

# *EFFECTS OF THE 20% CIRCUIT BREAKER IN 2024*

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TTARA ANNUAL MEETING  
AUSTIN, TEXAS



## S.B.2 – “CIRCUIT BREAKER”

- In 2023, the Texas legislature passed S.B. 2 (and voters approved a constitutional amendment) that includes a “circuit breaker” (often known as “appraisal cap”) program, limiting the annual increase of appraised value of real property other than a residential homestead to the lesser of:
  - The market value; or
  - The sum of
    - 20% of the property’s appraised value for the preceding tax year;
    - The property’s appraised value for the preceding tax year; and
    - The market value of all new improvements to the property.

## S.B.2 - CIRCUIT BREAKER (QUALIFICATIONS)

- Effective in Jan 1, 2024, expire on December 31, 2026 (3 years).
- Property value ≤ \$5 million (threshold adjusted for CPI).
- **Non-homestead real property**; also exclude real properties appraised under statutory provisions, such as: land designated for agricultural use; agricultural land; timber land; recreational, park, and scenic land; public access airport property; or restricted-use timber land.
- If a real property transaction happened **during 2023**, won't qualify until 2025 the earliest.
- The circuit breaker limitation expires on January 1 of the tax year following the tax year in which the property owner ceases to own the property.

SUBCHAPTER C. LAND DESIGNATED FOR AGRICULTURAL USE

SUBCHAPTER D. APPRAISAL OF AGRICULTURAL LAND

SUBCHAPTER E. APPRAISAL OF TIMBER LAND

SUBCHAPTER F. APPRAISAL OF RECREATIONAL, PARK, AND SCENIC LAND

SUBCHAPTER G. APPRAISAL OF PUBLIC ACCESS AIRPORT PROPERTY

SUBCHAPTER H. APPRAISAL OF RESTRICTED-USE TIMBER LAND

[TAX CODE CHAPTER 23. APPRAISAL METHODS AND PROCEDURES \(texas.gov\)](https://www.texas.gov)

# PROPERTY CLASSIFICATIONS

- According to the Comptroller's property classification:

## CATEGORY D1

### Real Property: Qualified Open-space Land

#### Which Properties are Classified In Category D1?

Category D1 includes all acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H.

**Exhibit 4** gives the subclassifications for agricultural and timberland.

## Exhibit 1 Property Classifications

Category	Property Type
● A	Real Property: Single-family Residential
● B	Real Property: Multifamily Residential
● C1	Real Property: Vacant Lots and Land Tracts
● C2	Real Property: Colonia Lots and Land Tracts
D1	Real Property: Qualified Open-space Land
● D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
● E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
● F1	Real Property: Commercial
● F2	Real Property: Industrial and Manufacturing
● G1	Real Property: Oil and Gas
● G2	Real Property: Minerals

Category	Property Type
● G3	Real Property: Other Sub-surface Interests in Land
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes
H2	Tangible Personal Property: Goods in Transit
● J	Real and Tangible Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial and Manufacturing
M1	Mobile Homes
M2	Other Tangible Personal Property
N	Intangible Personal Property Only
● O	Real Property: Residential Inventory <sup>4</sup>
S	Special Inventory
X	Totally Exempt Property and subcategories

\*Texas Property Tax Assistance Property Classification Guide, <https://comptroller.texas.gov/taxes/property-tax/docs/96-313.pdf>

# PROPERTY CLASSIFICATIONS (CONT'D)

- Category J is a mix of real and personal properties:

## CATEGORY J

### Real and Personal Property: Utilities

#### *Which Properties are Classified in Category J?*

Category J includes the real and personal property of utility companies and co-ops. Usually, utility companies supply continuous or repeated services through permanent physical connections between a plant and a consumer. Exhibit 5 gives the subcategories for Category J.

#### *Exhibit 5 Utility Subcategories*

J1	Water Systems
J2	Gas Distribution Systems
J3	Electric Companies and Electric Co-ops
J4	Telephone Companies and Telephone Co-ops
J5	Railroads
J6	Pipelines
J7	Cable Companies
J8	Other
J9	Railroad Rolling Stock (for County Only)

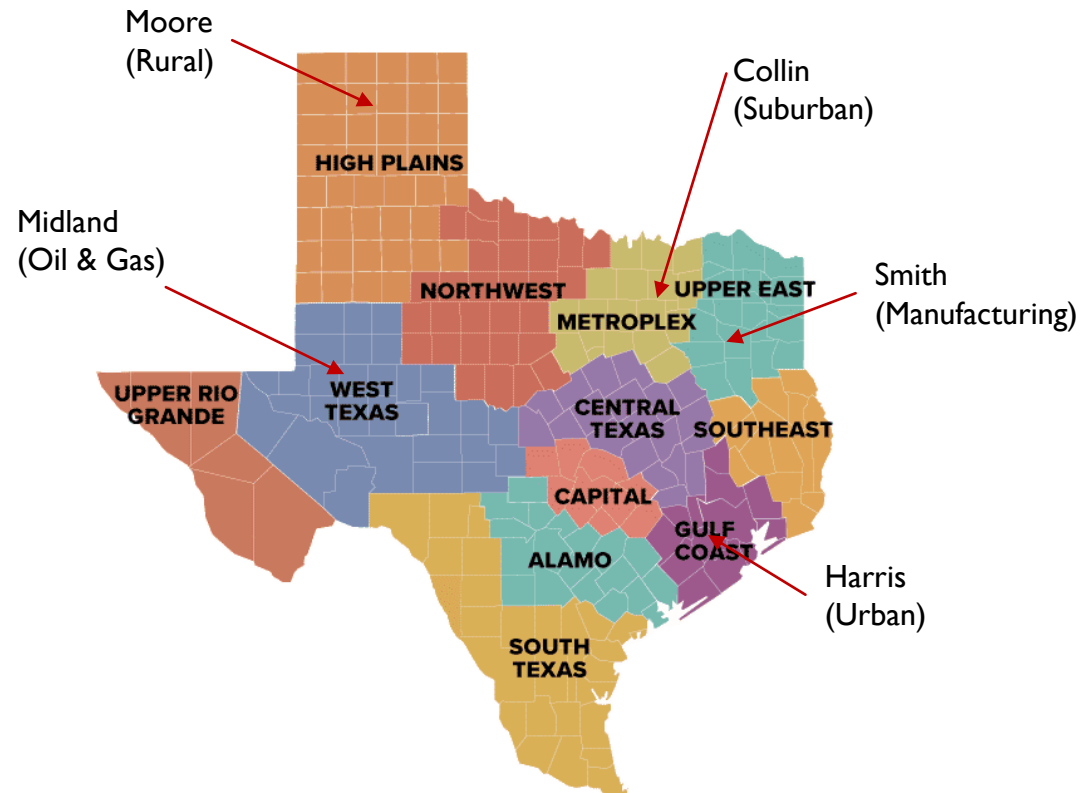
Appraisal districts classify most electric generation plants and equipment as Categories F2 and L2, respectively. This is a result of the restructuring of the electric generation industry in Texas and the separation of businesses owning generation facilities from businesses owning electric transmission and distribution utilities.

# PILOT STUDY FOR THE APPRAISAL CAP'S ECONOMIC IMPACTS

- This study analyzes the effect of the appraisal cap in 2024 on a sample of five (5) counties.
- Estimate the total dollar value of property removed from the appraisal roll as a result of the cap.

# FIVE REPRESENTATIVE COUNTIES

- The five counties are selected to represent different economic and geographic areas:





# Electronic Appraisal Roll Submission

Record Layout and Instructions Manual


February 2024

## THE DATA

- Requested 2023 and 2024 certified appraisal rolls data of the five counties from Comptrollers' Property Tax Assistance Division.
- These are data reported by appraisal districts to the Comptroller's office; not property level data directly collected by the Comptroller.
- The Comptroller's 2024 database does include a question:  
**(Market Value 2024-1.2\* Market Value 2023 – New construction)**
- Separately calculate this amount with three reported elements.

AJR90	Loss to Cap on Non-Homestead Real Property Increase Amount	Number	12	0		<p>The amount of the loss to increases in the market value of non-homestead real property. This should be equal to the current market value of the property minus 120 percent of the previous year's market value minus new construction amounts.</p> <p><b>EXAMPLE:</b> <b>125235</b> represents \$125,235</p> <p><b>Do not leave this field blank.</b> Enter a value of <b>0</b> if this property is a homestead or if there is no loss to a cap on this property.</p>
AJ901	Tax Deferral	Number	12	0		The amount of taxes deferred by the property owner for this taxing unit



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- For each county, present differences between Comptroller's and the calculation from our study.
  - Where are the differences from?
  - What major things we learn from data?
  - Examples?

