

**TAXABLE VALUE COMPARISONS
FOR SMITH COUNTY TAXING JURISDICTIONS**

TAXING JURISDICTIONS	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011	PERCENT CHANGE
SMITH COUNTY	13,511,713,259	13,629,713,989	0.87
CITY OF ARP	32,207,806	31,867,298	-1.06
CITY OF BULLARD	143,682,785	151,173,458	5.21
CITY OF LINDALE	415,271,656	418,012,975	0.66
CITY OF OVERTON	5,777,016	5,617,255	-2.77
CITY OF TROUP	70,892,550	66,580,600	-6.08
CITY OF TYLER	6,667,500,469	6,730,580,806	0.95
CITY OF WHITEHOUSE	357,687,644	359,581,699	0.53
CITY OF WINONA	15,584,515	18,216,919	16.89
ARP ISD	355,132,988	344,528,678	-2.99
BULLARD ISD	558,964,446	580,252,334	3.81
CHAPEL HILL ISD	1,109,447,857	1,124,545,443	1.36
GLADEWATER ISD	73,054,314	72,176,777	-1.20
LINDALE ISD	1,129,434,377	1,138,480,197	0.80
TROUP ISD	248,190,511	209,018,634	-15.78
TYLER ISD	7,448,408,075	7,516,126,103	0.91
VAN ISD	63,744,871	65,239,446	2.34
WHITEHOUSE ISD	1,664,384,848	1,683,444,761	1.15
WINONA ISD	358,823,507	377,552,064	5.22
KILGORE JR. COLLEGE	89,520,118	88,635,818	-0.99
TYLER JR. COLLEGE	10,039,944,135	10,153,570,382	1.13
SMITH COUNTY MUD #1	116,407,652	110,116,858	-5.40
EMERALD BAY MUD	145,123,956	142,640,983	-1.71
SCESD #1	1,039,154,154	1,051,623,871	1.20
SCESD #2	5,187,069,322	5,215,215,785	0.54

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: SMITH COUNTY

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
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REAL PROPERTY	11,290,339,323	11,468,403,885
PERSONAL PROPERTY	1,785,574,891	1,776,772,288
MINERAL INTEREST	441,321,210	384,537,816
CERTIFIED APPRAISAL ROLL	13,517,235,424	13,629,713,989
ADD PROTESTED VALUE NOT IN DISPUTE	1,095,000	
LESS VALUE PENDING LITIGATION	6,617,165	
ADJUSTED TAXABLE VALUE	13,511,713,259	13,629,713,989
LESS OVER-65 TAXABLE	1,679,342,650	1,731,486,248
LESS DISABLED TAXABLE	153,569,309	150,270,791
NET TAXABLE VALUE	11,678,801,300	11,747,956,950

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	3,954,208.30	4,218,086.25
ACTUAL OVER-65 LEVY	3,899,349.92	4,157,698.93
DISABLED LEVY	393,343.31	394,315.40
ACTUAL DISABLED LEVY	371,357.47	374,423.50
FREEPORT	189,309,036	218,095,668
ABATEMENT	34,151,395	15,536,632
POLLUTION CONTROL	29,535,179	24,932,923

2010 ADOPTED TAX RATE

0.0031394

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CITY OF ARP

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	26,661,919	26,755,874
PERSONAL PROPERTY	5,545,887	5,111,424
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	32,207,806	31,867,298
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	32,207,806	31,867,298
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	32,207,806	31,867,298

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING
ACTUAL OVER-65 LEVY
DISABLED LEVY
ACTUAL DISABLED LEVY

FREEPORT
ABATEMENT
POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0055722

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CITY OF BULLARD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	136,276,833	144,330,728
PERSONAL PROPERTY	7,405,952	6,842,730
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	143,682,785	151,173,458
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	143,682,785	151,173,458
LESS OVER-65 TAXABLE	12,208,020	15,109,089
LESS DISABLED TAXABLE	2,254,771	2,641,830
NET TAXABLE VALUE	129,219,994	133,422,539

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	46,678.19	65,719.46
ACTUAL OVER-65 LEVY	45,737.18	63,728.11
DISABLED LEVY	8,741.17	11,333.34
ACTUAL DISABLED LEVY	8,390.00	10,863.82

