



**2025**

**HUNT COUNTY APPRAISAL DISTRICT**

**MASS APPRAISAL REPORT**

**HUNT COUNTY APPRAISAL DISTRICT**

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# Hunt County Appraisal District

## 2025 Mass Appraisal Report

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### INTRODUCTION

#### *Scope of Responsibility*

The Hunt County Appraisal District has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The Hunt County Appraisal District (CAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A nine (9) member board of directors ( five (5) members appointed by the taxing units within the boundaries of Hunt County, three (3) members elected by the public, and the county tax assessor/collector) constitutes the district's governing body. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for 37 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1<sup>st</sup> market value. The appraisal district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

Except as otherwise provided by the Property Tax Code, the fee simple interest of all taxable property is appraised at its "market value" as of January 1<sup>st</sup>. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of business personal property inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1<sup>st</sup>.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's current policy is to conduct a general reappraisal of all property every year. Appraised values are reviewed annually and are subject to change for purposes of equalization. The full scope of work performed can be viewed in the Hunt County Appraisal District's 2025 – 2026 Two Year Reappraisal Plan which was approved by the Hunt County Appraisal District's Board of Directors.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

### ***Personnel Resources***

The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The property types appraised include residential, commercial, industrial, business personal, and minerals. The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Department of Licensing and Regulation. Support functions including records maintenance, information and assistance to property owners, and hearings support are coordinated by the Support Services Department.

The appraisal district staff responsible for developing the 2025 appraisal roll consisted of 26 full-time employees and 3 part-time employees with the following classifications:

- 2 - Official/Administrator (executive level administration)
- 3 - Professional (supervisory and management)
- 14 - Technicians (appraisers, program appraisers and network support)
- 10 - Administrative Support (professional, customer service, clerical and other)

## ***Data***

The district is responsible for establishing and maintaining approximately 78,435 real and personal property accounts covering 882 square miles within Hunt County. This data includes property characteristics including ownership and exemption information. The data specific to each parcel would include, but not be limited to legal descriptions, addresses, parcel identifiers, photos and building sketches. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review that is prioritized by last field inspection date. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and data review field activities. General trends in employment, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and seller, university research centers, and market data centers and vendors.

The district has a geographic information system (GIS) that maintains cadastral maps and various layers of data, including zip code, facet and aerial photography. The district's website makes a broad range of information available for public access, including detailed information on the appraisal process, property characteristics data, certified values, protests and appeal procedures, property maps, and a tax calendar. Downloadable files of related tax information and district forms, including exemption applications and business personal property renditions are also available.

## ***Information Systems***

The Information Systems Department maintains the district's data processing facility, software applications, Internet website, and geographical information system. The district operates under a hierarchical non-relational database. The mainframe hardware/system software is 1 Dell Server/PACSSERVER-Win 2016 Server OS; which hosts our LAN, Internet, and document imaging; an ESRI ARC Map 10.2 Standard Version operates the geographic information system; and the user base is served by 1 Dell OptiPlex 3010 Computer, 1 Dell OptiPlex 5070 Computers, 3 Dell OptiPlex 3090 Computers, 4 Dell OptiPlex 7070 Computers, 10 Dell OptiPlex 3060 Computers, 7 Dell OptiPlex 3070 Computers, 6 Dell OptiPlex 7470 Computers, 3 Dell OptiPlex 3000 Computers, 1 Dell OptiPlex 3010 Computer and 14 Apple iPads; which are all the Windows 10 OS.

## **SHARED APPRAISAL DISTRICT BOUNDARIES**

The district established procedures whereby ownership and property data information are routinely exchanged. Appraisers from adjacent appraisal districts discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions, and other administrative data.

## **INDEPENDENT PERFORMANCE TESTS**

According to Chapter 5 of the TPTC, "At least once every two years, the Comptroller shall conduct a study in each appraisal district to determine the degree of uniformity of and the median level of

appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study, including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property and any other standard statistical measures that the comptroller considers appropriate.” There are 17 independent school districts in Hunt CAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisal. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisal. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

In addition to this there is an additional study performed at least every two years referred to as the “MAPS” review. Section 5.102 refers to this review as “At least once every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology.”

## Appraisal Activities

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### INTRODUCTION

#### *Appraisal Responsibilities*

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types which are located within the boundaries of Hunt County. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The goal is to field inspect half of the residential properties and all personal and commercial properties in Hunt County every year. Meeting this goal is dependent on budgetary constraints.

#### *Appraisal Resources*

- **Personnel** - The appraisal activities for 2025 consisted of 14 appraisers and 10 technical personnel.
- **Data** - The data used by field appraisers includes the existing property characteristic information contained in a CAMA (Computer Mass Appraisal System) from the district's computer system. The data can be printed on a property record card (PRD), personal property data sheets or accessed on an iPad or other personal portable device. Other data used includes maps, sales data, fire and damage reports, building permits, photos and actual cost information.

### PRELIMINARY ANALYSIS

#### *Data Collection / Validation*

Data collection of real property involves maintaining data characteristics of the property on PACS (Property Appraisal and Collections System), which is a computer mass appraisal system. The information contained in PACS includes site characteristics, such as land size and topography, and improvement data, such as square footage of living area, year built, quality of construction, and condition. Field appraisers use listing manuals that establish uniform procedures for the correct listing of real property. All properties are coded according to these manuals and the approaches to value are structured and calibrated based on this coding system. The field appraisers use these manuals during their initial training and as a guide in the field inspection of properties.

Data collection for personal property involves maintaining data information on PACS (Property Appraisal and Collections System). The type of information contained in PACS includes personal property, such as business inventory, furniture and fixtures, machinery and equipment, cost and location. The field appraisers conducting on-site inspections use a personal property manual during their initial training and as a guide to correctly list all personal property that is taxable.

The listing procedures that are utilized by the field appraisers are incorporated into the appropriate Appraiser Manual and are available in the district office. If a property owner/agent wants a copy of an appraisal manual, customer service will handle this request. Appraisers periodically update the listing procedural manuals with input from the valuation group.

### ***Sources of Data***

The sources of data collection are through the new construction field effort, data review/relist field effort, data mailers, hearings, sales validation field effort, commercial sales verification, newspapers and publications, and property owner correspondence via the internet. A principal source of data comes from building permits received from taxing jurisdictions that require property owners to take out a building permit. Where available, permits are received electronically and loaded to our Building Permit System (BPS). Otherwise, paper permits are received and matched manually with the property's identification number for data entry.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers drive entire neighborhoods to review the accuracy of our data and identify properties that have to be relisted. The sales validation effort in real property pertains to the collection of data of properties that have sold. In residential, the sales validation effort involves on-site inspection by field appraisers, letters from buyers and sellers, and other third party sources to verify the accuracy of the property characteristics data and confirmation of the sales price. In commercial, the commercial appraisers are responsible for contacting both grantee, grantor and other third party sources to confirm sales prices and to verify pertinent data.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides sufficient enough data to allow correction of records without having to send an appraiser on-site. As the district has increased the amount of information available on the internet, property owner's requests to correct data inconsistencies have also increased. For the property owner without access to the internet, letters are often submitted notifying the district of inaccurate data. Properties identified in this manner are added to a work file and inspected at our earliest opportunity.

### ***Data Collection Procedures***

Field data collection requires organization, planning and supervision of the field effort. Data collection procedures have been established for residential, commercial, and personal property. The appraisers are assigned throughout Hunt County to conduct field inspections. Appraisers conduct field inspections and record information either on a property record card (PRD), a personal property data sheet or into a portable electronic device, such as an iPad, that will be downloaded into PACS.

The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of each appraiser. New appraisers are trained in the specifics of data collection set forth in the listing manual as "rules" to follow. Experienced appraisers are routinely re-trained in listing procedures prior to major field projects such as new construction, sales validation or data review. A quality assurance process exists through supervisory review of the work being performed by the field appraisers. Quality assurance supervision is charged with the responsibility of

ensuring that appraisers follow listing procedures, identify training issues and provide uniform training throughout the field appraisal staff.

### ***Data Maintenance***

The field appraiser is responsible for the data entry of his/her fieldwork directly into the computer file. This responsibility includes not only data entry directly entered by the appraiser, but also quality assurance for that entered by the clerical staff.

## **INDIVIDUAL VALUE REVIEW PROCEDURES**

### ***Field Review***

The date of last inspection, extent of that inspection, and the CAD appraiser responsible are listed on the CAMA record. If a property owner or jurisdiction dispute the district's records concerning this data during a hearing, via a telephone call or correspondence received, CAMA may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation. Every year a field review of certain areas or neighborhoods in the jurisdiction is done during the data review/re-list field effort.

## **PERFORMANCE TEST**

The valuation appraisers are responsible for conducting ratio studies and comparative analysis. (Refer to the individual valuation process summary reports).

Field appraisers, in many cases may conduct field inspections to ensure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics.



## Residential Valuation Process

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### INTRODUCTION

#### *Scope of Responsibility*

The Residential Valuation appraisers are responsible for developing equal and uniform market values for residential improved and vacant property. There are approximately 53,710 residential improved parcels and 29,332 vacant residential properties in Hunt County.

#### *Appraisal Resources*

- **Personnel** - The Residential Valuation appraisal staff for 2025 consisted of 1 manager and 10 appraisers. The following appraisers are responsible for determining the residential values:

Kyle Wilhite  
James Chapman  
Ryan Henson  
Edwin Myers  
Jon Woodford  
Armando Ruiz  
Taylor Hartman  
Carandal Hale  
Carlos Anaya  
Sarah Rojas  
Kayla Ott

- **Data** - A common set of data characteristics for each residential dwelling in Hunt County is collected in the field and data entered to the computer. The property characteristic data drives the computer-assisted mass appraisal (CAMA) approach to valuation.

### VALUATION APPROACH (Model Specification)

#### *Area Analysis*

Data on regional economic forces such as demographic patterns, regional locational factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gleaned from real estate publications and sources such as continuing education in the form of IAAO and other TDLR approved classes.

#### *Neighborhood and Market Analysis*

Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on each of the political entities known as Independent School Districts (ISD).

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as the largest geographic or demographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Geographic stratification accommodates the local supply and demand factors that vary across a jurisdiction. Once a neighborhood has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis. Part of neighborhood analysis is the consideration of discernible patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability or decline. The growth period is a time of development and construction. As new neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply of new homes tends to induce population shift from older homes to newer homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the stage of equilibrium, older neighborhoods can be more desirable due to their stability of residential character and proximity to the workplace and other community facilities. The period of decline reflects diminishing demand or desirability. During decline, general property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. All the residential analysis work done in association with the residential valuation process is neighborhood specific. Neighborhoods are field inspected and delineated based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood delineation is warranted. Whereas neighborhoods involve similar properties in the same location, a neighborhood group is simply defined as similar neighborhoods in similar locations. Each residential neighborhood is assigned to a neighborhood group based on observable aspects of homogeneity between neighborhoods. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales or use in direct sales comparison analysis. Neighborhood groups, or clustered neighborhoods, increase the available market data by linking comparable properties outside a given neighborhood. Sales ratio analysis, discussed below, is performed on a neighborhood basis, and in soft sale areas on a neighborhood group basis.

### ***Highest and Best Use Analysis***

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing

residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are economic misimprovements, and the highest and best use of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties. According to Section 23.10 c2 of the Texas Property Tax Code “The market value of a residence homestead shall be determined solely on the basis of the property’s value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best value of the property. A valuation under this jurisdictional exception might have a significant effect of the valuation.

## **VALUATION AND STATISTICAL ANALYSIS (Model Calibration)**

### ***Cost Schedules***

All residential parcels in the district are valued from identical cost schedules using a comparative unit method. The district’s residential cost schedules, originally adopted from a National Costing Service, have been customized to fit Hunt County’s local residential building and labor market. The cost schedules are reviewed regularly as a result of recent state legislation requiring that the appraisal district “clearly state the reason for any variation between generally accepted cost data and locally produced cost data if the data vary by more than 10%; and make available to the property owner on request all applicable market data that demonstrate the difference between the replacement cost of the improvements to the property and the depreciated value of the improvements.” Sales analysis indicated that local market modifiers lowering the schedules greater than 10% of the Marshall Swift indicated values for residential property were appropriate to adjust the schedules to the present market. Copies of these resulting ratio reports are available if requested by a taxpayer.

### ***Sales Information***

A sales file for the storage of “snapshot” sales data at the time of sale is maintained. Residential vacant land sales, along with commercial improved and vacant land sales are maintained in a separate sales information system. Residential improved and vacant sales are collected from a variety of sources, including district questionnaires sent to buyer and seller, field discovery, protest hearings, Board of Realtor’s MLS, various sale vendors, builders, and realtors. A system of type, source, validity and verification codes was established to define salient facts related to a property’s purchase or transfer. School district or neighborhood sales reports are generated as an analysis tool for the appraiser in the development of value estimates.

### ***Land Analysis***

Land analysis is conducted by the land appraiser. The appraiser analyzes collected sale data and stores this data within computerized tables. Methods such as abstraction and allocation are used to determine contributory values for improved sales. The appraiser analyzes the market data to develop market areas. Data is selected and used to develop unit price land schedules which are assigned to each market area. These land schedules are designed to represent market influence and generally exhibit economy to scale. Computerized land tables store the land information required to consistently value individual parcels within market areas. Adjustments for specific land influences are used when necessary, to adjust parcels outside the market area's norm for such factors as view, shape, size, topography, and any other prevalent characteristics.

## 2025 HUNT COUNTY RURAL LAND SCHEDULES

2025 Schedule Region 1		
Acres	\$/Acre	Parcel \$
0.0001	\$ 170,000	\$ 17
0.5	\$ 130,000	\$ 65,000
1	\$ 65,000	\$ 65,000
2	\$ 52,000	\$ 104,000
5	\$ 30,000	\$ 150,000
10	\$ 20,000	\$ 200,000
20	\$ 16,500	\$ 330,000
30	\$ 14,500	\$ 435,000
60	\$ 12,000	\$ 720,000
110	\$ 12,000	\$ 1,320,000
160	\$ 11,000	\$ 1,760,000
300	\$ 10,000	\$ 3,000,000
99999	\$ 10,000	

2025 Schedule Region 2		
Acres	\$/Acre	Parcel \$
0.0001	\$ 90,000	\$ 9
1	\$ 65,000	\$ 65,000
2	\$ 40,000	\$ 80,000
5	\$ 26,000	\$ 130,000
10	\$ 16,000	\$ 160,000
20	\$ 13,000	\$ 260,000
30	\$ 12,000	\$ 360,000
60	\$ 10,000	\$ 600,000
110	\$ 9,000	\$ 990,000
160	\$ 8,000	\$ 1,280,000
99999	\$ 8,000	

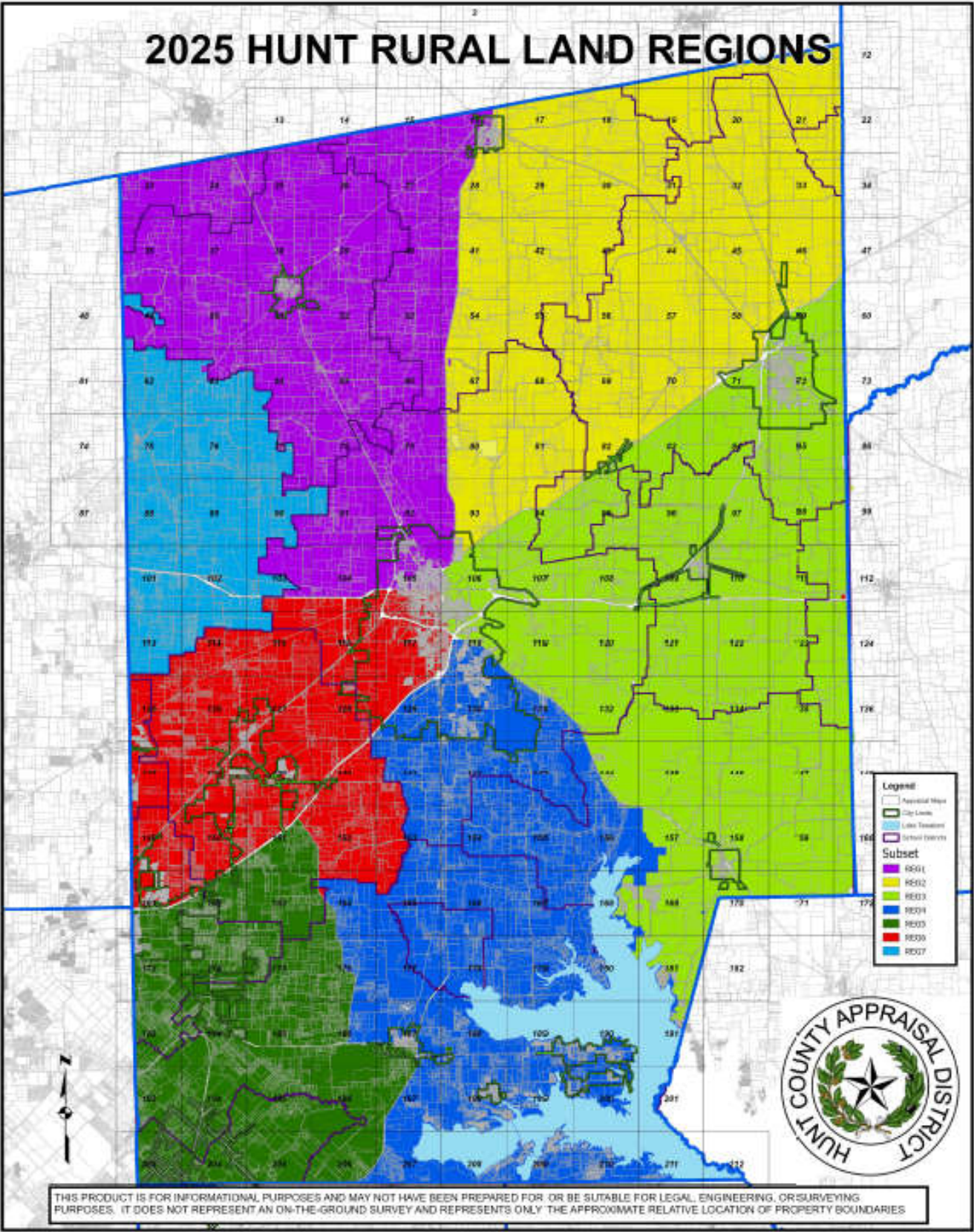
2025 Schedule Region 3		
Acres	\$/Acre	Parcel \$
0.0001	\$ 110,000	\$ 11
1	\$ 62,000	\$ 62,000
2	\$ 45,000	\$ 90,000
3	\$ 38,000	\$ 114,000
5	\$ 26,000	\$ 130,000
10	\$ 18,000	\$ 180,000
15	\$ 16,000	\$ 240,000
20	\$ 15,000	\$ 300,000
30	\$ 13,000	\$ 390,000
50	\$ 12,000	\$ 600,000
60	\$ 9,000	\$ 540,000
110	\$ 9,000	\$ 990,000
160	\$ 8,500	\$ 1,360,000
99999	\$ 8,500	

2025 Schedule Region 4		
Acres	\$/Acre	Parcel \$
0.0001	\$ 172,000	\$ 15
0.5	\$ 98,000	\$ 49,000
1	\$ 68,000	\$ 64,000
2	\$ 58,000	\$ 108,000
5	\$ 38,000	\$ 190,000
10	\$ 25,000	\$ 220,000
20	\$ 20,750	\$ 415,000
30	\$ 16,500	\$ 495,000
60	\$ 13,000	\$ 780,000
110	\$ 12,000	\$ 1,320,000
160	\$ 12,000	\$ 1,920,000
99999	\$ 12,000	

2025 Schedule Region 5		
Acres	\$/Acre	Parcel \$
0.0001	\$ 90,000	\$ 9
2	\$ 76,000	\$ 152,000
5	\$ 47,500	\$ 237,500
10	\$ 38,000	\$ 380,000
20	\$ 23,000	\$ 460,000
30	\$ 16,500	\$ 495,000
40	\$ 14,750	\$ 590,000
70	\$ 14,000	\$ 980,000
110	\$ 10,000	\$ 1,100,000
160	\$ 10,000	\$ 1,600,000
250	\$ 10,000	\$ 2,500,000
400	\$ 10,000	\$ 4,000,000
99999	\$ 10,000	

2025 Schedule Region 6		
Acres	\$/Acre	Parcel \$
0.0001	\$ 130,000	\$ 13
1	\$ 120,000	\$ 120,000
2	\$ 84,000	\$ 168,000
5	\$ 41,000	\$ 205,000
10	\$ 31,000	\$ 310,000
15	\$ 24,000	\$ 360,000
20	\$ 19,500	\$ 390,000
30	\$ 17,000	\$ 510,000
60	\$ 12,000	\$ 720,000
110	\$ 12,000	\$ 1,320,000
160	\$ 12,000	\$ 1,920,000
300	\$ 12,000	\$ 3,600,000
99999	\$ 12,000	

2025 Schedule Region 7		
Acres	\$/Acre	Parcel \$
0.0001	\$ 130,000	\$ 13
2	\$ 60,000	\$ 120,000
5	\$ 36,000	\$ 180,000
10	\$ 26,000	\$ 260,000
20	\$ 18,000	\$ 360,000
30	\$ 16,750	\$ 502,500
60	\$ 16,500	\$ 990,000
110	\$ 14,000	\$ 1,540,000
160	\$ 12,500	\$ 2,000,000
300	\$ 12,500	\$ 3,750,000
99999	\$ 12,500	





### ***Statistical Analysis***

The residential valuation appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on each of the approximately 22 residential classes in the district and then broken down into stratification of neighborhoods to judge the two primary aspects of mass appraisal accuracy--level and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each class and appropriate neighborhoods. These may be further stratified by year built, size of living area and other indicators of the market. These summary statistics including, but not limited to, the weighted mean, median, standard deviation, coefficient of variation, and coefficient of dispersion, provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a stratified neighborhood basis. The level of appraised values is determined by the weighted mean for individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods. Review of the standard deviation, coefficient of variation, and coefficient of dispersion discerns appraisal uniformity within and between stratified neighborhoods.