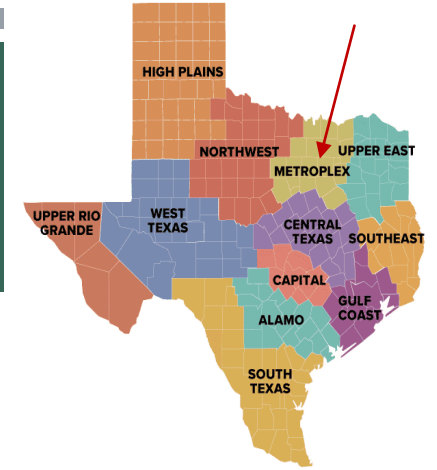
# STEPS TAKEN

- These are the filters (delete the properties I am certain won't be subject to SB 2)\*:
  1. AJR 39 = N (Not homestead)
  2. AJR 31 = A, B, C1, C2, D2, E, F1, F2, G1-G3, J1-J9, O (Belong to a certain real property category)
  3. Last Transaction Date prior to 2023 (this was programmed using 2023 data)
  4. Property Value ≤ \$5,000,000
  5. Value Lost due to Cap > 0

AJR39	Homestead Indicator	Text	1		AJR40 AJR41 AJR42 AJR43 AJR44 AJR45 AJR47 AJR48 AJR49 AJR50 AJR51 AJR52 AJR54 AJR67 AJR71	An indicator that the appraisal district approved an exemption <b>that is restricted to homesteads</b> for any taxing unit that taxes this property, regardless of whether the property had value deducted for either a state-mandated or local option homestead exemption.  <b>Do not leave this field blank. Enter Y or N.</b>
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AJR13	Most Recent Date of Sale	Text	8		AJR14 AJR82 AJR83	The month, day and year of the most recent sale of the property. The date must have all eight digits, using leading zeroes for months earlier than October and for days earlier than the 10th.  <b>EXAMPLE:</b> <b>05241998</b> represents May 24, 1998  <b>Leave this field blank ONLY if the property does not have a recorded sale date.</b>
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# (I) COLLIN COUNTY



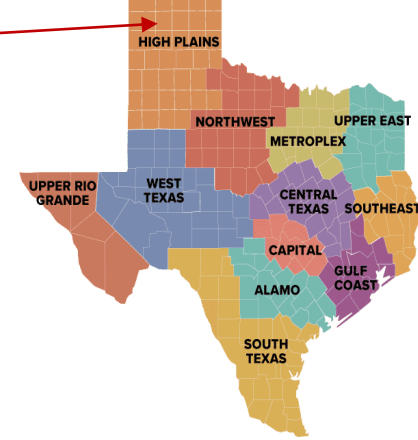
- Begin with 1,630,860 line items (with duplicates)
- Remove duplicates & apply filters left us with 10,725 properties.

Property Type	Category	# Properties	Comptroller Data	% Total	Per Property	Calculated Data	% Total	Per Property	Difference	% Difference	Per Property
Single Fam	A	3,345	99,968,743	28.73%	29,886	153,560,058	26.2%	45,907	53,591,315	23%	16,021
Multi-Fam	B	108	8,025,192	2.31%	74,307	13,693,563	2.3%	126,792	5,668,371	2%	52,485
Vacant Lots	C1	1,396	47,010,590	13.51%	33,675	56,528,025	9.7%	40,493	9,517,435	4%	6,818
Farm and Ranch Imp	D2	115	-	0.00%	-	1,363,376	0.2%	11,855	1,363,376	1%	11,855
Rural Land	E	689	20,873,531	6.00%	30,295	53,946,042	9.2%	78,296	33,072,511	14%	48,001
Comm, Mfg and Indu	F1&F2	878	122,294,290	35.15%	139,287	183,712,910	31.4%	209,240	61,418,620	26%	69,953
Utilities	J's	132	66,934	0.02%	507	29,558,853	5.0%	223,931	29,491,919	12%	223,424
Residential Inventory	O	4,062	49,692,729	14.28%	12,234	93,393,396	15.9%	22,992	43,700,667	18%	10,758
<b>TOTAL</b>		<b>10,725</b>	<b>347,932,009</b>			<b>585,756,223</b>			<b>237,824,214</b>		



\*\*Could interpret large differences based on total amount or per property basis.

## (2) MOORE COUNTY

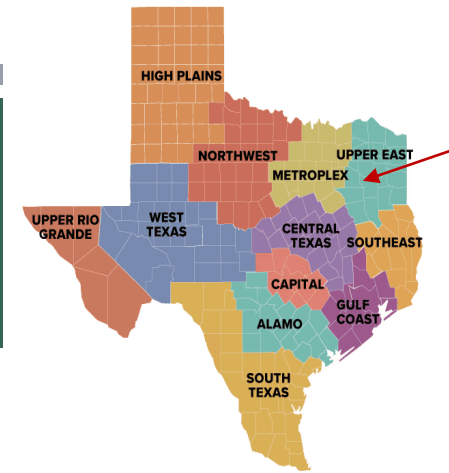


- Begin with 310,374 line items (with duplicates).
- Remove duplicates & apply filters left us with 1,316 properties.

Not a big difference like Collin

Property Type	Category	# Properties	Comptroller Data	% Total	\$ Per Property	Calculated Data	% Total	\$Per Property	Difference	% Difference	\$Per Property
Single Fam	A	203	1,300,067	10.77%	6,404	1,517,546	9.51%	7,476	217,479	5.61%	1,071
Multi-Fam	B	58	1,233,459	10.22%	21,267	1,269,139	7.95%	21,882	35,680	0.92%	615
Vacant Lots	C1	18	9,322	0.08%	518	171,528	1.08%	9,529	162,206	4.18%	9,011
Farm and Ranch I D2		49	-	0.00%	-	627,428	3.93%	12,805	627,428	16.17%	12,805
Rural Land	E	37	312,093	2.58%	8,435	1,355,819	8.50%	36,644	1,043,726	26.90%	28,209
Comm, Mfg and I F1/F2		230	7,073,998	58.58%	30,757	7,776,369	48.74%	33,810	702,371	18.10%	3,054
Oil and Gas	G1	714	2,145,989	17.77%	3,006	2,174,790	13.63%	3,046	28,801	0.74%	40
Utilities	Js	7	-	0.00%	-	1,062,016	6.66%	151,717	1,062,016	27.37%	151,717
<b>TOTAL</b>		<b>1316</b>	<b>12,074,928</b>			<b>15,954,635</b>			<b>3,879,707</b>		

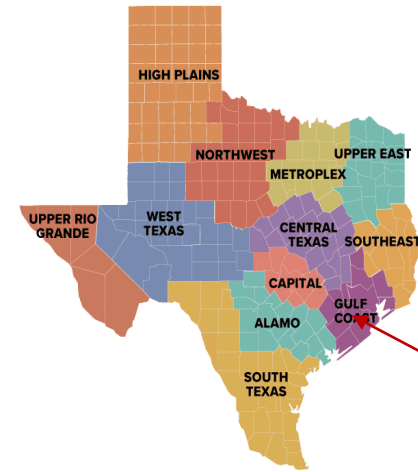
# (3) SMITH COUNTY



- Begin with 481,171 line items (with duplicates)
- Remove duplicates & apply filters left us with 10,873 properties.

Property Type	Category	# Properties	Comptroller Data	% Total	Per Property	Calculated Data	% Total	Per Property	Difference	% Difference	Per Property
Single Fam	A	6687	180,821,686	40.94%	27,041	201,357,403	40.65%	30,112	20,535,717	38.24%	3,071
Multi-Fam	B	678	36,898,810	8.35%	54,423	46,044,739	9.30%	67,913	9,145,929	17.03%	13,490
Vacant Lots	C1	590	31,221,130	7.07%	52,917	35,987,226	7.27%	60,995	4,766,096	8.87%	8,078
Farm and Ranc	D2	1	-	0.00%	-	39,343	0.01%	39,343	39,343	0.07%	39,343
Rural Land	E	559	20,634,362	4.67%	36,913	22,972,230	4.64%	41,095	2,337,868	4.35%	4,182
Comm, Mfg anc	F1&F2	1207	164,694,412	37.29%	136,449	179,081,369	36.15%	148,369	14,386,957	26.79%	11,920
Oil & Gas	G1	1060	4,477,678	1.01%	4,224	6,131,605	1.24%	5,785	1,653,927	3.08%	1,560
Utilities	J's	21	303,970	0.07%	14,475	1,073,626	0.22%	51,125	769,656	1.43%	36,650
Residential Inve	O	70	2,591,593	0.59%	37,023	2,658,792	0.54%	37,983	67,199	0.13%	960
<b>TOTAL</b>		<b>10873</b>	<b>441,643,641</b>			<b>495,346,333</b>			<b>53,702,692</b>		

# (4) HARRIS COUNTY



- Begin with 14,293,528 line items (with duplicates)
- Remove duplicates & apply filters left us with 44,767 properties.

