



Franklin County Appraisal District

2022 Annual Report

The Franklin County Appraisal District is a political subdivision of the state. The Appraisal District operations are sanctioned by the Constitution of the State of Texas, the Texas Property Tax Code, the Rules of the Texas Comptroller's Property Tax Assistance Division and the Texas Department of Licensing & Regulation.

Mission

The main objective and primary purpose of the district is to provide fair market values for Ad valorem taxation by utilizing uniform methods of appraisal that establish fair, uniform, and equitable market values for all types of properties located within the boundaries of Franklin County in a professional, ethical, economical, and courteous manner. As well as inform local property owners of their entitlements of rights and remedies under the law.

The laws and rules can be found in the following guidelines.

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP)
- The Texas Property Tax Code

Governance

The appraisal district is governed by a **Board of Directors** whose primary responsibilities are to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the chief appraiser
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the appraisal district for at least two years prior to their appointment. The board is appointed by the taxing entities in the appraisal district boundaries. The Appraisal District boundaries are inclusive of the county boundary lines.

The Franklin County Appraisal District is governed by a board of six directors. Five directors are chosen by ballot from individuals nominated by the taxing entities. The sixth board member is the Franklin County Assessor/Collector. The Franklin County Assessor/Collector is a non-voting member. The board's responsibility is strictly administrative. The directors are not involved in the appraisal process, setting schedules, or the certifications of employees to meet state guidelines set out by the Texas Department of Licensing and Regulations.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district.

The Appraisal Review Board members are appointed by the local Administrative Judge and is made up of five (5) citizens of the county to hear and resolve property owner protests and taxing unit challenges. They serve staggered terms and may serve consecutive terms. The Comptroller of Texas approves curricula, provides materials, and supervises a comprehensive course for training and education of the Appraisal Review Board members, and issues certificates for each member completing the requirements.

Taxing Jurisdictions

The Franklin County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the boundaries of Franklin County. Following are those taxing jurisdictions with territory located in the district:

- Franklin County
- City of Mt. Vernon
- City of Winnsboro
- Mt. Vernon ISD
- Saltillo ISD
- Sulphur Bluff ISD
- Winnsboro ISD
- Rivercrest ISD
- Franklin County Water District

Tax rates for the 2022 tax year are set in September and available shortly thereafter. All taxpayers are encouraged to attend the public hearings concerning the tax rates.

2022	
Jurisdiction Name	Tax Rate
Franklin County	0.281450
FC Special Bridge	0.016670
FC Lateral Road	0.102000
	0.40012
FC Water District	0.014000
Mt. Vernon City	0.546560
Winnsboro City	0.641800
Mt. Vernon ISD	1.015020
Saltillo ISD	0.854600
Sulphur Bluff ISD	1.074400
Winnsboro ISD	1.199500
Rivercrest ISD	1.159600

WEBSITE:

Franklin County Appraisal District information is also available on our website at www.franklin-cad.org . The website contains the most current certified roll with search capabilities and is updated quarterly for ownership and address. The district's website makes a broad range of information available for public access, including information on the appraisal process, property characteristics data, protests and appeal procedures. Downloadable files of related tax information and district forms, including exemption applications and business personal property renditions are also available.

GENERAL INFORMATION:

The Franklin County Appraisal District is responsible for establishing and maintaining approximately 23,362 real and personal property accounts which include mineral accounts covering roughly 286 square miles within Franklin County. This data includes property characteristics, ownership, and exemption information. The majority of the land is rural with agricultural production the main use, making farming/ranching a notable occupation in the county. Franklin County has two lakes, Lake Cypress Springs and Lake Bob Sandlin and is a popular water recreational area with several residential waterfront subdivisions.

The district has a digital mapping system that maintains parcel maps and various layers of data including aerial photography.

Brochures covering a variety of subjects are available at the front counter, the Tax Assessor/Collectors office, and the Franklin County Library. Some subjects covered are Homestead exemptions, Agriculture and Timber, Wildlife Management, Appraisal Review Board, and more.

