

San Jacinto County Appraisal District



**2018
ANNUAL
REPORT**

Tables of Contents

Page Index

	Page
Purpose	1
General Information	1
Types and Use of Properties	2
Taxable Values by Entity.....	4
Appeals	7
Exemption and Value Loss	9
Tax Rates	23

Table and Graph Index

	Page
Property Categories (Table)	2
Category Parcel Count (Table)	2
Taxing Entities (Table)	3
Parcel Count (Graph)	4
Market Value Distribution (Graph)	5
Notices vs. Protests (Graph)	5
Real Property Protest Resolution (Graph).....	8
Market & Value Loss (Graph) 5 years.....	22
Entity Tax Rates (Table)	23

Purpose

This report serves as the official annual appraisal report for the year 2018 for San Jacinto County Appraisal District, located at 99 Slade Street Coldspring, Texas 77331. It has been drafted in compliance with the International Association of Assessing Officers (IAAO) Standards on Public Relation, section 6.5: Annual Reports. This report summarizes in brief the appraisal activities for the year 2018 including but not limited to: number & type of accounts the District manages, overall market and taxable value, exemptions and value loss, and protest summary. A copy of this report can be obtained in person from the District's Office at the aforementioned address, or from the District's Website at www.sjcad.org.

General Information

The San Jacinto County Appraisal District (District) is a Political Subdivision of the State that was founded in 1982 by the 66th Legislature. The Appraisal District is governed by a board of six directors who are responsible for setting policies and for hiring the Chief Appraiser. The Chief Appraiser is responsible for managing the District's administrative and appraisal operations. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year. Additionally, they appoint the Appraisal Review Board (ARB) and the Agricultural Appraisal Advisory Board (AAAB).

Ad Valorem Tax System

The property assessment system is a complex and technical profession vital to the financial health of local government. The District's principal task is to identify and appraise all taxable property within its jurisdiction and administer exemptions. Currently, the District maintains an appraisal roll with taxable property within San Jacinto County's territory, which collectively creates a tax base that taxing jurisdictions utilize to collect their revenue for daily operations and public services. The District is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit.

The Texas Property Tax Code requires appraisal districts to appraise all property whether residential, commercial, or business personal property at its fair market value as of January 1st. The District determines the market value of a property using mass appraisal standards and techniques which comply with the 2017-2018 Edition of Uniform Standards of Professional Appraisal Practices (USPAP). The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property.

Appraiser Requirement

Appraisers hired by the District, are subject to requirements set by the Property Taxation Professional Certification Act (Act) which was passed by the 68th Legislature. Appraisers are required to register with the Texas Department of Licensing and Regulation before performing appraisals.

The Act requires appraisers to successfully complete a series of educational courses towards certification and designation as a Registered Professional Appraiser (RPA). In order to obtain an RPA designation, appraisers must effectively complete the course requirements within five years from the date of registration. Once an appraiser has certified as an RPA they must recertify on a biannual basis. Each two-year recertification period must include no less than 30 hours of continuing education credit (CE), and must include two hours of ethics training, seven hours of USPAP and a law and rule update course set by the state legislature. The District currently employs 5 certified RPA's.

Types and Use of Properties

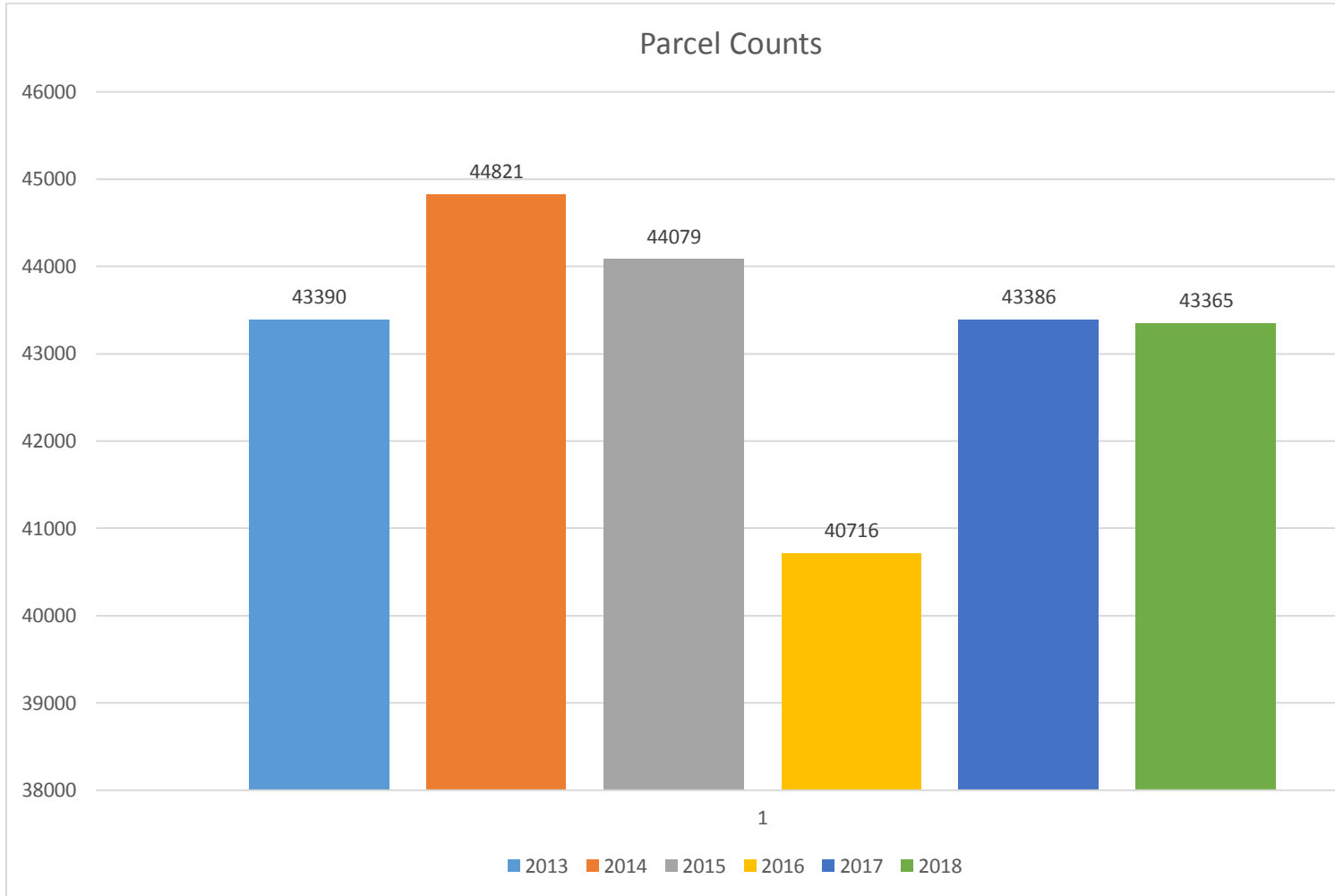
All property in the District's records is classified and assigned to one property category as established by the Comptroller's office. Listed below are each property category and the type of property found within each category. The additional charts detail the number of parcels in the major categories in San Jacinto County and the parcel count by taxing jurisdiction.