Property Type	Category	# Properties	Comptroller Data	% Total	Per Property	Calculated Data	% Total	Per Property	Difference	% Difference	Per Property
Single Fam	A	17,728	398,825,269	26.51%	22,497	418,452,018	23.46%	23,604	19,626,749	7.02%	1,107
Multi-Fam	B	889	64,818,834	4.31%	72,912	62,643,656	3.51%	70,465	(2,175,178)	-0.78%	(2,447)
Vacant Lots	C1	14,608	430,369,264	28.61%	29,461	471,181,469	26.41%	32,255	40,812,205	14.60%	2,794
Farm and Ranch Imp	D2	6	-	0.00%	-	335,769	0.02%	55,962	335,769	0.12%	55,962
Rural Land	E	276	58,187,700	3.87%	210,825	67,571,345	3.79%	244,824	9,383,645	3.36%	33,999
Comm, Mfg and Indu	F1&F2	4,263	523,272,741	34.78%	122,748	525,711,584	29.47%	123,320	2,438,843	0.87%	572
Oil & Gas	G1	3,260	-	0.00%	-	89,369,587	5.01%	27,414	89,369,587	31.97%	27,414
Utilities	J's	1,996	9,926,537	0.66%	4,973	111,381,056	6.24%	55,802	101,454,519	36.30%	50,829
Residential Inventory	O	1,741	18,993,194	1.26%	10,909	37,265,610	2.09%	21,405	18,272,416	6.54%	10,495
<b>TOTAL</b>		<b>44,767</b>	<b>1,504,393,539</b>			<b>1,783,912,094</b>			<b>279,518,555</b>		



# EXAMPLE OF DIFFERENCES

- G's are classified as Personal Property:

Account: 2270651  
 Name: SOUTH HOUSTON PRODUCTION CO  
 Mailing Address: 1656 TOWNHURST STE C HOUSTON, TX 77043-3242

### Jurisdictions/Exemptions

District	Jurisdictions	Exemption Value	2023 Rate	2024 Rate
021	<a href="#">PASADENA ISD</a>	Pending	1.138200	--
040	<a href="#">HARRIS COUNTY</a>	Pending	0.350070	--
041	<a href="#">HARRIS CO FLOOD CNTRL</a>	Pending	0.031050	--
042	<a href="#">PORT OF HOUSTON AUTHY</a>	Pending	0.005740	--
043	<a href="#">HARRIS CO HOSP DIST</a>	Pending	0.143430	--
044	<a href="#">HARRIS CO EDUC DEPT</a>	Pending	0.004800	--
047	SAN JACINTO COM COL D	Pending	0.146195	--
061	<a href="#">CITY OF HOUSTON</a>	Pending	0.519190	--

Exemption Type : None

### Location

State Class Code	Property Type	Key Map
G1 -- Oil and Mineral Gas Reserves	E -- Minerals	--

### Personal Property Details

Description	LEASE 131 RRC 21100 MATTHEWS W#6 AB 1350 NICHOLS MARY
Square Ft	0
SIC code	1311 - CRUDE PETROLEUM & NATURAL GAS

### Fiduciary

None

### Status

Notice Sent on:

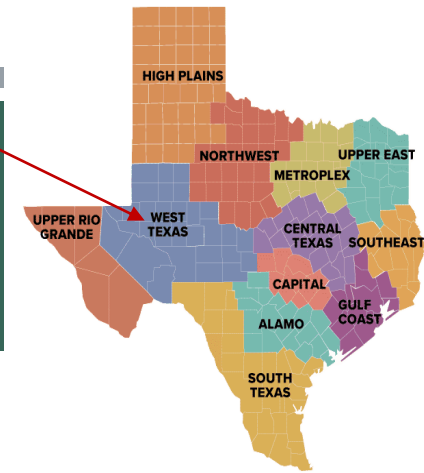
Deadline to file a protest:

### Additional Links

- [Property Tax Database](#)
- [Property Owners Website](#)



# (5) MIDLAND COUNTY



- Begin with 1,625,278 line items (with duplicates)
- **Complication:**
- 1,616,778 out of 1,625,278 line items reported Y in the Homestead indicator.
- Only 8,500 out of the 1,625,278 line items (0.5%) show they are not homestead.
  - All of these are labelled as GI (Oil & Gas).
- Alternatively, we used variables that reported value of HS exemptions. (there are 14 of these: over 65, disabled, state and local HS amounts, veterans HS, surviving spouse of disabled veterans)

AJR42	State-Mandated Homestead Exemption Amount	Number	12	0	AJR05 AJR06 AJR34 AJR39	<p>The dollar amount of any exemption for a state-mandated homestead exemption.</p> <p>The maximum amount for this field is \$100,000 if the class code is 02 (an ISD record) or \$3,000 if the class code is 00 and the county fund is B (a FMFC County record). For all other taxing units, this field must equal 0.</p> <p><b>EXAMPLE:</b> 40000 represents \$40,000</p> <p><b>Do not leave this field blank.</b> Enter a value of 0 if this exemption does not apply to this property.</p>
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We have 48,207 line items left, after filtering and removing duplicates.

■ Final estimates:

Property Type	Category	# Properties	Comptroller Data	% Total	\$Per Property	Calculated Data	% Total	\$ Per Property	Difference	% Difference	\$ Per Property
→ Single Fam	A	1,466	15,379,616	2.88%	10,491	131,519,568	18.25%	89,713	116,139,952	62.19%	79,222
Multi-Fam	B	14	314,634	0.06%	22,474	3,870,300	0.54%	276,450	3,555,666	1.90%	253,976
Vacant Lots	C1	58	1,830,872	0.34%	31,567	2,442,364	0.34%	42,110	611,492	0.33%	10,543
Rural Land	E	46	2,488,790	0.47%	54,104	4,648,896	0.64%	101,063	2,160,106	1.16%	46,959
Comm, Mfg and Indu	F1&F2	167	51,573,489	9.66%	308,823	62,539,501	8.68%	374,488	10,966,012	5.87%	65,665
→ Oil & Gas	G1	46,132	462,438,720	86.59%	10,024	474,974,707	65.90%	10,296	12,535,987	6.71%	272
→ Utilities	J's	324	1,606	0.00%	5	40,771,858	5.66%	125,839	40,770,252	21.83%	125,834
<b>TOTAL</b>		<b>48,207</b>	<b>534,027,727</b>			<b>720,767,194</b>			<b>186,739,467</b>		

- Vast majority (96%) of affected properties come from G1 (Oil & Gas), but they are not the source of major differences.
- Utilities (J) can help us close up to 22% of the gap.
- Single family (A) is really the major cause of difference....the reasons for difference are not the same, so it's hard to adjust.

# EXAMPLES OF DIFFERENCES (ALL CATEGORY A, HS =Y)

- Some look like actual residence. (Its left in the group because none of the 14 HS indicators show any positive number) Coded A (single family)
- No ownership change.
- It does not have any HS exemption. Value inc.>20%

## Qualified Exemptions

Not Applicable

## Legal Information

Legal: Acres: 2.000, 2.0 AC OUT OF SURV: E FAIN & LF HEARD, BLK: 38-T2S, ABST: 1422; AKA TRT 13

Situs: COUNTY RD 01140 5210 S

Values by Year		2024	2023
Improvements	+	\$407,820	\$276,260
Land	+	\$24,000	\$24,000
Production Market	+	\$0	\$0
Personal	+	\$0	\$0
Mineral	+	\$0	\$0
Total Market	=	\$431,820	\$300,260
Agricultural Loss	-	\$0	\$0
Homestead / Circuit Breaker Cap Loss	-	\$0	\$0
Total Assessed	=	\$431,820	\$300,260

## Improvement / Buildings Improvement Value: \$407,820

Group Sequence	Code	Building Description	Year Built	Square Footage	Perimeter Footage
1	RES	RESIDENCE	2015	2,951	275
2	GAR	GARAGE	2015	624	100

## Land Details Market Value: \$24,000 Production Market Value: \$0 Production Value: \$0

Land Code	Acres	Sq. Ft.	Front Ft.	Rear Ft.	Depth	Mkt. Value	Prd. Value
ST2	2.000	87,120	0	0		24,000	0

# EXAMPLES OF DIFFERENCES

- This is coded A (single family), but has a shop.
- Answer Yes for HS (which we ignore).
- No ownership change.
- No HS or circuit breaker.
- Value incr. > 20%.