Every neighborhood is reviewed annually by the appraiser through the sales ratio analysis process. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated in an upcoming reappraisal, or whether the level of market value in a neighborhood is at an acceptable level.

### ***Market Adjustment or Trending Factors***

Neighborhood, or market adjustment, factors are developed from appraisal statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not specified in the cost model.

The following equation denotes the hybrid model used:

$$MV = [LMA (LV)] + [IMA (RCN - D)]$$

whereas, the market value equals the land market adjustment factor times the land value plus the improvement market adjustment factor times replacement cost new less depreciation. As the cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values are needed to bring the level of appraisal to an acceptable standard. Market, or location adjustments are applied uniformly within neighborhoods to account for locational variances between market areas or across a jurisdiction. While efforts are made to gather rental information, due to the predominance of owner-occupied residential property, little weight is applied to the "Income Approach". The hybrid model

used combines both the Cost and Market approaches in a manner that will best indicate the market value of single-family residences.

If a neighborhood is to be updated, the appraiser uses a cost ratio study that compares recent sales prices of properties appropriately adjusted for the effects of time within a delineated neighborhood with the properties' cost value. The calculated ratio derived from the sum of the sold properties' cost value divided by the sum of the sales prices indicates the neighborhood level of value based on the unadjusted cost value for the sold properties. This cost-to-sale ratio is compared to the appraisal-to-sale ratio to determine the market adjustment factor for each neighborhood. This market adjustment factor is needed to trend the values obtained through the cost approach closer to the actual market evidenced by recent sales prices within a given neighborhood. The sales used to determine the market adjustment factor will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The market adjustment factor calculated for each updated neighborhood is applied uniformly to all properties within a neighborhood. Once the market-trend factors are applied, a second set of ratio studies is generated that compares recent sale prices with the proposed appraised values for these sold properties.

## **TREATMENT OF RESIDENCE HOMESTEADS**

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under the new law, beginning in the second year a property receives a homestead exemption, increases in the value of that property are "capped." The value for tax purposes (appraised value) of a qualified residence homestead will be the LESSER of:

- the market value of the appraised value of the property for the most recent tax year that the market value was determined by the appraisal office: or
- the sum of:
  - (A) 10 percent of the appraised value of the property for the preceding tax year;
  - (B) The appraised value of the property for the preceding tax year; and
  - (C) The market value of all new improvements to the property.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1<sup>st</sup> of the following year. An analogous provision applies to new homes. While a developer owns them, unoccupied residences are appraised as part of an inventory using the district's land value and the developer's construction costs as of the valuation date. Once these properties sale, they are treated similarly to other categories and the special valuation is removed.

## **TREATMENT OF NON-RESIDENCE HOMESTEAD REAL PROPERTY**

The 88<sup>th</sup> Texas Legislative passed Senate Bill 2 which created Section 23.231 of the Texas Property Tax Code, "Circuit Breaker Limitation on Appraised Value of Real Property Other than Residence Homestead."



Under the new law, 23.231, the county appraisal district (CAD) may increase the appraised value of real property for a tax year to an amount not to exceed the lesser of:

- 1) The market value of the property for the most recent tax year that the market value was determined by the CAD; or
- 2) The sum of:
  - a. 20 percent of the appraised value for the preceding tax year;
  - b. the appraised value of the property for the preceding tax year; and
  - c. the market value of all new improvements to the property.

To qualify for the circuit breaker, a property must have a value of \$5 million or less. This section is set to expire December 31, 2026 unless extended by the legislature.

## **INDIVIDUAL VALUE REVIEW PROCEDURES**

### ***Field Review***

All appraisers have set regions of re-inspection. Annual re-inspections take place from August to March.

Properties picked up during the year in early stages of construction are also coded for inspection at the end of the year to determine the percentage complete for the January 1 valuation date as prescribed by the Property Tax Code. During these rechecks, the appraiser frequently field reviews subjective data items such as quality of construction, condition, and physical, functional and economic obsolescence, factors contributing significantly to the market value of the property. After preliminary estimates of value have been determined in targeted areas, the appraiser takes valuation documents to the field to test the computer-assisted values against his own appraisal judgment.

## **PERFORMANCE TESTS**

### ***Sales Ratio Studies***

The district's ratio studies were designed and prepared, to the maximum extent possible, under the guidelines set forth in the International Association of Assessing Officers current "Standard on Ratio Studies". The ratio studies are calculated in order to evaluate the relationship between the appraisals and the sales prices as of the assessment date of January 1 and used to estimate the general level of appraisal and the uniformity of appraisal.

Beginning with the 2017 Tax Year, the residential appraisal schedules have gone into a two-step process for review and development. For 2017 and the subsequent years during the fall the actual Residential classes will be reviewed. Sales Ratios derived from the previous year's certified numbers will be used along with verified sales gathered after the notices were mailed and local market modifiers will be developed to adjust the Marshall Swift costing tables to the Hunt County Residential Market. Ratios were performed for a period of January 1, 2024 thru January 1, 2025. The costing tables for Frame and Masonry Residential Property for the 2025 Tax Year was developed and placed in the district's Residential Appraisal Manual.

During the spring of the Tax Year, just before the notices go out, Ratio reports were developed on the Neighborhood level. The period of sales that were used were from July 1, 2024 thru March 20, 2025. These were analyzed and adjustments were made to assure fair and equitable appraisal of all residential properties in a uniform manner.

All sales were used and screened to ensure, to the extent possible, that only valid indicators of market value were included. Examples of sales that were excluded included sales involving atypical financing, sales between relatives or corporate affiliates, estate sales, or sales under duress. Foreclosures are reviewed as to determine the condition of the improvements. Further information from the taxpayer may indicate that the foreclosure sales price is indicative of the market for a similar property in the same condition. If there is an area which has a significant number of foreclosures and it appears to set the tone for the market for that neighborhood, these prices are considered in the final market values for that neighborhood. This would be the case where foreclosures represent 50 percent or more of the sales and there are a significant number of sales for that neighborhood. Since Texas does not have mandatory sales disclosure, Hunt County Appraisal District does not have access to all property transactions, which limits the sales used to those acquired through a commercial vendor or submitted voluntarily by the property owners.

The median ratio for each residential class along with the ratio for the total residential sales file is an indicator of the level of appraisal for the population of single-family residences. The median is the preferred measure of central tendency because it gives equal weight to each ratio and is less affected by extreme ratios. The Coefficient of Dispersion (COD) is a measure of variability and generally the smaller the measure of variability, the better the uniformity. Trimming the sales for outliers is performed in a manner consistent with the appendix of the "Standard on Ratio Studies".

### ***Management Review Process***

Once the proposed value estimates are finalized, the appraiser reviewed the sales ratios by neighborhood and presents pertinent valuation data, such as, sale-to-parcel ratio, and level of appraisal to the Chief Appraiser for final review and approval. This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the proposed values have met preset appraisal guidelines appropriate for the tax year in question.

## Commercial & Industrial Valuation Process

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### INTRODUCTION

#### *Appraisal Responsibility*

This mass appraisal assignment includes all of the commercially and industrial classed real properties which falls within the responsibility of the commercial valuation appraisers of the Hunt County Appraisal District and located within the boundaries of this taxing jurisdiction. The attached appraisal roll displays and identifies each type of real property. Commercial appraisers appraise the fee simple interest of properties according to statute and are responsible for developing fair, uniform market values for improved commercial / industrial real properties and commercial / industrial vacant land. However, the effect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis, as is the appraisal of any nonexempt taxable fractional interests in real property (i.e. certain multi-family housing projects). Fractional interests or partial holdings of real property are appraised in fee simple for the whole property and divided programmatically based on their prorated interests.

#### *Appraisal Resources*

- **Personnel** - The Commercial / Industrial Valuation appraisal staff for 2025 consisted of 1 appraiser and 1 manager. They appraise both the land and improvements of the properties. The improved real property appraisal responsibilities are categorized according to major property types of multi-family or apartments, industrial, office, retail, warehouse and special use (i.e. hotels, hospitals and, nursing homes). The following appraiser is responsible for determining the commercial / industrial values:

Jamie Martinez  
Alma Paulin

- **Data** - The data used by the commercial / industrial appraiser includes verified sales of vacant land and improved properties and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.). Other data used by the appraiser includes actual income and expense data (typically obtained through the hearings process), actual contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, market data publications are also reviewed to provide additional support for market trends. The individual characteristics of the property being appraised are the primary factors that drive the appraised value.

### PRELIMINARY ANALYSIS

#### *Pilot Study*

Pilot studies are utilized to test new or existing procedures or valuation modifications in a limited area (a sample of properties) of the district and are also considered whenever substantial changes are made.

These studies, which are inclusive of ratio studies, reveal whether a new system is producing accurate and reliable values or whether procedural modifications are required. The appraiser implements this methodology when developing both the cost approach and income approach models.

*Survey of Similar Jurisdictions:* Hunt CAD coordinates its discovery and valuation activities with adjoining Appraisal Districts. Numerous field trips, interviews and data exchanges with adjacent appraisal districts have been conducted to ensure compliance with state statutes. In addition, Hunt CAD administration and personnel interact with other assessment officials through professional trade organizations including the International Association of Assessing Officers, Texas Association of Appraisal Districts and its subchapter Texas Metropolitan Association of Appraisal Districts and the Texas Association of Assessing Officers.

## **VALUATION APPROACH (Model Specification)**

### ***Area Analysis***

Data on regional economic forces such as demographic patterns, regional locational factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources; for example, continuing education in the form of International Association of Assessing Officers (IAAO), Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD) and Texas Department of Licensing and Regulation (TDLR) approved courses.

The scope of market forces affecting industrial products and the capital goods used in the production process tends to extend beyond regional considerations. The effects of information and transportation technology are such that most industrial market forces are measured globally. One exception to this general concept is the market for industrial land. The pricing of land tends to be closely tied to possible alternative uses in the area. For this reason, appraisers assigned to land valuation analyze market forces for specific areas and adjust land value schedules appropriately.

### ***Neighborhood Analysis***

The neighborhood is comprised of the land area and commercially classed properties located within the boundaries of this taxing jurisdiction. This area consists of a wide variety of property types including residential, commercial and industrial. Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and organize comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. In the mass appraisal of commercial properties these subsets of a universe of properties are generally referred to as market areas or economic areas.

Economic areas are defined by each of the improved property use types (apartment, office, retail, warehouse and special use) based upon an analysis of similar economic or market forces. These include but are not limited similarities of rental rates, classification of projects (known as building class by area commercial market experts), date of construction, overall market activity or other pertinent influences. Economic area identification and delineation by each major property use type is the

benchmark of the commercial valuation system. All income model valuation (income approach to value estimates) is economic area specific. Economic areas are periodically reviewed to determine if redelineation is required. The geographic boundaries as well as, income, occupancy and expense levels and capitalization rates by age within each economic area for all commercial use types and its corresponding income model may be found in the Commercial Valuation Manual.

Neighborhood analysis of the type of properties valued by the industrial appraiser is not meaningful. Industrial properties do not have the type of generic “sameness” that is appropriate for neighborhood models.

### ***Highest and Best Use Analysis***

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. For improved properties, highest and best use is evaluated as improved and as if the site were still vacant. This assists in determining if the existing improvements have a transitional use, interim use, nonconforming use, multiple uses, speculative use, excess land, or a different optimum use if the site were vacant. For vacant tracts of land within this jurisdiction, the highest and best use is considered speculative based on the surrounding land uses. Improved properties reflect a wide variety of highest and best uses which include, but are not limited to: apartment, industrial, office, retail, warehouse, special purpose, or interim uses. In many instances, the property's current use is the same as its highest and best use. Industrial facilities are most commonly located in areas that support industrial use. This analysis ensures that an accurate estimate of market value (sometimes referred to as value in exchange) is derived.

On the other hand, value in use represents the value of a property to a specific user for a specific purpose. This is significantly different than market value, which approximates market price under the following assumptions: (i) no coercion of undue influence over the buyer or seller in an attempt to force the purchase or sale, (ii) well-informed buyers and sellers acting in their own best interests, (iii) a reasonable time for the transaction to take place, and (iv) payment in cash or its equivalent.

### ***Market Analysis***

A market analysis relates directly to market forces affecting supply and demand. This study involves the relationships between social, economic, environmental, governmental, and site conditions. Current market activity including sales of commercial properties, new construction, new leases, lease rates, absorption rates, vacancies, allowable expenses (inclusive of replacement reserves), expense ratio trends, capitalization rate studies are analyzed.

Even though many industrial properties are unique in nature, the market for this type property is analyzed to see how the values of similar or similar as possible properties are affected by market forces. Industrial properties, such as machine shops, have many similar facilities that can be compared to the subject property in terms of type and size of equipment, type of property fabricated or serviced at the subject facility, and other factors. Those similarities help the appraiser estimate the value of the subject property. However, some facilities, such as specialty chemical plants, are so unique in nature that the appraiser must use the closest available plant in terms of output quantity, type of product manufactured, and other factors to estimate the value of the subject property. Many industrial properties use the same

type of building and, depending on the type of business, may use the same type of manufacturing or service equipment. However, the manner in which the entire business operation is put together makes that particular facility unique. The district uses information from similar businesses to examine the real and personal property values at a particular business, but the individual characteristics of the business being reviewed determine the value estimation. Many of the buildings encountered at industrial facilities are generic in construction, such as pre-engineered metal buildings. The cost per square foot to construct these type structures can be used to estimate values at facilities that have similarly constructed buildings. However, the building as constructed will have differences that must be taken into account when estimating the final value of the property being reviewed.

Due to the fact that most of the industrial properties are highly specialized and owner occupied, the Income Approach is considered inappropriate in most cases and receives little weight in the valuation.

## **DATA COLLECTION / VALIDATION**

### ***Data Collection Manuals***

The primary manual pertinent to data collection and documentation is the Commercial / Industrial Appraisal Manual. This manual is continually updated, providing a uniform system of itemizing the multitude of components comprising improved properties. All properties located in Hunt CAD's inventory are coded according to this manual and the approaches to value are structured and calibrated based on this coding system.

An extended range of variations may exist within the same class of industrial property, and there are a multitude of property types within the industrial category. For this reason, effective data collection procedures would be very difficult to organize in a single comprehensive manual. The district has adopted the Marshall & Swift Commercial Estimator Cost guide and its occupancy codes to standardize data and its collection for buildings assigned to the industrial appraisal staff.

### ***Sources of Data***

In terms of commercial / industrial sales data, Hunt CAD receives a copy of the deeds recorded in Hunt County that convey both commercially and industrial classed properties. The deeds involving a change in commercial ownership are entered into the sales information system and researched in an attempt to obtain the pertinent sale information. Other sources of sale data include the hearings process and local, regional and national real estate and financial publications.

For those properties involved in a transfer of commercial ownership, a sale file is produced which begins the research and verification process. The initial step in sales verification involves a computer-generated questionnaire, which is mailed to both parties in the transaction (Grantor and Grantee). If a questionnaire is not returned within thirty days a second questionnaire is mailed. If a questionnaire is answered and returned, the documented responses are recorded into the computerized sales database system. If no information is provided, verification is then attempted via phone calls to both parties. If the sales information is still not obtained, other sources are contacted such as the brokers involved in the sale, property managers or commercial vendors. In other instances, sales verification is obtained from local appraisers or others that may have the desired information. Finally, closing statements are

often provided during the hearings process. The actual closing statement is the most reliable and preferred method of sales verification.

### ***Data Collection Procedures***

The district appraisal personnel annually or periodically visit assigned properties. The frequency of the visit is determined by the nature of the business conducted at each facility. For example, refineries and chemical plants are continually changing or adding to processes to extract greater efficiencies or make new products, but machine shops may not add or remove equipment over a period two or more years.

The appraisers take with them the historical data on the buildings and site improvements at the facility being visited. Changes to the existing structures are noted and that information is used for value estimation purposes. If cost information for the real or personal property is supplied later, the field data can be compared to that information to judge the accuracy of the information.

New district appraisers are trained by accompanying appraisers who have performed field visit and appraisal functions for a number of years. Each district appraiser is responsible for the completeness and correctness of their valuation work, but a new appraiser is encouraged to seek the advice of and review by experienced appraisal staff if that person is not sure of their value estimation results.

### **VALUATION ANALYSIS (Model Calibration)**

Model calibration involves the process of periodically adjusting the mass appraisal formulas, tables and schedules to reflect current local market conditions. Once the models have undergone the specification process, adjustments can be made to reflect new construction procedures, materials and/or costs, which can vary from year to year. The basic structure of a mass appraisal model can be valid over an extended period of time, with trending factors utilized for updating the data to the current market conditions. However, at some point, if the adjustment process becomes too involved, the model calibration technique can mandate new model specifications or a revised model structure.

### ***Cost Schedules***

The cost approach to value is applied to all improved real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are typically developed based on the Marshall Swift Valuation Service. Cost models include the derivation of replacement cost new (RCN) of all improvements. These include comparative base rates, per unit adjustments and lump sum adjustments. This approach also employs the sales comparison approach in the valuation of the underlying land value. Time and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, locational modifiers are necessary to adjust these base costs specifically for Hunt County. These modifiers are provided by the national cost services.

Depreciation schedules are developed for commercial properties not valued on Marshall & Swift, based on what is typical for each property type at that specific age. Depreciation schedules have been implemented for what is typical of each major class of commercial property by economic life categories.

Schedules have been developed for improvements with 15, 20, 30, 40, 50 and 60 year expected life. These schedules are then tested to ensure they are reflective of current market conditions. The actual and effective ages of improvements are noted in CAMA. Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace.

Market adjustment factors such as external and/or functional obsolescence can be applied if warranted. A depreciation calculation override can be used if the condition or effective age of a property varies from the norm by appropriately noting the physical condition and functional utility ratings on the property data characteristics. These adjustments are typically applied to a specific property type or location and can be developed via ratio studies or other market analyses. Accuracy in the development of the cost schedules, condition ratings and depreciation schedules will usually minimize the necessity of this type of an adjustment factor.

### ***Income Models***

The income approach to value is applied to those real properties which are typically viewed by market participants as “income producing”, and for which the income methodology is considered a leading value indicator. The first step in the income approach pertains to the estimation of market rent on a per unit basis. This is derived primarily from actual rent data furnished by property owners and from local market study publications. This per unit rental rate multiplied by the number of units results in the estimate of potential gross rent.

A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established from actual data furnished by property owners and on local market publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an effective gross rent.

Next a secondary income or service income is calculated as a percentage of stabilized effective gross rent. Secondary income represents parking income, escalations, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income.

Allowable expenses and expense ratio estimates are based on a study of the local market, with the assumption of prudent management. An allowance for non-recoverable expenses such as leasing costs and tenant improvements are included in the expenses. A non-recoverable expense represents costs that the owner pays to lease rental space. Different expense ratios are developed for different types of commercial property based on use. For instance, retail properties are most frequently leased on a triple-net basis, whereby the tenant is responsible for his pro-rata share of taxes, insurance and common area maintenance. In comparison, a general office building is most often leased on a base year expense stop. This lease type stipulates that the owner is responsible for all expenses incurred during the first year of the lease. However, any amount in excess of the total per unit expenditure in the first year is the responsibility of the tenant. Under this scenario, if the total operating expense in



year one (1) equates to \$8.00 per square foot, any increase in expense over \$8.00 per square foot throughout the remainder of the lease term would be the responsibility of the tenant. As a result, expense ratios are implemented based on the type of commercial property.

Another form of allowable expense is the replacement of short-lived items (such as roof or floor coverings, air conditioning or major mechanical equipment or appliances) requiring expenditures of large lump sums. When these capital expenditures are analyzed for consistency and adjusted, they may be applied on an annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses when annualized are known as replacement reserves.

Subtracting the allowable expenses (inclusive of non-recoverable expenses and replacement reserves) from the effective gross income yields an estimate of net operating income.

Rates and multipliers are used to convert income into an estimate of market value. These include income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on a thorough analysis of the market. These procedures are documented in the Commercial Appraisal Manual.

Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for a specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived from the built-up method (band-of-investment). This method relates to satisfying the market return requirements of both the debt and equity positions of a real estate investment. This information is obtained from real estate and financial publications.

Rent loss concessions are made on specific properties with vacancy problems. A rent loss concession accounts for the impact of lost rental income while the building is moving toward stabilized occupancy. The rent loss is calculated by multiplying the rental rate by the percent difference of the property's stabilized occupancy and its actual occupancy. Build out allowances (for first generation space or retrofit/second generation space as appropriate) and leasing expenses are added to the rent loss estimate. The total adjusted loss from these real property operations is discounted using an acceptable risk rate. The discounted value (inclusive of rent loss due to extraordinary vacancy, build out allowances and leasing commissions) becomes the rent loss concession and is deducted from the value indication of the property at stabilized occupancy. A variation of this technique allows that for every year that the property's actual occupancy is less than stabilized occupancy a rent loss deduction may be estimated.