A	Real Property: Single-Family Residential.....	8,877
B	Real Property: Multifamily Residential	9
C1	Vacant Lots	13,614
D1	Qualified Open-Space Land	3,040
D2	Improvements on Qualified Open Space.....	253
E	Rural Land, Non-Qualified Open Space	8,879
F1	Real Property: Commercial	561
F2	Industrial and Manufacturing Real.....	2
G1	Real Property: Oil, Gas and Other Minerals	3,552
J1	Water Systems	5
J2	Gas Distribution System.....	3
J3	Electric Company (Including Co-Op)	21
J4	Telephone Company (Including Co-Op).....	20
J5	Railroad.....	3
J6	Pipelines.....	54
J7	Cable Television Company	11
J8	Other Utilities.....	5
J9	Railroad Rolling Stock	1
L1	Personal Property: Commercial.....	519
L2	Industrial and Manufacturing Personal Property	90
M1	Mobile Homes	1,923
O	Real Property: Residential Inventory	790
S	Special Inventory	2
X	Totally Exempt Property	2,433

(Some parcels will fall into multiple categories)

Taxing Entities	2018 Total Parcels
San Jacinto County	43,365
San Jacinto County Special Road & Bridge	43,365
San Jacinto County Lateral Road	43,365
Emergency Service District	41,199
Lone Star College-Kingwood	673
City of Shepherd	1,737
Coldspring Oakhurst ISD	27,768
Shepherd ISD	12,487
Cleveland ISD	2,437
Willis ISD	676
Waterwood MUD	2,151
Cape Royale MUD	1,639
City of Cleveland	10