FREEPORT

ABATEMENT

POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0055608

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CITY OF LINDALE

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	319,613,733	319,725,214
PERSONAL PROPERTY	95,657,923	98,287,761
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	415,271,656	418,012,975
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	415,271,656	418,012,975
LESS OVER-65 TAXABLE	31,149,331	33,250,086
LESS DISABLED TAXABLE	4,009,521	3,813,440
NET TAXABLE VALUE	380,112,804	380,949,449

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	144,782.71	155,557.48
ACTUAL OVER-65 LEVY	142,265.95	151,544.38
DISABLED LEVY	19,264.16	18,322.55
ACTUAL DISABLED LEVY	18,901.57	17,757.77
FREEPORT	6,170,464	4,978,075
ABATEMENT		
POLLUTION CONTROL	3,000	3,000
2010 ADOPTED TAX RATE		0.0049336

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CITY OF OVERTON

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	5,447,281	5,321,812
PERSONAL PROPERTY	329,735	295,443
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	5,777,016	5,617,255
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	5,777,016	5,617,255
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	5,777,016	5,617,255

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING
ACTUAL OVER-65 LEVY
DISABLED LEVY
ACTUAL DISABLED LEVY

FREEPORT
ABATEMENT
POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0056034

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CITY OF TROUP

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	50,734,793	51,361,336
PERSONAL PROPERTY	9,465,557	8,687,713
MINERAL INTEREST	10,692,200	6,531,551
CERTIFIED APPRAISAL ROLL	70,892,550	66,580,600
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	70,892,550	66,580,600
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	70,892,550	66,580,600

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING
ACTUAL OVER-65 LEVY
DISABLED LEVY
ACTUAL DISABLED LEVY

FREEPORT	271,476	275,542
ABATEMENT		
POLLUTION CONTROL		

2010 ADOPTED TAX RATE		0.0086227
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**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CITY OF TYLER

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
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REAL PROPERTY	5,693,876,678	5,759,889,140
PERSONAL PROPERTY	972,528,791	970,691,666
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	6,666,405,469	6,730,580,806
ADD PROTESTED VALUE NOT IN DISPUTE	1,095,000	
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	6,667,500,469	6,730,580,806
LESS OVER-65 TAXABLE	843,236,474	853,156,223
LESS DISABLED TAXABLE	48,731,328	47,795,363
NET TAXABLE VALUE	5,775,532,667	5,829,629,220

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	1,763,883.35	1,803,031.33
ACTUAL OVER-65 LEVY	1,669,477.62	1,719,678.65
DISABLED LEVY	104,201.75	102,302.17
ACTUAL DISABLED LEVY	95,333.20	95,426.31
FREEPORT	112,202,789	129,841,284
ABATEMENT	11,041,960	10,563,098
POLLUTION CONTROL	12,279,279	10,550,771

2010 ADOPTED TAX RATE

0.0020887

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CITY OF WHITEHOUSE

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	338,879,513	341,135,807
PERSONAL PROPERTY	18,808,131	18,445,892
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	357,687,644	359,581,699
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	357,687,644	359,581,699
LESS OVER-65 TAXABLE	39,687,842	40,824,183
LESS DISABLED TAXABLE	3,957,017	3,372,161
NET TAXABLE VALUE	314,042,785	315,385,355

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	227,305.72	238,413.68
ACTUAL OVER-65 LEVY	223,587.66	234,955.59
DISABLED LEVY	23,398.92	20,265.33
ACTUAL DISABLED LEVY	22,702.29	19,628.07

FREEPORT

ABATEMENT

POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0068275

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CITY OF WINONA

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	14,584,429	15,875,396
PERSONAL PROPERTY	1,000,086	2,341,523
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	15,584,515	18,216,919
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	15,584,515	18,216,919
LESS OVER-65 TAXABLE	3,159,538	3,452,593
LESS DISABLED TAXABLE	678,327	758,726
NET TAXABLE VALUE	11,746,650	14,005,600

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	8,010.09	9,318.79
ACTUAL OVER-65 LEVY	8,010.09	9,297.44
DISABLED LEVY	2,158.47	2,461.44
ACTUAL DISABLED LEVY	2,158.47	2,454.24

FREEPORT

ABATEMENT

POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0037882

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: ARP ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
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REAL PROPERTY	222,835,419	233,257,524
PERSONAL PROPERTY	28,722,979	31,801,425
MINERAL INTEREST	103,574,590	79,469,729
CERTIFIED APPRAISAL ROLL	355,132,988	344,528,678
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	355,132,988	344,528,678
LESS OVER-65 TAXABLE	32,166,188	35,383,088
LESS DISABLED TAXABLE	2,885,330	2,762,151
NET TAXABLE VALUE	320,081,470	306,383,439