PROPERTY TYPES & VALUES:

Franklin County Appraisal District had 23,361 parcels for the 2022 certified appraisal year. The following chart accounts for the various property types

CLASSIFICATION	TYPE	COUNT	MARKET VALUE	% OF COUNT	% OF MV
A	SINGLE FAMILY	4314	\$ 1,226,124,057.00	18.47%	58.70%
B	MULTI FAMILY	26	\$ 6,459,542.00	0.11%	0.31%
C	VACANT LOTS	5602	\$ 57,635,149.00	23.98%	2.76%
D1	QUALIFIED AG	5222	\$ 45,858,300.00	22.35%	2.20%
E	RURAL LAND & IMPS	2052	\$ 313,248,930.00	8.78%	15.00%
F1	COMMERCIAL REAL	295	\$ 62,388,190.00	1.26%	2.99%
F2	INDUSTRIAL REAL	7	\$ 20,683,030.00	0.03%	0.99%
G	OIL & GAS	2666	\$ 14,889,840.00	11.41%	0.71%
J	UTILITIES	170	\$ 106,528,100.00	0.73%	5.10%
L	BPP	359	\$ 156,393,825.00	1.54%	7.49%
M1	MANUFACTURED HOUSING	195	\$ 9,391,880.00	0.83%	0.45%
O	RESIDENTIAL INVENTORY	29	\$ 2,295,150.00	0.12%	0.11%
X	EXEMPT	2425	\$ 66,879,410.00	10.38%	3.20%
TOTAL		23362	\$ 2,088,775,403.00	100.00%	100.00%

Appraisal Operations Summary

In compliance with the 2021-2022 Re-appraisal Plan, the real properties located in the city of Mount Vernon, city of Winnsboro, the Lake, Region R and T which are predominantly north of Interstate 30, along with personal property which require annual re-appraisal were systematically inspected or reviewed using all the tools and mechanism afforded the district.

The main focus of the inspection developed around the class, recognized condition, configuration, and all characteristics of the improvements, land, and personal property. Throughout the district, efforts were made to identify, gather, and appraise properties with new construction, locate demolished or removed properties, locate and value manufactured housing, along with continued review of commercial and industrial property.

Properties were adjusted when necessary to reflect the market trend which was recognized by the sales data gathered and analyzed for the county. No adjustments were made to properties which fell out of the trend or had not data to warrant changes. The district continues to secure sales data and information to maintain and calculate an internal ratio analysis to justify the appraisal changes for each appraisal year. While the supply of sales data is good the district is not overwhelmingly inundated with data.

The below chart for an overall median or weighted mean represents the data available:

	CAT A	CAT E
Mean Level of appraisal	0.9937	1.0597
Median Level of Appraisal	1.0119	1.0317
Weighted Mean	0.9413	1.0542
Coefficient of dispersion	11.633	19.942
Number of observations	139	46

Property Discovery The district utilizes the following construction mechanism to help locate new property:

- City Building Permits
- Mechanics Liens
- Mobile home title reports
- O.S.S.F septic permits
- Filed Inspections
- General public communications
- Aerial photography
- Homestead / Agriculture applications
- Recorded instruments from the county clerks office
- Building plans
- Utility companies
- Mobile home statement of location
- FCWD permits
- Newspapers, Sales Brochures, and magazines
- Telephone directories
- Real estate sales listings

New Construction

The use of the above resources and tools added approximately \$43,933,290 of market value to the appraisal roll for 2022.

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less common exemption information is available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following charts and information represent the types and amount of exemption offered to homeowners in Franklin County. Mount Vernon ISD, the city of Mount Vernon, Winnsboro ISD, the city of Winnsboro, Sulphur Bluff ISD, Saltillo ISD, Rivercrest ISD, Franklin County, and Franklin County road offer a tax ceiling for property owners over 65, the disabled property owner, or the surviving spouse of each of those (if the spouse is 55 or older). This ceiling prohibits increased taxes for these types of homesteads for existing improvements. (Any new value added to the homesite will cause the ceiling to be adjusted in the next year.) Homestead exemptions are available for up 20 acres with the home.

