



Glenn Hegar  
Texas Comptroller of Public Accounts



Property Tax Assistance

## 2016 Property Value Study

CAD Summary Worksheet

231 Upton

Category	Number of Ratios **	2016 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	0	73,574,492	*	*	*	*	*
B. Multi-Family Residences	0	25,180	*	*	*	*	*
C1. Vacant Lots	0	1,936,252	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	2,379,043	*	*	*	*	*
E. Rural non-qualified	0	22,864,273	*	*	*	*	*
F1. Commercial Real	0	12,911,550	*	*	*	*	*
F2. Industrial Real	0	5,156,520	*	*	*	*	*
G. Oil, Gas, Minerals	77	1,898,279,167	1.02	7.58	71.42	97.40	1.00
J. Utilities	6	362,776,700	.91	2.75	83.33	100.00	1.00
L1. Commercial Personal	0	82,830,700	*	*	*	*	*
L2. Industrial Personal	0	303,028,510	*	*	*	*	*
M. Other Personal	0	1,287,240	*	*	*	*	*
O. Residential Inventory	0	0	*	*	*	*	*
S. Special Inventory	0	0	*	*	*	*	*

Overall	83	2,767,049,6 27	1.02	7.75	67.46	97.59	1.00
---------	----	-------------------	------	------	-------	-------	------

\* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\* Statistical measures may not be reliable when the sample is small



Glenn Hegar  
Texas Comptroller of Public Accounts



Property Tax Assistance

## 2016 ISD Summary Worksheet

231/Upton

231-901/McCamey ISD

Category	Local Tax Roll Value	2016 WTD Mean Ratio	2016 PTAD Value Estimate	2016 Value Assigned
A. Single-Family Residences	51,630,550	N/A	51,630,550	51,630,550
B. Multi-Family Residences	25,180	N/A	25,180	25,180
C1. Vacant Lots	1,324,352	N/A	1,324,352	1,324,352
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	920,069	1.2135	758,189	920,069
D2. Real Prop Farm & Ranch	540,990	N/A	540,990	540,990
E. Real Prop NonQual Acres	7,538,084	N/A	7,538,084	7,538,084
F1. Commercial Real	8,867,860	N/A	8,867,860	8,867,860
F2. Industrial Real	4,491,950	N/A	4,491,950	4,491,950
G. Oil, Gas, Minerals	359,808,213	1.0206	352,545,770	359,808,213
J. Utilities	128,829,160	.9068	142,070,093	128,829,160
L1. Commercial Personal	10,538,400	N/A	10,538,400	10,538,400
L2. Industrial Personal	109,659,920	N/A	109,659,920	109,659,920
M. Other Personal	774,700	N/A	774,700	774,700
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	684,949,428		690,766,038	684,949,428
Less Total Deductions	27,470,485		27,470,485	27,470,485
Total Taxable Value	657,478,943		663,295,553	657,478,943 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	T3	T4
661,972,209	657,478,943	658,682,058	654,188,792

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
4,493,266	3,290,151

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

T7	T8	T9	T10
661,972,209	657,478,943	658,682,058	654,188,792

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified



Glenn Hegar  
Texas Comptroller of Public Accounts



Property Tax Assistance

## 2016 Deduction Detail

231/Upton

231-901/McCamey ISD



<b>Deductions Allowed in PVS</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Assigned Value</b>
Homestead - State-Mandated Homestead Exemption	13,613,266	13,613,266	13,613,266
Homestead - State-Mandated Over-65 or Disabled \$10,000	1,640,253	1,640,253	1,640,253
Homestead - 100% Disabled or Unemployable Veterans	176,901	176,901	176,901
Homestead - Disabled Veterans and Surviving Spouse	90,651	90,651	90,651
Homestead - Over-65 or Disabled Freeze Loss	4,584,196	4,584,196	4,584,196
Homestead - 10% Appraisal Cap Loss	6,962,220	6,962,220	6,962,220
Freeport	0	0	0
Pollution Control	402,998	402,998	402,998
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veteran	0	0	0
<b>Total Deductions Allowed in PVS</b>	<b>27,470,485</b>	<b>27,470,485</b>	<b>27,470,485</b>



Glenn Hegar  
Texas Comptroller of Public Accounts



Property Tax Assistance

## 2016 ISD Summary Worksheet

231/Upton

231-902/Rankin ISD

Category	Local Tax Roll Value	2016 WTD Mean Ratio	2016 PTAD Value Estimate	2016 Value Assigned
A. Single-Family Residences	21,943,942	N/A	21,943,942	21,943,942
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	611,900	N/A	611,900	611,900
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	4,987,216	.7512	6,638,768	4,987,216
D2. Real Prop Farm & Ranch	1,838,053	N/A	1,838,053	1,838,053
E. Real Prop NonQual Acres	15,326,189	N/A	15,326,189	15,326,189
F1. Commercial Real	4,043,690	N/A	4,043,690	4,043,690
F2. Industrial Real	664,570	N/A	664,570	664,570
G. Oil, Gas, Minerals	1,538,470,954	1.0165	1,513,498,233	1,538,470,954
J. Utilities	233,947,540	.9152	255,624,497	233,947,540
L1. Commercial Personal	72,292,300	N/A	72,292,300	72,292,300
L2. Industrial Personal	193,368,590	N/A	193,368,590	193,368,590
M. Other Personal	512,540	N/A	512,540	512,540
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	2,088,007,484		2,086,363,272	2,088,007,484
Less Total Deductions	95,427,698		95,427,698	95,427,698
Total Taxable Value	1,992,579,786		1,990,935,574	1,992,579,786 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

**Value Taxable For M&O Purposes**

T1	T2	T3	T4
1,994,463,891	1,992,579,786	1,994,463,891	1,992,579,786

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,884,105	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

**Value Taxable For I&S Purposes**

T7	T8	T9	T10
2,068,286,031	2,066,401,926	2,068,286,031	2,066,401,926

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified



Glenn Hegar  
Texas Comptroller of Public Accounts



Property Tax Assistance

## 2016 Deduction Detail

231/Upton

231-902/Rankin ISD

<b>Deductions Allowed in PVS</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Assigned Value</b>
Homestead - State-Mandated Homestead Exemption	5,394,105	5,394,105	5,394,105
Homestead - State-Mandated Over-65 or Disabled \$10,000	591,069	591,069	591,069
Homestead - 100% Disabled or Unemployable Veterans	0	0	0
Homestead - Disabled Veterans and Surviving Spouse	15,000	15,000	15,000
Homestead - Over-65 or Disabled Freeze Loss	2,043,738	2,043,738	2,043,738
Homestead - 10% Appraisal Cap Loss	3,498,517	3,498,517	3,498,517
Freeport	0	0	0
Pollution Control	10,063,129	10,063,129	10,063,129
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	73,822,140	73,822,140	73,822,140
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veteran	0	0	0
<b>Total Deductions Allowed in PVS</b>	<b>95,427,698</b>	<b>95,427,698</b>	<b>95,427,698</b>