The model for the income approach is:

$$\begin{array}{r} \text{Potential Gross Rent} \\ \text{-Vacancy and Collections} \\ \hline \text{Effective Gross Rent} \\ \text{+ Other Income} \\ \hline \text{Effective Gross Income} \\ \text{-Allowed Expenses} \\ \hline \text{Net Operating Income} \\ \hline \text{/Capitalization Rate} \\ \hline \text{Market Value} \end{array}$$

### ***Sales Comparison (Market) Approach***

Although all three of the approaches to value are based on market data, the Sales Comparison Approach is most frequently referred to as the Market Approach. This approach is utilized not only for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. As previously discussed in the Data Collection / Validation section of this report, pertinent data from actual sales of properties, both vacant and improved, is pursued throughout the year in order to obtain relevant information which can be used in all aspects of valuation. Sales of similarly improved properties can provide a basis for the depreciation schedules in the Cost Approach, rates and multipliers used in the Income Approach, and as a direct comparison in the Sales Comparison Approach. Improved sales are also used in ratio studies, which afford the appraiser an excellent means of judging the present level and uniformity of the appraised values.

### ***Final Valuation Schedules***

Based on the market data analysis and review discussed previously in the cost, income and sales approaches, the cost and income models are calibrated and finalized. The calibration results are keyed to the schedules and models on the mainframe CAMA system for utilization on all commercial properties in the district. The schedules and models are summarized in the Commercial Manual. This manual is provided to appraisers and is made available to the public in an easy to understand format.

The schedules used by the district are those integrated into Marshall & Swift Commercial Estimator Valuation System for real property improvements. The real property valuation schedules are updated annually by the software provider.

### ***Statistical and Capitalization Analysis***

Statistical analysis of final values is an essential component of quality control. This methodology represents a comparison of the final value against the standard and provides a concise measurement of the appraisal performance. Statistical comparisons of many different standards are used including sales of similar properties, the previous year's appraised value, audit trails, value change analysis and sales ratio analysis.

The appraisers review every commercial property type annually through the sales ratio analysis process. The first phase involves ratio studies that compare the recent sales prices of properties to the

appraised values of the sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the appraised values. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level of a particular property type needs to be updated in an upcoming reappraisal, or whether the level of market value is at an acceptable level.

Potential gross rent estimates, occupancy levels, secondary income, allowable expenses (inclusive of non-recoverables and replacement reserves), net operating income and capitalization rate and multipliers are continuously reviewed utilizing frequency distribution methods or other statistical procedures or measures. Income model conclusions are compared to actual information obtained on individual commercial properties during the hearings process as well as information from published sources and area vendors.

## **INDIVIDUAL VALUE REVIEW PROCEDURES**

### ***Field Review***

The date of last inspection, extent of that inspection, and the Hunt CAD appraiser responsible are listed in the CAMA system. If a property owner disputes the District's records concerning this data in a protest hearing, CAMA may be altered based on the credibility of the evidence provided. Typically, a new field check is then requested to verify this evidence for the current year's valuation or for the next year's valuation. In addition, if a building permit is filed for a particular property indicating a change in characteristics, that property is added to a work file. Finally, even though every property cannot be inspected each year, each appraiser typically designates certain segments of their area of responsibility to conduct field checks.

Commercial / Industrial appraisers are somewhat limited in the time available to field review all commercial properties of a specific use type. However, a major effort is made by appraisers to field review as many properties as possible or economic areas experiencing large numbers of remodels, renovations, or retrofits, changes in occupancy levels or rental rates, new leasing activity, new construction, or wide variations in sale prices. Additionally, the appraisers frequently field review subjective data items such as building class, quality of construction (known as cost modifiers), condition, and physical, functional and economic obsolescence factors contributing significantly to the market value of the property. In some cases, field reviews are warranted when sharp changes in occupancy or rental rate levels occur between building classes or between economic areas. With preliminary estimates of value in these targeted areas, the appraisers test computer assisted values against their own appraisal judgment. While in the field, the appraisers physically inspect sold and unsold properties for comparability and consistency of values.

### ***Office Review***

Office reviews are completed on properties not subject to field inspections and are performed in compliance with the guidelines contained in the Commercial / Industrial Manual. The manual outlines the application of the three approaches to value (including Discounted Cash Flow - DCF). This manual is rigorously maintained and updated frequently.

Office reviews are typically limited by the data presented in final value reports. These reports summarize the pertinent data of each property as well as comparing the previous values (two year value history) to the proposed value conclusions of the various approaches to value. These reports show proposed percentage value changes, income model attributes or overrides, economic factor (cost overrides) and special factors affecting the property valuation such as new construction status, prior year litigation and a three years sales history (USPAP property history requirement for non-residential property). The appraiser may review methodology for appropriateness to ascertain that it was completed in accordance with USPAP or more stringent statutory and district policies. This review is performed after preliminary ratio statistics have been applied. If the ratio statistics are generally acceptable overall the review process is focused primarily on locating skewed results on an individual basis. Previous values resulting from protest hearings are individually reviewed to determine if the value remains appropriate for the current year based on market conditions. Each appraiser's review is limited to properties in their area of responsibility by property type (improved) or geographic area (commercial vacant land).

Once the appraiser is satisfied with the level and uniformity of value for each commercial property within their area of responsibility, the estimates of value go to noticing. Each parcel is subjected to the value parameters appropriate for its use type. If one of the parcel's component values, land value, improvement value or total value exceeds the permissible change in value range it "fails the value edits". In this case, the parcel does not shift to noticing, but it is placed on a rework list. Therefore, although the value estimates are determined in a computerized mass appraisal environment, value edits and rework lists enable an individual parcel review of value anomalies before the estimate of value is released for noticing.

## **PERFORMANCE TESTS**

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market values. In a ratio study, market values (value in exchange) are typically represented by sales prices (i.e. A sales ratio study). Independent, expert appraisals may also be used to represent market values in a ratio study (i.e. An appraisal ratio study). If there are not enough sales to provide necessary representativeness, independent appraisals can be used as indicators for market value. This can be particularly useful for commercial, warehouse or industrial real property for which sales are limited. In addition, appraisal ratio studies can be used for properties statutorily not appraised at market value, but reflect the use-value requirement. An example of this are multi-family housing projects subject to subsidized rent provisions or other governmental guarantees as provided by legislative statutes (affordable housing) or agricultural lands to be appraised on the basis of productivity or use value.

Hunt CAD has adopted the policies of the IAAO STANDARD ON RATIO STUDIES, circa 2013 regarding its ratio study standards and practices. Ratio studies generally have seven basic steps: (1) definition of purpose, scope and objectives, (2) design, (3) stratification, (4) collection and preparation of data, (5) matching of appraisal and market data, (6) statistical analysis, and (7) evaluation and use of the results.

### ***Sales Ratio Studies***

Sales ratio studies are an integral part of establishing equitable and accurate market value estimates, and ultimately assessments for this taxing jurisdiction. The primary uses of sale ratio studies include the determination of a need for general reappraisal; prioritizing selected groups of properties types for reappraisal; identification of potential problems with appraisal procedures; assist in market analyses; and, to calibrate models used to derive appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value. The Hunt County Appraisal Review Board may make individual value adjustments based on unequal appraisal (ratio) protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated by use type semi-annually (or more often in specific areas) to allow appraisers to review general market trends in their area of responsibility. The appraisers utilize desktop applications such as MS EXCEL programs to evaluate subsets of data by economic area or a specific and unique data item. On the desktop, this may be customized and performed by building class and age basis. In many cases, field checks may be conducted to ensure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the appraisers by providing an indication of market activity by economic area or changing market conditions (appreciation or depreciation). A copy of the district's latest ratio study is attached.

### ***Comparative Appraisal Analysis***

The commercial appraiser performs an average unit value comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type (such as apartment, office, retail and warehouse usage or special use). The objective to this evaluation is to determine appraisal performance of sold and unsold properties. Appraiser's average unit prices of sales and average unit appraised values of the same parcels and the comparison of average value changes of sold and unsold properties. These studies are conducted on substrata such as building class and on properties located within various economic areas. In this way, overall appraisal performance is evaluated geographically, by specific property type to discern whether sold parcels have been selectively appraised. When sold parcels and unsold parcels are appraised equally, the average unit values are similar. These horizontal equity studies are performed prior to annual noticing.

This type of analysis is usually not done on industrial properties due to the unique nature of the property and also because of time and budget constraints regarding available appraisal staff. Only in an instance where a jurisdiction would file a jurisdiction challenge with the Appraisal Review Board would the district perform such an analysis.

If a jurisdiction challenge is received by Hunt CAD on an industrial category of properties, the appraisers assigned to those accounts will research the appraisal roll to see what other similar properties exist. The real property values can be compared on an average value per square foot of structure basis, but the differences from one facility to another must be carefully compared because it is unlikely that two different facilities are going to build like improvements and use them in similar ways.

## Mineral, Utilities, and Industrial BPP Valuation Process

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### INTRODUCTION

#### *Appraisal Responsibility*

Pritchard & Abbott, Inc. are contracted by the Hunt County Appraisal District are responsible to develop fair, uniform market values for the minerals, utilities, and industrial business personal property in Hunt County. Pritchard & Abbott, Inc. values approximately 881 utility, mineral, and industrial business personal property accounts.

#### *Appraisal Resources*

- **Personnel** - Hunt CAD contracts with Pritchard & Abbott, Inc. to value utilities for which the district does not have the available personnel or resources.
- **Data** - The contract appraisal staff inspect their assigned properties to obtain information about buildings, site improvements, process and shop equipment, and various items of personal property.

#### *Area Analysis*

The scope of market forces affecting industrial products and the capital goods used in the production process tends to extend beyond regional considerations. The effects of information and transportation technology are such that most industrial market forces are measured globally.

#### *Highest and Best Use Analysis*

The highest and best use of real or personal property is the most reasonable and probable use of the property on the date of appraisal that is physically and financially feasible, legal, and that derives maximum production from the property.

### DATA COLLECTION/VALIDATION

#### *Data Collection Manuals*

An extended range of variations may exist within the same class of industrial property, and there are a multitude of property types within the industrial category. For this reason, effective data collection procedures would be very difficult to organize in a single comprehensive manual. The district has adopted the Marshall & Swift Commercial Estimator Cost guide and its occupancy codes to standardize data and its collection for buildings assigned to the industrial appraisal staff.

Industrial personal property also consists of many different classes of assets with a wide range of variation within each class. The district has adopted the convention of listing assets and estimating effective age of assets in the field. The field listing is then compared with information furnished by property owners during the final valuation review.

### ***Sources of Data***

The original real and personal property data used by Hunt CAD was supplied by the Hunt County Tax Assessor. Since that time, contract appraisal personnel have updated that information based on field review. As new facilities are built, the personnel collect all the real and personal property data necessary to value the property initially and thereafter update the information when the property is again visited. Other sources of data include publications such as the Texas Register regarding waste control permits, various refining and chemical industry magazine articles, and Texas Industrial Expansion articles on new construction.

### ***Data Collection Procedures***

The appraisal personnel annually or periodically visit assigned plants. The frequency of the visit is determined by the nature of the business conducted at each facility.

## **VALUATION**

### ***Final Valuation Procedures***

The contract appraisers furnish the district with their list of valuations for the utilities, minerals, and industrial business personal property. These values are entered into the current tax rolls for the assigned appraisal year.

## **INDIVIDUAL VALUE REVIEW PROCEDURES**

### ***Field Review***

The district's contract appraisers periodically review their assigned accounts annually. The contract appraisal firms must advise the district of any characteristics that would affect the value of the land associated with that assigned facility. The district values all land for the properties over which it has responsibility, including those properties assigned to contract appraisal firms.

## Business Personal Property Valuation Process

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### INTRODUCTION

#### *Appraisal Responsibility*

There are four different personal property types appraised by the district's personal property section: Commercial and Industrial Personal Property accounts; Leased Assets; Vehicles; and Multi-Location Assets. There are approximately 3,088 business personal property accounts in Hunt County.

#### **Appraisal Resources**

- **Personnel** - The personal property staff for 2025 consisted of 1 manager and 2 appraisers.  
Jamie Martinez  
Joshua Mendoza  
Michelle Erwin
- **Data** - A common set of data characteristics for each personal property account in Hunt County is collected in the field and data entered to the district's computer. The property characteristic data drives the computer-assisted personal property appraisal (CAPPA) system. The field data is collected by the personal property appraiser.

### VALUATION APPROACH (Model Specification)

#### *SIC Code Analysis*

Four-digit numeric codes, called Standard Industrial Classification (SIC) codes that were developed by the federal government. These classifications are used by Hunt CAD as a way to classify personal property by business type. Hunt CAD has further stratified these accounts by using an additional Business Personal Property Class Code of four digits that is the first four digits of the Geo ID to group business types that have similar personal property characteristics.

SIC code and Class Code identification and delineation is the cornerstone of the personal property valuation system at the district. All of the personal property analysis work done in association with the personal property valuation process is SIC code and Class code specific. SIC codes are delineated based on observable aspects of homogeneity. SIC code and Class Code delineation is periodically reviewed to determine if additional delineation is warranted.

#### *Highest and Best Use Analysis*

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legally permissible, financially feasible, and maximally productive. The highest and best use of personal property is normally its current use.



## DATA COLLECTION/VALIDATION

### *Data Collection Procedures*

Personal property data collection procedures are published and distributed to all appraisers involved in the appraisal and valuation of personal property. The appraisal procedures are reviewed and revised to meet the changing requirements of field data collection. The most recent revision of the personal property data collection procedures was in 2024 and these were incorporated in the Personal Property Appraisal Manual.

### *Sources of Data*

#### Business Personal Property

The district's property characteristic data was originally received from Hunt County, and various school district records in 1980, and where absent, collected through a massive field data collection effort coordinated by the district over a period of time. When revaluation activities permit, district appraisers collect new data via an annual field drive-out. This project results in the discovery of new businesses not revealed through other sources. Various discovery publications such as state sales tax listings and local occupancy permits are also used to discover personal property. Tax assessors, city and local newspapers, and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

#### Vehicles

An outside vendor, Just Texas, provides Hunt CAD with a listing of commercially registered vehicles within Hunt County. The vendor develops this listing from the Texas Department of Transportation (DOT) Title and Registration Division records. They use NADA values as a guide along with other resourced values. Other sources of data include property owner renditions and field inspections.

#### Leased and Multi-Location Assets

The primary source of leased and multi-location assets is property owner renditions of property. Other sources of data include field inspections.

#### Special Inventory

Special Inventory (which includes motor vehicles, boats, manufactured houses and heavy equipment at the retail level of trade) is discovered and valued in conjunction with monthly tax statements and annual declaration forms filed by the owner. Copies of the monthly statements and annual declarations are maintained by Hunt CAD. Alternative discovery methods may sometimes be used as with standard BPP accounts described earlier in this report.

The discovery and valuation of certain utility and pipeline accounts is contracted out to third party appraisal firms. Uniform Standards of Professional Appraisal Practices or USPAP certification and reappraisal plan information on these properties are maintained at the contractor's individual offices. A list of our third-party vendors is available upon request.

## **VALUATION AND STATISTICAL ANALYSIS (Model Calibration)**

### ***Cost Schedules***

Cost schedules are developed by SIC code by district personal property valuation appraisers. The cost schedules are developed by analyzing cost data from property owner renditions, hearings, state schedules, and published cost guides. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square foot format, being adjusted for quality and density.

### ***Statistical Analysis***

Summary statistics including, but not limited to, the median, weighted mean, and standard deviation provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value by SIC code. Review of the standard deviation can discern appraisal uniformity within SIC codes.

### ***Depreciation Schedule and Trending Factors:***

#### **Business Personal Property**

Hunt CAD's primary approach to the valuation of business personal property is the cost approach. Because we are not valuating the Going Business Concern the Income Approach is not considered relevant. Due to the lack of sales of a business continuing its operations from owner to owner and the difficulty in separating the sales price of the going concern, real property and personal property parts of the sale, the Sales Market Approach receives little weight. The replacement cost new (RCN) is either developed from property owner reported historical cost or from Hunt CAD developed valuation models. The trending factors used by Hunt CAD to develop RCN are based on published valuation guides. The percent good depreciation factors used by Hunt CAD are also based on published valuation guides. The Business Personal Property Model is:

MARKET VALUE ESTIMATE = HISTORICAL COST X PERCENT GOOD FACTOR

This mass appraisal depreciation schedule is used to ensure that estimated values are uniform and consistent within the market.

### ***Computer Assisted Personal Property Appraisal (CAPPA)***

The CAPPA valuation process has two main objectives: 1) Analyze and adjust existing SIC models. 2) Develop new models for business classifications not previously integrated into CAPPA. The delineated sample is reviewed for accuracy of SIC code, square footage, field data, and original cost information. Models are created and refined using actual original cost data to derive a typical replacement cost new (RCN) per square foot for a specific category of assets. The RCN per square foot is depreciated by the estimated age using the depreciation table adopted for the tax year.

The data sampling process is conducted in the following order: 1) Prioritizing Standard Industrial Classification (SIC) codes for model analysis. 2) Compiling the data and developing the reports. 3) Field checking the selected samples. The models are built and adjusted using internally developed software. The models are then tested against the previous year's data. The typical RCN per square foot (or applicable unit) is determined by a statistical analysis of the available data.

CAPPA model values are used in the general business personal property valuation program to estimate the value of new accounts for which no property owner's rendition is filed. Model values are also used to establish tolerance parameters for testing the valuation of property for which prior years' data exists or for which current year rendered information is available. The calculated current year value or the prior year's value is compared to the indicated model value by the valuation program. If the value being tested is within an established acceptable percentage tolerance range of the model value, the account passes that range check and moves to the next valuation step. If the account fails the tolerance range check, it is flagged for individual review. Allowable tolerance ranges may be adjusted from year to year depending on the analysis of the results of the prior year.

#### Vehicles

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book values as well as other sources. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

#### Leased and Multi-Location Assets

Leased and multi-location assets are valued using the valuation model mentioned above. If the asset to be valued in this category is a vehicle, then NADA published book values are used. Assets that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

### **INDIVIDUAL VALUE REVIEW PROCEDURES**

#### ***Office Review***

##### Business Personal Property

A district valuation computer program exists in a mainframe environment that identifies accounts in need of review based on a variety of conditions. Property owner renditions, accounts with field or other data changes, accounts with prior hearings, new accounts, and SIC cost table changes are all considered. The accounts are processed by the valuation program and pass or fail preset tolerance parameters by comparing appraised values to prior year and model values. Accounts that fail the tolerance parameters are reviewed by the appraisers.

##### Vehicles

A vehicle master file is received on tape from an outside vendor and vehicles in the district's system from the prior year are programmatically matched to current DOT records. The vehicles remaining after the matching process are sorted by owner name and the owners are then prioritized by the number of vehicles owned. These vehicles are then matched to existing accounts and new accounts are created as needed. Vehicles that are not valued by the vendor are valued by an appraiser using depreciation schedules or published guides.

##### Leased and Multi-Location Assets

Leasing and multi-location accounts that have a high volume of vehicles or other assets are loaded programmatically if reported by the property owner electronically. Electronic renditions, usually on

diskette, often require reformatting before they can be loaded to the account. Accounts that render by hard copy are either data entered by CAD or sent to an outside data entry vendor.

After matching and data entry, reports are generated and reviewed by an appraiser. Once proofed, the report is then mailed to the property owner for review. Corrections are made and the account is noticed after supervisor approval.

The commercial and business aircraft accounts are simultaneously valued/reviewed with rendered data and third-party market value data. Hunt CAD's perpetual account tracking system ensures special inventory dealers without a current declaration on file are contacted to advise them of their legal filing requirements and to provide Hunt CAD with the most current valuation/review data available.

## **PERFORMANCE TESTS**

### ***Ratio Studies***

At least once every two years, the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Hunt CAD's personal property values and ratios are formed.

### ***Internal Testing***

Hunt CAD can test new or revised cost and depreciation schedules by running the valuation program in a test mode prior to the valuation cycle. This can give appraisers a chance to make additional refinements to the schedules if necessary.

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***LIMITING CONDITIONS***

The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
4. I have attached a list of staff providing significant mass appraisal assistance to the person signing this certification.
5. Attached are the district's latest ratio study results.

***Certification Statement:***

"I, Brent South, Chief Appraiser for the Hunt County Appraisal District, certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinion, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions and conclusions.
- I have no (unless previously disclosed to Hunt CAD) present or prospective interest in the property that is the subject of this report, and I have no (unless previously disclosed to Hunt CAD) personal interest with respect to the parties involved.
- I have performed no (unless previously disclosed to Hunt CAD) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I have made a personal inspection of a portion of the properties that are the subject of this report.
- The attached list contains the Hunt County Appraisal District Appraisers and Contract Appraisers who provided significant mass appraisal assistance in appraising the property that is the subject of this report.