Property Year 2024 [Tax Summary](#) [Map/GIS](#)  
 Property ID: R000212490 Geo ID: 00003710.038.0022

**Property Details**

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Ownership Available Actions  
 GUTIERREZ JESUS & ZULMA [CLICK HERE FOR PDF APPRAISAL NOTICE](#)  
 1503 S DALLAS  
 MIDLAND, TX 79701  
 Ownership Interest: 1.0000000  
 U35

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Qualified Exemptions  
 Not Applicable

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Legal Information  
 Legal: Acres: 8.000, W/2, SEC: 38, BLK: 37-T1S  
 Situs: COUNTY RD 01068 1408 N

**Property Valuation History**

Values by Year		2024	2023
Improvements	+	\$235,240	\$117,620
Land	+	\$80,000	\$80,000
Production Market	+	\$0	\$0
Personal	+	\$0	\$0
Mineral	+	\$0	\$0
Total Market	=	\$315,240	\$197,620
Agricultural Loss	-	\$0	\$0
Homestead / Circuit Breaker Cap Loss	-	\$0	\$0
Total Assessed	=	\$315,240	\$197,620

*Improvement / Buildings Improvement Value: \$235,240*

Group Sequence	Code	Building Description	Year Built	Square Footage	Perimeter Footage
1	RES	RESIDENCE	2018	1,860	214
2	SHOP	SHOP	2018	1,200	140

Land Details Market Value: \$80,000 Production Market Value: \$0 Production Value: \$0

# EXAMPLES OF DIFFERENCES

- This is coded as A in database.
- not entirely sure the calculation

This is what's reported in Comptroller data as Circ. Breaker Cap Loss (AJR90)

Property Year 2024 [Tax Summary](#) Information Updated 11/5/2024

Property ID: R000205999 Geo ID: 00003710.040.6530

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Legal Information

Legal: Acres: 5.000, N/2NW/4 SEC 45 &, SW/4, SEC: 40, BLK: 37-T1S  
 Situs: COUNTY RD 01087 1104 N

**Property Valuation History**

Values by Year		2024	2023	2022	2021	2020	n/a
Improvements	+	\$511,080	\$248,310	\$0	\$0	\$0	\$0
Land	+	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0
Production Market	+	\$0	\$0	\$0	\$0	\$0	\$0
Personal	+	\$0	\$0	\$0	\$0	\$0	\$0
Mineral	+	\$0	\$0	\$0	\$0	\$0	\$0
Total Market	=	\$556,080	\$293,310	\$45,000	\$45,000	\$45,000	\$0
Agricultural Loss	-	\$0	\$0	\$0	\$0	\$0	\$0
Homestead / Circuit Breaker Cap Loss	-	\$18,548	\$0	\$0	\$0	\$0	\$0
Total Assessed	=	\$537,532	\$293,310	\$45,000	\$45,000	\$45,000	\$0

**Improvement / Buildings** Improvement Value: \$511,080

Group Sequence	Code	Building Description	Year Built	Square Footage	Perimeter Footage
1	RES	RESIDENCE	2022	2,400	200
2	SHOP	SHOP	2020	2,400	200



# QUESTIONS AND DISCUSSIONS

# OTHER REFERENCES

- SB 2, Bill Analysis

## **Circuit Breaker Limitation on Increases in Value of Real Property Other Than Residence Homestead**

S.B. 2 limits the amount by which an appraisal office may increase the appraised value of real property other than a residence homestead for a tax year by capping the appraised value at the lesser of the following amounts, regardless of whether the appraisal office has appraised the property and determined the market value of the property for the tax year:

- the property's market value for the most recent tax year that the market value was determined by the appraisal office; or
- the sum of the following:
  - 20 percent of the property's appraised value for the preceding tax year;
  - the property's appraised value for the preceding tax year; and
  - the market value of all new improvements to the property.

When appraising the real property, the chief appraiser must appraise the property at its market value and include in the appraisal records both the property's market value and that computed sum. For the 2024 tax year, the circuit breaker limitation applies only to real property with a maximum appraised value of \$5 million for the tax year in which the property first qualifies for the limitation, and the bill provides for the adjustment of that maximum appraised value for inflation as follows:

S.B. 2 establishes that the circuit breaker limitation takes effect as to a parcel of applicable real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. The circuit breaker limitation expires on January 1 of the tax year following the tax year in which the property owner ceases to own the property. A person who acquired real property subject to the circuit breaker limitation before the 2023 tax year is considered to have acquired the property on January 1, 2023.



Appendix 1: Account Jurisdiction Record Layout (AJR) (continued)

■ Comptroller’s EARS question:

All Fields	Account Taxable Value	AJR35 + AJR36 + AJR37 + AJR38 – AJR42 – AJR43 – AJR44 – AJR45 – AJR47 – AJR48 – AJR49 – AJR50 – AJR51 – AJR52 – AJR53 – AJR54 – AJR55 – AJR56 – AJR57 – AJR58 – AJR59 – AJR60 – AJR61 – AJR62 – AJR63 – AJR64 – AJR65 – AJR66 – AJR67 – AJR68 – AJR79 – AJR84 – AJR85 – AJR88 – AJR89 – AJR90 – AJR93– ((sum of AUD059 to AUD108) – (sum of AUD109 to AUD158)) >= 0	Account taxable value is a negative value
------------	-----------------------	---	---

Field ID	Field Name	Type	Length (Total)	Decimal Places	Relational Field	Description
AJR87	Child-Care Facility Exemption Percentage Offered	Number	5	2	AJR88	<p>The percentage offered by a taxing unit if they adopt the exemption for child-care facilities. It is required for all properties, whether they receive the exemption or not.</p> <p>Enter the value of percentage as the number, not as a decimal. The maximum possible value is 100.00.</p> <p><b>EXAMPLE:</b></p> <ul style="list-style-type: none"> <li>• 50% would be entered as <b>50</b> or as <b>50.00</b>.</li> <li>• 20.5% would be entered as <b>20.50</b>.</li> <li>• 0.5% would be entered as <b>0.05</b>.</li> </ul> <p>Do not leave this field blank. Enter a 0 if there is no exemption offered.</p>
					AJR87	<p>The amount of the exemption granted for a child-care facility.</p> <p><b>EXAMPLE:</b> <b>123456</b> represents \$123,456</p> <p><b>Do not leave this field blank.</b> Enter a value of <b>0</b> if this exemption does not apply to this property.</p>
AJR89	Medical or Biomedical Property Exemption	Number	12	0		<p>The amount of the exemption granted for medical or biomedical property.</p> <p><b>EXAMPLE:</b> <b>123456</b> represents \$123,456</p> <p><b>Do not leave this field blank.</b> Enter a value of <b>0</b> if this exemption does not apply to this property.</p>
AJR90	Loss to Cap on Non-Homestead Real Property Increase Amount	Number	12	0		<p>The amount of the loss to increases in the market value of non-homestead real property. This should be equal to the current market value of the property minus 120 percent of the previous year’s market value minus new construction amounts.</p> <p><b>EXAMPLE:</b> <b>125235</b> represents \$125,235</p> <p><b>Do not leave this field blank.</b> Enter a value of <b>0</b> if this property is a homestead or if there is no loss to a cap on this property.</p>

# EXAMPLES OF DIFFERENCES BETWEEN EARS DATA AND APPRAISAL DISTRICT DATA BY COUNTY

SCHEMA	DETAILS	PREVIEW	TABLE EXPLORER	PREVIEW	INSIGHTS	LINEAGE	DATA PROFILE	DATA QUALITY
Row	Unique_ID	AJR07_AccountNumber	AJR10_ParcelAddress	AJR12_LegalDescription	AJR17_MarketAreaCode	AJR18_NeighborhoodCode	AJR21_NAICSCode	AJR31_Category
1	04390702-2843668-C1	2843668	W UNIVERSITY DR MCKINNEY...	ABS A0450 WILLIAM H HUNT SURVEY, SHEET 1, TRACT 107, 5.4 ACRES	null	A0450	00000N	C1
2	04320115-2827037-A	2827037	4000 HEATHERWOOD ST CELLI...	LIGHT FARMS THE SAGE NEIGHBORHOOD - PHASE 3 (GCN), BLK J, LOT 6	null	N10733	null	A
3	04320115-2541027-A	2541027	4903 STILL MEADOW LN CELI...	WILD WOOD ESTATES (GCN), B...	null	N8384	null	A
4	04320115-2107415-A	2107415	344 TIMBERCREEK CT PRINCE...	PRINCETON TIMBERS (CPN), BLK A, LOT 12; ( UDI2023 ), Undivided Interest 66.0000000000% UDI2023	null	N2257	00000N	A
5	04310703-2508192-A	2508192	12162 HALF HITCH TRL FRISC...	FRISCO HEIGHTS - PHASE 1 (C...	null	N8033	00000N	A
6	04390502-1654560-B	1654560	8539/8541 HAWTHORNE ST F...	HICKORY HILLS ADDITION (CF...	null	N0993D	00000N	B
7	04300000-173298-A-A	173298	1626 HAWTHORNE LN PLANO...	PLANO PARK FIRST SECTION (...)	null	N0350	00000N	A
8	04311403-2591009-A	2591009	5740 QUEBEC LN PLANO, TX 7...	AVIGNON WINDHAVEN PHASE...	null	N8933	null	A
9	04300000-2145446-A-A	2145446	2209 WARRINGTON DR MCKI...	STANFORD MEADOW PHASE T...	null	N4466	00000N	A
10	04390702-2815980-A	2815980	929 HIDDEN EDDY DR MCKIN...	TRINITY FALLS PLANNING UNI...	null	N11801	null	A
11	04300000-215314-A-A	215314	2808 JASMINE CT PLANO, TX ...	SANTA FE ESTATES SECTION ...	null	N0350	00000N	A
12	04300000-2789489-A-A	2789489	2201 CAROLINE ST ANNA, TX ...	ANNA CROSSING PHASE 2 (CA...	null	N10764B	null	A
13	04311403-2058336-A	2058336	9301 ANNS WAY PLANO, TX 7...	HIGHLANDS OF RUSSELL PAR...	null	N3742	00000N	A
14	04300000-2592763-A-A	2592763	9928 DERWENT DR PLANO, TX...	PASQUINELLIS FAIRWAY VILLAS AT RIDGEVIEW (CPL), BLK A, LOT 18	null	S8940	00000N	A
15	04300000-2666329-A-A	2666329	5105 GROVEWOOD DR MCKIN...	HEATHERWOOD PHASE 3A (C...	null	N10060	00000N	A
16	04300000-2815223-A-A	2815223	105 E GRAHAM ST MCKINNEY...	BENJI ADDITION (CMC), BLK A...	null	MHF1012	null	A
17	04300000-278728-A-A	278728	3709 BUCKBOARD DR PLANO, ...	WINDMILL COUNTRY (CPL), BL...	null	N0279	00000N	A
18	04320115-449232-F1	449232	104 N BALLARD AVE WYLIE, T...	RAILROAD (CWY), BLK 18, LOT ...	null	null	00000N	F1
19	04300000-2508363-A-A	2508363	15811 SCENIC RD FRISCO, TX ...	FRISCO HEIGHTS - PHASE 1 (C...	null	N8033	00000N	A
20	04300000-278363-A-A	278363	3704 WOOD RAIL DR PLANO, ...	WINDMILL COUNTRY (CPL), BL...	null	N0279	00000N	A
21	04301002-215314-A	215314	2808 JASMINE CT PLANO, TX ...	SANTA FE ESTATES SECTION ...	null	N0350	00000N	A