As of Certification* July 2018

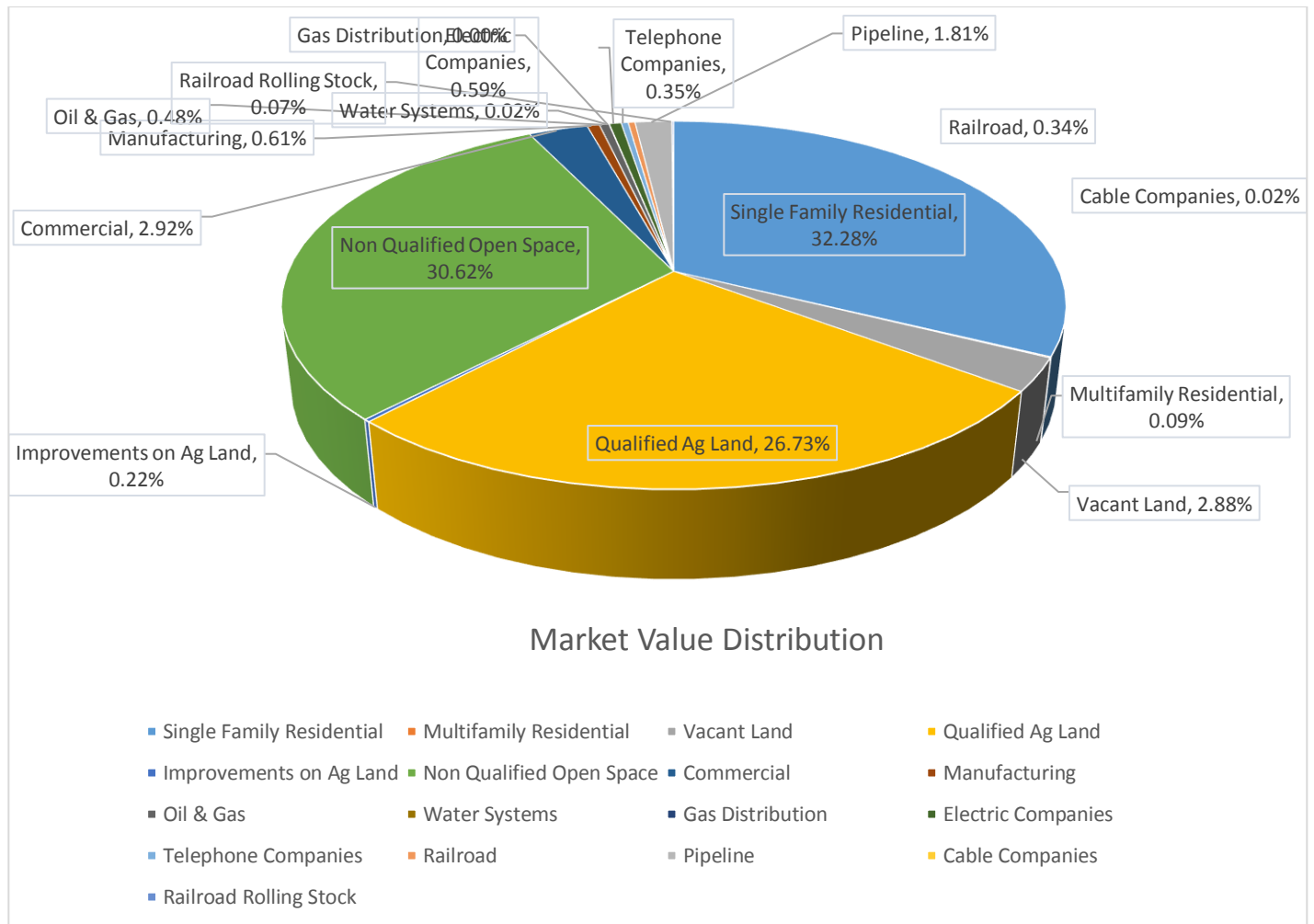


Taxable Value by Entity

Taxing Entity	Value
San Jacinto County	\$ 1,610,341,332
San Jacinto County Special Road & Bridge	\$ 1,610,602,484
San Jacinto County Lateral Road	\$ 1,601,254,740
Emergency Service District	\$ 1,823,541,441
Lone Star College-Kingwood	\$ 45,727,381
City of Shepherd	\$ 61,553,603

Coldspring Oakhurst ISD	\$	1,096,484,819
Shepherd ISD	\$	356,407,342
Cleveland ISD	\$	116,746,973
Willis ISD	\$	44,190,394
Waterwood MUD	\$	54,872,796
Cape Royale MUD	\$	189,457,980
City of Cleveland	\$	184,304

The 2018 market value distribution by category illustrates that the top three categories are Residential, Qualified Ag Land, Timber & Non-Qualified Open Space. The residential sector represents approximately 32.28 % of the District’s market value.



2017-2018 Category Increases/Decreases

	2017	%	2018	%	2017-2018 Change
Single Family Residential	\$877,086,715	31.41%	\$897,603,931	28.83%	2.33925%
Multifamily Residential	\$2,656,322	0.10%	\$2,432,855	0.08%	-8.41265%
Vacant Land	\$85,414,868	3.06%	\$80,049,171	2.57%	-6.28192%
Qualified Ag Land	\$632,642,647	22.65%	\$743,299,878	23.87%	17.49127%
Imps on Non-Qualified Ag Land	\$4,843,375	0.17%	\$6,040,205	0.19%	24.71066%
Non-Qualified Ag Land	\$694,658,055	24.87%	\$851,644,486	27.35%	22.59909%
Commercial	\$55,148,850	1.97%	\$60,866,662	1.95%	10.36796%
Manufacturing	\$27,300,410	0.98%	\$26,203,600	0.84%	-4.01756%
Oil Gas & Minerals	\$8,153,981	0.29%	\$13,227,902	0.42%	62.22630%
Water Systems	\$377,510	0.01%	\$432,020	0.01%	14.43935%
Gas Distribution System	\$75,570	0.00%	\$74,720	0.00%	-1.12478%
Electric Companies	\$16,888,590	0.60%	\$16,277,720	0.52%	-3.61706%
Telephone Companies	\$10,613,370	0.38%	\$9,682,730	0.31%	-8.76856%
Railroad	\$8,762,400	0.31%	\$9,317,350	0.30%	6.33331%
Pipeline	\$49,376,900	1.77%	\$50,262,120	1.61%	1.79278%
Cable Company	\$698,710	0.03%	\$643,490	0.02%	-7.90314%
Railroad Rolling Stock	\$1,455,830	0.05%	\$2,010,260	0.06%	38.08343%
Commercial	\$16,630,440	0.60%	\$20,275,170	0.65%	21.91602%
Industrial	\$19,739,640	0.71%	\$16,906,070	0.54%	-14.35472%
Mobile Homes Residential Inventory	\$50,930,894	1.82%	\$56,144,677	1.80%	10.23698%
Special Inventory	\$1,644,090	0.06%	\$1,177,210	0.04%	-28.39747%
Special Inventory	\$9,580	0.00%	\$17,790	0.00%	85.69937%
<u>Totally Exempt Property</u>	\$226,585,531	8.11%	\$249,171,403	8.00%	9.96792%
	\$2,792,645,588	100	\$3,113,761,420	100	

