

San Jacinto County Appraisal District



2015 ANNUAL REPORT

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Purpose

This report serves as the official annual appraisal report for the year 2015 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 2015 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 2014-2015 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 (TDLR) 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 7 certified RPA's.

Types and Use of Properties

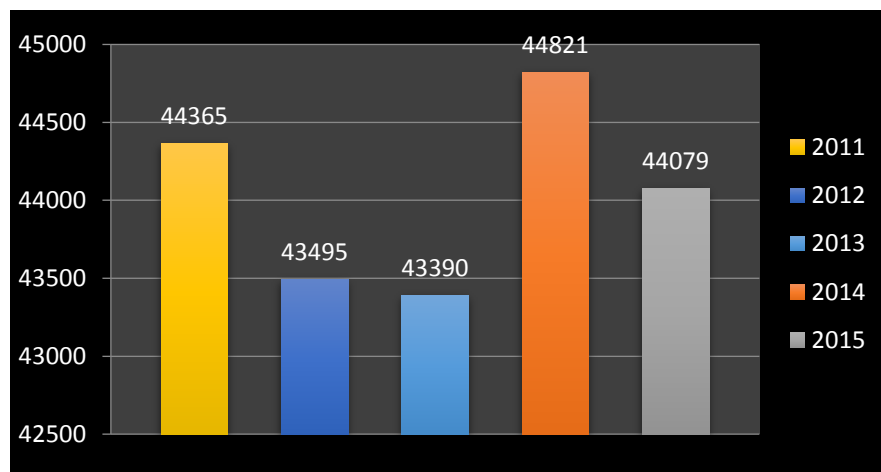
All property in the District's records is classified and assigned to one property category as established by the Comptroller's office. Listed below are each property category and the type of property found within each category. The additional charts detail the number of parcels in the major categories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

A	Real Property: Single-Family Residential	8,743
B	Real Property: Multifamily Residential	14
C1	VACANT LOTS AND LAND TRACTS	15,312
D1	QUALIFIED OPEN-SPACE LAND	2,979
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	181
E	RURAL LAND, NON QUALIFIED OPEN SPA	7,670
F1	Real Property: Commercial	445
F2	INDUSTRIAL AND MANUFACTURING REAL	2
G1	Real Property: Oil, Gas and Other Minerals	2,988
J1	WATER SYSTEMS	7
J2	GAS DISTRIBUTION SYSTEM	3
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	21
J4	TELEPHONE COMPANY (INCLUDING CO-O	14
J5	RAILROAD	3
J6	PIPELAND COMPANY	50
J7	CABLE TELEVISION COMPANY	11
J9	RAILROAD ROLLING STOCK	1
L1	Personal Property: Commercial	485
L2	INDUSTRIAL AND MANUFACTURING PERS	111
M1	Mobile Homes	1,614
O	Real Property: Residential Inventory	1,007
S	Special Inventory	2
X	Totally Exempt Property	2,416
	Totals	44,079

Taxing Entities	2015 Total Parcels
San Jacinto County	44,079
San Jacinto County Special Road & Bridge	44,079
San Jacinto County Lateral Road	44,079
Emergency Service District	41,902
Lone Star College-Kingwood	701
City of Shepherd	1,734
Coldspring Oakhurst ISD	28,359
Shepherd ISD	12,255
Cleveland ISD	2,769
Willis ISD	701
Waterwood MUD	2,169
Cape Royale MUD	1,690

As of Certification* July 2015

The District's parcel count has decreased approximately 1 % in the past year. The decrease can be largely attributed to a decrease in the number of mineral and business personal property accounts.



