453,299,125	115,673,570	863,103,930	2,680,491,595	2,171,780,490

**EASTLAND COUNTY APPRAISAL DISTRICT**

<b>Homestead Exemptions</b>	<b>Amount</b>	<b>Taxing units</b>
Homestead State	\$40,000	All School Districts
Over 65/Disabled State	\$10,000	All School Districts
Over 65/Disabled Local	\$ 3,000	Cisco College, City of Cisco & City of Gorman
Over 65/Disabled Local	\$12,000	County & Eastland Memorial Hospital
Over 65/Disabled Local	\$20,000	City of Rising Star & City of Eastland
Over 65/Disabled Tax Ceiling		County, All school Districts, City of Eastland City of Cisco, City of Gorman and Cisco College
Disabled Veterans-100%	Total Residence	All Taxing Units