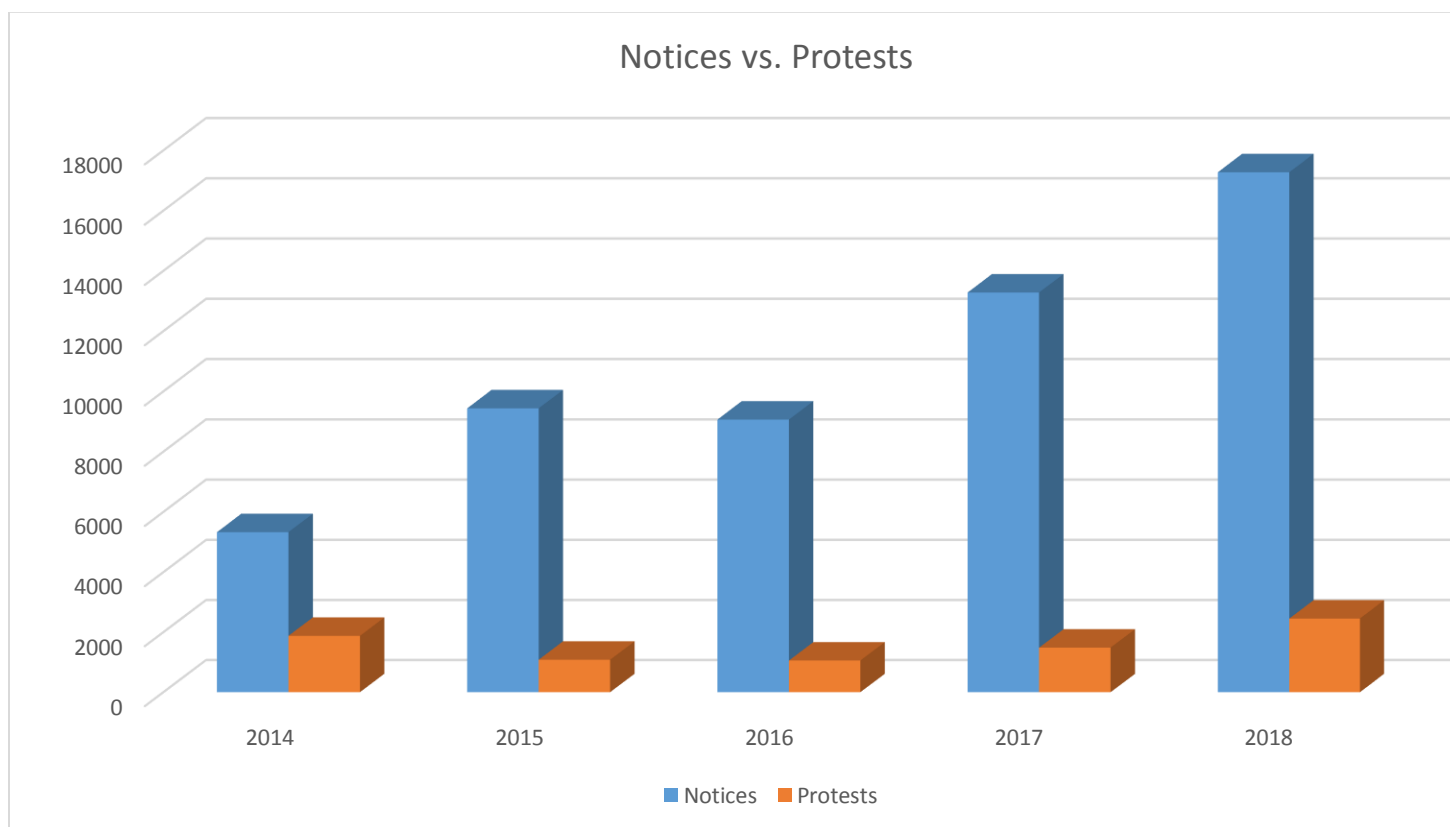
The percent increase in commercial properties will also vary; however, the primary reason for most increases was due to the updating of the District's cost schedules & land tables.

The Chief Appraiser submitted preliminary totals for each entity to the Appraisal Review Board (ARB) on May 15th, 2018 thereby initiating the of the equalization (protest) phase.

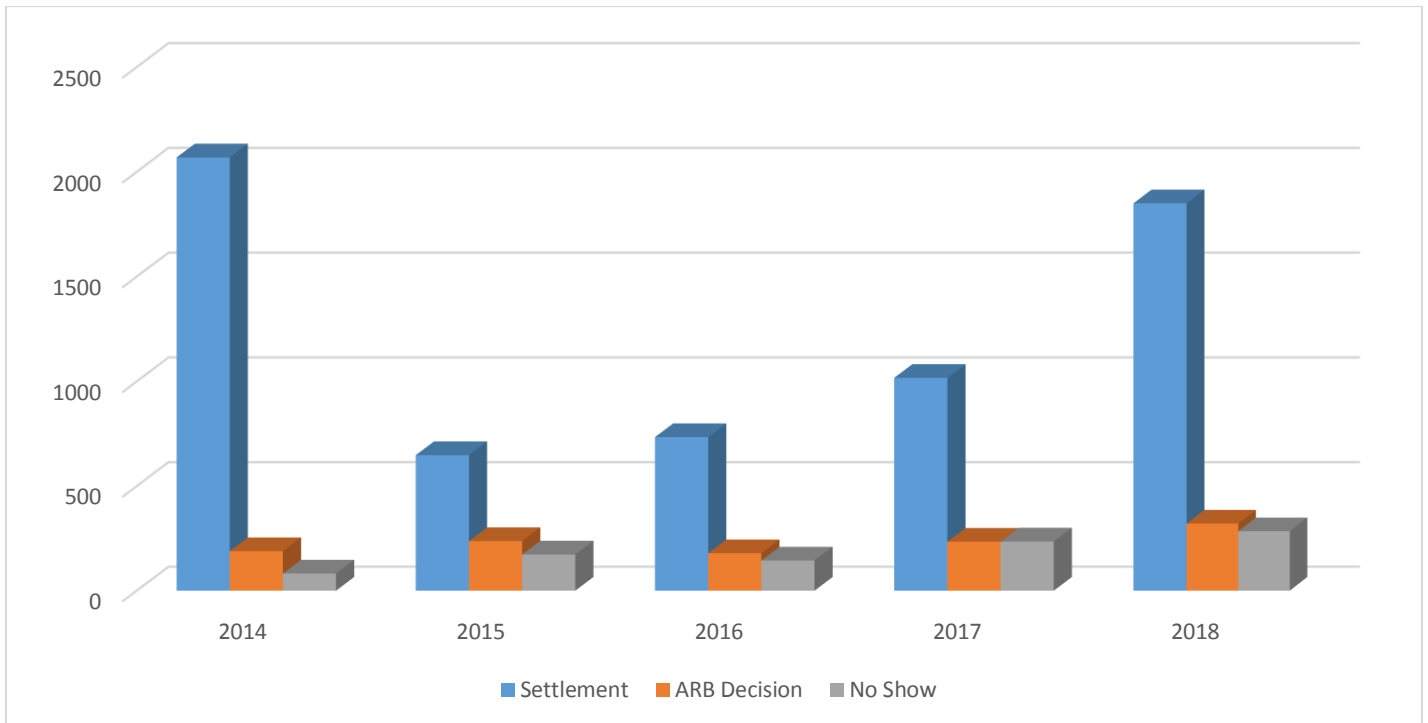
The District measures the appraisal level and uniformity of residential properties through the use of appraisal to sale ratio of arms-length sales. The appraisal to sales ratio is calculated by dividing the appraised value by the sales price of the property. Appraisal level statistics include the calculation of the mean, median and aggregate (weighted) mean of the appraisal to sales ratio of the sample population of qualified sales.