HOMESTEAD COUNT	
GENERAL HOMESTEAD	1228
OVER 65	1389
DISABLED	78
PARTIAL DV	110
100% DVHS	49
TOTAL	2854

See attached 2022 *Category Code Breakdown* for details

EXEMPTIONS

HOMESTEAD:

County 20% (Not less than \$5000.00)
 Franklin Co. Rd \$3000.00 plus additional 20%
 Special Bridge the ONLY exemption Veteran Disability

Schools:

Mount Vernon	\$40,000.00
Winnsboro	\$40,000.00
City- Mt. Vernon	NONE
Winnsboro	NONE

Disabled Veterans

OVER-65/HOMESTEAD OR DISABILITY/HOMESTEAD:

County 20% plus additional \$12,000.00-CEILING
 Franklin Co. Rd 20% plus additional \$12,000.00-CEILING
 Special Bridge the ONLY exemption is Veteran Disability

School:

Mt. Vernon	\$16,000.00-CEILING
Winnsboro	\$10,000.00-CEILING
City- Mt. Vernon	\$ 3,000.00-CEILING
Winnsboro	\$10,000.00-CEILING

WATER DISTRICT: the ONLY exemption is Veteran Disability

Other Exemptions:

Disabled Veterans Exemption

100% Disabled Veteran Homestead Exemption

Cemetery Exemptions

Religious Exemptions

Charitable Organizations

Veteran's Organizations

100% Disabled Veteran with
 service connected disability
 and/or unemployability may qualify
 for 100% total exemption

Percent of Disability	Exemption Amount
10-29%	\$ 5,000
30-49%	\$ 7,500
50-69%	\$ 10,000
70-100%	\$ 12,000

For more possible exemptions, please refer to Chapter 11 of the Texas Property Tax Code.

*** All homeowners with a qualified homestead exemption are subject to the placement of a homestead cap which limits the increase of taxable value on the homestead property to ten percent annually. The homestead cap is removed in increments each year until the taxable value equalizes with the market value, or completely with an ownership change. Market value will still be reflective of the local real estate market.

2022 Tax Rates & Exemptions

<u>FRANKLIN COUNTY</u>									
2022 ADOPTED TAX RATES									
ENTITY CODE	ENTITY	CITY	ISD	COUNTY	ROAD	BRIDGE	FCWD		
10	CITY OF MVERTON	0.546560	1.015020	0.281450	0.102000	0.016670	0.014000	1.975700	
15	CITY OF WINNSBORO	0.641800	1.199500	0.281450	0.102000	0.016670	0.014000	2.255420	
34	MOUNT VERNON ISD		1.015020	0.281450	0.102000	0.016670	0.014000	1.429140	
39	WINNSBORO ISD		1.199500	0.281450	0.102000	0.016670	0.014000	1.613620	
37	SALITILLO ISD		0.854600	0.281450	0.102000	0.016670	0.014000	1.268720	
38	SULPHUR BLUFF ISD		1.074400	0.281450	0.102000	0.016670	0.014000	1.488520	
49	RIVERCREST ISD		1.159600	0.281450	0.102000	0.016670	0.014000	1.573720	
2022 ADOPTED EXEMPTIONS									
ENTITY CODE	ENTITY	<u>HOMESTEAD</u>							
		20%	ADDITIONAL	OVER 65	DISABILITY	FREEZE CEILING OFFERED	DVHS	DAV	A disabled person is entitled to an exemption from taxation of a portion of the assessed value of a property the veteran owns and designates if the veteran:
10	CITY OF MVERTON	NO	NO	\$3,000	\$3,000	YES	100%	YES	
15	CITY OF WINNSBORO	NO	NO	\$10,000	\$10,000	YES	100%	YES	
34	MOUNT VERNON ISD	NO	\$40,000	\$16,000	\$16,000	YES	100%	YES	
39	WINNSBORO ISD	NO	\$40,000	\$10,000	\$10,000	YES	100%	YES	
37	SALITILLO ISD	NO	\$40,000	\$10,000	\$10,000	YES	100%	YES	
38	SULPHUR BLUFF ISD	NO	\$40,000	\$10,000	\$10,000	YES	100%	YES	
49	RIVERCREST ISD	NO	\$40,000	\$10,000	\$10,000	YES	100%	YES	10-29% \$5,000 DV1
									30-49% \$7,500 DV2
3	FCWD	NO	NO	NO	NO	NO	YES	YES	50-69% \$10,000 DV3
									70-100% \$12,000 DV4
2	FRANKLIN COUNTY	YES	NO	\$12,000	\$12,000	YES	100%	YES	
02B	FRANKLIN COUNTY SPECIAL BRIDGE	NO	NO	NO	NO	NO	100%	YES	
02R	FRANKLIN COUNTY LATERAL ROAD	YES	\$3,000	\$12,000	\$12,000	YES	100%	YES	
A disabled veteran is entitled to an exemption from taxation of \$12,000 of the assessed value of a property the veteran owns and designates if the veteran:									
Is 65 years of age or older & has a disability rating of at least 10%, or									
Is totally blind in one or both eyes, or									
Has the lost the use of one or more limbs.									