Results per page: 50 1 - 50 of 1630860

# COLLIN – TWO EXAMPLES OF DIFFERENCES

## ■ Ownership change:

Property ID: 967387 For Year 2024

Property Details		
<b>Account</b>		
Property ID:	967387	Geographic ID: R-1191-000-0010-1
Type:	R	
Property Use:		Condo:
<b>Location</b>		
Situs Address:		
Map ID:	049.V	
Legal Description:	SLEEPY HOLLOW ESTATES (GCN), LOT 1A	
Abstract/Subdivision:	S1191	
Neighborhood:		
<b>Owner</b>		
Owner ID:	1263647	
Name:	ISF MCKINNEY LLC	
Agent:	745356	
Mailing Address:	10210 N CENTRAL EXPY STE 300 DALLAS, TX 75231-3470	
% Ownership:	100.0%	
Exemptions:	For privacy reasons not all exemptions are shown online.	

2024 Appraisal Notice View Map Print

Property Values	
Improvement Homesite Value:	\$0 (+)
Improvement Non-Homesite Value:	\$0 (+)
Land Homesite Value:	\$0 (+)
Land Non-Homesite Value:	\$384,548 (+)
Agricultural Market Valuation:	\$0 (+)
Market Value:	\$384,548 (=)
Agricultural Value Loss:	\$0 (-)
Appraised Value:	\$384,548 (=)
HS Cap Loss:	\$0 (-)
Circuit Breaker:	\$0 (-)
Assessed Value:	\$384,548
Ag Use Value:	\$0

Information provided for research purposes only. Legal descriptions and acreage amounts are for Appraisal District use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Property ID: 967387 For Year 2023

2024 Appraisal Notice View Map Print

Property Details		
<b>Account</b>		
Property ID:	967387	Geographic ID: R-1191-000-0010-1
Type:	R	
Property Use:		Condo:
<b>Location</b>		
Situs Address:		
Map ID:	049.V	
Legal Description:	SLEEPY HOLLOW ESTATES (GCN), LOT 1A	
Abstract/Subdivision:	S1191	
Neighborhood:		
<b>Owner</b>		
Owner ID:	1263647	
Name:	PARCHAUS NEW BRAUNFELS LLC	
Agent:	533975	
Mailing Address:	10210 N CENTRAL EXPY STE 300 DALLAS, TX 75231-3470	
% Ownership:	100.0%	
Exemptions:	For privacy reasons not all exemptions are shown online.	

Property Values	
Improvement Homesite Value:	\$0 (+)
Improvement Non-Homesite Value:	\$0 (+)
Land Homesite Value:	\$0 (+)
Land Non-Homesite Value:	\$192,274 (+)
Agricultural Market Valuation:	\$0 (+)
Market Value:	\$192,274 (=)
Agricultural Value Loss:	\$0 (-)
Appraised Value:	\$192,274 (=)
HS Cap Loss:	\$0 (-)
Circuit Breaker:	\$0 (-)
Assessed Value:	\$192,274
Ag Use Value:	\$0

Information provided for research purposes only. Legal descriptions and acreage amounts are for Appraisal District use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

## Value History

Year	Improvement	Land	Market	Ag Loss	Appraised	HS Cap Loss	Assessed
2024	\$0	\$384,548	\$384,548	\$0	\$384,548	\$0	\$384,548
2023	\$0	\$192,274	\$192,274	\$0	\$192,274	\$0	\$192,274
2022	\$0	\$165,525	\$165,525	\$74,913	\$90,612	\$0	\$90,612
2021	\$0	\$143,455	\$143,455	\$64,911	\$78,544	\$0	\$78,544
2020	\$0	\$143,455	\$143,455	\$64,907	\$78,548	\$0	\$78,548

[Click here to see Property ID 967387's extended value history.](#)

# EXAMPLE OF DIFFERENCES

## ■ “Agricultural Value Loss”

Property ID: 1003835 For Year

2024

Property Details		
Account		
Property ID:	1003835	Geographic ID: R-6356-001-0020-1
Type:	R	
Property Use:		Condo:
Location		
Situs Address:	W J FRED SMITH PKWY CELINA, TX 75009	
Map ID:	014.L	
Legal Description:	ABS A0356 GERMAN EMIGRATION CO SURVEY, SHEET 1, TRACT 2, 65.531 ACRES	
Abstract/Subdivision:	A0356	
Neighborhood:	(A0356) GERMAN, EMG CO	
Owner		
Owner ID:	1208451	
Name:	MM CELINA 3200 LLC	
Agent:		
Mailing Address:	1800 VALLEY VIEW LN STE 300 FARMERS BRANCH, TX 75234-8945	
% Ownership:	100.0%	
Exemptions:	For privacy reasons not all exemptions are shown online.	

View Map

Print

### Property Values

Improvement Homesite Value:	\$0 (+)
Improvement Non-Homesite Value:	\$0 (+)
Land Homesite Value:	\$0 (+)
Land Non-Homesite Value:	\$801,660 (+)
Agricultural Market Valuation:	\$3,130,200 (+)
Market Value	
Market Value:	\$3,931,860 (=)
Agricultural Value Loss:	\$3,125,296 (-)
Appraised Value	
Appraised Value:	\$806,564 (=)
HS Cap Loss:	\$0 (-)
Circuit Breaker:	\$0 (-)
Assessed Value	
Assessed Value:	\$806,564
Ag Use Value:	\$4,904

Information provided for research purposes only. Legal descriptions and acreage amounts are for Appraisal District use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Property ID: 1003835 For Year

2023

### Property Details

Account		
Property ID:	1003835	Geographic ID: R-6356-001-0020-1
Type:	R	
Property Use:		Condo:
Location		
Situs Address:	W J FRED SMITH PKWY CELINA, TX 75009	
Map ID:	014.L	
Legal Description:	ABS A0356 GERMAN EMIGRATION CO SURVEY, SHEET 1, TRACT 2, 65.531 ACRES	
Abstract/Subdivision:	A0356	
Neighborhood:	(A0356) GERMAN, EMG CO	
Owner		
Owner ID:	1208451	
Name:	MM CELINA 3200 LLC	
Agent:		
Mailing Address:	1800 VALLEY VIEW LN STE 300 FARMERS BRANCH, TX 75234-8945	
% Ownership:	100.0%	
Exemptions:	For privacy reasons not all exemptions are shown online.	

View Map

Print

### Property Values

Improvement Homesite Value:	\$0 (+)
Improvement Non-Homesite Value:	\$0 (+)
Land Homesite Value:	\$0 (+)
Land Non-Homesite Value:	\$534,440 (+)
Agricultural Market Valuation:	\$2,086,800 (+)
Market Value	
Market Value:	\$2,621,240 (=)
Agricultural Value Loss:	\$2,081,635 (-)
Appraised Value	
Appraised Value:	\$539,605 (=)
HS Cap Loss:	\$0 (-)
Circuit Breaker:	\$0 (-)
Assessed Value	
Assessed Value:	\$539,605
Ag Use Value:	\$5,165

Information provided for research purposes only. Legal descriptions and acreage amounts are for Appraisal District use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

### Value History

Year	Improvement	Land	Market	Ag Loss	Appraised	HS Cap Loss	Assessed
2024	\$0	\$3,931,860	\$3,931,860	\$3,125,296	\$806,564	\$0	\$806,564
2023	\$0	\$2,621,240	\$2,621,240	\$2,081,635	\$539,605	\$0	\$539,605
2022	\$0	\$1,965,930	\$1,965,930	\$1,957,164	\$8,766	\$0	\$8,766
2021	\$0	\$9,288,508	\$9,288,508	\$9,224,373	\$64,135	\$0	\$64,135
2020	\$0	\$9,288,508	\$9,288,508	\$9,223,324	\$65,184	\$0	\$65,184

[Click here to see Property ID 1003835's extended value history.](#)

$$806,564 - 1.2 * 539,605 = 159,038$$

# MOORE COUNTY EXAMPLE (SIMILAR TO COLLIN – AG LOSS, OWNERSHIP CHANGE)

Property ID: 18843 For Year 2023

[2024 Appraisal Notice](#) [View Map](#) [Print](#)

Property Details		
Account		
Property ID:	18843	Geographic ID: 18843
Type:	R	Zoning:
Property Use:		Condo:
Location		
Situs Address:	TX	
Map ID:	F-9	Mapsco:
Legal Description:	SEC 4 BLK 1-PD R A GRANTS 640 ACS/IMP ABST 1092	
Abstract/Subdivision:	131	
Neighborhood:	(1-PD) 1-PD	
Owner		
Owner ID:	73323	
Name:	DIAMOND D BAR RANCH LLC	
Agent:		
Mailing Address:	5543 W COUNTY ROAD 8 NORTH DEL NORTE, CO 81132	
% Ownership:	100.0%	
Exemptions:	For privacy reasons not all exemptions are shown online.	