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	262,722.78	301,154.27
ACTUAL OVER-65 LEVY	259,795.61	296,925.70
DISABLED LEVY	30,289.46	30,663.85
ACTUAL DISABLED LEVY	27,328.11	26,673.25
FREEPORT	66,292	271,784
ABATEMENT		
POLLUTION CONTROL	30,221	30,221
2010 ADOPTED TAX RATE		0.0127000

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: BULLARD ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
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REAL PROPERTY	536,829,702	557,634,240
PERSONAL PROPERTY	19,406,204	19,168,528
MINERAL INTEREST	2,728,540	3,449,566
CERTIFIED APPRAISAL ROLL	558,964,446	580,252,334
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	558,964,446	580,252,334
LESS OVER-65 TAXABLE	143,022,557	149,330,835
LESS DISABLED TAXABLE	6,098,370	5,980,147
NET TAXABLE VALUE	409,843,519	424,941,352

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	1,413,499.88	1,547,304.61
ACTUAL OVER-65 LEVY	1,401,704.65	1,529,177.59
DISABLED LEVY	75,485.06	76,340.17
ACTUAL DISABLED LEVY	73,046.26	70,774.30

FREEPORT

ABATEMENT

POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0147000

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: CHAPEL HILL ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
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REAL PROPERTY	875,615,712	884,560,556
PERSONAL PROPERTY	185,547,530	196,524,375
MINERAL INTEREST	54,901,780	43,460,512
CERTIFIED APPRAISAL ROLL	1,116,065,022	1,124,545,443
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION	6,617,165	
ADJUSTED TAXABLE VALUE	1,109,447,857	1,124,545,443
LESS OVER-65 TAXABLE	145,827,074	150,417,918
LESS DISABLED TAXABLE	13,627,804	13,339,894
NET TAXABLE VALUE	949,992,979	960,787,631

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	1,307,978.94	1,421,461.00
ACTUAL OVER-65 LEVY	1,295,107.69	1,394,236.30
DISABLED LEVY	157,175.43	147,711.40
ACTUAL DISABLED LEVY	142,574.42	142,498.48
FREEPORT	3,770,351	24,907,543
ABATEMENT		
POLLUTION CONTROL	4,253,447	2,845,856
2010 ADOPTED TAX RATE		0.0127000

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: GLADEWATER ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	56,367,735	57,176,543
PERSONAL PROPERTY	9,928,349	9,523,063
MINERAL INTEREST	6,758,230	5,477,171
CERTIFIED APPRAISAL ROLL	73,054,314	72,176,777
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	73,054,314	72,176,777
LESS OVER-65 TAXABLE	6,542,855	6,224,965
LESS DISABLED TAXABLE	632,566	710,375
NET TAXABLE VALUE	65,878,893	65,241,437

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	45,272.60	45,926.63
ACTUAL OVER-65 LEVY	40,095.56	40,928.85
DISABLED LEVY	7,644.52	8,890.21
ACTUAL DISABLED LEVY	5,629.51	6,830.30

FREEPORT

ABATEMENT

POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0117000

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: LINDALE ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
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REAL PROPERTY	1,001,668,087	1,009,038,559
PERSONAL PROPERTY	127,463,580	129,336,837
MINERAL INTEREST	302,710	104,801
CERTIFIED APPRAISAL ROLL	1,129,434,377	1,138,480,197
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	1,129,434,377	1,138,480,197
LESS OVER-65 TAXABLE	218,274,589	222,585,187
LESS DISABLED TAXABLE	12,686,344	12,806,389
NET TAXABLE VALUE	898,473,444	903,088,621

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	1,817,496.25	1,969,224.10
ACTUAL OVER-65 LEVY	1,795,127.11	1,946,160.25
DISABLED LEVY	144,224.59	150,015.18
ACTUAL DISABLED LEVY	139,339.39	146,051.64
FREEPORT	6,170,464	4,978,075
ABATEMENT		
POLLUTION CONTROL	20,900	20,900
2010 ADOPTED TAX RATE		0.0147500