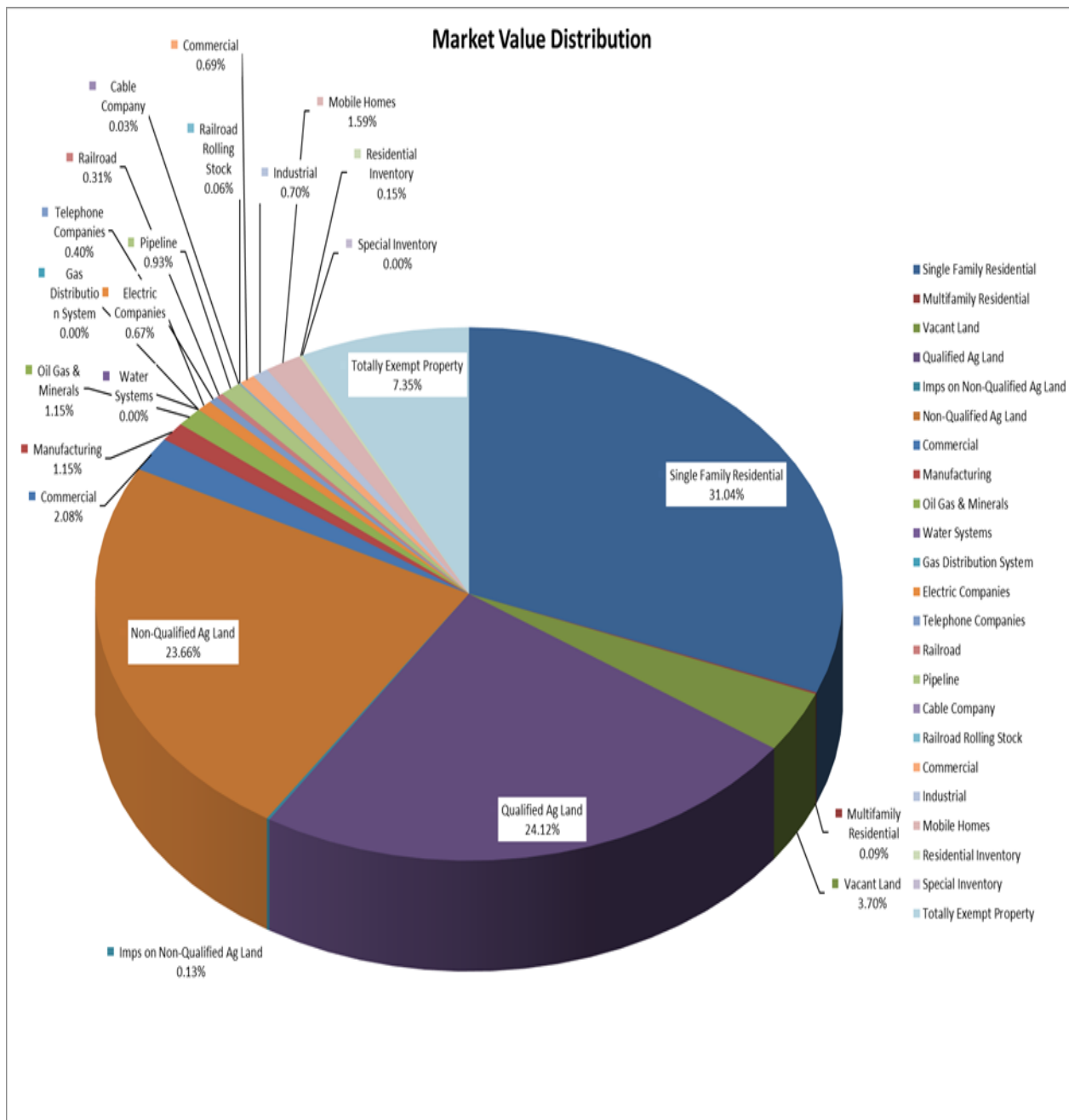
Parcel Counts

Taxable Value by Entity

Taxing Entity	Value
San Jacinto County	\$ 1,307,760,453
San Jacinto County Special Road & Bridge	\$ 1,508,706,036
San Jacinto County Lateral Road	\$ 1,298,087,529
Emergency Service District	\$ 1,448,203,137
Lone Star College-Kingwood	\$ 31,451,061
City of Shepherd	\$ 52,788,273
Coldspring Oakhurst ISD	\$ 885,054,976
Shepherd ISD	\$ 297,343,139
Cleveland ISD	\$ 97,978,917
Willis ISD	\$ 32,578,638
Waterwood MUD	\$ 50,087,381
Cape Royale MUD	\$ 160,141,764

The 2015 market value distribution by category illustrates that the top three categories are Residential, Qualified Ag Land and Farm & Ranch Improvements. The residential sector represents approximately 31.04 % of the District’s market value, -12.65% from 2014, due to a change in the Property Tax Assistance Division State Code classifications of improvements on non-qualified ag land previously carried as single family residential property.