Property Values	
Improvement Homesite Value:	\$0 (+)
Improvement Non-Homesite Value:	\$42,760 (+)
Land Homesite Value:	\$0 (+)
Land Non-Homesite Value:	\$2,630 (+)
Agricultural Market Valuation:	\$161,340 (+)
Market Value:	\$206,730 (=)
Agricultural Value Loss:	\$146,190 (-)
Appraised Value:	\$60,540 (=)
HS Cap Loss:	\$0 (-)
Circuit Breaker:	\$0 (-)
Assessed Value:	\$60,540
Ag Use Value:	\$15,150

Information provided for research purposes only. Legal descriptions and acreage amounts are for Appraisal District use only and should be verified

Property Roll Value History <span>Back to Top</span>						
Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2024	\$59,120	\$163,970	\$0	\$223,090	\$0	\$223,090
2023	\$42,760	\$163,970	\$15,150	\$60,540	\$0	\$60,540
2022	\$42,760	\$163,970	\$15,350	\$60,740	\$0	\$60,740
2021	\$29,020	\$156,160	\$15,940	\$47,460	\$0	\$47,460
2020	\$29,020	\$156,160	\$16,190	\$47,710	\$0	\$47,710
2019	\$29,810	\$156,160	\$17,060	\$49,370	\$0	\$49,370
2018	\$29,130	\$156,160	\$17,270	\$48,900	\$0	\$48,900
2017	\$29,130	\$156,160	\$18,350	\$49,980	\$0	\$49,980
2016	\$25,180	\$156,160	\$18,350	\$46,030	\$0	\$46,030

Property ID: 18843 For Year 2024

[2024 Appraisal Notice](#) [View Map](#) [Print](#)

Property Details		
Account		
Property ID:	18843	Geographic ID: 18843
Type:	R	Zoning:
Property Use:		Condo:
Location		
Situs Address:	TX	
Map ID:	F-9	Mapsco:
Legal Description:	SEC 4 BLK 1-PD R A GRANTS 640 ACS/IMP ABST 1092	
Abstract/Subdivision:	131	
Neighborhood:	(1-PD) 1-PD	
Owner		
Owner ID:	73323	
Name:	DIAMOND D BAR RANCH LLC	
Agent:		
Mailing Address:	5543 W COUNTY ROAD 8 NORTH DEL NORTE, CO 81132	
% Ownership:	100.0%	
Exemptions:	For privacy reasons not all exemptions are shown online.	

Property Values	
Improvement Homesite Value:	\$0 (+)
Improvement Non-Homesite Value:	\$59,120 (+)
Land Homesite Value:	\$0 (+)
Land Non-Homesite Value:	\$163,970 (+)
Agricultural Market Valuation:	\$0 (+)
Market Value:	\$223,090 (=)
Agricultural Value Loss:	\$0 (-)
Appraised Value:	\$223,090 (=)
HS Cap Loss:	\$0 (-)
Circuit Breaker:	\$0 (-)
Assessed Value:	\$223,090
Ag Use Value:	\$0

Information provided for research purposes only. Legal descriptions and acreage amounts are for Appraisal District use only and should be verified

# SMITH - EXAMPLES OF DIFFERENCES

AJR07_AccountNumber	AJR10_ParcelAddress	AJR12_LegalDescription	AJR31_Cat	HomesteadIndicator	PropertyValuation_2024	PropertyValuation_2023	NewConstruction	AJR33_PreviousYearTotalMarketValue	AJR90_LossToCapOnNonHomesteadRealPropertyIncreaseAmount
10000000300005000	0 16595 C R 4104	ABST A0003 M D L CARMONA TRACT 5A.3	A	N	102656	71227	0	71227	17184

- The calculation matches between Comptroller's and our calculated results. However, the property records do not match the market value.

Account Number: **10000000300005000** Tax Year: **2024** Change Year: **2024**

[Tax History](#)

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Ownership Information		Certified Values	
YEAR	2024	IMPROVEMENT VALUE	(+) \$25,000
PIN NUMBER	R026679	LAND VALUE	(+) \$374,963
ACCOUNT NUMBER	1-00000-0003-00-005000	MARKET VALUE	(=) <b>\$399,963</b>
OWNER	DIMSDLE GLADYS LAVERNE	AG USE REDUCTION	(-) \$367,090
IN CARE OF		ASSESSED VALUE	(=) <b>\$32,873</b>
ADDRESS	PO BOX 635		
CITY	LINDALE		
STATE	TX		
ZIP	75771-0635		
Jurisdictions		Estimated Tax Information*	
COUNTY	SMITH COUNTY	COUNTY	\$119.73
ISD	LINDALE ISD	ISD	\$312.92
COLLEGE	TYLER JR. COLLEGE	COLLEGE	\$61.45
EMERGENCY SERV DIST	SCESD #1	EMERGENCY SERV DIST	\$22.43
		<b>TOTAL TAX</b>	<b>\$516.53</b>
		* For Actual Tax Levy contact Gary Barber Tax Assessor/Collector at (903) 590-2920. Tax amounts shown are only Estimates prepared by Smith County Appraisal District.	
Legal Information		<a href="#">2024 Notice of Appraised Value</a>	
LOCATION	11560 FM 16 W		
MAP NUMBER	25550		
MAP GRID	G-8.2D		
ABSTRACT	ABST A0003 M D L CARMONA		
SUBDIVISION			
SECTION			
BLOCK/LOT/TRACT	TRACT 5,5B,6E		
ACRES	76.438		

# LOW INCOME EXEMPTION

Ownership Information	
YEAR	2024
PIN NUMBER	R055878
ACCOUNT NUMBER	1-50000-0500-06-014000
OWNER	LIBERTY ARMS HOUSING PARTNERS LP
IN CARE OF	
ADDRESS	26565 WEST AGOURA ROAD, SUITE 200
CITY	CALABASAS
STATE	CA
ZIP	91302-

Certified Values	
IMPROVEMENT VALUE	(+) \$6,156,809
LAND VALUE	(+) \$427,700
MARKET VALUE	(=) \$6,584,509

Jurisdictions	
COUNTY	SMITH COUNTY
CITY	CITY OF TYLER
ISD	TYLER ISD
COLLEGE	TYLER JR. COLLEGE

Estimated Tax Information*	
COUNTY	\$11,991.41
CITY	\$7,904.21
ISD	\$29,959.51
COLLEGE	\$6,153.78
<b>TOTAL TAX</b>	<b>\$56,008.91</b>

\* For Actual Tax Levy contact Gary Barber Tax Assessor/Collector at (903) 590-2920.  
Tax amounts shown are only Estimates prepared by Smith County Appraisal District.

Legal Information	
LOCATION	2601 N BROADWAY AVE
MAP NUMBER	C 4A
MAP GRID	I-15.3B
ABSTRACT	CITY OF TYLER
SUBDIVISION	CITY OF TYLER
SECTION	
BLOCK/LOT/TRACT	BLOCK 500-F LOT 14
ACRES	8.500

2024 Notice of Appraised Value

Deed Information	
RECORDING DATE	4/18/2022
INSTRUMENT	SWD 14855
VOLUME NUMBER	
PAGE NUMBER	

**Exemptions**

Account Number: **150000050006014000** Tax Year: **2023** Change Year: **2023**

LOW INCOME EXEMPTION

\* For privacy reasons not all

Dwelling Information						
#	DESCRIPTION	YEAR	CONDITION	SQFT	CONSTRUCTION	BATHS
1	COMMERCIAL (PRI)	1974		1375		0
2	COMMERCIAL	1969		10152		0

Reported appraisal cap loss =0, but using market value calc. won't be. Did not report ownership change or improvement.