Appeals

The number of protests filed during a typical protest period, which extends from May through July, has consistently averaged approximately 1200--1300 cases. Protests filed for 2018 ranges between 14 to 15 percent, with District staff typically resolving between 70 to 90 percent of these cases. The ARB hears between 3 to 5 percent of the cases filed, and any remaining cases are the result of property owners failing to appear at scheduled hearings. The graphs below demonstrate a five-year comparison of the number of protests filed in relation to the number of notices mailed and the outcome of real property protests.



Property Protest Resolution



Exemptions and Value Loss

The District is responsible for administering exemption services to property owners. An exemption reduces taxable value on a property, which in turn decreases the property owner's tax burden. Cumulatively, the total loss due to exemptions and total exempt properties is \$ **2,417,178,466** of market value. The tables below list the types of exemptions available to property owners, the taxable value reduction for each type of exemption from each entity, and the county's total taxable value loss due to each exemption. Each entity decides whether to offer the local option and adopt a reduction amount.

Homestead Exemption		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	20%
San Jacinto County Special Road & Bridge	0	20%
San Jacinto County Lateral Road	0	0%
Emergency Service District	0	20%
Lone Star College-Kingwood	0	1%
City of Shepherd	0	20%
Coldspring Oakhurst ISD	25,000	0%
Shepherd ISD	25,000	0%
Cleveland ISD	25,000	0%
Willis ISD	25,000	0%
Waterwood MUD	0	20%
Cape Royale MUD	0	20%
Over 65 Exemption		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	15,000

San Jacinto County Special Road & Bridge	0	15,000
San Jacinto County Lateral Road	0	15,000
Emergency Service District	0	15,000
Lone Star College-Kingwood	0	75,000
City of Shepherd	0	5,000
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	0
Willis ISD	10,000	0
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000

Disabled Person		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	0
San Jacinto County Special Road & Bridge	0	0
San Jacinto County Lateral Road	0	0
Emergency Service District	0	0
Lone Star College-Kingwood	0	75,000
City of Shepherd	0	0
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	0
Willis ISD	10,000	
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000

Disabled Veterans*		
	State Mandated	Percent Disability
Disabled Veteran		
DV1	5,000	10–29%
DV2	7,500	30-49%
DV3	10,000	50-69%
DV4	12,000	70-100%
DV Homestead	Totally Exempt	100%

*Amount applies to each Taxing Entity

Value Loss by Exemption Breakdown

Emergency Service District				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DV1	37	\$0	\$269,600	\$269,600
DV1S	2	\$0	\$10,000	\$10,000
DV2	25	\$0	\$195,000	\$195,000
DV3	33	\$0	\$314,100	\$314,100
DV4	201	\$0	\$1,817,090	\$1,817,090
DV4S	9	\$0	\$88,620	\$88,620
DVHS	142	\$0	\$17,722,497	\$17,722,497
EX	601	\$0	\$187,244,770	\$187,244,770
EX-XD	1	\$0	\$37,720	\$37,720
EX-XI	5	\$0	\$7,886,510	\$7,886,510
EX-XJ	1	\$0	\$481,260	\$481,260
EX-XL	3	\$0	\$149,660	\$149,660
EX-XN	23	\$0	\$2,501,630	\$2,501,630
EX-XR	12	\$0	365010	\$365,010
EX-XU	1	\$0	195670	\$195,670
EX-XV	179	\$0	46494343	\$46,494,343
EX-XV(Prorated)	38	\$0	174407	\$174,407
EX366	1506	\$0	36936	\$36,936
HS	6997	\$160,521,677	0	\$160,521,677
OV65	3184	\$42,498,052	0	\$42,498,052
OV65S	214	\$2,944,220	0	\$2,944,220
PC	1	\$4,489,410	0	\$4,489,410
Totals		\$210,453,359	\$265,984,823	\$476,438,182

San Jacinto County				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	323	\$0	\$0	\$0
DV1	38	\$0	\$269,600	\$269,600
DV1S	2	\$0	\$10,000	\$10,000
DV2	27	\$0	\$195,000	\$195,000
DV3	34	\$0	\$314,100	\$314,100
DV4	203	\$0	\$1,817,090	\$1,817,090
DV4S	10	\$0	\$88,620	\$88,620
DVHS	145	\$0	\$17,722,497	\$17,722,497
EX	604	\$0	\$187,244,770	\$187,244,770
EX-XD	1	\$0	\$37,720	\$37,720
EX-XI	5	\$0	\$7,886,510	\$7,886,510
EX-XJ	1	\$0	\$481,260	\$481,260
EX-XL	3	\$0	\$149,660	\$149,660
EX-XN	23	\$0	\$2,501,630	\$2,501,630
EX-XR	12	\$0	365010	\$365,010
EX-XU	1	\$0	195670	\$195,670
EX-XV	237	\$0	46494343	\$46,494,343
EX-XV(Prorated)	40	\$0	174407	\$174,407
EX366	1506	\$0	36936	\$36,936
HS	7161	\$166,933,143	0	\$166,933,143
OV65	3279	\$43,865,732	0	\$43,865,732
OV65S	220	\$2,989,220	0	\$2,989,220
PC	1	\$4,489,410	0	\$4,489,410
	Totals	\$218,277,505	\$265,984,823	\$484,262,328