2022 CERTIFIED VALUES:

2022	ENTITY	TOTAL MARKET	NET TAXABLE
	Franklin County	\$ 2,678,810,143.00	\$ 1,706,925,466.00
	Mt Vernon ISD	\$ 1,848,023,483.00	\$ 1,564,581,506.00
	City of Mt Vernon	\$ 239,940,701.00	\$ 177,996,431.00
	Saltillo ISD	\$ 6,903,820.00	\$ 1,921,100.00
	Sulphur Bluff ISD	\$ 18,627,620.00	\$ 4,987,630.00
	Winnsboro ISD	\$ 214,278,800.00	\$ 120,974,350.00
	Rivercrest ISD	\$ 54,885,560.00	\$ 21,078,110.00
	City of Winnsboro	\$ 57,686,430.00	\$ 45,232,330.00
	FCWD	\$ 2,690,643,483.00	\$ 1,834,588,506.00

Appeal Data

Appraisal notices are typically mailed to property owners if:

- The appraised value of the property changes by more than \$1,000
- The appraised value is greater than the value rendered by the property owner
- The property was not on the appraisal roll in the preceding year
- The property has had a change in ownership

*For 2022 approximately 12,000 notices were mailed. Of these approximately 842 parcels were formally protested, and another 200 were resolved informally.

Appraisal Review Board Information:

Primary Responsibilities

- Determine protests initiated by property owners;
- Determine challenges initiated by taxing units;
- Correct clerical errors in the appraisal records and the appraisal rolls;
- Act on motions to correct appraisal rolls under Section 25.25 of the Property Tax Code;
- Determine whether an exemption or special valuation is improperly granted or denied;
- Take action or make any other determination that is specifically authorized or required by the tax code.

Informal Review

The Franklin County Appraisal District (FCAD) offers informal reviews as a courtesy to our property owners and as a means to resolve issues in a relaxed atmosphere without the property owner being further inconvenienced. Informal reviews may take place any time after the "Notice of Appraised Value" has been mailed out **but before the final protest deadline**. Any property owner wishing to do an informal review is encouraged to go ahead and file a formal protest in the event a mutually satisfactory value agreement cannot be reached. Informal reviews will be held for all taxpayers until the protest deadline at which time informal reviews are cut off **UNLESS** a formal protest has been filed.

The Appraisal Review Board does not have jurisdiction over informal reviews. They are constrained from reviewing or rejecting an agreement between an owner and the appraisal district. (PTC 41.01(b)) If the property owner rejects a settlement offer made in person or electronically, the ARB must hear and determine the property owner's protest, provided the owner filed a timely notice of protest.

2022 SUMMARY OF PROTEST DATA:

SUMMARY OF PROTEST DATA:

	Parcel Count		Parcel Count
Incorrect Market or Appraised Value	772	Withdrawn	135
Incorrect Appraised or Mkt Value of Land	12	Settled	322
Value is Unequal Compared With Other Properties	592	No Shows	132
Property Should Not Be Taxed In*	4	Board Order NO Change	76
Failure To Send Required Notice	23	Board Order Change	162
Exemption Was Denied, Modified or Cancelled	13	Joint Motion Disposition of Protest	6
Change of Land Use	8	Board Order Joint Motion Disposition of Protest	0
Land Use Was Denied, Modified or Cancelled	10		
Owner's Name is Incorrect	9		
Property Description is incorrect	34		
Property Should Not Be Taxed In CAD or Tax Unit	1		
Other	218		
Total Parcels Protested	843		

For more information or detailed information on a specific subject please contact:

Franklin County Appraisal District
P. O. Box 720 * 310 West Main Street
Mount Vernon, TX 75457

Phone: (903)537-2286
Fax: (903)537-2812
Email: franklinhelp@suddenlinkmail.com
Website: www.franklin-cad.org