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Brent South  
Chief Appraiser

**PROVIDING SIGNIFICANT  
MASS APPRAISAL ASSISTANCE**

<b><u>NAME</u></b>	<b><u>TITLE</u></b>	<b><u>TDLR NUMBER</u></b>	<b><u>TYPE OF ASSISTANCE</u></b>
Tamra Burton	Deputy Chief Appraiser	68308	Supervisor
Kyle Wilhite	Residential / Agricultural Manager	71244	Residential and Agricultural Appraiser (Inspects Property)
Armando Ruiz	Land Appraiser	76738	Land Appraiser (Inspects Property)
James Chapman	Appraiser	72114	Residential Appraiser (Inspects Property)
Edwin Myers	Appraiser	74406	Residential Appraiser (Inspects Property)
Jon Woodford	Appraiser	72349	Residential Appraiser (Inspects Property)
Sarah Rojas	Appraiser	73403	Residential Appraiser (Inspects Property)
Ryan Henson	Appraiser	78407	Residential Appraiser (Inspects Property)
Taylor Hartman	Appraiser	78290	Residential Appraiser (Inspects Property)
Carandal Hale	Appraiser	77084	Residential Appraiser (Inspects Property)
Carlos Anaya	Appraiser	77417	Residential Appraiser (Inspects Property)
Kayla Ott	Appraiser	76424	Residential Appraiser (Inspects Property)
Jamie Martinez	Commercial / BPP Manager	71752	Commercial and BPP Appraiser (Inspects Property)
Alma Paulin	Commercial Appraiser	76339	Commercial Appraiser (Inspects Property)
Michelle Erwin	Business Personal Property Appraiser	76587	Business / Industrial Personal Property Appraiser (Inspects Property)
Joshua Mendoza	Business Personal Property Appraiser	78225	Business / Industrial Personal Property Appraiser (Inspects Property)
Pritchard & Abbott, Inc.	Contract Appraisal Firm		Utilities, Minerals, and Industrial Business Personal Property (Inspects Property)

**2025 CERTIFIED TOTALS**

Property Count: 78,447

CAD - APPRAISAL DISTRICT  
Grand Totals

7/22/2025

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Land		Value			
Homesite:		2,763,939,865			
Non Homesite:		2,825,704,726			
Ag Market:		5,384,910,807			
Timber Market:		130,900	<b>Total Land</b>	(+)	10,974,686,298
Improvement		Value			
Homesite:		8,504,179,166			
Non Homesite:		4,425,309,504	<b>Total Improvements</b>	(+)	12,929,488,670
Non Real		Count	Value		
Personal Property:	3,968		2,086,972,112		
Mineral Property:	4		83,730		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	2,087,055,842
					25,991,230,810
Ag	Non Exempt	Exempt			
Total Productivity Market:	5,381,584,937	3,456,770			
Ag Use:	51,203,441	34,010	<b>Productivity Loss</b>	(-)	5,330,380,016
Timber Use:	1,480	0	<b>Appraised Value</b>	=	20,660,850,794
Productivity Loss:	5,330,380,016	3,422,760			
			<b>Homestead Cap</b>	(-)	610,615,762
			<b>23.231 Cap</b>	(-)	126,129,151
			<b>Assessed Value</b>	=	19,924,105,881
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	3,673,682,483
			<b>Net Taxable</b>	=	16,250,423,398

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
0.00 = 16,250,423,398 \* (0.000000 / 100)

Certified Estimate of Market Value: 25,991,230,810  
Certified Estimate of Taxable Value: 16,250,423,398

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



**2025 CERTIFIED TOTALS**

Property Count: 78,447

CAD - APPRAISAL DISTRICT  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	19	85,857,210	0	85,857,210
CHODO (Partial)	3	8,848,255	0	8,848,255
DV1	159	0	1,182,691	1,182,691
DV1S	4	0	11,760	11,760
DV2	129	0	983,177	983,177
DV3	185	0	1,769,930	1,769,930
DV3S	1	0	10,000	10,000
DV4	1,038	0	7,450,592	7,450,592
DV4S	75	0	499,815	499,815
DVHS	1,008	0	325,862,913	325,862,913
DVHSS	110	0	25,437,984	25,437,984
EX	1	0	101,710	101,710
EX (Prorated)	1	0	235,080	235,080
EX-XG	10	0	2,612,060	2,612,060
EX-XJ	7	0	3,501,980	3,501,980
EX-XL	3	0	615,720	615,720
EX-XN	45	0	17,098,150	17,098,150
EX-XR	127	0	41,884,855	41,884,855
EX-XU	10	0	2,466,750	2,466,750
EX-XV	2,058	0	3,122,867,649	3,122,867,649
EX-XV (Prorated)	10	0	925,370	925,370
EX366	202	0	236,820	236,820
FR	6	0	0	0
FRSS	3	0	860,013	860,013
MASSS	1	0	394,367	394,367
MED	1	0	0	0
PC	107	7,374,100	0	7,374,100
SO	520	14,593,532	0	14,593,532
<b>Totals</b>		<b>116,673,097</b>	<b>3,557,009,386</b>	<b>3,673,682,483</b>

**2025 CERTIFIED TOTALS**

Property Count: 78,447

CAD - APPRAISAL DISTRICT  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	32,238	22,933.2221	\$472,612,741	\$7,864,756,124	\$7,214,365,431
B	MULTIFAMILY RESIDENCE	471	307.6055	\$10,085,980	\$442,996,877	\$441,501,288
C1	VACANT LOTS AND LAND TRACTS	9,839	6,660.0731	\$0	\$454,387,472	\$435,533,516
D1	QUALIFIED AG LAND	13,806	403,215.6258	\$0	\$5,381,584,937	\$50,733,506
D2	NON-QUALIFIED LAND	3,765		\$3,717,920	\$110,226,927	\$108,647,312
E	FARM OR RANCH IMPROVEMENT	18,306	58,504.3030	\$118,504,826	\$4,495,586,445	\$4,107,883,549
F1	COMMERCIAL REAL PROPERTY	2,311	4,675.8976	\$86,772,000	\$1,487,256,952	\$1,464,518,373
F2	INDUSTRIAL REAL PROPERTY	85	1,193.9259	\$61,089,670	\$514,990,096	\$453,719,526
G1	OIL AND GAS	4		\$0	\$83,730	\$21,960
J1	WATER SYSTEMS	14	8.3937	\$0	\$968,070	\$968,070
J2	GAS DISTRIBUTION SYSTEM	31	10.4235	\$0	\$42,985,820	\$42,985,820
J3	ELECTRIC COMPANY (INCLUDING C	101	450.5719	\$0	\$158,572,207	\$158,377,721
J4	TELEPHONE COMPANY (INCLUDI	247	17.7434	\$0	\$31,462,920	\$31,458,276
J5	RAILROAD	167	661.8659	\$0	\$33,077,690	\$33,054,016
J6	PIPELAND COMPANY	162	34.0031	\$0	\$159,748,210	\$157,127,022
J7	CABLE TELEVISION COMPANY	6		\$0	\$66,713,000	\$66,713,000
J8	OTHER TYPE OF UTILITY	2	0.8160	\$0	\$67,600	\$67,600
L1	COMMERCIAL PERSONAL PROPE	2,692		\$2,370,290	\$514,223,813	\$513,255,853
L2	INDUSTRIAL PERSONAL PROPERT	314		\$15,399,640	\$766,163,020	\$736,858,370
M1	TANGIBLE OTHER PERSONAL, MOB	2,130		\$26,293,450	\$147,032,402	\$135,906,358
O	RESIDENTIAL INVENTORY	1,047	437.9424	\$23,583,000	\$63,617,484	\$63,495,497
S	SPECIAL INVENTORY TAX	122		\$0	\$33,231,340	\$33,231,340
X	TOTALLY EXEMPT PROPERTY	2,477	47,376.3182	\$11,923,353	\$3,221,497,674	\$0
<b>Totals</b>			546,488.7311	\$832,352,870	\$25,991,230,810	\$16,250,423,404

**2025 CERTIFIED TOTALS**

Property Count: 78,447

CAD - APPRAISAL DISTRICT  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$832,352,870</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$746,264,787</b>

**New Exemptions**

Exemption	Description	Count		
EX	Exempt	1	2024 Market Value	\$328,350
EX-XN	11.252 Motor vehicles leased for personal use	11	2024 Market Value	\$3,369,890
EX-XR	11.30 Nonprofit water or wastewater corporati	3	2024 Market Value	\$151,100
EX-XV	Other Exemptions (including public property, r	39	2024 Market Value	\$10,274,520
EX366	HB366 Exempt	66	2024 Market Value	\$232,710

**ABSOLUTE EXEMPTIONS VALUE LOSS****\$14,356,570**

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	5	\$25,000
DV2	Disabled Veterans 30% - 49%	13	\$102,000
DV3	Disabled Veterans 50% - 69%	21	\$214,000
DV4	Disabled Veterans 70% - 100%	86	\$835,927
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$0
DVHS	Disabled Veteran Homestead	66	\$18,070,563
DVHSS	Disabled Veteran Homestead Surviving Spouse	9	\$2,098,130
FRSS	First Responder Surviving Spouse	2	\$627,883

**PARTIAL EXEMPTIONS VALUE LOSS****204****\$21,973,503****NEW EXEMPTIONS VALUE LOSS****\$36,330,073****Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS****TOTAL EXEMPTIONS VALUE LOSS****\$36,330,073****New Ag / Timber Exemptions**

2024 Market Value	\$23,220,423
2025 Ag/Timber Use	\$209,670

Count: 112

<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$23,010,753</b>
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**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
28,437	\$282,731	\$21,271	\$261,460
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
18,656	\$286,332	\$19,037	\$267,295

**2025 CERTIFIED TOTALS**CAD - APPRAISAL DISTRICT  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 623

CCA - CAMPBELL, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		9,963,140			
Non Homesite:		8,314,565			
Ag Market:		3,697,870			
Timber Market:		0	<b>Total Land</b>	(+)	21,975,575
Improvement		Value			
Homesite:		26,573,440			
Non Homesite:		18,112,643	<b>Total Improvements</b>	(+)	44,686,083
Non Real		Count	Value		
Personal Property:	72		8,319,761		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 8,319,761
			<b>Market Value</b>	=	74,981,419
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,697,870	0			
Ag Use:	27,080	0	<b>Productivity Loss</b>	(-)	3,670,790
Timber Use:	0	0	<b>Appraised Value</b>	=	71,310,629
Productivity Loss:	3,670,790	0			
			<b>Homestead Cap</b>	(-)	2,868,058
			<b>23.231 Cap</b>	(-)	126,215
			<b>Assessed Value</b>	=	68,316,356
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	13,951,716
			<b>Net Taxable</b>	=	54,364,640

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	273,382	258,382	427.42	427.42	3		
OV65	8,918,347	7,255,302	8,461.62	8,577.99	72		
<b>Total</b>	9,191,729	7,513,684	8,889.04	9,005.41	75	<b>Freeze Taxable</b>	(-) 7,513,684
<b>Tax Rate</b>	0.2698290						
						<b>Freeze Adjusted Taxable</b>	= 46,850,956

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 135,306.51 = 46,850,956 \* (0.2698290 / 100) + 8,889.04

Certified Estimate of Market Value: 74,981,419  
 Certified Estimate of Taxable Value: 54,364,640

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

**2025 CERTIFIED TOTALS**

Property Count: 623

CCA - CAMPBELL, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	3	0	0	0
DV3	1	0	0	0
DV4	4	0	48,000	48,000
DV4S	2	0	15,440	15,440
DVHS	7	0	1,261,174	1,261,174
DVHSS	3	0	568,765	568,765
EX-XR	3	0	768,910	768,910
EX-XV	31	0	10,553,950	10,553,950
EX366	20	0	15,805	15,805
HS	157	681,602	0	681,602
OV65	79	0	0	0
PC	2	17,520	0	17,520
SO	1	20,550	0	20,550
<b>Totals</b>		<b>719,672</b>	<b>13,232,044</b>	<b>13,951,716</b>

**2025 CERTIFIED TOTALS**

Property Count: 623

CCA - CAMPBELL, CITY  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	115	44.9077	\$324,980	\$11,922,220	\$10,804,083
B	MULTIFAMILY RESIDENCE	1		\$0	\$217,860	\$217,860
C1	VACANT LOTS AND LAND TRACTS	61	24.2193	\$0	\$1,464,420	\$1,461,799
D1	QUALIFIED AG LAND	82	219.7910	\$0	\$3,697,870	\$27,080
D2	NON-QUALIFIED LAND	14		\$0	\$164,390	\$164,390
E	FARM OR RANCH IMPROVEMENT	237	260.5274	\$429,880	\$30,204,675	\$25,768,271
F1	COMMERCIAL REAL PROPERTY	21	20.9921	\$50,790	\$7,104,823	\$7,104,823
F2	INDUSTRIAL REAL PROPERTY	1	2.6880	\$0	\$400,000	\$400,000
J2	GAS DISTRIBUTION SYSTEM	3	0.9211	\$0	\$890,300	\$890,300
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$1,382,320	\$1,382,320
J4	TELEPHONE COMPANY (INCLUDI	10	0.1951	\$0	\$1,512,460	\$1,512,460
J5	RAILROAD	9	20.3309	\$0	\$1,478,620	\$1,478,620
J6	PIPELAND COMPANY	4		\$0	\$272,590	\$255,070
L1	COMMERCIAL PERSONAL PROPE	31		\$0	\$2,141,796	\$2,141,796
M1	TANGIBLE OTHER PERSONAL, MOB	16		\$148,500	\$564,660	\$532,018
S	SPECIAL INVENTORY TAX	2		\$0	\$223,750	\$223,750
X	TOTALLY EXEMPT PROPERTY	54	47.8216	\$0	\$11,338,665	\$0
<b>Totals</b>			642.3942	\$954,150	\$74,981,419	\$54,364,640

**2025 CERTIFIED TOTALS**

Property Count: 623

CCA - CAMPBELL, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$954,150
TOTAL NEW VALUE TAXABLE:	\$673,810

**New Exemptions**

Exemption	Description	Count		
EX366	HB366 Exempt	3	2024 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
DVHS	Disabled Veteran Homestead	1	\$307,630
HS	Homestead	2	\$9,342
OV65	Over 65	5	\$0
PARTIAL EXEMPTIONS VALUE LOSS		8	\$316,972
NEW EXEMPTIONS VALUE LOSS			\$316,972

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$316,972

**New Ag / Timber Exemptions****New Annexations****New Deannexations**

Count	Market Value	Taxable Value
1	\$284,710	\$279,710

**Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
152	\$155,071	\$23,138	\$131,933
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
43	\$130,199	\$19,229	\$110,970



**2025 CERTIFIED TOTALS**  
CCA - CAMPBELL, CITY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 670

CCL - CELESTE, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		12,891,844			
Non Homesite:		10,043,112			
Ag Market:		6,467,490			
Timber Market:		0	<b>Total Land</b>	(+)	29,402,446
Improvement		Value			
Homesite:		43,158,103			
Non Homesite:		31,323,179	<b>Total Improvements</b>	(+)	74,481,282
Non Real		Count	Value		
Personal Property:	72		8,410,960		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					8,410,960
					112,294,688
Ag	Non Exempt	Exempt			
Total Productivity Market:	6,467,490	0			
Ag Use:	71,680	0	<b>Productivity Loss</b>	(-)	6,395,810
Timber Use:	0	0	<b>Appraised Value</b>	=	105,898,878
Productivity Loss:	6,395,810	0			
			<b>Homestead Cap</b>	(-)	5,847,091
			<b>23.231 Cap</b>	(-)	703,784
			<b>Assessed Value</b>	=	99,348,003
			<b>Total Exemptions Amount</b>	(-)	28,175,716
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	71,172,287

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	853,937	853,937	2,646.09	2,999.44	8			
OV65	7,752,311	7,036,072	19,099.83	20,288.15	60			
<b>Total</b>	<b>8,606,248</b>	<b>7,890,009</b>	<b>21,745.92</b>	<b>23,287.59</b>	<b>68</b>	<b>Freeze Taxable</b>	(-)	7,890,009
<b>Tax Rate</b>	<b>0.3216330</b>							
						<b>Freeze Adjusted Taxable</b>	=	63,282,278

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 225,282.61 = 63,282,278 \* (0.3216330 / 100) + 21,745.92

Certified Estimate of Market Value: 112,294,688  
 Certified Estimate of Taxable Value: 71,172,287

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

**2025 CERTIFIED TOTALS**

Property Count: 670

CCL - CELESTE, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	7	117,810	0	117,810
DP	8	0	0	0
DV3	1	0	12,000	12,000
DV4	11	0	96,000	96,000
DVHS	5	0	641,326	641,326
EX (Prorated)	1	0	235,080	235,080
EX-XR	2	0	325,260	325,260
EX-XV	76	0	26,029,070	26,029,070
EX366	26	0	23,850	23,850
OV65	65	592,500	0	592,500
OV65S	1	10,000	0	10,000
PC	2	160	0	160
SO	3	92,660	0	92,660
<b>Totals</b>		<b>813,130</b>	<b>27,362,586</b>	<b>28,175,716</b>

**2025 CERTIFIED TOTALS**

Property Count: 670

CCL - CELESTE, CITY  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	316	111.4055	\$3,094,970	\$52,600,786	\$45,821,909
B	MULTIFAMILY RESIDENCE	6	1.2290	\$762,740	\$2,797,620	\$2,790,620
C1	VACANT LOTS AND LAND TRACTS	58	25.5126	\$0	\$2,308,502	\$2,276,800
D1	QUALIFIED AG LAND	57	407.4527	\$0	\$6,467,490	\$71,680
D2	NON-QUALIFIED LAND	11		\$0	\$118,110	\$118,110
E	FARM OR RANCH IMPROVEMENT	50	69.9025	\$7,130	\$8,214,780	\$7,071,998
F1	COMMERCIAL REAL PROPERTY	35	8.1565	\$0	\$4,643,560	\$4,540,240
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,356,670	\$1,356,670
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$742,770	\$742,770
J4	TELEPHONE COMPANY (INCLUDI	6	0.0861	\$0	\$296,590	\$296,590
J5	RAILROAD	9	14.2507	\$0	\$251,230	\$251,230
J6	PIPELAND COMPANY	4		\$0	\$3,854,090	\$3,853,930
J7	CABLE TELEVISION COMPANY	1		\$0	\$522,860	\$522,860
L1	COMMERCIAL PERSONAL PROPE	25		\$0	\$1,105,410	\$1,055,920
L2	INDUSTRIAL PERSONAL PROPERT	3		\$0	\$260,580	\$260,580
M1	TANGIBLE OTHER PERSONAL, MOB	2		\$0	\$89,240	\$89,240
S	SPECIAL INVENTORY TAX	2		\$0	\$51,140	\$51,140
X	TOTALLY EXEMPT PROPERTY	105	88.2599	\$0	\$26,613,260	\$0
<b>Totals</b>			726.2555	\$3,864,840	\$112,294,688	\$71,172,287

**2025 CERTIFIED TOTALS**

Property Count: 670

CCL - CELESTE, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$3,864,840
TOTAL NEW VALUE TAXABLE:	\$3,864,840

**New Exemptions**

Exemption	Description	Count		
EX	Exempt	1	2024 Market Value	\$328,350
EX-XV	Other Exemptions (including public property, r	3	2024 Market Value	\$984,780
EX366	HB366 Exempt	5	2024 Market Value	\$5,590
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,318,720

Exemption	Description	Count	Exemption Amount
OV65	Over 65	3	\$30,000
PARTIAL EXEMPTIONS VALUE LOSS			\$30,000
NEW EXEMPTIONS VALUE LOSS			\$1,348,720

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$1,348,720

**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
171	\$182,731	\$34,194	\$148,537
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
149	\$178,049	\$32,205	\$145,844

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 2,901

CCM - CADDO MILLS, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		108,956,797			
Non Homesite:		75,079,933			
Ag Market:		18,074,010			
Timber Market:		0	<b>Total Land</b>	(+)	202,110,740
Improvement		Value			
Homesite:		501,283,373			
Non Homesite:		144,167,312	<b>Total Improvements</b>	(+)	645,450,685
Non Real		Count	Value		
Personal Property:	230		126,067,760		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	126,067,760
					973,629,185
Ag	Non Exempt	Exempt			
Total Productivity Market:	18,074,010	0			
Ag Use:	98,850	0	<b>Productivity Loss</b>	(-)	17,975,160
Timber Use:	0	0	<b>Appraised Value</b>	=	955,654,025
Productivity Loss:	17,975,160	0			
			<b>Homestead Cap</b>	(-)	5,928,803
			<b>23.231 Cap</b>	(-)	1,188,247
			<b>Assessed Value</b>	=	948,536,975
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	171,924,666
			<b>Net Taxable</b>	=	776,612,309

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,853,888	4,251,803	20,118.29	22,298.82	18		
OV65	57,261,568	51,785,544	222,402.77	225,764.32	215		
<b>Total</b>	<b>62,115,456</b>	<b>56,037,347</b>	<b>242,521.06</b>	<b>248,063.14</b>	<b>233</b>	<b>Freeze Taxable</b>	(-) 56,037,347
<b>Tax Rate</b>	<b>0.4849990</b>						
						<b>Freeze Adjusted Taxable</b>	= 720,574,962

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
3,737,302.42 = 720,574,962 \* (0.4849990 / 100) + 242,521.06

Certified Estimate of Market Value: 973,629,185  
Certified Estimate of Taxable Value: 776,612,309

Tif Zone Code	Tax Increment Loss
TIRZ3	8,751,480
Tax Increment Finance Value:	8,751,480
Tax Increment Finance Levy:	42,444.59