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: TROUP ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	90,309,975	92,049,853
PERSONAL PROPERTY	30,968,756	27,472,240
MINERAL INTEREST	126,911,780	89,496,541
CERTIFIED APPRAISAL ROLL	248,190,511	209,018,634
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	248,190,511	209,018,634
LESS OVER-65 TAXABLE	8,925,365	9,259,539
LESS DISABLED TAXABLE	911,447	773,473
NET TAXABLE VALUE	238,353,699	198,985,622

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	48,760.49	56,022.55
ACTUAL OVER-65 LEVY	48,177.62	54,570.34
DISABLED LEVY	10,655.74	9,692.50
ACTUAL DISABLED LEVY	8,134.08	7,083.95
FREEPORT	7,859,250	4,698,153
ABATEMENT		
POLLUTION CONTROL	309,023	141,205
2010 ADOPTED TAX RATE		0.0110800

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: TYLER ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
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REAL PROPERTY	6,270,964,571	6,350,431,106
PERSONAL PROPERTY	1,131,082,044	1,109,217,197
MINERAL INTEREST	45,266,460	56,477,800
CERTIFIED APPRAISAL ROLL	7,447,313,075	7,516,126,103
ADD PROTESTED VALUE NOT IN DISPUTE	1,095,000	
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	7,448,408,075	7,516,126,103
LESS OVER-65 TAXABLE	894,289,814	912,619,091
LESS DISABLED TAXABLE	53,128,923	52,080,970
NET TAXABLE VALUE	6,500,989,338	6,551,426,042

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	7,209,654.50	7,866,377.82
ACTUAL OVER-65 LEVY	7,133,059.94	7,751,163.84
DISABLED LEVY	591,955.11	605,437.63
ACTUAL DISABLED LEVY	552,074.47	560,772.23
FREEPORT	129,528,746	120,402,923
ABATEMENT		
POLLUTION CONTROL	24,627,164	21,704,728
2010 ADOPTED TAX RATE		0.0137500

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: VAN ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
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REAL PROPERTY	59,932,461	61,624,077
PERSONAL PROPERTY	3,812,410	3,615,369
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	63,744,871	65,239,446
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	63,744,871	65,239,446
LESS OVER-65 TAXABLE	8,676,912	10,460,527
LESS DISABLED TAXABLE	731,144	751,407
NET TAXABLE VALUE	54,336,815	54,027,512

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	86,059.17	117,383.28
ACTUAL OVER-65 LEVY	78,007.44	108,307.14
DISABLED LEVY	10,233.59	10,385.44
ACTUAL DISABLED LEVY	8,649.59	8,958.45

FREEPORT

ABATEMENT

POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0155939

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: WHITEHOUSE ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	1,450,330,504	1,481,901,012
PERSONAL PROPERTY	191,994,584	187,735,122
MINERAL INTEREST	22,059,760	13,808,627
CERTIFIED APPRAISAL ROLL	1,664,384,848	1,683,444,761
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	1,664,384,848	1,683,444,761
LESS OVER-65 TAXABLE	189,819,398	203,761,649
LESS DISABLED TAXABLE	14,446,742	13,082,718
NET TAXABLE VALUE	1,460,118,708	1,466,600,394

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	1,624,777.03	1,813,323.70
ACTUAL OVER-65 LEVY	1,604,690.54	1,787,561.56
DISABLED LEVY	159,929.83	146,444.95
ACTUAL DISABLED LEVY	154,151.71	139,885.77
FREEPORT	35,429,227	53,497,918
ABATEMENT		
POLLUTION CONTROL	162,549	134,415
2010 ADOPTED TAX RATE		0.0119300

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: WINONA ISD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	208,558,805	211,356,352
PERSONAL PROPERTY	71,730,582	73,705,262
MINERAL INTEREST	78,534,120	92,490,450
CERTIFIED APPRAISAL ROLL	358,823,507	377,552,064
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	358,823,507	377,552,064
LESS OVER-65 TAXABLE	21,557,152	22,277,616
LESS DISABLED TAXABLE	3,851,904	3,576,376
NET TAXABLE VALUE	333,414,451	351,698,072

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	163,932.63	183,432.41
ACTUAL OVER-65 LEVY	161,296.79	181,200.70
DISABLED LEVY	34,480.00	32,762.66
ACTUAL DISABLED LEVY	33,563.97	31,651.88
FREEPORT	6,484,706	9,339,272
ABATEMENT		
POLLUTION CONTROL	131,875	55,598
2010 ADOPTED TAX RATE		0.0137794