Market Value Distribution by Property Category



2014-2015 Category Increases/Decreases

2014			2015			2014-2015 Change		
	2014	%		2015	%			
Single Family Residential	\$1,011,616,889	43.69	Single Family Residential	\$772,264,284	31.04	-12.65		
Multifamily Residential	\$1,947,130	0.08	Multifamily Residential	\$2,287,250	0.09	0.01		
Vacant Land	\$94,494,626	4.08	Vacant Land	\$92,019,629	3.70	-0.38		
Qualified Ag Land	\$557,943,777	24.10	Qualified Ag Land	\$600,020,147	24.12	0.02		
			Imps on Non-Qualified Ag Land	\$3,248,275	0.13	0.00		
Non-Qualified Ag Land	\$220,182,533	9.51	Non-Qualified Ag Land	\$588,682,419	23.66	14.15		
Commercial	\$46,462,540	2.01	Commercial	\$51,785,340	2.08	0.07		
Manufacturing	\$33,360,260	1.44	Manufacturing	\$28,545,800	1.15	-0.29		
Oil Gas & Minerals	\$61,531,060	2.66	Oil Gas & Minerals	\$28,651,227	1.15	-1.51		
Water Systems	\$68,840	0.00	Water Systems	\$67,840	0.00	0.00		
Gas Distribution System	\$63,210	0.00	Gas Distribution System	\$67,600	0.00	0.00		
Electric Companies	\$14,123,530	0.61	Electric Companies	\$16,547,390	0.67	0.06		
Telephone Companies	\$10,627,150	0.46	Telephone Companies	\$10,021,730	0.40	-0.06		
Railroad	\$7,009,920	0.30	Railroad	\$7,754,760	0.31	0.01		
Pipeline	\$22,977,610	0.99	Pipeline	\$23,128,300	0.93	-0.06		
Cable Company	\$587,100	0.03	Cable Company	\$638,530	0.03	0.00		
Railroad Rolling Stock	\$1,181,160	0.05	Railroad Rolling Stock	\$1,455,830	0.06	0.01		
Commercial	\$15,029,500	0.65	Commercial	\$17,052,260	0.69	0.04		
Industrial	\$19,085,470	0.82	Industrial	\$17,405,230	0.70	-0.12		
Mobile Homes Residential Inventory	\$35,328,500	1.53	Mobile Homes Residential Inventory	\$39,469,300	1.59	0.06		
Special Inventory	\$4,554,581	0.20	Special Inventory	\$3,845,841	0.15	-0.04		
	\$16,250	0.00		\$10,920	0.00	0.00		
<u>Totally Exempt Property</u>	<u>\$157,100,960</u>	<u>6.79</u>	<u>Totally Exempt Property</u>	<u>\$182,898,763</u>	<u>7.35</u>	<u>0.57</u>		
	\$2,315,292,596	100.00		\$2,487,868,665	100.00			