**2025 CERTIFIED TOTALS**

Property Count: 2,901

CCM - CADDO MILLS, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	22	0	0	0
DV1	7	0	35,000	35,000
DV2	5	0	42,000	42,000
DV3	15	0	144,000	144,000
DV4	67	0	474,000	474,000
DV4S	2	0	12,000	12,000
DVHS	64	0	22,414,761	22,414,761
DVHSS	5	0	1,501,242	1,501,242
EX-XG	1	0	305,560	305,560
EX-XN	14	0	2,583,630	2,583,630
EX-XV	48	0	137,241,296	137,241,296
EX-XV (Prorated)	1	0	42,355	42,355
EX366	42	0	34,620	34,620
OV65	262	2,410,634	0	2,410,634
PC	7	3,652,920	0	3,652,920
SO	71	1,030,648	0	1,030,648
<b>Totals</b>		<b>7,094,202</b>	<b>164,830,464</b>	<b>171,924,666</b>

**2025 CERTIFIED TOTALS**

Property Count: 2,901

CCM - CADDO MILLS, CITY  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,959	468.7543	\$70,843,420	\$572,504,793	\$541,989,948
B	MULTIFAMILY RESIDENCE	8	1.8020	\$0	\$4,747,840	\$4,747,840
C1	VACANT LOTS AND LAND TRACTS	218	175.7903	\$0	\$14,766,395	\$14,150,673
D1	QUALIFIED AG LAND	43	698.3938	\$0	\$18,074,010	\$95,163
D2	NON-QUALIFIED LAND	9		\$0	\$90,720	\$85,943
E	FARM OR RANCH IMPROVEMENT	207	755.1310	\$142,560	\$47,767,731	\$43,954,315
F1	COMMERCIAL REAL PROPERTY	85	138.9906	\$13,360	\$30,671,956	\$30,175,094
F2	INDUSTRIAL REAL PROPERTY	9	232.2340	\$0	\$6,898,079	\$6,871,389
J2	GAS DISTRIBUTION SYSTEM	2	0.0987	\$0	\$2,517,990	\$2,517,990
J3	ELECTRIC COMPANY (INCLUDING C	3	7.5160	\$0	\$7,085,350	\$7,019,040
J4	TELEPHONE COMPANY (INCLUDI	11	0.2296	\$0	\$1,091,440	\$1,091,440
J5	RAILROAD	11	30.6116	\$0	\$83,030	\$83,030
J6	PIPELAND COMPANY	11		\$0	\$21,224,910	\$20,924,470
L1	COMMERCIAL PERSONAL PROPE	129		\$0	\$22,636,550	\$21,236,912
L2	INDUSTRIAL PERSONAL PROPERT	17		\$0	\$68,894,350	\$67,309,860
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$6,190	\$4,596
O	RESIDENTIAL INVENTORY	169	81.2779	\$7,633,600	\$13,896,936	\$13,896,936
S	SPECIAL INVENTORY TAX	3		\$0	\$457,670	\$457,670
X	TOTALLY EXEMPT PROPERTY	106	910.4992	\$2,412,040	\$140,213,245	\$0
<b>Totals</b>			3,501.3290	\$81,044,980	\$973,629,185	\$776,612,309



**2025 CERTIFIED TOTALS**

Property Count: 2,901

CCM - CADDO MILLS, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$81,044,980</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$77,605,532</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	6	2024 Market Value	\$1,078,030
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$47,500
EX366	HB366 Exempt	8	2024 Market Value	\$24,150
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,149,680</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	11	\$114,000
DVHS	Disabled Veteran Homestead	6	\$1,571,878
OV65	Over 65	27	\$250,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>49</b>	<b>\$1,968,378</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$3,118,058</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS**

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$3,118,058</b>
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**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
1,537	\$308,049	\$3,857	\$304,192
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,460	\$311,304	\$2,453	\$308,851

**2025 CERTIFIED TOTALS**CCM - CADDO MILLS, CITY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 3,720

CCO - COMMERCE, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		61,620,510			
Non Homesite:		92,604,026			
Ag Market:		14,087,310			
Timber Market:		0	<b>Total Land</b>	(+)	168,311,846
Improvement		Value			
Homesite:		218,391,470			
Non Homesite:		844,030,980	<b>Total Improvements</b>	(+)	1,062,422,450
Non Real		Count	Value		
Personal Property:	404		368,507,573		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 368,507,573
			<b>Market Value</b>	=	1,599,241,869
Ag	Non Exempt	Exempt			
Total Productivity Market:	14,087,310	0			
Ag Use:	135,090	0	<b>Productivity Loss</b>	(-)	13,952,220
Timber Use:	0	0	<b>Appraised Value</b>	=	1,585,289,649
Productivity Loss:	13,952,220	0	<b>Homestead Cap</b>	(-)	12,919,589
			<b>23.231 Cap</b>	(-)	6,333,210
			<b>Assessed Value</b>	=	1,566,036,850
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	902,232,844
			<b>Net Taxable</b>	=	663,804,006

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 5,303,189.95 = 663,804,006 \* (0.798909 / 100)

Certified Estimate of Market Value: 1,599,241,869  
 Certified Estimate of Taxable Value: 663,804,006

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

**2025 CERTIFIED TOTALS**

Property Count: 3,720

CCO - COMMERCE, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	3	6,441,796	0	6,441,796
CHODO (Partial)	2	4,875,000	0	4,875,000
DV1	3	0	36,000	36,000
DV2	2	0	7,500	7,500
DV3	3	0	20,000	20,000
DV4	22	0	132,310	132,310
DV4S	4	0	24,000	24,000
DVHS	25	0	5,825,845	5,825,845
DVHSS	5	0	1,008,540	1,008,540
EX-XG	2	0	449,834	449,834
EX-XJ	1	0	70,970	70,970
EX-XL	1	0	124,360	124,360
EX-XN	11	0	800,550	800,550
EX-XR	6	0	320,386	320,386
EX-XV	252	0	867,058,376	867,058,376
EX-XV (Prorated)	1	0	53,638	53,638
EX366	47	0	42,783	42,783
FR	5	10,388,870	0	10,388,870
OV65	426	2,357,999	0	2,357,999
OV65S	3	18,000	0	18,000
PC	6	1,838,360	0	1,838,360
SO	11	337,727	0	337,727
<b>Totals</b>		<b>26,257,752</b>	<b>875,975,092</b>	<b>902,232,844</b>

**2025 CERTIFIED TOTALS**

Property Count: 3,720

CCO - COMMERCE, CITY  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,729	523.0467	\$6,401,740	\$281,521,157	\$259,461,869
B	MULTIFAMILY RESIDENCE	160	73.6533	\$2,156,400	\$96,182,109	\$95,344,392
C1	VACANT LOTS AND LAND TRACTS	615	271.8024	\$0	\$20,078,988	\$19,611,077
D1	QUALIFIED AG LAND	157	1,216.8009	\$0	\$14,087,310	\$134,780
D2	NON-QUALIFIED LAND	15		\$14,760	\$351,940	\$351,940
E	FARM OR RANCH IMPROVEMENT	148	507.5281	\$51,130	\$24,192,393	\$21,502,090
F1	COMMERCIAL REAL PROPERTY	221	187.5263	\$1,737,650	\$92,546,427	\$90,998,677
F2	INDUSTRIAL REAL PROPERTY	11	166.3550	\$0	\$35,028,560	\$30,932,785
J2	GAS DISTRIBUTION SYSTEM	2	0.1200	\$0	\$7,290,520	\$7,290,520
J3	ELECTRIC COMPANY (INCLUDING C	7	17.7162	\$0	\$13,804,167	\$13,779,045
J4	TELEPHONE COMPANY (INCLUDI	14	0.8893	\$0	\$1,182,820	\$1,182,820
J5	RAILROAD	4	12.8910	\$0	\$296,860	\$296,860
J6	PIPELAND COMPANY	8	0.2500	\$0	\$7,734,680	\$7,726,280
J7	CABLE TELEVISION COMPANY	1		\$0	\$13,494,640	\$13,494,640
L1	COMMERCIAL PERSONAL PROPE	276		\$0	\$30,672,120	\$30,523,600
L2	INDUSTRIAL PERSONAL PROPERT	31		\$317,270	\$77,132,770	\$62,606,140
M1	TANGIBLE OTHER PERSONAL, MOB	88		\$0	\$2,235,250	\$2,181,540
O	RESIDENTIAL INVENTORY	13		\$2,939,730	\$2,428,267	\$2,423,311
S	SPECIAL INVENTORY TAX	7		\$0	\$3,961,640	\$3,961,640
X	TOTALLY EXEMPT PROPERTY	323	1,602.9926	\$568,910	\$875,019,251	\$0
<b>Totals</b>			4,581.5718	\$14,187,590	\$1,599,241,869	\$663,804,006

**2025 CERTIFIED TOTALS**

Property Count: 3,720

CCO - COMMERCE, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$14,187,590
TOTAL NEW VALUE TAXABLE:	\$13,428,711

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$67,940
EX-XV	Other Exemptions (including public property, r	5	2024 Market Value	\$1,041,960
EX366	HB366 Exempt	9	2024 Market Value	\$29,420
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,139,320

Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	2	\$12,000
DVHS	Disabled Veteran Homestead	1	\$20,889
OV65	Over 65	24	\$135,000
PARTIAL EXEMPTIONS VALUE LOSS			\$177,889
NEW EXEMPTIONS VALUE LOSS			\$1,317,209

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS**

TOTAL EXEMPTIONS VALUE LOSS	\$1,317,209
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**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
870	\$199,234	\$14,623	\$184,611
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
811	\$197,949	\$14,264	\$183,685

**2025 CERTIFIED TOTALS**CCO - COMMERCE, CITY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 16,194

CGR - GREENVILLE, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land			Value		
Homesite:			441,974,835		
Non Homesite:			659,098,214		
Ag Market:			191,737,098		
Timber Market:			0	<b>Total Land</b>	(+) 1,292,810,147
Improvement			Value		
Homesite:			1,822,195,701		
Non Homesite:			1,791,542,352	<b>Total Improvements</b>	(+) 3,613,738,053
Non Real		Count	Value		
Personal Property:	1,425		847,839,600		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 847,839,600
				<b>Market Value</b>	= 5,754,387,800
Ag	Non Exempt		Exempt		
Total Productivity Market:	191,708,838		28,260		
Ag Use:	1,123,917		410	<b>Productivity Loss</b>	(-) 190,584,921
Timber Use:	0		0	<b>Appraised Value</b>	= 5,563,802,879
Productivity Loss:	190,584,921		27,850		
				<b>Homestead Cap</b>	(-) 92,212,509
				<b>23.231 Cap</b>	(-) 51,498,195
				<b>Assessed Value</b>	= 5,420,092,175
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 1,391,061,599
				<b>Net Taxable</b>	= 4,029,030,576
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	443,355,870	333,061,573	1,551,785.39	1,577,363.85	2,032
<b>Total</b>	443,355,870	333,061,573	1,551,785.39	1,577,363.85	2,032
<b>Tax Rate</b>	0.5580000				
					<b>Freeze Taxable</b> (-) 333,061,573
					<b>Freeze Adjusted Taxable</b> = 3,695,969,003

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 22,175,292.43 = 3,695,969,003 \* (0.5580000 / 100) + 1,551,785.39

Certified Estimate of Market Value: 5,754,387,800  
 Certified Estimate of Taxable Value: 4,029,030,576

Tif Zone Code	Tax Increment Loss
TIRZ1	261,211,146
Tax Increment Finance Value:	261,211,146
Tax Increment Finance Levy:	1,457,558.19



**2025 CERTIFIED TOTALS**

Property Count: 16,194

CGR - GREENVILLE, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	3	14,881,875	0	14,881,875
CHODO (Partial)	1	3,973,255	0	3,973,255
DP	107	1,914,271	0	1,914,271
DV1	33	0	265,000	265,000
DV1S	1	0	5,000	5,000
DV2	23	0	163,500	163,500
DV3	36	0	362,000	362,000
DV4	192	0	1,447,150	1,447,150
DV4S	15	0	60,000	60,000
DVHS	180	0	48,820,161	48,820,161
DVHSS	26	0	6,390,192	6,390,192
EX-XG	3	0	1,357,806	1,357,806
EX-XJ	2	0	2,172,020	2,172,020
EX-XL	1	0	150,940	150,940
EX-XN	16	0	3,308,490	3,308,490
EX-XU	6	0	1,411,310	1,411,310
EX-XV	672	0	1,039,849,491	1,039,849,491
EX-XV (Prorated)	4	0	57,939	57,939
EX366	104	0	125,910	125,910
FR	14	94,613,733	0	94,613,733
HS	5,458	125,655,764	0	125,655,764
MED	1	0	385,150	385,150
OV65	2,224	40,837,237	0	40,837,237
OV65S	3	60,000	0	60,000
PC	15	1,933,650	0	1,933,650
SO	42	859,755	0	859,755
<b>Totals</b>		<b>284,729,540</b>	<b>1,106,332,059</b>	<b>1,391,061,599</b>

**2025 CERTIFIED TOTALS**

Property Count: 16,194

CGR - GREENVILLE, CITY  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10,134	2,446.6223	\$107,085,511	\$2,220,328,000	\$1,897,596,504
B	MULTIFAMILY RESIDENCE	233	203.2328	\$6,263,580	\$313,784,004	\$312,672,920
C1	VACANT LOTS AND LAND TRACTS	1,767	1,390.2675	\$0	\$137,252,656	\$128,411,107
D1	QUALIFIED AG LAND	220	6,441.5092	\$0	\$191,708,838	\$1,122,697
D2	NON-QUALIFIED LAND	26		\$0	\$396,560	\$396,560
E	FARM OR RANCH IMPROVEMENT	388	2,007.9053	\$436,160	\$120,678,605	\$99,203,617
F1	COMMERCIAL REAL PROPERTY	883	998.8024	\$35,162,050	\$711,784,142	\$707,168,659
F2	INDUSTRIAL REAL PROPERTY	34	436.5118	\$32,500	\$151,814,359	\$140,509,276
J2	GAS DISTRIBUTION SYSTEM	5	2.6960	\$0	\$25,558,380	\$25,558,380
J3	ELECTRIC COMPANY (INCLUDING C	4	1.0540	\$0	\$8,730,350	\$8,730,350
J4	TELEPHONE COMPANY (INCLUDI	22	9.3360	\$0	\$5,944,230	\$5,944,230
J5	RAILROAD	46	146.1267	\$0	\$6,463,730	\$6,463,730
J6	PIPELAND COMPANY	12		\$0	\$9,217,350	\$9,202,850
J7	CABLE TELEVISION COMPANY	1		\$0	\$23,363,730	\$23,363,730
J8	OTHER TYPE OF UTILITY	1	0.5660	\$0	\$58,930	\$58,930
L1	COMMERCIAL PERSONAL PROPE	1,109		\$2,325,840	\$215,324,100	\$212,787,657
L2	INDUSTRIAL PERSONAL PROPERT	82		\$13,072,310	\$490,817,570	\$393,018,810
M1	TANGIBLE OTHER PERSONAL, MOB	96		\$1,693,370	\$5,482,126	\$4,978,361
O	RESIDENTIAL INVENTORY	616	166.3670	\$9,535,740	\$31,867,936	\$31,810,428
S	SPECIAL INVENTORY TAX	26		\$0	\$20,031,780	\$20,031,780
X	TOTALLY EXEMPT PROPERTY	809	4,192.0775	\$623,279	\$1,063,780,424	\$0
<b>Totals</b>			18,443.0745	\$176,230,340	\$5,754,387,800	\$4,029,030,576

**2025 CERTIFIED TOTALS**

Property Count: 16,194

CGR - GREENVILLE, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$176,230,340</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$169,048,036</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$190,050
EX-XV	Other Exemptions (including public property, r	9	2024 Market Value	\$2,524,450
EX366	HB366 Exempt	27	2024 Market Value	\$172,080
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$2,886,580</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$24,000
DV1	Disabled Veterans 10% - 29%	3	\$15,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	5	\$52,000
DV4	Disabled Veterans 70% - 100%	18	\$204,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	12	\$2,708,291
HS	Homestead	96	\$2,339,272
OV65	Over 65	101	\$1,928,797
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>239</b>	<b>\$7,278,860</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$10,165,440</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$10,165,440</b>

**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
5,416	\$241,583	\$40,088	\$201,495
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,270	\$242,455	\$39,747	\$202,708

**2025 CERTIFIED TOTALS**

CGR - GREENVILLE, CITY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 976

CHC - HAWK COVE, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		7,813,900			
Non Homesite:		8,949,819			
Ag Market:		0			
Timber Market:		0	<b>Total Land</b>	(+)	16,763,719
Improvement		Value			
Homesite:		17,037,977			
Non Homesite:		1,902,280	<b>Total Improvements</b>	(+)	18,940,257
Non Real		Count	Value		
Personal Property:	22		1,426,070		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 1,426,070
			<b>Market Value</b>	=	37,130,046
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	<b>Productivity Loss</b>	(-)	0
Timber Use:	0	0	<b>Appraised Value</b>	=	37,130,046
Productivity Loss:	0	0	<b>Homestead Cap</b>	(-)	2,651,172
			<b>23.231 Cap</b>	(-)	436,023
			<b>Assessed Value</b>	=	34,042,851
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	879,780
			<b>Net Taxable</b>	=	33,163,071

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 256,728.27 = 33,163,071 \* (0.774139 / 100)

Certified Estimate of Market Value: 37,130,046  
 Certified Estimate of Taxable Value: 33,163,071

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

**2025 CERTIFIED TOTALS**

Property Count: 976

CHC - HAWK COVE, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV2	1	0	12,000	12,000
DV3	1	0	10,000	10,000
DV4	4	0	36,000	36,000
EX-XN	1	0	23,180	23,180
EX-XR	2	0	359,870	359,870
EX-XV	29	0	426,020	426,020
EX366	14	0	12,710	12,710
Totals		0	879,780	879,780

**2025 CERTIFIED TOTALS**

Property Count: 976

CHC - HAWK COVE, CITY  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	364	111.2343	\$619,840	\$26,444,757	\$23,505,773
C1	VACANT LOTS AND LAND TRACTS	541	79.6450	\$0	\$6,693,089	\$6,583,809
E	FARM OR RANCH IMPROVEMENT	5	3.8152	\$0	\$189,550	\$189,550
F1	COMMERCIAL REAL PROPERTY	1	1.5800	\$0	\$664,840	\$664,840
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$763,230	\$763,230
L1	COMMERCIAL PERSONAL PROPE	5		\$0	\$279,350	\$279,350
M1	TANGIBLE OTHER PERSONAL, MOB	19		\$464,550	\$1,273,450	\$1,176,519
X	TOTALLY EXEMPT PROPERTY	46	4.2670	\$0	\$821,780	\$0
<b>Totals</b>			200.5415	\$1,084,390	\$37,130,046	\$33,163,071

**2025 CERTIFIED TOTALS**

Property Count: 976

CHC - HAWK COVE, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$1,084,390
TOTAL NEW VALUE TAXABLE:	\$1,084,390

**New Exemptions**

Exemption	Description	Count		
EX366	HB366 Exempt	1	2024 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
PARTIAL EXEMPTIONS VALUE LOSS			
NEW EXEMPTIONS VALUE LOSS			\$0

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS	\$0
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**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
126	\$89,787	\$20,448	\$69,339
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
123	\$91,661	\$20,946	\$70,715

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 23

CJO - JOSEPHINE, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		1,948,800			
Non Homesite:		138,710			
Ag Market:		41,910			
Timber Market:		0	<b>Total Land</b>	(+)	2,129,420
Improvement		Value			
Homesite:		3,781,770			
Non Homesite:		22,690	<b>Total Improvements</b>	(+)	3,804,460
Non Real		Count	Value		
Personal Property:	4		3,810		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 3,810
			<b>Market Value</b>	=	5,937,690
Ag	Non Exempt	Exempt			
Total Productivity Market:	41,910	0			
Ag Use:	200	0	<b>Productivity Loss</b>	(-)	41,710
Timber Use:	0	0	<b>Appraised Value</b>	=	5,895,980
Productivity Loss:	41,710	0	<b>Homestead Cap</b>	(-)	540,121
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	5,355,859
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	1,066,349
			<b>Net Taxable</b>	=	4,289,510
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	1,146,389	765,139	1,333.83	1,333.83	3
<b>Total</b>	1,146,389	765,139	1,333.83	1,333.83	3
<b>Tax Rate</b>	0.4680970				
			<b>Freeze Taxable</b>	(-)	765,139
			<b>Freeze Adjusted Taxable</b>	=	3,524,371

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 17,831.30 = 3,524,371 \* (0.4680970 / 100) + 1,333.83

Certified Estimate of Market Value: 5,937,690  
 Certified Estimate of Taxable Value: 4,289,510

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

**2025 CERTIFIED TOTALS**

Property Count: 23

CJO - JOSEPHINE, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DV4	2	0	12,000	12,000
DVHS	2	0	650,809	650,809
DVHSS	1	0	361,250	361,250
EX366	3	0	290	290
OV65	5	30,000	0	30,000
	<b>Totals</b>	<b>30,000</b>	<b>1,036,349</b>	<b>1,066,349</b>

**2025 CERTIFIED TOTALS**

Property Count: 23

CJO - JOSEPHINE, CITY  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11	16.5900	\$0	\$4,634,160	\$3,910,263
D1	QUALIFIED AG LAND	2	1.3829	\$0	\$41,910	\$200
E	FARM OR RANCH IMPROVEMENT	6	16.9360	\$0	\$1,257,810	\$375,527
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$3,520	\$3,520
X	TOTALLY EXEMPT PROPERTY	3		\$0	\$290	\$0
<b>Totals</b>			34.9089	\$0	\$5,937,690	\$4,289,510