MUD2-Waterwood MUD				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	2	\$6,000	\$0	\$6,000
DV1	1	\$0	\$3,120	\$3,120
DV2	2	\$0	\$12,770	\$12,770
DV3	1	\$0	\$3,110	\$3,110
DV4	2	\$0	\$24,000	\$24,000
DV4S	1	\$0	\$12,000	\$12,000
DVHS	3	\$0	\$662,812	\$662,812
EX	3	\$0	\$84,100	\$84,100
EX-XN	3	\$0	\$141,701	\$141,701
EX-XV	58	\$0	3431240	\$3,431,240
EX-XV(Prorated)	2	\$0	2232	\$2,232
HS	158	\$6,192,779	0	\$6,192,779
OV65	92	\$265,000	0	\$265,000
OV65S	3	\$9,000	0	\$9,000
	Totals	\$6,466,779	\$4,377,085	\$10,843,864

RDB - Special Road and Bridge				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	323	\$0	\$0	\$0
DV1	38	\$0	\$272,720	\$272,720
DV1S	2	\$0	\$10,000	\$10,000
DV2	27	\$0	\$207,770	\$207,770
DV3	34	\$0	\$303,426	\$303,426
DV4	203	\$0	\$1,781,591	\$1,781,591
DV4S	10	\$0	\$97,700	\$97,700
DVHS	145	\$0	\$17,123,335	\$17,123,335
EX	604	\$0	\$187,328,870	\$187,328,870
EX-XD	1	\$0	\$37,720	\$37,720
EX-XI	5	\$0	\$7,886,510	\$7,886,510
EX-XJ	1	\$0	\$481,260	\$481,260
EX-XL	3	\$0	\$149,660	\$149,660
EX-XN	23	\$0	\$2,501,630	\$2,501,630
EX-XR	12	\$0	\$365,010	\$365,010
EX-XU	1	\$0	\$195,670	\$195,670
EX-XV	237	\$0	\$49,925,583	\$49,925,583
EX-XV(Prorated)	40	\$0	\$176,639	\$176,639
EX366	1506	\$0	\$96,936	\$96,936
HS	7161	\$166,962,111	\$0	\$166,962,111
OV65	3279	\$45,175,517	\$0	\$45,175,517
OV65S	220	\$2,989,220	\$0	\$2,989,220
PC	1	\$4,489,410	\$0	\$4,489,410
	Totals	\$219,616,258	\$268,942,030	\$488,558,288

RLR - Lateral Road				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	323	\$859,411	\$0	\$859,411
DV1	38	\$0	\$272,720	\$272,720
DV1S	2	\$0	\$10,000	\$10,000
DV2	27	\$0	\$207,770	\$207,770
DV3	34	\$0	\$303,426	\$303,426
DV4	203	\$0	\$1,781,591	\$1,781,591
DV4S	10	\$0	\$97,700	\$97,700
DVHS	145	\$0	\$17,123,335	\$17,123,335
EX	604	\$0	\$187,328,870	\$187,328,870
EX-XD	1	\$0	\$37,720	\$37,720
EX-XI	5	\$0	\$7,886,510	\$7,886,510
EX-XJ	1	\$0	\$481,260	\$481,260
EX-XL	3	\$0	\$149,660	\$149,660
EX-XN	23	\$0	\$2,501,630	\$2,501,630
EX-XR	12	\$0	\$365,010	\$365,010
EX-XU	1	\$0	\$195,670	\$195,670
EX-XV	237	\$0	\$49,925,583	\$49,925,583
EX-XV(Prorated)	40	\$0	\$176,639	\$176,639
EX366	1506	\$0	\$96,936	\$96,936
HS	7161	\$166,873,928	\$9,352,367	\$176,226,295
OV65	3279	\$45,175,517	\$0	\$45,175,517
OV65S	220	\$2,989,220	\$0	\$2,989,220
PC	1	\$4,489,410	\$0	\$4,489,410
	Totals	\$220,387,486	\$278,294,397	\$498,681,883

SCS - Coldspring-Oakhurst CISD				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	159	\$0	\$1,094,313	\$1,094,313
DV1	27	\$0	\$165,023	\$165,023
DV1S	1	\$0	\$5,000	\$5,000
DV2	16	\$0	\$123,770	\$123,770
DV3	19	\$0	\$164,389	\$164,389
DV4	136	\$0	\$1,119,682	\$1,119,682
DV4S	10	\$0	\$82,775	\$82,775
DVHS	97	\$0	\$11,085,589	\$11,085,589
EX	347	\$0	\$113,307,160	\$113,307,160
EX-XD	1	\$0	\$37,720	\$37,720
EX-XI	5	\$0	\$7,886,510	\$7,886,510
EX-XJ	1	\$0	\$481,260	\$481,260
EX-XN	18	\$0	\$1,875,764	\$1,875,764
EX-XR	12	\$0	\$365,010	\$365,010
EX-XU	1	\$0	\$195,670	\$195,670
EX-XV	187	\$0	\$45,340,390	\$45,340,390
EX-XV(Prorated)	38	\$0	\$173,008	\$173,008
EX366	751	\$0	\$42,508	\$42,508
HS	4376	\$0	\$99,654,732	\$99,654,732
OV65	2263	\$0	\$18,832,779	\$18,832,779
OV65S	148	\$0	\$1,329,897	\$1,329,897
	Totals	\$0	\$303,362,949	\$303,362,949