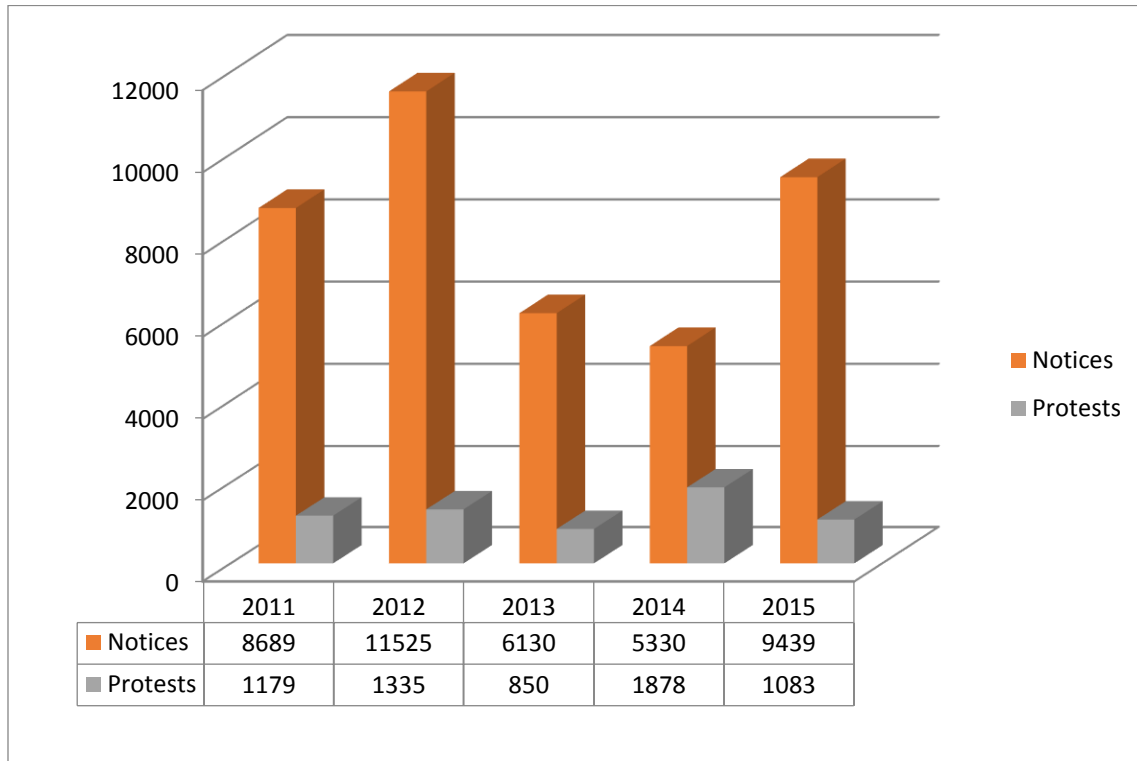
The percent increase in commercial properties will also vary; however the primary reason for most increases was due to the updating of the District's cost schedules. The Chief Appraiser submitted preliminary totals for each entity to the Appraisal Review Board (ARB) on May 15th, 2015 thereby initiating 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.

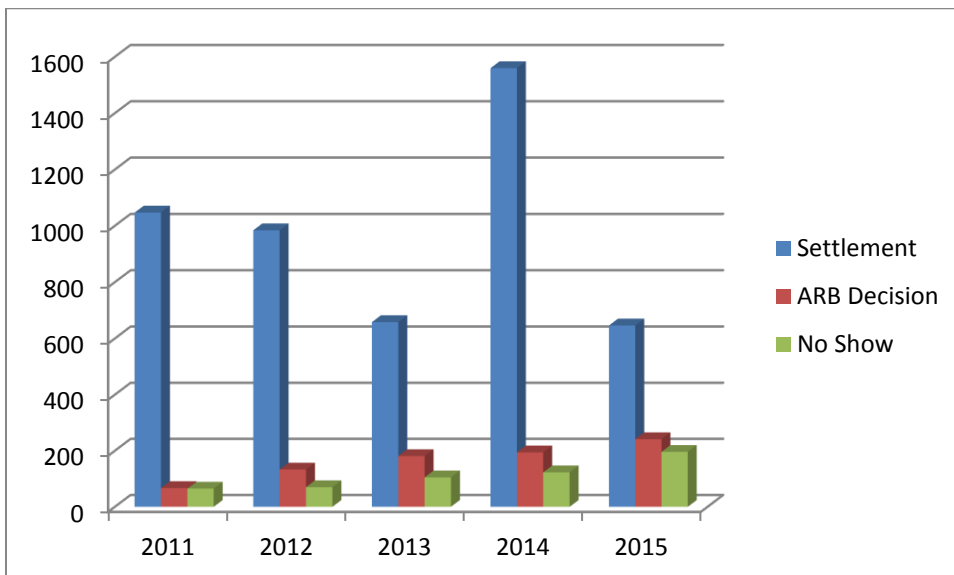
Appeals

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 2015 ranges between 11 to 12 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.