Land		Value	Items	Exempt		
Land - Homesite	(+)	324,119,850	5,427	288,340		
Land - Non Homesite	(+)	152,126,499	7,213	15,864,790		
Land - Productivity Market	(+)	667,149,770	4,384	0		
Land - Income	(+)	194,450	3	0		
Total Land Market Value	(=)	1,143,590,569	17,028		Total Land Value:	(+)
						1,143,590,569
Improvements		Value	Items	Exempt		
Improvements - Homesite	(+)	1,095,831,179	5,284	1,683,310		
New Improvements - Homesite	(+)	41,166,620	380	15,720		
Improvements - Non Homesite	(+)	160,865,127	1,662	41,151,210		
New Improvements - Non Homesite	(+)	4,087,670	48	1,656,800		
Improvements - Income	(+)	1,977,953	4	0		
Total Improvement Value	(=)	1,303,928,549	7,378		Total Imp Value:	(+)
						1,303,928,549
Personal		Value	Items	Exempt		
Personal - Homesite	(+)	7,819,980	165	0		
New Personal - Homesite	(+)	351,520	7	0		
Personal - Non Homesite	(+)	92,375,705	413	235,050		
New Personal - Non Homesite	(+)	0	0	0		
Total Personal Value	(=)	100,547,205	585		Total Personal Value:	(+)
Total Real Estate & Personal Mkt Value	(=)	2,548,066,323	24,991			100,547,205
Minerals		Value	Items			
Mineral Value	(+)	20,758,360	4,645			
Mineral Value - Real	(+)	105,290	6			
Mineral Value - Personal	(+)	109,880,170	228			
Total Mineral Market Value	(=)	130,743,820	4,879		Total Min Mkt Value:	(+)
Total Market Value	(=)	2,678,810,143			Total Market Value:	(=/+)
Ag/Timber *does not include protested		Value	Items			
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)
Productivity Market	(+)	667,149,770	4,384			0
Land Ag 1D	(-)	0	0			
Land Ag 1D1	(-)	12,533,990	3,577			
Land Ag Tim	(-)	3,664,340	966			
Productivity Loss: (=)		650,951,440	4,384		Productivity Loss:	(-)
						650,951,440
Losses		Value	Items			
Less Real Exempt Property	(-)	60,910,220	337	(includes Prorated Exempt of 1,500)		
Less \$2500 Inc. Real Personal	(-)	102,760	115		Total Market Taxable:	(=)
Less Disaster Exemption	(-)	0	0			2,027,858,703
Less Real/Personal Abatements	(-)	0	0			
Less Community Housing	(-)	0	0			
Less Freeport	(-)	1,827,950	1			
Less Allocation	(-)	0	0			
Less MultiUse	(-)	0	0			
Less Goods In Transit (Real & Industrial)	(-)	0	0			
Less Historical	(-)	0	0			
Less Solar/Wind Power	(-)	323,620	3		Total Protested Value:	760,250
Less Vehicle Leased for Personal Use	(-)	0	0		Protested % of Total Market :	0.03 %
Less Real Protested Value	(-)	760,250	1			
Less 10% Cap Loss	(-)	122,303,097	2,515			
Less TCEQ/Pollution Control	(-)	4,425,770	8			
Less VLA Loss	(-)	0	0			
Less Mineral Exempt Property	(-)	5,662,450	14			
Less \$500 Inc. Mineral Owner	(-)	201,480	1,959			
Less Mineral Abatements	(-)	0	0			
Less Mineral Freeports	(-)	0	0			
Less Interstate Commerce	(-)	0	0			
Less Foreign Trade	(-)	0	0		Total Losses:	(-)
Less Mineral Unknown	(-)	0	0		Total Appraised Value: (=/+)	1,831,341,106
Less Mineral Protested Value	(-)	0	0		Total Exemptions*: (-)	124,415,640
Total Losses (includes Prod Loss)	(=)	847,469,037			* See breakdown on following page	
Total Appraised Value	(=)	1,831,341,106				
					Net Taxable Value:	1,706,925,466

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax: 437,622.53

Total Freeze Taxable: - 176,889,863

New Imp/Pers with Ceiling: + 1,905,950

Freeze Adjusted Taxable: 1,531,941,553This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,228	1,389	0	78	0	0	0	110	49	0	1

Owner and Parcel Counts

Total Parcels*: 21,896* Parcel count is figured by parcel per ownership sequences.