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: KILGORE JR. COLLEGE

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	73,137,233	73,660,290
PERSONAL PROPERTY	9,897,015	9,498,357
MINERAL INTEREST	6,485,870	5,477,171
CERTIFIED APPRAISAL ROLL	89,520,118	88,635,818
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	89,520,118	88,635,818
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	89,520,118	88,635,818

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING
ACTUAL OVER-65 LEVY
DISABLED LEVY
ACTUAL DISABLED LEVY

FREEPORT
ABATEMENT
POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.0015400

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: TYLER JR. COLLEGE

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	8,419,794,834	8,518,638,425
PERSONAL PROPERTY	1,456,587,106	1,454,837,646
MINERAL INTEREST	169,084,360	180,094,311
CERTIFIED APPRAISAL ROLL	10,045,466,300	10,153,570,382
ADD PROTESTED VALUE NOT IN DISPUTE	1,095,000	
LESS VALUE PENDING LITIGATION	6,617,165	
ADJUSTED TAXABLE VALUE	10,039,944,135	10,153,570,382
LESS OVER-65 TAXABLE	1,278,574,118	1,303,524,904
LESS DISABLED TAXABLE	99,775,188	97,544,113
NET TAXABLE VALUE	8,661,594,829	8,752,501,365

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	1,469,943.06	1,580,061.63
ACTUAL OVER-65 LEVY	1,453,160.06	1,563,511.11
DISABLED LEVY	120,388.58	122,789.09
ACTUAL DISABLED LEVY	114,189.97	117,617.17
FREEPORT	145,954,267	159,627,813
ABATEMENT	31,377,171	13,308,200
POLLUTION CONTROL	29,033,386	24,566,655

2010 ADOPTED TAX RATE

0.0018293

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: SMITH COUNTY MUD #1

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	76,473,909	75,677,023
PERSONAL PROPERTY	39,933,743	34,439,835
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	116,407,652	110,116,858
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	116,407,652	110,116,858
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	116,407,652	110,116,858

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING		
ACTUAL OVER-65 LEVY		
DISABLED LEVY		
ACTUAL DISABLED LEVY		
FREEPORT	3,457,901	3,234,855
ABATEMENT		
POLLUTION CONTROL	131,875	55,598
2010 ADOPTED TAX RATE		0.0031588

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: EMERALD BAY MUD

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	144,438,521	141,942,944
PERSONAL PROPERTY	685,435	698,039
MINERAL INTEREST		
CERTIFIED APPRAISAL ROLL	145,123,956	142,640,983
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	145,123,956	142,640,983
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	145,123,956	142,640,983

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING
ACTUAL OVER-65 LEVY
DISABLED LEVY
ACTUAL DISABLED LEVY

FREEPORT
ABATEMENT
POLLUTION CONTROL

2010 ADOPTED TAX RATE

0.000000

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: SCESD #1

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	903,932,616	913,470,125
PERSONAL PROPERTY	135,076,838	138,056,172
MINERAL INTEREST	144,700	97,574
CERTIFIED APPRAISAL ROLL	1,039,154,154	1,051,623,871
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	1,039,154,154	1,051,623,871
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	1,039,154,154	1,051,623,871

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING		
ACTUAL OVER-65 LEVY		
DISABLED LEVY		
ACTUAL DISABLED LEVY		
FREEPORT	6,170,464	4,978,075
ABATEMENT		
POLLUTION CONTROL	42,064	42,064
2010 ADOPTED TAX RATE		0.0005962

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: SCESD #2

	2010 Certified Value 07/19/2010	2011 Certified Value 07/15/2011
REAL PROPERTY	4,126,023,416	4,216,295,692
PERSONAL PROPERTY	626,996,911	615,137,982
MINERAL INTEREST	440,666,160	383,782,111
CERTIFIED APPRAISAL ROLL	5,193,686,487	5,215,215,785
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION	6,617,165	
ADJUSTED TAXABLE VALUE	5,187,069,322	5,215,215,785
LESS OVER-65 TAXABLE		
LESS DISABLED TAXABLE		
NET TAXABLE VALUE	5,187,069,322	5,215,215,785

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING
ACTUAL OVER-65 LEVY
DISABLED LEVY
ACTUAL DISABLED LEVY

FREEPORT	43,549,314	61,026,294
ABATEMENT	639,849	4,855,255
POLLUTION CONTROL	5,952,015	4,160,002

2010 ADOPTED TAX RATE		0.0008618
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