Notices vs. 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 **\$ 2,038,875,338** 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

City of Shepherd				
Exemption	Count	Local	State	Total
DP	26	-	-	-
DV2	2	-	15,000	15,000
DV3	2	-	22,000	22,000
DV4	9	-	96,000	96,000
DVHS	1	-	94,260	94,260
EX	156	-	21,550,330	21,550,330
EX (Prorated)	2	-	51,212	51,212

EX-XN	4	-	55,759	55,759
EX-XV	5	-	922,830	922,830
EX366	8	-	1,168	1,168
HS	396	6,676,074	-	6,676,074
OV65	140	688,350	-	688,350
OV65S	16	80,000	-	80,000
Totals		7,444,424	22,808,559	30,252,983

Emergency Services District

Exemption	Count	Local	State	Total
AB	1	18,921,120	-	18,921,120
DV1	38	-	253,346	253,346
DV1S	2	-	10,000	10,000
DV2	17	-	136,910	136,910
DV3	37	-	306,890	306,890
DV4	178	-	1,589,030	1,589,030
DV4S	9	-	100,620	100,620
DVHS	103	-	11,179,982	11,179,982
EX	721	-	166,093,332	166,093,332
EX (Prorated)	45	-	345,558	345,558
EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600
EX-XN	15	-	882,800	882,800
EX-XR	3	-	23,090	23,090
EX-XU	1	-	170,390	170,390

EX-XV	130	-	9,602,345	9,602,345
EX366	1,490	-	147,240	147,240
HS	6,657	129,593,335	-	129,593,335
OV65	2,765	38,849,487	-	38,849,487
OV65S	170	2,431,811	-	2,431,811
PC	1	4,894,400	-	4,894,400
Totals		194,690,153	196,307,063	390,997,216

San Jacinto County				
Exemption	Count	Local	State	Total
AB	1	18,921,120	-	18,921,120
DP	482	-	-	-
DPS	2	-	-	-
DV1	39	-	256,466	256,466
DV1S	2	-	10,000	10,000
DV2	20	-	161,680	161,680
DV3	39	-	322,000	322,000
DV4	180	-	1,613,030	1,613,030
DV4S	9	-	100,620	100,620
DVHS	105	-	11,393,765	11,393,765
EX	728	-	166,207,232	166,207,232
EX (Prorated)	48	-	374,221	374,221
EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600
EX-XN	15	-	882,800	882,800

EX-XR	3	-	23,090	23,090
EX-XU	1	-	170,390	170,390
EX-XV	130	-	9,602,345	9,602,345
EX366	1,490	-	147,240	147,240
HS	6,815	134,421,221	-	134,421,221
OV65	2,853	40,139,487	-	40,139,487
OV65S	174	2,491,811	-	2,491,811
PC	1	4,894,400	-	4,894,400
Totals		200,868,039	196,730,409	397,598,448

Lone Star College- Kingwood

Exemption	Count	Local	State	Total
DP	12	559,580	-	559,580
DV1	1	-	5,000	5,000
DV1S	1	-	5,000	5,000
DV2	1	-	7,500	7,500
DV3	1	-	10,000	10,000
DV4	2	-	24,000	24,000
DVHS	1	-	184,380	184,380
EX	9	-	2,033,265	2,033,265
EX-XV	2	-	198,830	198,830
EX366	3	-	310	310
HS	161	612,460	-	612,460
OV65	42	2,599,539	-	2,599,539
OV65S	5	285,410	-	285,410

Totals 4,056,989 2,468,285 6,525,274

Cape Royale MUD

Exemption	Count	Local	State	Total
DP	3	30,000	-	30,000
DV1	1	-	12,000	12,000
DV2	1	-	12,000	12,000
DV3	1	-	-	-
DV4	7	-	54,000	54,000
DV4S	1	-	12,000	12,000
DVHS	4	-	765,290	765,290
EX	47	-	749,420	749,420
EX (Prorated)	15	-	60,719	60,719
EX-XN	3	-	143,582	143,582
EX-XR	1	-	1,080	1,080
EX366	1	-	320	320
HS	230	11,727,655	-	11,727,655
OV65	134	1,310,000	-	1,310,000
OV65S	7	70,000	-	70,000
Totals		13,137,655	1,810,411	14,948,066