Total Owners: 11,615

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+)	0
SS of a Service Member Ported Amount	(+)	0
SS of a First Responder Ported Amount	(+)	0
SS of DV Donated Home Ported Amount	(+)	0
SS of 100% DV Ported Amount	(+)	310,010

Homestead Exemptions

	Value	Items
Homestead HS	(+)	0
Senior S	(+)	0
Disabled B	(+)	0
DV 100%	(+)	9,077,430
Surviving Spouse of a Service Member	(+)	38,660
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)		9,116,090
Local Discount	(+)	96,959,390
Disabled Veteran	(+)	964,800
Optional 65	(+)	16,211,740
Local Disabled	(+)	853,610
State Homestead	(+)	0

Total Exemptions (=) 124,415,640 (includes Ported/Charity Amounts)

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$288,810

Exempt Value of First Time Partial Exemption \$1,956,290

New AG/Timber

Industrial/Utility/Personal Property New Value

Market	\$0	Taxable	\$0
Taxable	\$0		
Value Loss	\$0		

New Improvement/Personal

Grand Total New Value

Market	\$43,933,290	Taxable	\$40,874,500
Taxable	\$40,874,500		

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$293,300	4,085	Market	\$ 1,198,133,427
Taxable	\$218,305		Taxable	\$ 1,040,511,597
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$273,182	4,938	Market	\$ 1,348,974,187
Taxable	\$200,989		Taxable	\$ 1,153,288,037
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$264,873	5,128	Market	\$ 1,358,268,797
Taxable	\$194,820		Taxable	\$ 1,160,221,777
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$48,919	190	Market	\$ 9,294,610
Taxable	\$34,538		Taxable	\$ 6,933,740

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A	5	1.5000	21,500	0	0	21,500	0	0	0	21,500	17,220
A1	3,603	2,618.5390	291,541,810	0	0	291,541,810	886,850,837	354,510	0	1,178,747,1571,014,625,117	
A2	461	423.1141	8,922,390	0	0	8,922,390	20,251,300	94,890	0	29,268,580	22,361,210
A3	49	9.7600	165,370	0	0	165,370	3,846,720	0	0	4,012,090	2,771,720
A4	180	64.6545	9,236,070	0	0	9,236,070	4,196,080	0	0	13,432,150	13,298,270
A5	16	0.0000	0	0	0	0	642,580	0	0	642,580	642,580
A*	4,314	3,117.5676	309,887,140	0	0	309,887,140	915,787,517	449,400	0	1,226,124,0571,053,716,117	
B1	9	39.4762	396,150	0	0	396,150	3,008,990	0	0	3,405,140	3,405,140
B2	17	6.2815	141,690	0	0	141,690	2,912,712	0	0	3,054,402	3,054,402
B*	26	45.7577	537,840	0	0	537,840	5,921,702	0	0	6,459,542	6,459,542
C	1	8.4680	76,210	0	0	76,210	0	0	0	76,210	76,210
C1	5,601	774.9112	51,797,969	0	0	51,797,969	5,760,970	0	0	57,558,939	57,553,439
C*	5,602	783.3792	51,874,179	0	0	51,874,179	5,760,970	0	0	57,635,149	57,629,649
D1	3,686	129,256.7720	0	13,450,480	556,164,850	13,450,480	0	0	0	13,450,480	13,422,010
D1T	698	27,325.9253	0	2,747,850	110,984,920	2,747,850	0	0	0	2,747,850	2,747,850
D2	838	0.0000	0	0	0	0	29,659,970	0	0	29,659,970	29,439,720
D*	5,222	156,582.6973	0	16,198,330	667,149,770	16,198,330	29,659,970	0	0	45,858,300	45,609,580
E	613	8,992.6272	48,503,050	0	0	48,503,050	8,314,600	0	0	56,817,650	54,095,830
E1	1,156	2,840.5863	26,050,020	0	0	26,050,020	206,531,170	0	0	232,581,190	166,503,033
E2	188	576.3491	4,928,110	0	0	4,928,110	9,998,710	0	0	14,926,820	11,232,510
E4	95	797.8430	4,455,500	0	0	4,455,500	4,467,770	0	0	8,923,270	8,666,810
E*	2,052	13,207.4056	83,936,680	0	0	83,936,680	229,312,250	0	0	313,248,930	240,498,183
F1	295	630.7843	11,109,640	0	0	11,109,640	51,278,550	0	0	62,388,190	62,357,860
F1	295	630.7843	11,109,640	0	0	11,109,640	51,278,550	0	0	62,388,190	62,357,860
F2	7	125.1550	438,040	0	0	438,040	20,139,700	0	105,290	20,683,030	20,683,030
F2	7	125.1550	438,040	0	0	438,040	20,139,700	0	105,290	20,683,030	20,683,030
F*	302	755.9393	11,547,680	0	0	11,547,680	71,418,250	0	105,290	83,071,220	83,040,890
G1	2,666	0.0000	0	0	0	0	0	0	14,889,840	14,889,840	14,889,840
G*	2,666	0.0000	0	0	0	0	0	0	14,889,840	14,889,840	14,889,840
J1	1	6.0000	54,000	0	0	54,000	0	0	0	54,000	54,000
J2	4	0.0000	0	0	0	0	0	0	689,870	689,870	689,870
J3	23	0.0000	0	0	0	0	0	0	40,450,390	40,450,390	40,450,390
J3A	1	0.0000	0	0	0	0	0	0	1,130	1,130	1,130
J4	32	0.0000	0	0	0	0	0	0	5,188,730	5,188,730	5,188,730
J5	4	25.0000	137,500	0	0	137,500	0	0	2,718,940	2,856,440	2,856,440
J6	86	0.0000	0	0	0	0	0	0	54,313,350	54,313,350	49,887,580
J6A	13	0.0000	0	0	0	0	0	0	782,640	782,640	782,640
J7	3	0.0000	0	0	0	0	0	0	1,359,020	1,359,020	1,359,020
J8	2	0.0000	0	0	0	0	0	0	61,910	61,910	61,910
J9	1	0.0000	0	0	0	0	0	770,620	0	770,620	770,620
J*	170	31.0000	191,500	0	0	191,500	0	770,620	105,565,980	106,528,100	102,102,330
L1	294	0.0000	0	0	0	0	0	26,049,215	0	26,049,215	24,221,265
L1	294	0.0000	0	0	0	0	0	26,049,215	0	26,049,215	24,221,265
L2	3	0.0000	0	0	0	0	0	65,113,720	0	65,113,720	65,113,720
L2C	3	0.0000	0	0	0	0	0	0	35,160	35,160	35,160
L2G	7	0.0000	0	0	0	0	0	0	1,095,230	1,095,230	1,095,230
L2H	1	0.0000	0	0	0	0	0	0	23,150	23,150	23,150
L2J	3	0.0000	0	0	0	0	0	0	840	840	840
L2L	1	0.0000	0	0	0	0	0	0	9,830	9,830	9,830
L2P	20	0.0000	0	0	0	0	0	0	1,591,370	1,591,370	1,591,370
L2Q	26	0.0000	0	0	0	0	0	0	1,558,610	1,558,610	1,558,610