**2025 CERTIFIED TOTALS**

Property Count: 23

CJO - JOSEPHINE, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$0
TOTAL NEW VALUE TAXABLE:	\$0

**New Exemptions**

Exemption	Description	Count
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**ABSOLUTE EXEMPTIONS VALUE LOSS**

Exemption	Description	Count	Exemption Amount
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**PARTIAL EXEMPTIONS VALUE LOSS**

NEW EXEMPTIONS VALUE LOSS	\$0
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**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS**

TOTAL EXEMPTIONS VALUE LOSS	\$0
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**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
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13	\$376,152	\$41,548	\$334,604
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Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
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9	\$419,016	\$39,870	\$379,146
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**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 600

CLO - LONE OAK, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land			Value		
Homesite:			10,459,372		
Non Homesite:			9,094,202		
Ag Market:			3,771,427		
Timber Market:			0	<b>Total Land</b>	(+) 23,325,001
Improvement			Value		
Homesite:			42,099,970		
Non Homesite:			43,016,192	<b>Total Improvements</b>	(+) 85,116,162
Non Real			Count	Value	
Personal Property:	86		19,521,680		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 19,521,680
				<b>Market Value</b>	= 127,962,843
Ag			Non Exempt	Exempt	
Total Productivity Market:	3,597,707		173,720		
Ag Use:	30,790		1,550		<b>Productivity Loss</b> (-) 3,566,917
Timber Use:	0		0		<b>Appraised Value</b> = 124,395,926
Productivity Loss:	3,566,917		172,170		
				<b>Homestead Cap</b>	(-) 3,250,017
				<b>23.231 Cap</b>	(-) 429,065
				<b>Assessed Value</b>	= 120,716,844
				<b>Total Exemptions Amount</b>	(-) 34,707,571
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 86,009,273

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 249,618.69 = 86,009,273 \* (0.290223 / 100)

Certified Estimate of Market Value: 127,962,843  
 Certified Estimate of Taxable Value: 86,009,273

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

**2025 CERTIFIED TOTALS**

Property Count: 600

CLO - LONE OAK, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV3	1	0	10,000	10,000
DV4	4	0	24,000	24,000
DV4S	1	0	0	0
DVHS	3	0	719,859	719,859
DVHSS	1	0	99,184	99,184
EX-XG	2	0	136,300	136,300
EX-XN	1	0	44,940	44,940
EX-XV	49	0	32,984,388	32,984,388
EX366	22	0	25,230	25,230
OV65	54	490,000	0	490,000
SO	6	173,670	0	173,670
<b>Totals</b>		<b>663,670</b>	<b>34,043,901</b>	<b>34,707,571</b>

**2025 CERTIFIED TOTALS**

Property Count: 600

CLO - LONE OAK, CITY  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	294	154.7432	\$4,179,540	\$49,170,392	\$45,242,785
B	MULTIFAMILY RESIDENCE	3	1.0400	\$0	\$1,328,400	\$1,328,400
C1	VACANT LOTS AND LAND TRACTS	73	45.8692	\$0	\$2,631,064	\$2,619,862
D1	QUALIFIED AG LAND	25	249.2796	\$0	\$3,597,707	\$30,790
D2	NON-QUALIFIED LAND	6		\$3,780	\$196,460	\$196,460
E	FARM OR RANCH IMPROVEMENT	34	82.6759	\$71,220	\$5,328,620	\$4,302,372
F1	COMMERCIAL REAL PROPERTY	42	30.9011	\$0	\$12,319,190	\$12,302,498
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$552,840	\$552,840
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$969,990	\$969,990
J4	TELEPHONE COMPANY (INCLUDI	7	0.0935	\$0	\$791,230	\$791,230
J6	PIPELAND COMPANY	1		\$0	\$51,540	\$51,540
J7	CABLE TELEVISION COMPANY	1		\$0	\$13,062,670	\$13,062,670
L1	COMMERCIAL PERSONAL PROPE	48		\$0	\$3,580,630	\$3,580,630
L2	INDUSTRIAL PERSONAL PROPERT	3		\$0	\$449,430	\$449,430
M1	TANGIBLE OTHER PERSONAL, MOB	12		\$0	\$635,690	\$527,776
X	TOTALLY EXEMPT PROPERTY	74	156.5565	\$1,460	\$33,296,990	\$0
<b>Totals</b>			721.1590	\$4,256,000	\$127,962,843	\$86,009,273

**2025 CERTIFIED TOTALS**

Property Count: 600

CLO - LONE OAK, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$4,256,000
TOTAL NEW VALUE TAXABLE:	\$4,209,490

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2024 Market Value	\$50,640
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$121,880
EX366	HB366 Exempt	1	2024 Market Value	\$2,520
ABSOLUTE EXEMPTIONS VALUE LOSS				\$175,040

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	1	\$241,987
OV65	Over 65	2	\$20,000
PARTIAL EXEMPTIONS VALUE LOSS		4	\$273,987
NEW EXEMPTIONS VALUE LOSS			\$449,027

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$449,027

**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
174	\$206,617	\$18,241	\$188,376
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
159	\$204,827	\$16,539	\$188,288



**2025 CERTIFIED TOTALS**  
CLO - LONE OAK, CITY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 1,185

CQL - QUINLAN, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		22,778,411			
Non Homesite:		43,202,235			
Ag Market:		2,892,410			
Timber Market:		0	<b>Total Land</b>	(+)	68,873,056
Improvement		Value			
Homesite:		66,298,879			
Non Homesite:		79,551,926	<b>Total Improvements</b>	(+)	145,850,805
Non Real		Count	Value		
Personal Property:	258		43,110,680		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 43,110,680
			<b>Market Value</b>	=	257,834,541
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,892,410	0			
Ag Use:	12,060	0	<b>Productivity Loss</b>	(-)	2,880,350
Timber Use:	0	0	<b>Appraised Value</b>	=	254,954,191
Productivity Loss:	2,880,350	0			
			<b>Homestead Cap</b>	(-)	3,313,568
			<b>23.231 Cap</b>	(-)	893,156
			<b>Assessed Value</b>	=	250,747,467
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	48,970,150
			<b>Net Taxable</b>	=	201,777,317

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 936,246.75 = 201,777,317 \* (0.464000 / 100)

Certified Estimate of Market Value: 257,834,541  
 Certified Estimate of Taxable Value: 201,777,317

Tif Zone Code	Tax Increment Loss
TIRZ4	1,245,667
Tax Increment Finance Value:	1,245,667
Tax Increment Finance Levy:	5,779.89

**2025 CERTIFIED TOTALS**

Property Count: 1,185

CQL - QUINLAN, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	2	0	22,000	22,000
DV4	8	0	47,397	47,397
DV4S	1	0	0	0
DVHS	9	0	1,651,666	1,651,666
DVHSS	1	0	249,440	249,440
EX-XG	1	0	294,310	294,310
EX-XN	3	0	201,600	201,600
EX-XR	1	0	57,000	57,000
EX-XV	66	0	45,310,008	45,310,008
EX-XV (Prorated)	1	0	62,519	62,519
EX366	50	0	52,720	52,720
OV65	149	623,925	0	623,925
PC	1	223,910	0	223,910
SO	7	161,155	0	161,155
<b>Totals</b>		<b>1,008,990</b>	<b>47,961,160</b>	<b>48,970,150</b>

**2025 CERTIFIED TOTALS**

Property Count: 1,185

CQL - QUINLAN, CITY  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	507	160.3738	\$2,364,260	\$83,413,431	\$77,560,142
B	MULTIFAMILY RESIDENCE	13	7.8549	\$0	\$5,841,225	\$5,835,872
C1	VACANT LOTS AND LAND TRACTS	133	74.4415	\$0	\$8,210,915	\$8,149,313
D1	QUALIFIED AG LAND	36	112.5793	\$0	\$2,892,410	\$12,060
D2	NON-QUALIFIED LAND	2		\$0	\$4,940	\$4,940
E	FARM OR RANCH IMPROVEMENT	61	77.8341	\$65,360	\$8,008,650	\$7,669,772
F1	COMMERCIAL REAL PROPERTY	122	129.1821	\$2,128,530	\$60,338,681	\$59,654,542
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$949,480	\$949,480
J3	ELECTRIC COMPANY (INCLUDING C	3	1.0000	\$0	\$2,830,210	\$2,830,210
J4	TELEPHONE COMPANY (INCLUDI	10	0.2571	\$0	\$474,610	\$474,610
J6	PIPELAND COMPANY	4		\$0	\$8,953,510	\$8,729,600
J7	CABLE TELEVISION COMPANY	1		\$0	\$8,179,090	\$8,179,090
L1	COMMERCIAL PERSONAL PROPE	171		\$0	\$20,757,280	\$20,757,280
L2	INDUSTRIAL PERSONAL PROPERT	9		\$0	\$748,590	\$748,590
M1	TANGIBLE OTHER PERSONAL, MOB	10		\$0	\$205,520	\$203,746
S	SPECIAL INVENTORY TAX	4		\$0	\$18,070	\$18,070
X	TOTALLY EXEMPT PROPERTY	122	123.5369	\$1,010,170	\$46,007,929	\$0
<b>Totals</b>			687.0597	\$5,568,320	\$257,834,541	\$201,777,317

**2025 CERTIFIED TOTALS**

Property Count: 1,185

CQL - QUINLAN, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$5,568,320
TOTAL NEW VALUE TAXABLE:	\$4,519,430

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2024 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$77,250
EX366	HB366 Exempt	14	2024 Market Value	\$20,220
ABSOLUTE EXEMPTIONS VALUE LOSS				\$97,470

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	1	\$57,779
OV65	Over 65	6	\$25,000
PARTIAL EXEMPTIONS VALUE LOSS		8	\$94,779
NEW EXEMPTIONS VALUE LOSS			\$192,249

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$192,249

**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
317	\$188,604	\$10,447	\$178,157
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
296	\$190,899	\$10,277	\$180,622

**2025 CERTIFIED TOTALS**CQL - QUINLAN, CITY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 1,711

CRC - ROYSE CITY, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		80,381,060			
Non Homesite:		60,569,750			
Ag Market:		55,916,770			
Timber Market:		0	<b>Total Land</b>	(+)	196,867,580
Improvement		Value			
Homesite:		382,003,996			
Non Homesite:		90,960,399	<b>Total Improvements</b>	(+)	472,964,395
Non Real		Count	Value		
Personal Property:	96		9,306,591		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					9,306,591
					679,138,566
Ag	Non Exempt	Exempt			
Total Productivity Market:	55,916,770	0			
Ag Use:	317,190	0	<b>Productivity Loss</b>	(-)	55,599,580
Timber Use:	0	0	<b>Appraised Value</b>	=	623,538,986
Productivity Loss:	55,599,580	0			
			<b>Homestead Cap</b>	(-)	4,721,077
			<b>23.231 Cap</b>	(-)	3,568,180
			<b>Assessed Value</b>	=	615,249,729
			<b>Total Exemptions Amount</b>	(-)	91,271,669
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	523,978,060

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	37,581,342	32,804,350	166,505.61	169,053.69	117			
<b>Total</b>	37,581,342	32,804,350	166,505.61	169,053.69	117	<b>Freeze Taxable</b>	(-)	32,804,350
<b>Tax Rate</b>	0.5780000							
						<b>Freeze Adjusted Taxable</b>	=	491,173,710

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
3,005,489.65 = 491,173,710 \* (0.5780000 / 100) + 166,505.61

Certified Estimate of Market Value: 679,138,566  
Certified Estimate of Taxable Value: 523,978,060

Tif Zone Code	Tax Increment Loss
TIRZ2	253,130
Tax Increment Finance Value:	253,130
Tax Increment Finance Levy:	1,463.09

**2025 CERTIFIED TOTALS**

Property Count: 1,711

CRC - ROYSE CITY, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	7	30,000	0	30,000
DV1	8	0	47,000	47,000
DV2	7	0	52,500	52,500
DV3	5	0	47,000	47,000
DV4	43	0	276,000	276,000
DVHS	56	0	21,827,030	21,827,030
DVHSS	2	0	363,605	363,605
EX-XN	9	0	710,270	710,270
EX-XR	2	0	1,718,340	1,718,340
EX-XV	12	0	64,498,520	64,498,520
EX366	11	0	8,150	8,150
FRSS	1	0	356,213	356,213
OV65	148	771,883	0	771,883
SO	29	565,158	0	565,158
<b>Totals</b>		<b>1,367,041</b>	<b>89,904,628</b>	<b>91,271,669</b>



**2025 CERTIFIED TOTALS**

Property Count: 1,711

CRC - ROYSE CITY, CITY  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,224	456.6902	\$34,167,400	\$440,190,392	\$413,814,938
C1	VACANT LOTS AND LAND TRACTS	139	151.0611	\$0	\$14,901,910	\$14,270,618
D1	QUALIFIED AG LAND	107	1,703.0199	\$0	\$55,916,770	\$316,840
D2	NON-QUALIFIED LAND	10		\$0	\$78,170	\$78,170
E	FARM OR RANCH IMPROVEMENT	105	536.2749	\$277,020	\$37,409,413	\$34,196,270
F1	COMMERCIAL REAL PROPERTY	28	127.1594	\$10,965,320	\$49,975,020	\$47,716,174
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$163,750	\$163,750
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$261,740	\$261,740
J5	RAILROAD	1	4.2900	\$0	\$10	\$10
J6	PIPELAND COMPANY	2		\$0	\$724,490	\$724,490
L1	COMMERCIAL PERSONAL PROPE	61		\$0	\$6,836,011	\$6,836,011
L2	INDUSTRIAL PERSONAL PROPERT	1		\$0	\$61,560	\$61,560
M1	TANGIBLE OTHER PERSONAL, MOB	22		\$0	\$1,098,080	\$1,014,469
O	RESIDENTIAL INVENTORY	33	27.8578	\$900,130	\$4,084,350	\$4,084,350
S	SPECIAL INVENTORY TAX	4		\$0	\$438,670	\$438,670
X	TOTALLY EXEMPT PROPERTY	34	138.3373	\$5,000,000	\$66,998,230	\$0
<b>Totals</b>			3,144.6906	\$51,309,870	\$679,138,566	\$523,978,060

**2025 CERTIFIED TOTALS**

Property Count: 1,711

CRC - ROYSE CITY, CITY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$51,309,870</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$44,903,295</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$162,270
EX-XV	Other Exemptions (including public property, r	2	2024 Market Value	\$1,345,260
EX366	HB366 Exempt	2	2024 Market Value	\$5,540
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,513,070</b>

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV4	Disabled Veterans 70% - 100%	5	\$36,000
DVHS	Disabled Veteran Homestead	1	\$496,401
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$299,449
FRSS	First Responder Surviving Spouse	1	\$356,213
OV65	Over 65	19	\$111,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>30</b>	<b>\$1,319,063</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$2,832,133</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS**

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$2,832,133</b>
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**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
958	\$366,701	\$4,895	\$361,806
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
920	\$369,253	\$2,493	\$366,760

**2025 CERTIFIED TOTALS**  
CRC - ROYSE CITY, CITY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 957

CWC - WOLFE CITY, CITY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		18,154,760			
Non Homesite:		11,063,391			
Ag Market:		2,046,460			
Timber Market:		0	<b>Total Land</b>	(+)	31,264,611
Improvement		Value			
Homesite:		58,858,068			
Non Homesite:		26,885,313	<b>Total Improvements</b>	(+)	85,743,381
Non Real		Count	Value		
Personal Property:	80		18,439,920		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					18,439,920
					135,447,912
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,046,460	0			
Ag Use:	13,470	0	<b>Productivity Loss</b>	(-)	2,032,990
Timber Use:	0	0	<b>Appraised Value</b>	=	133,414,922
Productivity Loss:	2,032,990	0			
			<b>Homestead Cap</b>	(-)	8,375,560
			<b>23.231 Cap</b>	(-)	1,187,172
			<b>Assessed Value</b>	=	123,852,190
			<b>Total Exemptions Amount</b>	(-)	16,433,554
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	107,418,636

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 599,395.99 = 107,418,636 \* (0.558000 / 100)

Certified Estimate of Market Value: 135,447,912  
 Certified Estimate of Taxable Value: 107,418,636

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

**2025 CERTIFIED TOTALS**

Property Count: 957

CWC - WOLFE CITY, CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	2	0	17,000	17,000
DV4	12	0	84,000	84,000
DV4S	1	0	12,000	12,000
DVHS	9	0	1,646,319	1,646,319
DVHSS	1	0	121,290	121,290
EX	1	0	101,710	101,710
EX-XG	1	0	68,250	68,250
EX-XN	5	0	345,430	345,430
EX-XV	55	0	11,378,834	11,378,834
EX366	24	0	23,730	23,730
HS	292	1,330,442	0	1,330,442
OV65	146	1,282,499	0	1,282,499
SO	1	22,050	0	22,050
<b>Totals</b>		<b>2,634,991</b>	<b>13,798,563</b>	<b>16,433,554</b>

**2025 CERTIFIED TOTALS**

Property Count: 957

CWC - WOLFE CITY, CITY  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	571	217.0678	\$1,380,640	\$76,788,158	\$63,650,919
B	MULTIFAMILY RESIDENCE	15	3.8308	\$302,360	\$6,626,380	\$6,442,057
C1	VACANT LOTS AND LAND TRACTS	127	49.2086	\$0	\$3,606,050	\$3,567,103
D1	QUALIFIED AG LAND	28	142.7029	\$0	\$2,046,460	\$13,470
D2	NON-QUALIFIED LAND	3		\$0	\$55,510	\$55,510
E	FARM OR RANCH IMPROVEMENT	22	50.8630	\$0	\$2,504,825	\$2,372,682
F1	COMMERCIAL REAL PROPERTY	53	39.4011	\$410,860	\$11,511,199	\$11,431,454
F2	INDUSTRIAL REAL PROPERTY	2	9.9236	\$0	\$1,194,800	\$1,194,800
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,763,870	\$1,763,870
J3	ELECTRIC COMPANY (INCLUDING C	3	1.2860	\$0	\$1,455,340	\$1,455,340
J4	TELEPHONE COMPANY (INCLUDI	6	0.2755	\$0	\$326,860	\$326,860
J6	PIPELAND COMPANY	1		\$0	\$34,230	\$34,230
J7	CABLE TELEVISION COMPANY	1		\$0	\$8,090,010	\$8,090,010
L1	COMMERCIAL PERSONAL PROPE	40		\$0	\$2,698,820	\$2,698,820
L2	INDUSTRIAL PERSONAL PROPERT	1		\$0	\$3,903,780	\$3,903,780
M1	TANGIBLE OTHER PERSONAL, MOB	12		\$132,050	\$438,420	\$417,731
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	86	61.4545	\$0	\$12,403,200	\$0
<b>Totals</b>			576.0138	\$2,225,910	\$135,447,912	\$107,418,636

**2025 CERTIFIED TOTALS**

Property Count: 957

CWC - WOLFE CITY, CITY

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	<b>\$2,225,910</b>
TOTAL NEW VALUE TAXABLE:	<b>\$2,225,910</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$25,520
EX366	HB366 Exempt	2	2024 Market Value	\$8,620
ABSOLUTE EXEMPTIONS VALUE LOSS				<b>\$34,140</b>

Exemption	Description	Count	Exemption Amount
DVHS	Disabled Veteran Homestead	1	\$212,038
HS	Homestead	7	\$34,192
OV65	Over 65	6	\$50,000
PARTIAL EXEMPTIONS VALUE LOSS		<b>14</b>	<b>\$296,230</b>
NEW EXEMPTIONS VALUE LOSS			<b>\$330,370</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS**

TOTAL EXEMPTIONS VALUE LOSS	<b>\$330,370</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$32,130	Count: 1
2025 Ag/Timber Use	\$30	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$32,100</b>	

**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
290	\$162,839	\$33,244	\$129,595
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
283	\$162,571	\$33,670	\$128,901

**2025 CERTIFIED TOTALS**  
CWC - WOLFE CITY, CITY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 1,993

CWT - WEST TAWAKONI CITY

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		38,832,455			
Non Homesite:		163,465,851			
Ag Market:		7,887,482			
Timber Market:		0	<b>Total Land</b>	(+)	210,185,788
Improvement		Value			
Homesite:		100,318,235			
Non Homesite:		30,955,161	<b>Total Improvements</b>	(+)	131,273,396
Non Real		Count	Value		
Personal Property:	82		4,194,290		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 4,194,290
			<b>Market Value</b>	=	345,653,474
Ag	Non Exempt	Exempt			
Total Productivity Market:	7,887,482	0			
Ag Use:	38,210	0	<b>Productivity Loss</b>	(-)	7,849,272
Timber Use:	0	0	<b>Appraised Value</b>	=	337,804,202
Productivity Loss:	7,849,272	0			
			<b>Homestead Cap</b>	(-)	8,601,955
			<b>23.231 Cap</b>	(-)	1,413,751
			<b>Assessed Value</b>	=	327,788,496
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	133,872,148
			<b>Net Taxable</b>	=	193,916,348