Waterwood MUD

Exemption	Count	Local	State	Total
DP	6	18,000	-	18,000
DV1	1	-	3,120	3,120
DV2	3	-	24,770	24,770
DV3	2	-	15,110	15,110

DV4	2	-	24,000	24,000
DVHS	2	-	213,783	213,783
EX	7	-	113,900	113,900
EX (Prorated)	3	-	28,663	28,663
HS	156	4,775,396	-	4,775,396
OV65	88	258,000	-	258,000
OV65S	4	12,000	-	12,000
Totals		5,063,396	423,346	5,486,742

Waterwood MUD I & S

Exemption	Count	Local	State	Total
EX	28	-	236,080	236,080
EX-XV	1	-	81,470	81,470
HS	1	45,966	-	45,966
OV65	1	-	-	-
Totals		45,966	317,550	363,516

Special Road and Bridge

Exemption	Count	Local	State	Total
AB	1	18,921,120	-	18,921,120
DP	482	-	-	-
DPS	2	-	-	-
DV1	39	-	252,090	252,090
DV1S	2	-	10,000	10,000
DV2	20	-	159,224	159,224
DV3	39	-	298,170	298,170
DV4	180	-	1,528,597	1,528,597

DV4S	9	-	91,596	91,596
DVHS	105	-	10,585,195	10,585,195
EX	728	-	166,207,232	166,207,232
EX (Prorated)	48	-	374,221	374,221
EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600
EX-XN	14	-	529,790	529,790
EX-XR	3	-	23,090	23,090
EX-XU	1	-	170,390	170,390
EX-XV	130	-	9,602,345	9,602,345
EX366	1,490	-	147,240	147,240
HS	6,815	134,478,993	-	134,478,993
OV65	2,853	41,014,404	-	41,014,404
OV65S	174	2,491,811	-	2,491,811
PC	1	4,894,400	-	4,894,400
Totals		201,800,728	195,444,710	397,245,438

Lateral Road				
Exemption	Count	Local	State	Total
AB	1	18,921,120	-	18,921,120
DP	482	1,363,269	-	1,363,269
DPS	2	-	-	-
DV1	39	-	252,090	252,090
DV1S	2	-	10,000	10,000
DV2	20	-	159,224	159,224

DV3	39	-	298,170	298,170
DV4	180	-	1,528,597	1,528,597
DV4S	9	-	91,596	91,596
DVHS	105	-	10,585,195	10,585,195
EX	728	-	166,207,232	166,207,232
EX (Prorated)	48	-	374,221	374,221
EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600
EX-XN	14	-	529,790	529,790
EX-XR	3	-	23,090	23,090
EX-XU	1	-	170,390	170,390
EX-XV	130	-	9,602,345	9,602,345
EX366	1,490	-	147,240	147,240
HS	6,815	134,364,731	9,586,153	143,950,884
OV65	2,853	41,014,404	-	41,014,404
OV65S	174	2,491,811	-	2,491,811
PC	1	4,894,400	-	4,894,400
Totals		203,049,735	205,030,863	408,080,598

Cleveland ISD				
Exemption	Count	Local	State	Total
DP	49	-	433,202	433,202
DV1	3	-	15,000	15,000
DV2	1	-	7,500	7,500
DV3	2	-	10,000	10,000

DV4	15	-	138,546	138,546
DVHS	8	-	817,378	817,378
EX	17	-	14,312,627	14,312,627
EX-XV	6	-	604,587	604,587
EX366	358	-	24,900	24,900
HS	591	-	13,983,351	13,983,351
OV65	210	524,906	1,817,482	2,342,388
OV65S	8	18,000	60,000	78,000
	Totals	542,906	32,224,573	32,767,479