2022 Certified - HISTORY VALUE RECAP

(02) - FRANKLIN COUNTY

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
L2	64	0.0000	0	0	0	0	0	65,113,720	4,314,190	69,427,910	69,427,910
L*	358	0.0000	0	0	0	0	0	91,162,935	4,314,190	95,477,125	93,649,175
M1	195	0.0000	0	0	0	0	1,560,850	7,831,030	0	9,391,880	7,031,010
M*	195	0.0000	0	0	0	0	1,560,850	7,831,030	0	9,391,880	7,031,010
O1	9	8.8096	2,198,650	0	0	2,198,650	0	0	0	2,198,650	2,198,650
O2	11	0.0000	1,930	0	0	1,930	0	0	0	1,930	1,930
O3	8	4.3780	48,000	0	0	48,000	0	0	0	48,000	48,000
O6	1	5.1740	46,570	0	0	46,570	0	0	0	46,570	46,570
O*	29	18.3616	2,295,150	0	0	2,295,150	0	0	0	2,295,150	2,295,150
XB	115	0.0000	0	0	0	0	0	98,170	4,590	102,760	0
XC	1,959	0.0000	0	0	0	0	0	0	201,480	201,480	0
XR	39	222.4170	1,040,010	0	0	1,040,010	241,580	0	63,590	1,345,180	4,000
XU	29	144.1840	1,007,870	0	0	1,007,870	1,483,960	235,050	5,509,300	8,236,180	0
XV	283	2,705.2274	14,122,750	0	0	14,122,750	42,781,500	0	89,560	56,993,810	0
X*	2,425	3,071.8284	16,170,630	0	0	16,170,630	44,507,040	333,220	5,868,520	66,879,410	4,000
	23,361	177,613.9367	476,440,799	16,198,330	667,149,770	492,639,129	1,303,928,549	100,547,205	130,743,820	2,027,858,703	1,706,925,466