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	2,515,511	2,515,511	8,565.92	8,581.38	28		
OV65	33,982,973	31,933,808	108,195.68	112,740.47	258		
<b>Total</b>	<b>36,498,484</b>	<b>34,449,319</b>	<b>116,761.60</b>	<b>121,321.85</b>	<b>286</b>	<b>Freeze Taxable</b>	(-) 34,449,319
<b>Tax Rate</b>	<b>0.3506320</b>						
						<b>Freeze Adjusted Taxable</b>	= 159,467,029

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

675,904.03 = 159,467,029 \* (0.3506320 / 100) + 116,761.60

Certified Estimate of Market Value: 345,653,474  
 Certified Estimate of Taxable Value: 193,916,348

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

**2025 CERTIFIED TOTALS**

Property Count: 1,993

CWT - WEST TAWAKONI CITY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	30	0	0	0
DV2	2	0	12,000	12,000
DV4	14	0	72,000	72,000
DV4S	1	0	0	0
DVHS	25	0	3,468,738	3,468,738
DVHSS	1	0	195,340	195,340
EX-XL	1	0	340,420	340,420
EX-XN	4	0	110,580	110,580
EX-XU	3	0	913,870	913,870
EX-XV	37	0	128,683,110	128,683,110
EX366	21	0	25,050	25,050
OV65	277	0	0	0
OV65S	2	0	0	0
SO	2	51,040	0	51,040
<b>Totals</b>		<b>51,040</b>	<b>133,821,108</b>	<b>133,872,148</b>

**2025 CERTIFIED TOTALS**

Property Count: 1,993

CWT - WEST TAWAKONI CITY  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	933	271.2386	\$6,401,390	\$133,779,235	\$122,456,434
B	MULTIFAMILY RESIDENCE	13	1.6957	\$0	\$3,270,040	\$3,270,040
C1	VACANT LOTS AND LAND TRACTS	593	251.2325	\$0	\$21,137,678	\$20,768,019
D1	QUALIFIED AG LAND	27	353.4683	\$0	\$7,887,482	\$38,210
D2	NON-QUALIFIED LAND	4		\$0	\$53,301	\$53,301
E	FARM OR RANCH IMPROVEMENT	141	236.4185	\$227,170	\$17,739,493	\$16,492,847
F1	COMMERCIAL REAL PROPERTY	69	71.6200	\$16,250	\$20,400,185	\$19,899,331
J4	TELEPHONE COMPANY (INCLUDI	2	0.3372	\$0	\$151,230	\$151,230
L1	COMMERCIAL PERSONAL PROPE	53		\$0	\$3,462,230	\$3,462,230
M1	TANGIBLE OTHER PERSONAL, MOB	151		\$372,170	\$7,136,500	\$6,789,496
S	SPECIAL INVENTORY TAX	3		\$0	\$535,210	\$535,210
X	TOTALLY EXEMPT PROPERTY	66	532.1087	\$0	\$130,100,890	\$0
<b>Totals</b>			1,718.1195	\$7,016,980	\$345,653,474	\$193,916,348

**2025 CERTIFIED TOTALS**

Property Count: 1,993

CWT - WEST TAWAKONI CITY

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$7,016,980
TOTAL NEW VALUE TAXABLE:	\$7,016,980

**New Exemptions**

Exemption	Description	Count		
EX366	HB366 Exempt	7	2024 Market Value	\$5,160
ABSOLUTE EXEMPTIONS VALUE LOSS				\$5,160

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DVHS	Disabled Veteran Homestead	2	\$301,143
OV65	Over 65	15	\$0
PARTIAL EXEMPTIONS VALUE LOSS		18	\$301,143
NEW EXEMPTIONS VALUE LOSS			\$306,303

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$306,303

**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
483	\$163,183	\$17,384	\$145,799
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
436	\$164,628	\$16,780	\$147,848

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 78,435

GHT - HUNT COUNTY  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		2,763,939,865			
Non Homesite:		2,819,458,886			
Ag Market:		5,384,910,807			
Timber Market:		130,900	<b>Total Land</b>	(+)	10,968,440,458
Improvement		Value			
Homesite:		8,504,179,166			
Non Homesite:		4,425,291,944	<b>Total Improvements</b>	(+)	12,929,471,110
Non Real		Count	Value		
Personal Property:	3,967		2,086,938,582		
Mineral Property:	4		83,730		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					2,087,022,312
					25,984,933,880
Ag		Non Exempt	Exempt		
Total Productivity Market:	5,381,584,937		3,456,770		
Ag Use:	51,203,441		34,010	<b>Productivity Loss</b>	(-)
Timber Use:	1,480		0	<b>Appraised Value</b>	=
Productivity Loss:	5,330,380,016		3,422,760		20,654,553,864
				<b>Homestead Cap</b>	(-)
				<b>23.231 Cap</b>	(-)
				<b>Assessed Value</b>	=
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	3,881,305,902
				<b>Net Taxable</b>	=
					16,036,507,589

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	113,077,454	108,221,210	312,326.18	319,539.82	696			
OV65	2,291,709,182	1,998,314,115	5,622,720.88	5,709,265.24	10,513			
<b>Total</b>	<b>2,404,786,636</b>	<b>2,106,535,325</b>	<b>5,935,047.06</b>	<b>6,028,805.06</b>	<b>11,209</b>	<b>Freeze Taxable</b>	(-)	2,106,535,325
<b>Tax Rate</b>	<b>0.3233280</b>							
						<b>Freeze Adjusted Taxable</b>	=	13,929,972,264

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 50,974,547.78 = 13,929,972,264 \* (0.3233280 / 100) + 5,935,047.06

Certified Estimate of Market Value: 25,984,933,880  
 Certified Estimate of Taxable Value: 16,036,507,589

Tif Zone Code	Tax Increment Loss
TIRZ1	263,552,142
TIRZ3	14,045,841
TIRZ4	1,981,355
Tax Increment Finance Value:	279,579,338
Tax Increment Finance Levy:	903,958.28

**2025 CERTIFIED TOTALS**

Property Count: 78,435

GHT - HUNT COUNTY  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	19	98,009,700	0	98,009,700
CHODO (Partial)	3	8,848,255	0	8,848,255
DP	727	0	0	0
DV1	159	0	1,175,805	1,175,805
DV1S	4	0	11,760	11,760
DV2	129	0	983,177	983,177
DV3	185	0	1,769,930	1,769,930
DV3S	1	0	10,000	10,000
DV4	1,038	0	7,437,450	7,437,450
DV4S	75	0	499,815	499,815
DVHS	1,008	0	325,784,136	325,784,136
DVHSS	110	0	25,410,202	25,410,202
EX	1	0	101,710	101,710
EX (Prorated)	1	0	235,080	235,080
EX-XG	10	0	2,612,060	2,612,060
EX-XJ	7	0	3,501,980	3,501,980
EX-XL	3	0	615,720	615,720
EX-XN	45	0	17,098,150	17,098,150
EX-XR	127	0	41,884,855	41,884,855
EX-XU	10	0	2,466,750	2,466,750
EX-XV	2,058	0	3,122,867,649	3,122,867,649
EX-XV (Prorated)	10	0	912,219	912,219
EX366	202	0	236,820	236,820
FR	6	0	0	0
FRSS	3	0	860,013	860,013
MASSS	1	0	394,367	394,367
MED	1	0	385,150	385,150
OV65	11,366	191,750,146	0	191,750,146
OV65S	39	517,795	0	517,795
PC	109	9,784,370	0	9,784,370
SO	527	15,140,838	0	15,140,838
<b>Totals</b>		<b>324,051,104</b>	<b>3,557,254,798</b>	<b>3,881,305,902</b>

**2025 CERTIFIED TOTALS**

Property Count: 78,435

GHT - HUNT COUNTY  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	32,238	22,933.2221	\$472,612,741	\$7,864,756,124	\$7,102,765,985
B	MULTIFAMILY RESIDENCE	471	307.6055	\$10,085,980	\$442,996,877	\$441,199,722
C1	VACANT LOTS AND LAND TRACTS	9,839	6,660.0731	\$0	\$454,387,472	\$435,501,666
D1	QUALIFIED AG LAND	13,806	403,215.6258	\$0	\$5,381,584,937	\$50,732,855
D2	NON-QUALIFIED LAND	3,765		\$3,717,920	\$110,226,927	\$108,642,105
E	FARM OR RANCH IMPROVEMENT	18,296	58,266.4049	\$118,505,765	\$4,489,353,756	\$4,025,015,129
F1	COMMERCIAL REAL PROPERTY	2,311	4,675.8976	\$86,772,000	\$1,487,256,952	\$1,464,148,413
F2	INDUSTRIAL REAL PROPERTY	85	1,193.9259	\$61,089,670	\$514,990,096	\$441,510,938
G1	OIL AND GAS	4		\$0	\$83,730	\$21,960
J1	WATER SYSTEMS	14	8.3937	\$0	\$968,070	\$968,070
J2	GAS DISTRIBUTION SYSTEM	31	10.4235	\$0	\$42,985,820	\$42,985,820
J3	ELECTRIC COMPANY (INCLUDING C	101	450.5719	\$0	\$158,572,207	\$158,377,721
J4	TELEPHONE COMPANY (INCLUDI	247	17.7434	\$0	\$31,462,920	\$31,458,276
J5	RAILROAD	167	661.8659	\$0	\$33,077,690	\$33,054,016
J6	PIPELAND COMPANY	162	34.0031	\$0	\$159,748,210	\$157,127,022
J7	CABLE TELEVISION COMPANY	6		\$0	\$66,713,000	\$66,713,000
J8	OTHER TYPE OF UTILITY	2	0.8160	\$0	\$67,600	\$67,600
L1	COMMERCIAL PERSONAL PROPE	2,691		\$2,370,290	\$514,190,283	\$510,877,175
L2	INDUSTRIAL PERSONAL PROPERT	314		\$15,399,640	\$766,163,020	\$736,858,370
M1	TANGIBLE OTHER PERSONAL, MOB	2,129		\$26,293,450	\$147,014,842	\$131,773,985
O	RESIDENTIAL INVENTORY	1,047	437.9424	\$23,583,000	\$63,617,484	\$63,476,427
S	SPECIAL INVENTORY TAX	122		\$0	\$33,231,340	\$33,231,340
X	TOTALLY EXEMPT PROPERTY	2,477	47,376.2844	\$11,922,414	\$3,221,484,523	\$0
<b>Totals</b>			546,250.7992	\$832,352,870	\$25,984,933,880	\$16,036,507,595

**2025 CERTIFIED TOTALS**

Property Count: 78,435

GHT - HUNT COUNTY  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$832,352,870</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$745,839,104</b>

**New Exemptions**

Exemption	Description	Count		
EX	Exempt	1	2024 Market Value	\$328,350
EX-XN	11.252 Motor vehicles leased for personal use	11	2024 Market Value	\$3,369,890
EX-XR	11.30 Nonprofit water or wastewater corporati	3	2024 Market Value	\$151,100
EX-XV	Other Exemptions (including public property, r	39	2024 Market Value	\$10,274,520
EX366	HB366 Exempt	66	2024 Market Value	\$232,710

**ABSOLUTE EXEMPTIONS VALUE LOSS****\$14,356,570**

Exemption	Description	Count	Exemption Amount
DP	Disability	14	\$0
DV1	Disabled Veterans 10% - 29%	5	\$25,000
DV2	Disabled Veterans 30% - 49%	13	\$102,000
DV3	Disabled Veterans 50% - 69%	21	\$214,000
DV4	Disabled Veterans 70% - 100%	86	\$829,927
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$0
DVHS	Disabled Veteran Homestead	66	\$18,005,759
DVHSS	Disabled Veteran Homestead Surviving Spouse	9	\$2,079,609
FRSS	First Responder Surviving Spouse	2	\$627,883
OV65	Over 65	642	\$11,353,119
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>860</b>	<b>\$33,237,297</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$47,593,867</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS****TOTAL EXEMPTIONS VALUE LOSS****\$47,593,867****New Ag / Timber Exemptions**

2024 Market Value	\$23,220,423	Count: 112
2025 Ag/Timber Use	\$209,670	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$23,010,753</b>	

**New Annexations****New Deannexations**



**2025 CERTIFIED TOTALS****GHT - HUNT COUNTY  
Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
28,437	\$282,731	\$21,271	\$261,460

**Category A Only**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
18,656	\$286,332	\$19,037	\$267,295

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 78,402

HHO - HUNT MEMORIAL HD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		2,763,669,465			
Non Homesite:		2,817,905,636			
Ag Market:		5,384,910,807			
Timber Market:		130,900	<b>Total Land</b>	(+)	10,966,616,808
Improvement		Value			
Homesite:		8,503,241,136			
Non Homesite:		4,425,291,944	<b>Total Improvements</b>	(+)	12,928,533,080
Non Real		Count	Value		
Personal Property:	3,962		2,086,802,452		
Mineral Property:	4		83,730		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	2,086,886,182
					25,982,036,070
Ag	Non Exempt	Exempt			
Total Productivity Market:	5,381,584,937	3,456,770			
Ag Use:	51,203,441	34,010	<b>Productivity Loss</b>	(-)	5,330,380,016
Timber Use:	1,480	0	<b>Appraised Value</b>	=	20,651,656,054
Productivity Loss:	5,330,380,016	3,422,760			
			<b>Homestead Cap</b>	(-)	610,615,762
			<b>23.231 Cap</b>	(-)	126,124,611
			<b>Assessed Value</b>	=	19,914,915,681
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	4,046,778,195
			<b>Net Taxable</b>	=	15,868,137,486

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 31,793,717.63 = 15,868,137,486 \* (0.200362 / 100)

Certified Estimate of Market Value: 25,982,036,070  
 Certified Estimate of Taxable Value: 15,868,137,486

Tif Zone Code	Tax Increment Loss
TIRZ1	263,242,397
TIRZ3	14,000,936
TIRZ4	1,974,945
Tax Increment Finance Value:	279,218,278
Tax Increment Finance Levy:	559,447.33

**2025 CERTIFIED TOTALS**

Property Count: 78,402

HHO - HUNT MEMORIAL HD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	10	0	0	0
CHODO (Partial)	3	8,848,255	0	8,848,255
DP	727	18,051,741	0	18,051,741
DV1	159	0	1,175,805	1,175,805
DV1S	4	0	11,760	11,760
DV2	129	0	983,177	983,177
DV3	185	0	1,769,930	1,769,930
DV3S	1	0	10,000	10,000
DV4	1,038	0	7,437,450	7,437,450
DV4S	75	0	499,815	499,815
DVHS	1,008	0	325,728,421	325,728,421
DVHSS	111	0	25,607,698	25,607,698
EX	1	0	101,710	101,710
EX (Prorated)	1	0	235,080	235,080
EX-XG	10	0	2,612,060	2,612,060
EX-XJ	7	0	3,501,980	3,501,980
EX-XL	3	0	615,720	615,720
EX-XN	45	0	17,098,150	17,098,150
EX-XR	127	0	41,884,855	41,884,855
EX-XU	10	0	2,466,750	2,466,750
EX-XV	2,058	0	3,122,867,649	3,122,867,649
EX-XV (Prorated)	10	0	905,644	905,644
EX366	202	0	236,820	236,820
FR	27	150,315,287	0	150,315,287
FRSS	3	0	860,013	860,013
MASSS	1	0	394,367	394,367
MED	1	0	385,150	385,150
OV65	11,366	286,484,120	0	286,484,120
OV65S	39	769,196	0	769,196
PC	109	9,784,370	0	9,784,370
SO	527	15,135,222	0	15,135,222
<b>Totals</b>		<b>489,388,191</b>	<b>3,557,390,004</b>	<b>4,046,778,195</b>

**2025 CERTIFIED TOTALS**

Property Count: 78,402

HHO - HUNT MEMORIAL HD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	32,232	22,928.9421	\$471,916,061	\$7,863,579,364	\$7,034,933,814
B	MULTIFAMILY RESIDENCE	471	307.6055	\$10,085,980	\$442,996,877	\$441,048,939
C1	VACANT LOTS AND LAND TRACTS	9,818	6,631.9131	\$0	\$452,834,222	\$433,980,266
D1	QUALIFIED AG LAND	13,806	403,215.6258	\$0	\$5,381,584,937	\$50,732,855
D2	NON-QUALIFIED LAND	3,765		\$3,717,920	\$110,226,927	\$108,642,105
E	FARM OR RANCH IMPROVEMENT	18,296	58,266.4218	\$118,506,235	\$4,489,360,331	\$3,981,070,819
F1	COMMERCIAL REAL PROPERTY	2,311	4,675.8976	\$86,772,000	\$1,487,256,952	\$1,464,147,609
F2	INDUSTRIAL REAL PROPERTY	85	1,193.9259	\$61,089,670	\$514,990,096	\$514,592,216
G1	OIL AND GAS	4		\$0	\$83,730	\$21,960
J1	WATER SYSTEMS	14	8.3937	\$0	\$968,070	\$968,070
J2	GAS DISTRIBUTION SYSTEM	31	10.4235	\$0	\$42,985,820	\$42,985,820
J3	ELECTRIC COMPANY (INCLUDING C	101	450.5719	\$0	\$158,572,207	\$158,377,721
J4	TELEPHONE COMPANY (INCLUDI	247	17.7434	\$0	\$31,462,920	\$31,458,276
J5	RAILROAD	164	661.8659	\$0	\$33,077,690	\$33,054,016
J6	PIPELAND COMPANY	162	34.0031	\$0	\$159,748,210	\$157,127,022
J7	CABLE TELEVISION COMPANY	6		\$0	\$66,713,000	\$66,713,000
J8	OTHER TYPE OF UTILITY	2	0.8160	\$0	\$67,600	\$67,600
L1	COMMERCIAL PERSONAL PROPE	2,689		\$2,370,290	\$514,054,153	\$505,996,598
L2	INDUSTRIAL PERSONAL PROPERT	314		\$14,711,450	\$766,163,020	\$615,900,860
M1	TANGIBLE OTHER PERSONAL, MOB	2,128		\$26,293,450	\$146,983,172	\$129,619,693
O	RESIDENTIAL INVENTORY	1,047	437.9424	\$23,583,000	\$63,617,484	\$63,466,893
S	SPECIAL INVENTORY TAX	122		\$0	\$33,231,340	\$33,231,340
X	TOTALLY EXEMPT PROPERTY	2,477	47,376.2675	\$11,921,944	\$3,221,477,948	\$0
<b>Totals</b>			546,218.3592	\$830,968,000	\$25,982,036,070	\$15,868,137,492

**2025 CERTIFIED TOTALS**

Property Count: 78,402

HHO - HUNT MEMORIAL HD

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$830,968,000</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$799,560,742</b>

**New Exemptions**

Exemption	Description	Count		
EX	Exempt	1	2024 Market Value	\$328,350
EX-XN	11.252 Motor vehicles leased for personal use	11	2024 Market Value	\$3,369,890
EX-XR	11.30 Nonprofit water or wastewater corporati	3	2024 Market Value	\$151,100
EX-XV	Other Exemptions (including public property, r	39	2024 Market Value	\$10,274,520
EX366	HB366 Exempt	66	2024 Market Value	\$232,710

**ABSOLUTE EXEMPTIONS VALUE LOSS****\$14,356,570**

Exemption	Description	Count	Exemption Amount
DP	Disability	14	\$376,599
DV1	Disabled Veterans 10% - 29%	5	\$25,000
DV2	Disabled Veterans 30% - 49%	13	\$102,000
DV3	Disabled Veterans 50% - 69%	21	\$214,000
DV4	Disabled Veterans 70% - 100%	86	\$829,927
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$0
DVHS	Disabled Veteran Homestead	66	\$17,957,031
DVHSS	Disabled Veteran Homestead Surviving Spouse	10	\$2,281,735
FRSS	First Responder Surviving Spouse	2	\$627,883
OV65	Over 65	642	\$16,957,017

**PARTIAL EXEMPTIONS VALUE LOSS****861****\$39,371,192****NEW EXEMPTIONS VALUE LOSS****\$53,727,762****Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS****TOTAL EXEMPTIONS VALUE LOSS****\$53,727,762****New Ag / Timber Exemptions**

2024 Market Value	\$23,220,423
2025 Ag/Timber Use	\$209,670

Count: 112

<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$23,010,753</b>
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**New Annexations****New Deannexations**

**2025 CERTIFIED TOTALS****HHO - HUNT MEMORIAL HD  
Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
28,436	\$282,731	\$21,272	\$261,459
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
18,655	\$286,333	\$19,038	\$267,295

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

JTV - TRINITY VALLEY COMMUNITY COLLEGE

Property Count: 777

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		63,534,179			
Non Homesite:		27,158,772			
Ag Market:		108,476,830			
Timber Market:		0	<b>Total Land</b>	(+)	199,169,781
Improvement		Value			
Homesite:		113,172,990			
Non Homesite:		18,255,288	<b>Total Improvements</b>	(+)	131,428,278
Non Real		Count	Value		
Personal Property:	25		4,726,940		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					4,726,940
					335,324,999
Ag	Non Exempt	Exempt			
Total Productivity Market:	108,476,830	0			
Ag Use:	745,990	0	<b>Productivity Loss</b>	(-)	107,730,840
Timber Use:	0	0	<b>Appraised Value</b>	=	227,594,159
Productivity Loss:	107,730,840	0			
			<b>Homestead Cap</b>	(-)	15,429,241
			<b>23.231 Cap</b>	(-)	300,084
			<b>Assessed Value</b>	=	211,864,834
			<b>Total Exemptions Amount</b>	(-)	11,159,427
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	200,705,407