[Tax History](#) [Print This Page](#) [Map It](#) [Search Results](#)

Ownership Information	
YEAR	2023
PIN NUMBER	R055878
ACCOUNT NUMBER	1-50000-0500-06-014000
OWNER	LIBERTY ARMS HOUSING PARTNERS LP
IN CARE OF	
ADDRESS	7928 S CABALLERO DRIVE
CITY	COTTONWOOD HEIGHTS
STATE	UT
ZIP	84093-0000

Certified Values	
IMPROVEMENT VALUE	(+) \$2,516,936
LAND VALUE	(+) \$427,700
MARKET VALUE	(=) \$2,944,636

Jurisdictions	
COUNTY	SMITH COUNTY
CITY	CITY OF TYLER
ISD	TYLER ISD
COLLEGE	TYLER JR. COLLEGE

Estimated Tax Information*	
COUNTY	\$5,112.83
CITY	\$3,650.17
ISD	\$14,134.25
COLLEGE	\$2,767.85
<b>TOTAL TAX</b>	<b>\$25,665.10</b>

\* For Actual Tax Levy contact Gary Barber Tax Assessor/Collector at (903) 590-2920.  
Tax amounts shown are only Estimates prepared by Smith County Appraisal District.

Legal Information	
LOCATION	2601 N BROADWAY AVE
MAP NUMBER	C 4A
MAP GRID	I-15.3B
ABSTRACT	CITY OF TYLER
SUBDIVISION	CITY OF TYLER
SECTION	
BLOCK/LOT/TRACT	BLOCK 500-F LOT 14
ACRES	8.500

2023 Notice of Appraised Value

Deed Information	
RECORDING DATE	4/18/2022
INSTRUMENT	SWD 14855
VOLUME NUMBER	
PAGE NUMBER	

**Exemptions**

[HOMESTEAD APPLICATION](#)  
[DOWNLOAD HOMESTEAD APPLICATION \(PDF\)](#)

LOW INCOME EXEMPTION

\* For privacy reasons not all exemptions are shown online.



Ownership Information		Certified Values	
YEAR	2024	IMPROVEMENT VALUE	(+) \$0
PIN NUMBER	R225402	LAND VALUE	(+) \$1,209,611
ACCOUNT NUMBER	1-50000-1545-02-010000	MARKET VALUE	(-) \$1,209,611
OWNER	BROOKSHIRE GROCERY COMPANY		
IN CARE OF			
ADDRESS	1600 WSW LOOP 323		
CITY	TYLER		
STATE	TX		
ZIP	75701-8532		
Jurisdictions		Estimated Tax Information*	
COUNTY	SMITH COUNTY	COUNTY	\$4,405.78
CITY	CITY OF TYLER	CITY	\$2,904.09
ISD	TYLER ISD	ISD	\$11,007.46
COLLEGE	TYLER JR. COLLEGE	COLLEGE	\$2,260.97
		<b>TOTAL TAX</b>	<b>\$20,578.30</b>
* For Actual Tax Levy contact Gary Barber Tax Assessor/Collector at (903) 590-2920. Tax amounts shown are only Estimates prepared by Smith County			
Legal Information			
LOCATION	EARL CAMPBELL PKWY		
MAP NUMBER	11980		
MAP GRID	H-17.3D		
ABSTRACT	BELLWOOD ADDN U-1		
SUBDIVISION	BELLWOOD ADDN U-1		
SECTION	U-1		
BLOCK/LOT/TRACT	BLOCK 1545-B LOT 10		
ACRES	8.167		
Deed Information			
RECORDING DATE	2/17/2023		
INSTRUMENT	SWD 4589	* For privacy reasons not all exemptions are shown online.	
VOLUME NUMBER			
PAGE NUMBER			
Dwelling Information			



Ownership Information		Certified Values	
YEAR	2023	IMPROVEMENT VALUE	(+) \$0
PIN NUMBER	R225402	LAND VALUE	(+) \$73,506
ACCOUNT NUMBER	1-50000-1545-02-010000	MARKET VALUE	(-) \$73,506
OWNER	BROOKSHIRE GROCERY COMPANY		
IN CARE OF			
ADDRESS	1600 WSW LOOP 323		
CITY	TYLER		
STATE	TX		
ZIP	75701-8532		
Jurisdictions		Estimated Tax Information*	
COUNTY	SMITH COUNTY	COUNTY	\$255.26
CITY	CITY OF TYLER	CITY	\$182.24
ISD	TYLER ISD	ISD	\$705.66
COLLEGE	TYLER JR. COLLEGE	COLLEGE	\$138.19
		<b>TOTAL TAX</b>	<b>\$1,281.35</b>
* For Actual Tax Levy contact Gary Barber Tax Assessor/Collector at (903) 590-2920. Tax amounts shown are only Estimates prepared by Smith County Appraisal District.			
Legal Information			
LOCATION	EARL CAMPBELL PKWY		
MAP NUMBER	11980		
MAP GRID	H-17.3D		
ABSTRACT	BELLWOOD ADDN U-1		
SUBDIVISION	BELLWOOD ADDN U-1		
SECTION	U-1		
BLOCK/LOT/TRACT	BLOCK 1545-B LOT 10		
ACRES	8.167		
Deed Information		Exemptions	
RECORDING DATE	2/17/2023		
INSTRUMENT	SWD 4589	* For privacy reasons not all exemptions are shown online.	
VOLUME NUMBER			
PAGE NUMBER			
Dwelling Information			

Reported value removal from roll = 0

# HARRIS - EXAMPLES OF DIFFERENCES

- Looked at the top 10 properties with differences.
- (F2) Completely exempt (Pollution Control):

Tax Year: 2024		HARRIS CENTRAL APPRAISAL DISTRICT REAL PROPERTY ACCOUNT INFORMATION ACCOUNT NUMBER 0450020010186		Print E-mail	
Owner Services   Similar Owner Name   Nearby Addresses   Same Street Name   Related Map 5856B					
Ownership History   Fiduciary Information					
Owner Name & Mailing Address: CHEVRON PHILLIPS CHEMICAL COMPANY LP 10001 SIX PINES DR RM 7101 SPRING TX 77380-1498				Legal Description: TRS 4A 10 THRU 15 24 & 24H (LAND*0450020010100) (POLLUTION CONTROL) ABST 698 J SEYMOUR Property Address: 1400 JEFFERSON RD PASADENA TX 77506	
State Class Code		Land Use Code		Building Class	
F2 -- Real, Industrial		3300 -- Industrial Imps Only Land		0	
Land Area	Building Area	Net Rentable Area	Neighborhood	Market Area	Map Facet
0 SF	0	0	9001	200 -- ISD 02 - Deer Park ISD	5856B
Key Map® 497X					
Value Status Information					
Value Status		Notice Date		Shared CAD	
Noticed		05/03/2024		No	
Exemptions and Jurisdictions					

Exemption Type	Districts	Jurisdictions	Exemption Value	ARB Status	2023 Rate	2024 Rate
Pollution Control	002	DEER PARK ISD	33,477,500	Certified: 08/16/2024	1.121300	
	040	HARRIS COUNTY	33,477,500	Certified: 08/16/2024	0.350070	0.385290
	041	HARRIS CO FLOOD CNTRL	33,477,500	Certified: 08/16/2024	0.031050	0.048970
	042	PORT OF HOUSTON AUTHY	33,477,500	Certified: 08/16/2024	0.005740	0.006150
	043	HARRIS CO HOSP DIST	33,477,500	Certified: 08/16/2024	0.143430	0.163480
	044	HARRIS CO EDUC DEPT	33,477,500	Certified: 08/16/2024	0.004800	
	047	SAN JACINTO COM COL D	33,477,500	Certified: 08/16/2024	0.146195	
	074	CITY OF PASADENA	33,477,500	Certified: 08/16/2024	0.455514	0.474834

Estimated taxes for this property can be found at [www.harrispropertytaxes.org](http://www.harrispropertytaxes.org).  
us from displaying residential photographs, sketches, floor plans, or information indicating the age of a property owner on our website. You can inspect this information or get a copy at HCAD's information center at 13013 NW Freeway.