SSH - Shepherd ISD				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	119	\$0	\$747,236	\$747,236
DV1	5	\$0	\$29,110	\$29,110
DV2	8	\$0	\$57,000	\$57,000
DV3	11	\$0	\$70,100	\$70,100
DV4	51	\$0	\$406,047	\$406,047
DVHS	31	\$0	\$2,350,073	\$2,350,073
EX	233	\$0	\$55,120,340	\$55,120,340
EX-XL	3	\$0	\$149,660	\$149,660
EX-XN	12	\$0	\$596,695	\$596,695
EX-XV	38	\$0	\$3,745,800	\$3,745,800
EX-XV(Prorated)	1	\$0	\$1,190	\$1,190
EX366	691	\$0	\$45,771	\$45,771
HS	2005	\$0	\$44,388,195	\$44,388,195
OV65	732	\$0	\$5,539,122	\$5,539,122
OV65S	52	\$0	\$410,128	\$410,128
PC	1	\$4,489,410	\$0	\$4,489,410
	Totals	\$4,489,410	\$113,656,467	\$118,145,877

CSH - City Of Shepherd				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	18	\$0	\$0	\$0
DV2	2	\$0	\$15,000	\$15,000
DV3	4	\$0	\$46,000	\$46,000
DV4	13	\$0	\$120,000	\$120,000
DVHS	4	\$0	\$553,549	\$553,549
EX	150	\$0	\$22,152,010	\$22,152,010
EX-XL	3	\$0	\$149,660	\$149,660
EX-XN	6	\$0	\$201,970	\$201,970
EX-XV	10	\$0	\$1,397,230	\$1,397,230
EX366	5	\$0	\$1,450	\$1,450
HS	381	\$6,982,382	\$0	\$6,982,382
OV65	142	\$658,350	\$0	\$658,350
OV65S	13	\$65,000	\$0	\$65,000
	Totals	\$7,705,732	\$24,636,869	\$32,342,601

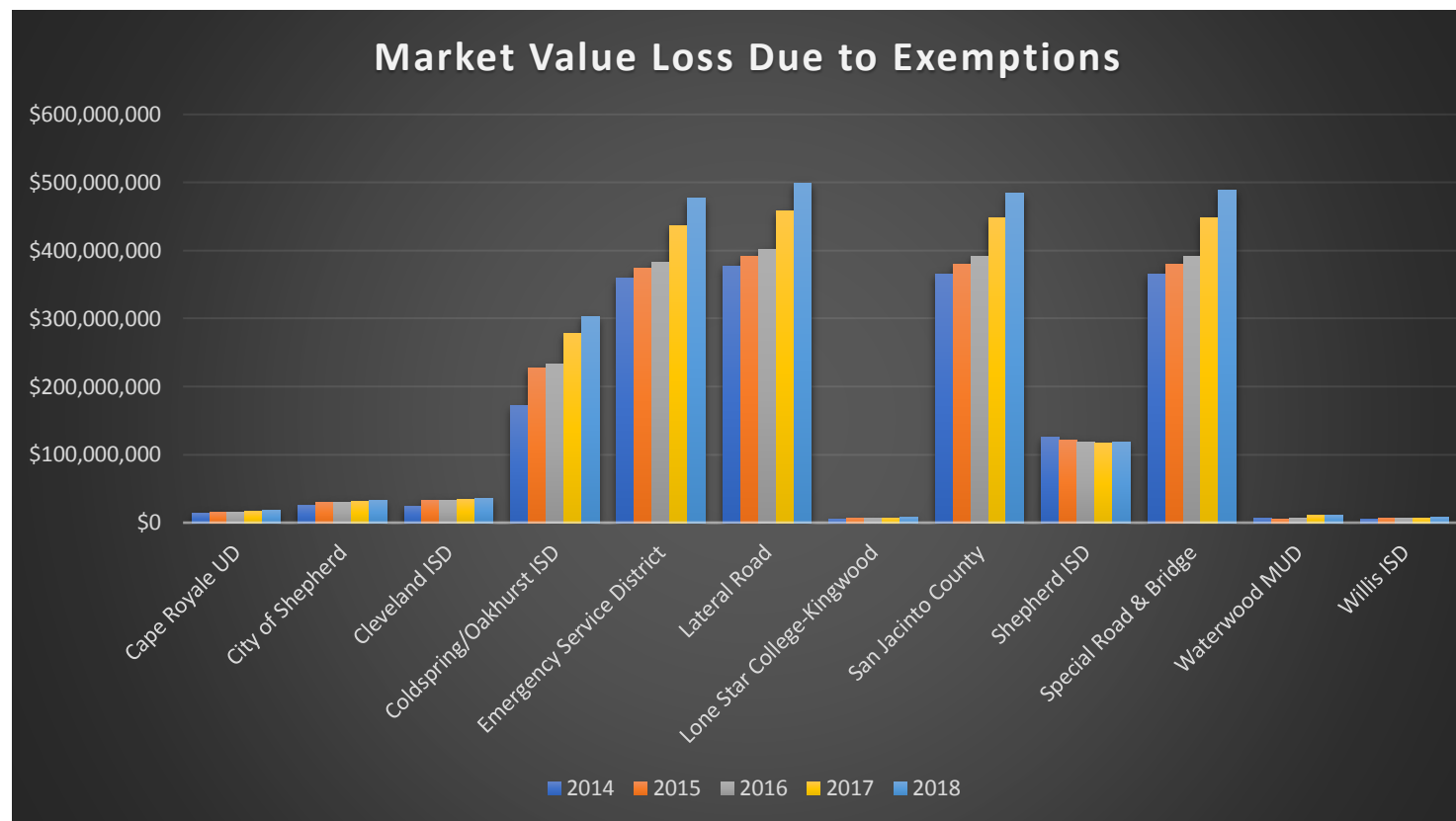
JNH - Lone Star College - Kingwood				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	7	\$352,989	\$0	\$352,989
DV1	2	\$0	\$10,000	\$10,000
DV1S	1	\$0	\$5,000	\$5,000
DV2	1	\$0	\$12,000	\$12,000
DV3	2	\$0	\$20,000	\$20,000
DV4	1	\$0	\$12,000	\$12,000
DVHS	2	\$0	\$143,880	\$143,880
EX	8	\$0	\$2,198,720	\$2,198,720
EX-XV	3	\$0	\$239,685	\$239,685
EX366	3	\$0	\$910	\$910
HS	179	\$718,021	\$0	\$718,021
OV65	63	\$3,949,054	\$0	\$3,949,054
OV65S	4	\$219,302	\$0	\$219,302
	Totals	\$5,239,366	\$2,642,195	\$7,881,561