Coldspring ISD

Exemption	Count	Local	State	Total
DP	241	-	1,748,314	1,748,314
DPS	2	-	-	-
DV1	28	-	167,060	167,060
DV1S	1	-	5,000	5,000
DV2	14	-	97,180	97,180
DV3	22	-	125,750	125,750
DV4	123	-	896,760	896,760
DV4S	9	-	72,285	72,285
DVHS	74	-	6,869,389	6,869,389
EX	454	-	91,116,760	91,116,760
EX (Prorated)	29	-	265,595	265,595
EX-XD	1	-	37,930	37,930
EX-XI	5	-	5,427,600	5,427,600

EX-XN	10	-	751,561	751,561
EX-XR	3	-	23,090	23,090
EX-XU	1	-	170,390	170,390
EX-XV	82	-	5,714,655	5,714,655
EX366	610	-	69,251	69,251
HS	4,056	-	95,732,965	95,732,965
OV65	1,951	-	16,592,185	16,592,185
OV65S	119	-	1,062,123	1,062,123
Totals		-	226,945,843	226,945,843

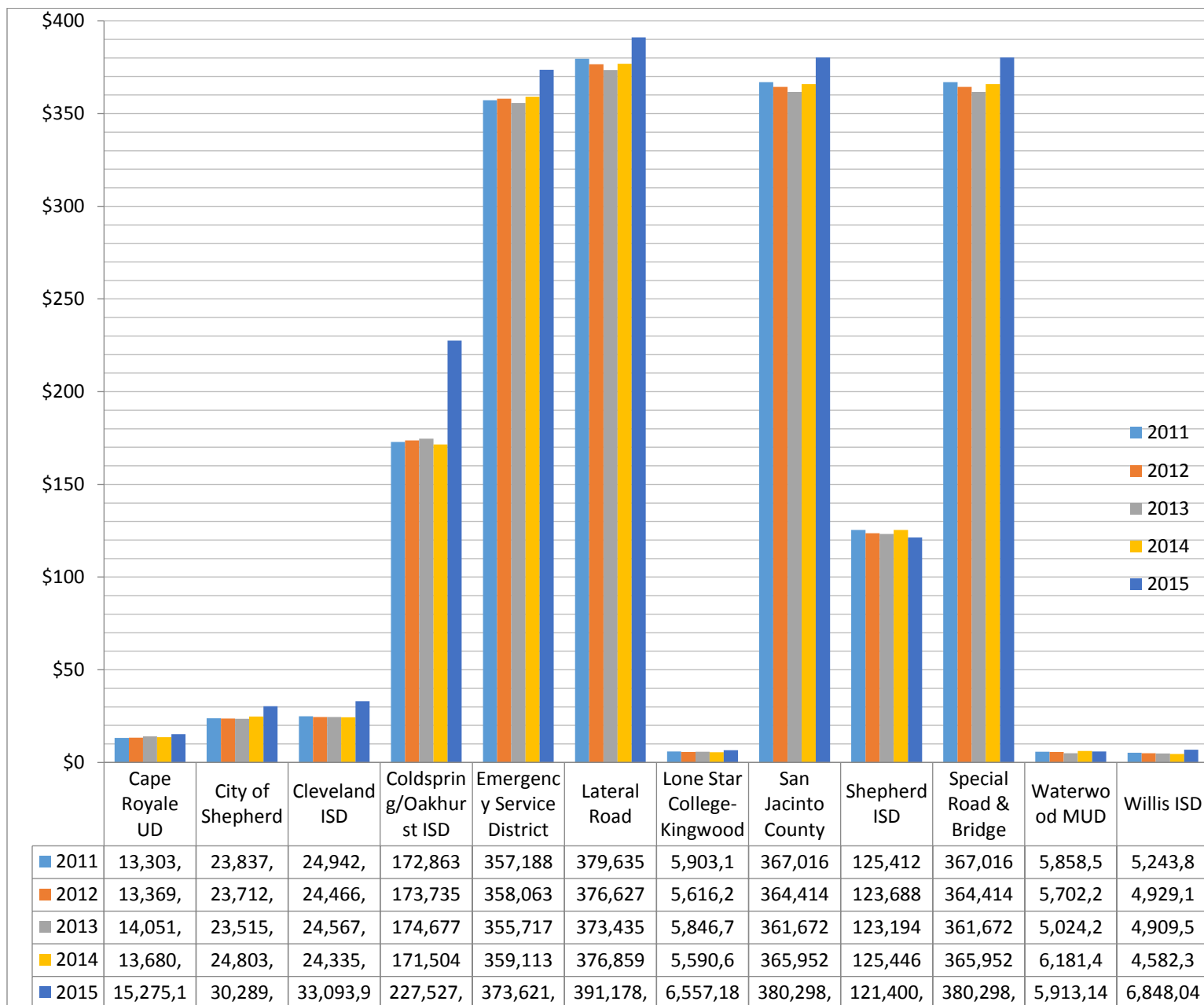
Shepherd ISD

Exemption	Count	Local	State	Total
DP	180	-	1,226,076	1,226,076
DV1	7	-	32,706	32,706
DV2	4	-	30,000	30,000
DV3	14	-	98,930	98,930
DV4	40	-	272,971	272,971
DVHS	22	-	1,231,660	1,231,660
EX	248	-	58,744,580	58,744,580
EX (Prorated)	19	-	108,626	108,626
EX-XN	6	-	131,239	131,239
EX-XV	40	-	3,084,273	3,084,273
EX366	634	-	69,030	69,030
HS	2,007	-	45,613,268	45,613,268
OV65	650	-	4,926,847	4,926,847

OV65S	42	-	382,998	382,998
PC	1	4,894,400	-	4,894,400
	Totals	4,894,400	115,953,204	120,847,604

Willis ISD				
Exemption	Count	Local	State	Total
DP	12	-	95,000	95,000
DV1	1	-	5,000	5,000
DV1S	1	-	5,000	5,000
DV2	1	-	7,500	7,500
DV3	1	-	10,000	10,000
DV4	2	-	24,000	24,000
DVHS	1	-	159,380	159,380
EX	9	-	2,033,265	2,033,265
EX-XV	2	-	198,830	198,830
EX366	3	-	310	310
HS	161	-	3,843,536	3,843,536
OV65	42	-	386,250	386,250
OV65S	5	-	48,060	48,060