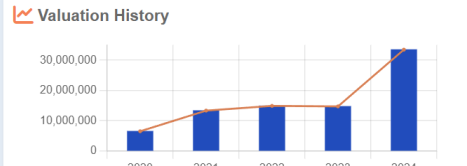
Valuations					
Value as of January 1, 2023			Value as of January 1, 2024		
	Market	Appraised		Market	Appraised
	0		Land	0	
	14,714,400		Improvement	33,477,500	
	14,714,400	14,714,400	Total	33,477,500	33,477,500

5-Year Value History

1400 JEFFERSON RD  
PASADENA, TX 77506

Industrial

Account: 0450020010186  
Name: CHEVRON PHILLIPS CHEMICAL COMPANY LP  
Mailing Address: 10001 SIX PINES DR RM 7101 SPRING, TX 77380-1498



Valuations Certified

Land: \$0  
Improvement: \$33,477,500  
Market: \$33,477,500  
Appraised: \$33,477,500

File a protest  
Value Notice

District	Jurisdictions	Exemption Value	2023 Rate	2024 Rate
002	DEER PARK ISD	33,477,500	1.121300	0.000000
040	HARRIS COUNTY	33,477,500	0.350070	0.385290
041	HARRIS CO FLOOD CNTRL	33,477,500	0.031050	0.048970
042	PORT OF HOUSTON AUTHY	33,477,500	0.005740	0.006150
043	HARRIS CO HOSP DIST	33,477,500	0.143430	0.163480
044	HARRIS CO EDUC DEPT	33,477,500	0.004800	0.000000
047	SAN JACINTO COM COL D	33,477,500	0.146195	0.000000
074	CITY OF PASADENA	33,477,500	0.455514	0.474834

Exemption Type: Pollution Control

Property Details

Legal Description: TRS 4A 10 THRU 15 24 & 24H (LAND\*0450020010100) (POLLUTION CONTROL) ABST 698 J SEYMOUR

Land: 0 SF  
Building Area: 0 SF  
Building Class:  
Units: 0  
Net Rentable Area: 0

Fiduciary: RYAN & COMPANY - 05014

Status: Notice Sent on: May 03, 2024  
Deadline to file a protest: Jun 03, 2024  
ARB Status: Certified

State Class Code	Neighborhood	Neighborhood Name	Market Area	Map Facet	Key Map
F2 -- Real, Industrial	9001		200 -- ISD 02 - Deer Park ISD	5856B	497X

Additional Links

Property Tax Database  
Same Street Name

There are two of such properties.

# EXAMPLES OF DIFFERENCES

## Apartment Complex (B):

1111 BLALOCK RD # 55  
HOUSTON, TX 77055

Commercial Related Accounts

Account: 1364740010002  
Name: 1111 BLALOCK INVESTORS LP  
Mailing Address: 5005 WOODWAY DR STE 215 HOUSTON, TX 77056-1780

2024

Valuation History

Valuations Certified

Land: \$2,116,365  
Improvement: \$2,702,274  
Market: \$4,818,639  
Appraised: \$4,818,639

[File a protest](#)  
[Value Notice](#)

Compare Valuations

Jurisdictions/Exemptions

District	Jurisdictions	Exemption Value	2023 Rate	2024 Rate
025	<a href="#">SPRING BRANCH ISD</a>		1.078900	1.076400
040	<a href="#">HARRIS COUNTY</a>		0.350070	0.385290
041	<a href="#">HARRIS CO FLOOD CNTRL</a>		0.031050	0.048970
042	<a href="#">PORT OF HOUSTON AUTHY</a>		0.005740	0.006150
043	<a href="#">HARRIS CO HOSP DIST</a>		0.143430	0.163480
044	<a href="#">HARRIS CO EDUC DEPT</a>		0.004800	0.000000
061	<a href="#">CITY OF HOUSTON</a>		0.519190	0.519190
793	SPRING BRANCH MGT DIST		0.100000	0.000000

Exemption Type: **None**

Property Details

Legal Description: RES A1 BLK 1 GLENVIEW ADDITION EAST

Land: 141,091 SF  
Building Area: 70,604 SF  
Building Class: B  
Units: 55  
Net Rentable Area: 55,852

Fiduciary

RYAN TR - 06201

Status

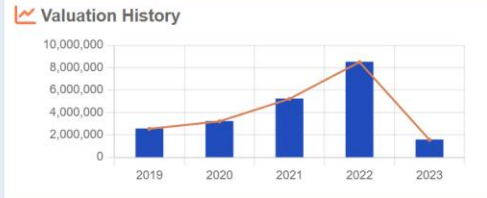
Notice Sent on: Apr 19, 2024  
Deadline to file a protest: May 20, 2024  
ARB Status: Certified

1111 BLALOCK RD # 55  
HOUSTON, TX 77055

Commercial Related Accounts

Account: 1364740010002  
Name:  
Mailing Address: 5005 WOODWAY DR STE 215 HOUSTON, TX 77056-1780

2023



Valuations Certified

Land: \$1,558,648  
Improvement: \$100  
Market: \$1,558,748  
Appraised: \$1,558,748

[File a protest](#)  
[Value Notice](#)

Compare Valuations

Jurisdictions/Exemptions

District	Jurisdictions	Exemption Value	2022 Rate	2023 Rate
025	<a href="#">SPRING BRANCH ISD</a>		1.268800	1.078900
040	<a href="#">HARRIS COUNTY</a>		0.343730	0.350070
041	<a href="#">HARRIS CO FLOOD CNTRL</a>		0.030550	0.031050
042	<a href="#">PORT OF HOUSTON AUTHY</a>		0.007990	0.005740
043	<a href="#">HARRIS CO HOSP DIST</a>		0.148310	0.143430
044	<a href="#">HARRIS CO EDUC DEPT</a>		0.004900	0.004800
061	<a href="#">CITY OF HOUSTON</a>		0.533640	0.519190
793	SPRING BRANCH MGT DIST		0.100000	0.100000

Exemption Type: **None**

Property Details

Legal Description: RES A1 BLK 1 GLENVIEW ADDITION EAST

Land: 141,091 SF  
Building Area: 70,604 SF  
Building Class: B  
Units: 55  
Net Rentable Area: 70,604

Fiduciary

RYAN TR - 06201

Status

Notice Sent on: Mar 31, 2023  
Deadline to file a protest: May 15, 2023

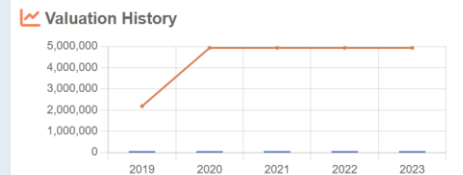
# EXAMPLES OF DIFFERENCES

- Coded as E (rural land) in database, but maybe is DI
- (so not within SB2)

0 GULF FWY  
WEBSTER, TX 77598

Commercial Related Accounts

Account: 0361680000003  
Name: KOBAYASHI M TR ET AL  
Mailing Address: 1428 FM 528 RD WEBSTER, TX 77598-4702



Valuations **Certified**

Land: \$4,931,828  
Improvement: \$0  
Market: \$4,931,828  
Appraised: \$44,728

[File a protest](#)  
[Value Notice](#)

Jurisdictions/Exemptions

District	Jurisdictions	Exemption Value	2022 Rate	2023 Rate
027	<a href="#">CLEAR CREEK ISD</a>		1.114600	0.974600
040	<a href="#">HARRIS COUNTY</a>		0.343730	0.350070
041	<a href="#">HARRIS CO FLOOD CNTRL</a>		0.030550	0.031050
042	<a href="#">PORT OF HOUSTON AUTHY</a>		0.007990	0.005740
043	<a href="#">HARRIS CO HOSP DIST</a>		0.148310	0.143430
044	<a href="#">HARRIS CO EDUC DEPT</a>		0.004900	0.004800
084	CITY OF WEBSTER		0.364750	0.333940

Property Details

Legal Description: TR 3 WEBSTER OUTLOTS 8

Land: 0 SF  
Building Area: 0 SF  
Building Class:  
Units: 0  
Net Rentable Area: 0

Fiduciary: None

Exemption Type: **None**

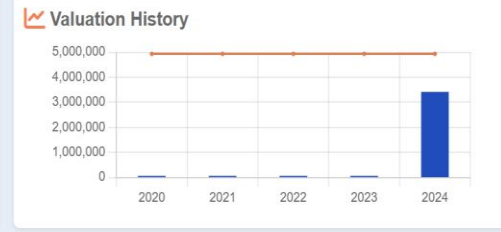
Status

Notice Sent on: Mar 31, 2023  
Deadline to file a protest: May 15, 2023

0 GULF FWY  
WEBSTER, TX 77598

Commercial Related Accounts

Account: 0361680000003  
Name: KOBAYASHI M TR ET AL  
Mailing Address: 1428 FM 528 RD WEBSTER, TX 77598-4702



Valuations **Certified**

Land: \$4,931,828  
Improvement: \$0  
Market: \$4,931,828  
Appraised: \$3,398,913

[File a protest](#)  
[Value Notice](#)

Jurisdictions/Exemptions

District	Jurisdictions	Exemption Value	2023 Rate	2024 Rate
027	<a href="#">CLEAR CREEK ISD</a>		0.974600	0.969000
040	<a href="#">HARRIS COUNTY</a>		0.350070	0.385290
041	<a href="#">HARRIS CO FLOOD CNTRL</a>		0.031050	0.048970
042	<a href="#">PORT OF HOUSTON AUTHY</a>		0.005740	0.006150
043	<a href="#">HARRIS CO HOSP DIST</a>		0.143430	0.163480
044	<a href="#">HARRIS CO EDUC DEPT</a>		0.004800	0.000000
084	CITY OF WEBSTER		0.333940	0.374830

Property Details

Legal Description: TR 3 WEBSTER OUTLOTS 8

Land: 0 SF  
Building Area: 0 SF  
Building Class:  
Units: 0  
Net Rentable Area: 0

Fiduciary: None

## Location

State Class Code	Neighborhood	Neighborhood Name	Market Area	Map Facet	Key Map
1D1 -- Real, Qualified Agricultural Land	9952.02	GULF FREEWAY WEBSTER	410 -- ISD 27 - West of NASA Parkway (I-45 Area)	5948D	658A