

CHIEF APPRAISER
Gene C. Slate, RPA,RTA



BOARD OF DIRECTORS
Tim Ward, Chairman
George Calk
Leroy Slubar, Secretary
Herb Senne
J.E. Meil

July 23, 2013

Susan Esparza
JUL 25 2013
Secretary to Superintendent

RE: Truth in Taxation

Brackett ISD
Board of Trustees
Attn: Marla Madrid
P. O. Box 526
Brackettville, TX 78832

Dear Governing Body,

In compliance with **Section 26.01** the Chief Appraiser must certify the tax rolls to the taxing entities by July 25th.

Enclosed please find 2013 CERTIFIED TOTALS ALONG WITH THE CERTIFIED COLLECTION RATE.

If you have any questions, do not hesitate to contact our office.

Respectfully,

Gene C. Slate
Chief Appraiser

Enc: 2013 Certified Totals

2013 CERTIFIED TOTALS

Property Count: 11,673

SBR - BRACKETT ISD
Grand Totals

7/24/2013 9:38:03AM

Land		Value		
Homesite:		6,723,748		
Non Homesite:		24,156,253		
Ag Market:		1,067,021,830		
Timber Market:		0	Total Land	(+) 1,097,901,831
Improvement		Value		
Homesite:		78,892,468		
Non Homesite:		58,084,828	Total Improvements	(+) 136,977,296
Non Real		Count	Value	
Personal Property:	174		74,579,235	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 74,579,235
			Market Value	= 1,309,458,362
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,061,803,160		5,218,670	
Ag Use:	39,315,575		117,885	Productivity Loss (-) 1,022,487,585
Timber Use:	0		0	Appraised Value = 286,970,777
Productivity Loss:	1,022,487,585		5,100,785	
			Homestead Cap	(-) 2,817,140
			Assessed Value	= 284,153,637

Exemption	Count	Local	State	Total
CH	2	11,440	0	11,440
DP	57	0	427,956	427,956
DV1	13	0	59,272	59,272
DV2	9	0	56,163	56,163
DV3	5	0	41,800	41,800
DV4	62	0	557,607	557,607
DV4S	11	0	74,037	74,037
DVHS	25	0	1,268,175	1,268,175
EX	1	0	420	420
EX-XV	169	0	37,865,572	37,865,572
EX366	13	0	2,104	2,104
HS	980	0	14,220,524	14,220,524
HT	30	925,539	0	925,539
OV65	496	0	4,199,500	4,199,500

July 24, 2013

Certified Collection Rate: 95%



Gene C. Slate,

CHIEF APPRAISER

Total Exemptions (-) 59,710,109

Net Taxable = 224,443,528

Freeze	Assessed	Taxable	Actual Tax	Celling	Count	
DP	2,148,090	703,123	4,791.87	6,507.25	50	
OV65	24,806,325	13,242,263	77,507.32	82,863.77	452	
Total	26,954,415	13,945,386	82,299.19	89,371.02	502	Freeze Taxable (-) 13,945,386
Tax Rate	1.040000					
						Freeze Adjusted Taxable = 210,498,142

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 2,271,479.87 = 210,498,142 * (1.040000 / 100) + 82,299.19

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Kinney County

2013 CERTIFIED TOTALS

As of Certification

Property Count: 1,431

CBR - CITY OF BRACKETTVILL

Grand Totals

7/24/2013

9:38:03AM

Tax Increment Finance Levy:

0.00

2013 CERTIFIED TOTALS

Property Count: 1,431

CBR - CITY OF BRACKETTVILL
ARB Approved Totals

7/24/2013

9:38:01AM

Land		Value			
Homesite:		2,301,347			
Non Homesite:		2,631,218			
Ag Market:		2,845,096			
Timber Market:		0	Total Land	(+)	7,777,661
Improvement		Value			
Homesite:		22,339,733			
Non Homesite:		7,399,746	Total Improvements	(+)	29,739,479
Non Real		Count	Value		
Personal Property:	92		2,905,338		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					2,905,338
					40,422,478
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,845,096		0		
Ag Use:	95,319		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	2,749,777		0		37,672,701
				Homestead Cap	(-)
				Assessed Value	=
					1,317,067
					36,355,634

Exemption	Count	Local	State	Total		
CH	1	11,440	0	11,440		
DP	30	288,736	0	288,736		
DV1	5	0	25,000	25,000		
DV2	4	0	26,163	26,163		
DV3	1	0	10,000	10,000		
DV4	5	0	60,000	60,000		
DV4S	5	0	54,716	54,716		
DVHS	2	0	94,621	94,621		
EX	1	0	420	420		
EX-XV	106	0	3,575,171	3,575,171		
EX366	15	0	2,856	2,856		
HS	414	1,951,590	0	1,951,590		
HT	1	0	0	0		
OV65	150	1,461,017	0	1,461,017		
OV65S	1	10,000	0	10,000	Total Exemptions	(-)
						7,571,730

Net Taxable = 28,783,904

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	855,946	473,829	2,250.65	2,435.69	27		
OV65	5,082,209	3,073,658	15,015.52	15,587.15	135		
Total	5,938,155	3,547,487	17,266.17	18,022.84	162	Freeze Taxable	(-)
Tax Rate	0.693500						3,547,487
						Freeze Adjusted Taxable	=
							25,236,417

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 192,280.72 = 25,236,417 * (0.693500 / 100) + 17,266.17

Tax Increment Finance Value:

0

2013 CERTIFIED TOTALS

Property Count: 1,431

CBR - CITY OF BRACKETTVILL
ARB Approved Totals

7/24/2013

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Tax Increment Finance Levy:

0.00

2013 CERTIFIED TOTALS

Property Count: 1,431

CBR - CITY OF BRACKETTVILL
ARB Approved Totals

7/24/2013

9:38:03AM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	783		\$291,340	\$24,405,175
B	MULTIFAMILY RESIDENCE	2		\$86,768	\$97,282
C1	VACANT LOTS AND LAND TRACTS	316		\$0	\$901,761
D1	QUALIFIED OPEN-SPACE LAND	65	1,899.0288	\$0	\$2,845,096
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	2		\$0	\$39,791
E	RURAL LAND, NON QUALIFIED OPEN SP	24	120.1045	\$0	\$290,133
F1	COMMERCIAL REAL PROPERTY	95		\$3,542	\$5,388,915
J3	ELECTRIC COMPANY (INCLUDING CO-OP	2		\$0	\$806,969
J4	TELEPHONE COMPANY (INCLUDING CO-	1		\$0	\$501,460
L1	COMMERCIAL PERSONAL PROPERTY	73		\$0	\$1,469,836
M1	TANGIBLE OTHER PERSONAL, MOBILE H	12		\$47,445	\$86,173
X	TOTALLY EXEMPT PROPERTY	123		\$243,976	\$3,589,887
	Totals		2,019.1333	\$673,071	\$40,422,478

2013 CERTIFIED TOTALS

Property Count: 1,431

CBR - CITY OF BRACKETTVILL

Grand Totals

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J4	TELEPHONE COMPANY (INCLUDING CO-	1		\$0	\$501,460
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2013 CERTIFIED TOTALS

Property Count: 1,431

CBR - CITY OF BRACKETTVILL
ARB Approved Totals

7/24/2013

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	10		\$11,357	\$39,110
A1	SINGLE FAMILY RESIDENTIAL	777		\$279,983	\$24,341,302
A2	SINGLE FAMILY RESIDENCE	6		\$0	\$24,763
B1	MULTIFAMILY RESIDENCE	2		\$86,768	\$97,282
C1	VACANT LOT	316		\$0	\$901,761
D1	QUALIFIED AG LAND	65	1,899.0288	\$0	\$2,845,096
D2	IMPROVEMENTS ON QUALIFIED LAND	2		\$0	\$39,791
E1	E1	4		\$0	\$4,141
E2	FARM AND RANCH IMPROVEMENT	3		\$0	\$142,194
E4	RURAL LAND NON QUALIFIED	17		\$0	\$143,798
F1	COMMERCIAL REAL PROPERTY	95		\$3,542	\$5,388,915
J3	ELECTRIC COMPANIES	2		\$0	\$806,969
J4	TELEPHONE TRANSMISSION	1		\$0	\$501,460
L1	COMMERCIAL PERSONAL PROPERTY	73		\$0	\$1,469,836
M1	TANGIBLE OTHER PERSONAL	10		\$47,445	\$71,023
M3	M3	2		\$0	\$15,150
X	TOTALLY EXEMPT PROPERTY	123		\$243,976	\$3,589,887
	Totals		1,899.0288	\$673,071	\$40,422,478

2013 CERTIFIED TOTALS

Property Count: 1,431

CBR - CITY OF BRACKETTVILL

Grand Totals

7/24/2013

9:38:03AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	10		\$11,357	\$39,110
A1	SINGLE FAMILY RESIDENTIAL	777		\$279,983	\$24,341,302
A2	SINGLE FAMILY RESIDENCE	6		\$0	\$24,763
B1	MULTIFAMILY RESIDENCE	2		\$86,768	\$97,282
C1	VACANT LOT	316		\$0	\$901,761
D1	QUALIFIED AG LAND	65	1,899.0288	\$0	\$2,845,096
D2	IMPROVEMENTS ON QUALIFIED LAND	2		\$0	\$39,791
E1	E1	4		\$0	\$4,141
E2	FARM AND RANCH IMPROVEMENT	3		\$0	\$142,194
E4	RURAL LAND NON QUALIFIED	17		\$0	\$143,798
F1	COMMERCIAL REAL PROPERTY	95		\$3,542	\$5,388,915
J3	ELECTRIC COMPANIES	2		\$0	\$806,969
J4	TELEPHONE TRANSMISSION	1		\$0	\$501,460
L1	COMMERCIAL PERSONAL PROPERTY	73		\$0	\$1,469,836
M1	TANGIBLE OTHER PERSONAL	10		\$47,445	\$71,023
M3	M3	2		\$0	\$15,150
X	TOTALLY EXEMPT PROPERTY	123		\$243,976	\$3,589,887
	Totals		1,899.0288	\$673,071	\$40,422,478

2013 CERTIFIED TOTALS

Property Count: 1,431

CBR - CITY OF BRACKETTVILL
Effective Rate Assumption

7/24/2013

9:38:03AM

New Value

TOTAL NEW VALUE MARKET:	\$673,071
TOTAL NEW VALUE TAXABLE:	\$419,014

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	1	2012 Market Value	\$420
EX366	HOUSE BILL 366	4	2012 Market Value	\$2,362
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,782

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	2	\$20,000
DV4	Disabled Veterans 70% - 100%	3	\$36,000
HS	HOMESTEAD	14	\$70,000
OV65	OVER 65	6	\$60,000
PARTIAL EXEMPTIONS VALUE LOSS			25
TOTAL EXEMPTIONS VALUE LOSS			\$186,000
			\$188,782

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
413	\$42,747	\$7,914	\$34,833
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
412	\$42,592	\$7,921	\$34,671

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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