	Totals	-	6,816,131	6,816,131

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



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	2015	0.250826	0	0.250826

Emergency Services District	2015	0.1	0	0.1
San Jacinto County	2015	0.4461	0.0375	0.4836
Cape Royale MUD	2015	0.34131	0.25	0.59131
Waterwood MUD	2015	0.45	0.44	0.89
Special Road and Bridge	2015	0.0459	0	0.0459
Lateral Road	2015	0.0991	0.0194	0.1185
Cleveland ISD	2015	1.04	0.275	1.315
Coldspring ISD	2015	1.04	0.055	1.095
Shepherd ISD	2015	1.04	0.28	1.32
Willis ISD	2015	1.04	0.35	1.39
Waterwood MUD I & S	2015	0	0.44	0.44
Lone Star College Kingwood	2015	0.0754	0.0325	0.1079

Property Value Study

The Property Value Study (PVS) is conducted by the Property Tax Assistance Division (PTAD) of the Comptroller's Office, to estimate a school district's taxable property value through the effectiveness of the District's appraisals. If the District's appraisals in a school district are within the acceptable range (5% of market value) then the values are certified to the Commissioner of Education. The PVS results are used for school district's state funding. The District undergoes a PVS on odd numbered years. The 2013 PVS for the San Jacinto County Appraisal District findings are shown below.

	Valid Local Value	All Categories Total Ratio	Category A Residential	Category C Vacant Land	Category E Non-Ag Rural	Category G Minerals
Cleveland ISD	Yes	1.03574	1.01911	1.09728	0.9558	0.956
Coldspring COISD	Yes	0.9950	0.9392	1.0722	0.9738	NA
Shepherd ISD	Yes	1.01228	1.006175	1.0057	1.0257	1.0496