MUD1 - Cape Royale MUD				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	2	\$20,000	\$0	\$20,000
DV1	1	\$0	\$12,000	\$12,000
DV2	1	\$0	\$7,500	\$7,500
DV4	8	\$0	\$78,000	\$78,000
DV4S	1	\$0	\$12,000	\$12,000
DVHS	4	\$0	\$1,028,723	\$1,028,723
EX	26	\$0	\$1,413,400	\$1,413,400
EX-XN	10	\$0	\$350,313	\$350,313
EX-XR	1	\$0	\$1,080	\$1,080
EX-XV (Prorated)	22	\$0	\$36,071	\$36,071
EX366	1	\$0	\$380	\$380
HS	250	\$13,525,725	\$0	\$13,525,725
OV65	162	\$1,540,000	\$0	\$1,540,000
OV65S	6	\$60,000	\$0	\$60,000
	Totals	\$15,145,725	\$2,939,467	\$18,085,192

SCL - Cleveland ISD				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	38	\$0	\$316,207	\$316,207
DV1	4	\$0	\$34,000	\$34,000
DV2	2	\$0	\$15,000	\$15,000
DV3	2	\$0	\$10,000	\$10,000
DV4	15	\$0	\$114,305	\$114,305
DVHS	15	\$0	\$1,886,522	\$1,886,522
EX	16	\$0	\$16,702,650	\$16,702,650
EX-XN	1	\$0	\$29,171	\$29,171
EX-XV	9	\$0	\$599,708	\$599,708
EX-XV (Prorated)	1	\$0	\$2,441	\$2,441
EX366	185	\$0	\$17,907	\$17,907
HS	599	\$0	\$13,914,690	\$13,914,690
OV65	221	\$537,178	\$1,842,872	\$2,380,050
OV65S	16	\$41,751	\$139,170	\$180,921
	Totals	\$578,929	\$35,624,643	\$36,203,572

SWI - Willis ISD				
Exemption Breakdown				
Exemption	Count	Local	State	Total
DP	7	\$0	\$58,484	\$58,484
DV1	2	\$0	\$10,000	\$10,000
DV1S	1	\$0	\$5,000	\$5,000
DV2	1	\$0	\$12,000	\$12,000
DV3	2	\$0	\$20,000	\$20,000
DV4	1	\$0	\$12,000	\$12,000
DVHS	2	\$0	\$143,880	\$143,880
EX	8	\$0	\$2,198,720	\$2,198,720
EX-XV	3	\$0	\$239,685	\$239,685
EX366	3	\$0	\$910	\$910
HS	180	\$0	\$4,216,437	\$4,216,437
OV65	63	\$0	\$571,970	\$571,970
OV65S	4	\$0	\$38,900	\$38,900
	Totals	\$0	\$7,527,986	\$7,527,986

The graph below illustrates a five-year history of **market value** loss due to all exemptions and total exempt properties by entity.
(in Millions)



	Cape Royale UD	City of Shepherd	Cleveland ISD	Coldspring/Oakhurst ISD	Emergency Service District	Lateral Road	Lone Star College-Kingwood	San Jacinto County	Shepherd ISD	Special Road & Bridge	Waterwood MUD	Willis ISD
2014	\$14,051,170	\$24,803,650	\$24,335,140	\$171,504,700	\$359,113,100	\$376,859,400	\$5,590,670	\$365,952,600	\$125,446,000	\$365,952,600	\$6,181,472	\$10,843,864
2015	\$15,275,190	\$30,289,390	\$33,093,950	\$227,527,100	\$373,621,900	\$391,178,600	\$6,557,184	\$380,298,000	\$121,400,000	\$380,298,000	\$5,549,629	\$10,843,864
2016	\$15,814,110	\$30,118,940	\$33,309,320	\$232,380,200	\$383,115,900	\$401,913,600	\$6,311,272	\$391,571,300	\$118,919,000	\$391,571,300	\$7,311,496	\$10,843,864
2017	\$16,155,293	\$30,866,032	\$34,076,729	\$278,565,470	\$436,450,170	\$458,249,830	\$6,886,157	\$447,984,330	\$117,634,270	\$447,984,330	\$10,429,732	\$10,843,864
2018	\$18,085,192	\$32,342,601	\$36,203,572	\$303,362,949	\$476,438,182	\$498,681,883	\$7,881,561	\$484,262,328	\$118,145,877	\$488,558,288	\$10,843,864	\$10,843,864

The table below summarizes the adopted tax rates for each of the taxing jurisdictions the appraisal district serves. The tax rates are normally adopted during the months of August and September of each year.

Entity	Year	M & O	I & S	Total Rate
City of Shepherd	2018	0.245598	0	0.245598
Emergency Services District	2018	0.0969	0	0.0969
San Jacinto County	2018	0.443	0.0406	0.4836
Cape Royale MUD	2018	0.44	0	0.44
Waterwood MUD	2018	0.43	0.44	0.87
Special Road and Bridge	2018	0.0459	0	0.0459
Lateral Road	2018	0.09432	0.02418	0.1185
Cleveland ISD	2018	1.04	0.34	1.38
Coldspring ISD	2018	1.04	0.055	1.095
Shepherd ISD	2018	1.14	0.18	1.32
Willis ISD	2018	1.04	0.35	1.39
Waterwood MUD I & S	2018	0	0.44	0.44
Lone Star College Kingwood	2018	0.08	0.0278	0.1078