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,093,940	2,994,970	2,457.51	2,477.27	9			
OV65	53,154,902	47,988,709	33,784.11	34,796.62	186			
<b>Total</b>	<b>56,248,842</b>	<b>50,983,679</b>	<b>36,241.62</b>	<b>37,273.89</b>	<b>195</b>	<b>Freeze Taxable</b>	(-)	50,983,679
<b>Tax Rate</b>	<b>0.1136600</b>							
						<b>Freeze Adjusted Taxable</b>	=	149,721,728

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
206,415.34 = 149,721,728 \* (0.1136600 / 100) + 36,241.62

Certified Estimate of Market Value: 335,324,999  
Certified Estimate of Taxable Value: 200,705,407

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

**2025 CERTIFIED TOTALS**

JTV - TRINITY VALLEY COMMUNITY COLLEGE

Property Count: 777

Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	11	0	0	0
DV1	4	0	27,000	27,000
DV2	1	0	12,000	12,000
DV3	2	0	10,000	10,000
DV4	14	0	132,520	132,520
DV4S	1	0	0	0
DVHS	11	0	5,185,705	5,185,705
DVHSS	2	0	936,986	936,986
EX-XN	2	0	87,100	87,100
EX-XR	3	0	189,520	189,520
EX-XV	4	0	1,814,276	1,814,276
EX366	7	0	6,770	6,770
OV65	194	2,561,782	0	2,561,782
OV65S	2	15,000	0	15,000
PC	1	27,400	0	27,400
SO	8	153,368	0	153,368
<b>Totals</b>		<b>2,757,550</b>	<b>8,401,877</b>	<b>11,159,427</b>



**2025 CERTIFIED TOTALS**

JTV - TRINITY VALLEY COMMUNITY COLLEGE

Property Count: 777

Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	229	927.9409	\$654,400	\$92,599,050	\$79,012,150
B	MULTIFAMILY RESIDENCE	2	1.6680	\$0	\$189,441	\$188,267
C1	VACANT LOTS AND LAND TRACTS	32	116.0189	\$0	\$4,021,821	\$3,995,304
D1	QUALIFIED AG LAND	296	7,159.8453	\$0	\$108,476,830	\$739,804
D2	NON-QUALIFIED LAND	83		\$54,560	\$3,644,529	\$3,610,852
E	FARM OR RANCH IMPROVEMENT	348	1,547.1180	\$1,525,150	\$115,438,528	\$104,423,753
F1	COMMERCIAL REAL PROPERTY	2	190.8140	\$0	\$1,694,850	\$1,694,850
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$1,738,460	\$1,738,460
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$107,130	\$107,130
J6	PIPELAND COMPANY	2		\$0	\$1,189,040	\$1,161,640
L1	COMMERCIAL PERSONAL PROPE	10		\$0	\$1,508,720	\$1,508,720
M1	TANGIBLE OTHER PERSONAL, MOB	11		\$0	\$934,570	\$912,566
O	RESIDENTIAL INVENTORY	25	28.0289	\$0	\$1,665,650	\$1,611,911
X	TOTALLY EXEMPT PROPERTY	16	50.0890	\$0	\$2,116,380	\$0
<b>Totals</b>			10,021.5230	\$2,234,110	\$335,324,999	\$200,705,407

**2025 CERTIFIED TOTALS**

JTV - TRINITY VALLEY COMMUNITY COLLEGE

Property Count: 777

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$2,234,110
TOTAL NEW VALUE TAXABLE:	\$2,234,110

**New Exemptions**

Exemption	Description	Count		
EX-XR	11.30 Nonprofit water or wastewater corporati	2	2024 Market Value	\$151,100
ABSOLUTE EXEMPTIONS VALUE LOSS				<b>\$151,100</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	1	\$12,000
OV65	Over 65	6	\$72,536
PARTIAL EXEMPTIONS VALUE LOSS		<b>9</b>	<b>\$94,536</b>
NEW EXEMPTIONS VALUE LOSS			<b>\$245,636</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **\$245,636****New Ag / Timber Exemptions**

2024 Market Value	\$915,563	Count: 5
2025 Ag/Timber Use	\$8,690	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$906,873</b>	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
393	\$371,889	\$39,260	\$332,629
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
169	\$414,884	\$59,670	\$355,214

**2025 CERTIFIED TOTALS**  
JTV - TRINITY VALLEY COMMUNITY COLLEGE  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

MDCM1 - CADDO MILLS MUNICIPAL MANAGEMENT DIST #1

Property Count: 1,655

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		64,374,110			
Non Homesite:		12,427,080			
Ag Market:		0			
Timber Market:		0	<b>Total Land</b>	(+)	76,801,190
Improvement		Value			
Homesite:		342,966,730			
Non Homesite:		1,243,102	<b>Total Improvements</b>	(+)	344,209,832
Non Real		Count	Value		
Personal Property:	34		3,209,070		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 3,209,070
			<b>Market Value</b>	=	424,220,092
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	<b>Productivity Loss</b>	(-)	0
Timber Use:	0	0	<b>Appraised Value</b>	=	424,220,092
Productivity Loss:	0	0	<b>Homestead Cap</b>	(-)	46,412
			<b>23.231 Cap</b>	(-)	428,148
			<b>Assessed Value</b>	=	423,745,532
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	18,057,575
			<b>Net Taxable</b>	=	405,687,957

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,379,339.05 = 405,687,957 \* (0.340000 / 100)

Certified Estimate of Market Value: 424,220,092  
 Certified Estimate of Taxable Value: 405,687,957

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

**2025 CERTIFIED TOTALS**

Property Count: 1,655

MDCM1 - CADDO MILLS MUNICIPAL MANAGEMENT DIST #1

Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	5	0	25,000	25,000
DV2	3	0	27,000	27,000
DV3	7	0	70,000	70,000
DV4	45	0	360,000	360,000
DVHS	47	0	13,821,107	13,821,107
DVHSS	1	0	157,910	157,910
EX-XN	11	0	2,143,410	2,143,410
EX-XV	2	0	710,750	710,750
EX366	6	0	6,530	6,530
SO	61	735,868	0	735,868
<b>Totals</b>		<b>735,868</b>	<b>17,321,707</b>	<b>18,057,575</b>

**2025 CERTIFIED TOTALS**

MDCM1 - CADDO MILLS MUNICIPAL MANAGEMENT DIST #1

Property Count: 1,655

Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,444	221.5024	\$59,182,330	\$401,475,896	\$386,274,401
C1	VACANT LOTS AND LAND TRACTS	127	56.0700	\$0	\$5,947,420	\$5,519,272
E	FARM OR RANCH IMPROVEMENT	21	104.5000	\$0	\$2,531,370	\$2,489,568
F1	COMMERCIAL REAL PROPERTY	3	9.8750	\$0	\$3,850	\$3,850
J6	PIPELAND COMPANY	1		\$0	\$553,740	\$553,740
L1	COMMERCIAL PERSONAL PROPE	16		\$0	\$505,390	\$505,390
O	RESIDENTIAL INVENTORY	87	66.3883	\$7,633,600	\$10,341,736	\$10,341,736
X	TOTALLY EXEMPT PROPERTY	19	15.7780	\$0	\$2,860,690	\$0
<b>Totals</b>			474.1137	\$66,815,930	\$424,220,092	\$405,687,957

**2025 CERTIFIED TOTALS**

MDCM1 - CADDO MILLS MUNICIPAL MANAGEMENT DIST #1

Property Count: 1,655

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$66,815,930</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$65,902,882</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	5	2024 Market Value	\$826,320
EX366	HB366 Exempt	1	2024 Market Value	\$0
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$826,320</b>

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	6	\$72,000
DVHS	Disabled Veteran Homestead	6	\$1,566,437
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>15</b>	<b>\$1,663,437</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$2,489,757</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS**

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$2,489,757</b>
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**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
1,112	\$286,929	\$42	\$286,887
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,112	\$286,929	\$42	\$286,887

**2025 CERTIFIED TOTALS**

MDCM1 - CADDO MILLS MUNICIPAL MANAGEMENT DIST #1  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

Property Count: 578

MMP - MAGNOLIA POINTE MUNICIPAL UTILITY DISTRICT #1

Grand Totals

7/22/2025

4:26:43PM

<b>Land</b>		<b>Value</b>			
Homesite:		21,847,680			
Non Homesite:		1,061,100			
Ag Market:		0			
Timber Market:		0	<b>Total Land</b>	(+)	22,908,780
<b>Improvement</b>		<b>Value</b>			
Homesite:		118,323,833			
Non Homesite:		275,720	<b>Total Improvements</b>	(+)	118,599,553
<b>Non Real</b>		<b>Count</b>	<b>Value</b>		
Personal Property:	5		47,260		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 47,260
				<b>Market Value</b>	= 141,555,593
<b>Ag</b>	<b>Non Exempt</b>	<b>Exempt</b>			
Total Productivity Market:	0	0			
Ag Use:	0	0	<b>Productivity Loss</b>	(-)	0
Timber Use:	0	0	<b>Appraised Value</b>	=	141,555,593
Productivity Loss:	0	0			
			<b>Homestead Cap</b>	(-)	0
			<b>23.231 Cap</b>	(-)	0
			<b>Assessed Value</b>	=	141,555,593
			<b>Total Exemptions Amount</b>	(-)	2,928,740
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	138,626,853

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,316,955.10 = 138,626,853 \* (0.950000 / 100)

Certified Estimate of Market Value: 141,555,593  
 Certified Estimate of Taxable Value: 138,626,853

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

**2025 CERTIFIED TOTALS**

Property Count: 578

MMP - MAGNOLIA POINTE MUNICIPAL UTILITY DISTRICT #1

Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	2	20,000	0	20,000
DV1	2	0	17,000	17,000
DV2	1	0	7,500	7,500
DV3	2	0	20,000	20,000
DV4	11	0	120,000	120,000
DVHS	7	0	1,653,220	1,653,220
EX-XN	1	0	26,730	26,730
EX-XV	4	0	639,600	639,600
EX366	3	0	1,770	1,770
OV65	30	290,000	0	290,000
SO	10	132,920	0	132,920
Totals		442,920	2,485,820	2,928,740

**2025 CERTIFIED TOTALS**

Property Count: 578

MMP - MAGNOLIA POINTE MUNICIPAL UTILITY DISTRICT #1

Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	561	74.0146	\$37,994,790	\$140,264,213	\$138,003,573
E	FARM OR RANCH IMPROVEMENT	2	8.7290	\$0	\$548,320	\$548,320
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$18,760	\$18,760
O	RESIDENTIAL INVENTORY	7	13.5760	\$0	\$56,200	\$56,200
X	TOTALLY EXEMPT PROPERTY	8	23.7068	\$0	\$668,100	\$0
<b>Totals</b>			120.0264	\$37,994,790	\$141,555,593	\$138,626,853

**2025 CERTIFIED TOTALS**

MMP - MAGNOLIA POINTE MUNICIPAL UTILITY DISTRICT #1

Property Count: 578

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$37,994,790
TOTAL NEW VALUE TAXABLE:	\$37,390,461

**New Exemptions**

Exemption	Description	Count
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**ABSOLUTE EXEMPTIONS VALUE LOSS**

Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DVHS	Disabled Veteran Homestead	2	\$332,960
OV65	Over 65	6	\$60,000
PARTIAL EXEMPTIONS VALUE LOSS		12	\$438,960
NEW EXEMPTIONS VALUE LOSS			\$438,960

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS**

TOTAL EXEMPTIONS VALUE LOSS	\$438,960
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**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
402	\$254,625	\$0	\$254,625
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
402	\$254,625	\$0	\$254,625

**2025 CERTIFIED TOTALS**

MMP - MAGNOLIA POINTE MUNICIPAL UTILITY DISTRICT #1  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

MPR - POETRY ROAD MUNICIPAL UTILITY DISTRICT OF ROCKWALL CO

Property Count: 5

Grand Totals

7/22/2025

4:26:43PM

Land		Value		
Homesite:		0		
Non Homesite:		113,130		
Ag Market:		0		
Timber Market:		0	<b>Total Land</b>	(+) 113,130
Improvement		Value		
Homesite:		0		
Non Homesite:		0	<b>Total Improvements</b>	(+) 0
Non Real		Count	Value	
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	<b>Total Non Real</b>	(+) 0
			<b>Market Value</b>	= 113,130
Ag	Non Exempt	Exempt		
Total Productivity Market:	0	0		
Ag Use:	0	0	<b>Productivity Loss</b>	(-) 0
Timber Use:	0	0	<b>Appraised Value</b>	= 113,130
Productivity Loss:	0	0	<b>Homestead Cap</b>	(-) 0
			<b>23.231 Cap</b>	(-) 0
			<b>Assessed Value</b>	= 113,130
			<b>Total Exemptions Amount</b>	(-) 0
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 113,130

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,131.30 = 113,130 \* (1.000000 / 100)

Certified Estimate of Market Value: 113,130  
 Certified Estimate of Taxable Value: 113,130

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

**2025 CERTIFIED TOTALS**

MPR - POETRY ROAD MUNICIPAL UTILITY DISTRICT OF ROCKWALL CO

Property Count: 5

Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
	0	0	0	0
Totals		0	0	0

**2025 CERTIFIED TOTALS**

MPR - POETRY ROAD MUNICIPAL UTILITY DISTRICT OF ROCKWALL CO

Property Count: 5

Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
C1	VACANT LOTS AND LAND TRACTS	4	0.2595	\$0	\$69,680	\$69,680
O	RESIDENTIAL INVENTORY	1	0.1089	\$0	\$43,450	\$43,450
<b>Totals</b>			0.3684	\$0	\$113,130	\$113,130



**2025 CERTIFIED TOTALS**

MPR - POETRY ROAD MUNICIPAL UTILITY DISTRICT OF ROCKWALL CO

Property Count: 5

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$0
TOTAL NEW VALUE TAXABLE:	\$0

**New Exemptions**

Exemption	Description	Count
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**ABSOLUTE EXEMPTIONS VALUE LOSS**

Exemption	Description	Count	Exemption Amount
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**PARTIAL EXEMPTIONS VALUE LOSS****NEW EXEMPTIONS VALUE LOSS** **\$0****Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS****TOTAL EXEMPTIONS VALUE LOSS** **\$0****New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
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**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS****MR1 - RIVERFIELD MUNICIPAL UTILITY DISTRICT #1 OF HUNT & COLLIN COUNTIES**

Property Count: 759

Grand Totals

7/22/2025

4:26:43PM

<b>Land</b>		<b>Value</b>			
Homesite:		13,476,260			
Non Homesite:		21,259,830			
Ag Market:		2,995,640			
Timber Market:		0	<b>Total Land</b>	(+)	37,731,730
<b>Improvement</b>		<b>Value</b>			
Homesite:		63,961,922			
Non Homesite:		5,620	<b>Total Improvements</b>	(+)	63,967,542
<b>Non Real</b>		<b>Count</b>	<b>Value</b>		
Personal Property:	7		4,880		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 4,880
			<b>Market Value</b>	=	101,704,152
<b>Ag</b>	<b>Non Exempt</b>	<b>Exempt</b>			
Total Productivity Market:	2,995,640	0			
Ag Use:	31,270	0	<b>Productivity Loss</b>	(-)	2,964,370
Timber Use:	0	0	<b>Appraised Value</b>	=	98,739,782
Productivity Loss:	2,964,370	0			
			<b>Homestead Cap</b>	(-)	0
			<b>23.231 Cap</b>	(-)	217,878
			<b>Assessed Value</b>	=	98,521,904
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	774,760
			<b>Net Taxable</b>	=	97,747,144

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 977,471.44 = 97,747,144 \* (1.000000 / 100)

Certified Estimate of Market Value: 101,704,152  
 Certified Estimate of Taxable Value: 97,747,144

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

**2025 CERTIFIED TOTALS**

MR1 - RIVERFIELD MUNICIPAL UTILITY DISTRICT #1 OF HUNT &amp; COLLIN COUNTIES

Property Count: 759

Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV2	1	0	7,500	7,500
DVHS	3	0	760,560	760,560
EX366	3	0	280	280
SO	1	6,420	0	6,420
	<b>Totals</b>	<b>6,420</b>	<b>768,340</b>	<b>774,760</b>

**2025 CERTIFIED TOTALS**

MR1 - RIVERFIELD MUNICIPAL UTILITY DISTRICT #1 OF HUNT &amp; COLLIN COUNTIES

Property Count: 759

Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	281	47.2060	\$44,252,300	\$76,123,802	\$75,349,322
C1	VACANT LOTS AND LAND TRACTS	442	222.4590	\$0	\$21,230,600	\$21,012,722
D1	QUALIFIED AG LAND	8	132.4302	\$0	\$2,995,640	\$31,270
E	FARM OR RANCH IMPROVEMENT	12	10.0000	\$0	\$790,460	\$790,460
L1	COMMERCIAL PERSONAL PROPE	4		\$0	\$4,600	\$4,600
O	RESIDENTIAL INVENTORY	10	3.2620	\$0	\$558,770	\$558,770
X	TOTALLY EXEMPT PROPERTY	3		\$0	\$280	\$0
<b>Totals</b>			415.3572	\$44,252,300	\$101,704,152	\$97,747,144

**2025 CERTIFIED TOTALS**

MR1 - RIVERFIELD MUNICIPAL UTILITY DISTRICT #1 OF HUNT &amp; COLLIN COUNTIES

Property Count: 759

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$44,252,300
TOTAL NEW VALUE TAXABLE:	\$43,618,670

**New Exemptions**

Exemption	Description	Count
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**ABSOLUTE EXEMPTIONS VALUE LOSS**

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>1</b>	<b>\$7,500</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$7,500</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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**INCREASED EXEMPTIONS VALUE LOSS**

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$7,500</b>
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**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
176	\$271,829	\$0	\$271,829
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
176	\$271,829	\$0	\$271,829

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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**2025 CERTIFIED TOTALS**

## MV1 - VERANDAH MUNICIPAL UTILITY DISTRICT OF HUNT COUNTY

Property Count: 2,450

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		89,209,110			
Non Homesite:		31,269,144			
Ag Market:		0			
Timber Market:		0	<b>Total Land</b>	(+)	120,478,254
Improvement		Value			
Homesite:		463,487,956			
Non Homesite:		4,633,884	<b>Total Improvements</b>	(+)	468,121,840
Non Real		Count	Value		
Personal Property:	30		2,271,200		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 2,271,200
			<b>Market Value</b>	=	590,871,294
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	<b>Productivity Loss</b>	(-)	0
Timber Use:	0	0	<b>Appraised Value</b>	=	590,871,294
Productivity Loss:	0	0			
			<b>Homestead Cap</b>	(-)	244,829
			<b>23.231 Cap</b>	(-)	317,562
			<b>Assessed Value</b>	=	590,308,903
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	24,740,022
			<b>Net Taxable</b>	=	565,568,881

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 4,807,335.49 = 565,568,881 \* (0.850000 / 100)

Certified Estimate of Market Value: 590,871,294  
 Certified Estimate of Taxable Value: 565,568,881

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

**2025 CERTIFIED TOTALS**

MV1 - VERANDAH MUNICIPAL UTILITY DISTRICT OF HUNT COUNTY

Property Count: 2,450

Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	5	0	32,000	32,000
DV2	2	0	15,000	15,000
DV3	11	0	104,000	104,000
DV4	44	0	264,000	264,000
DVHS	59	0	17,648,830	17,648,830
DVHSS	4	0	1,051,070	1,051,070
EX-XN	9	0	976,360	976,360
EX-XV	2	0	4,027,910	4,027,910
EX366	6	0	7,110	7,110
SO	43	613,742	0	613,742
Totals		613,742	24,126,280	24,740,022

**2025 CERTIFIED TOTALS**

MV1 - VERANDAH MUNICIPAL UTILITY DISTRICT OF HUNT COUNTY

Property Count: 2,450

Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,044	292.7795	\$41,943,060	\$554,595,181	\$534,623,558
C1	VACANT LOTS AND LAND TRACTS	291	84.9755	\$0	\$12,693,224	\$12,542,576
E	FARM OR RANCH IMPROVEMENT	24	376.1139	\$0	\$11,214,264	\$11,092,274
F1	COMMERCIAL REAL PROPERTY	1	2.5390	\$0	\$2,000	\$2,000
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$820,950	\$820,950
L1	COMMERCIAL PERSONAL PROPE	14		\$0	\$466,780	\$466,780
O	RESIDENTIAL INVENTORY	129	66.2345	\$2,110,010	\$6,067,515	\$6,020,743
X	TOTALLY EXEMPT PROPERTY	17	13.7456	\$0	\$5,011,380	\$0
<b>Totals</b>			836.3880	\$44,053,070	\$590,871,294	\$565,568,881



**2025 CERTIFIED TOTALS**

Property Count: 2,450

MV1 - VERANDAH MUNICIPAL UTILITY DISTRICT OF HUNT COUNTY

Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$44,053,070
TOTAL NEW VALUE TAXABLE:	\$42,003,291

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2024 Market Value	\$63,050
EX366	HB366 Exempt	1	2024 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$63,050

Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	5	\$24,000
DVHS	Disabled Veteran Homestead	3	\$727,350
PARTIAL EXEMPTIONS VALUE LOSS		9	\$761,350
NEW EXEMPTIONS VALUE LOSS			\$824,400

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$824,400

**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
1,374	\$283,231	\$178	\$283,053
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,374	\$283,231	\$178	\$283,053

**2025 CERTIFIED TOTALS**MV1 - VERANDAH MUNICIPAL UTILITY DISTRICT OF HUNT COUNTY  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 467

SBH - BOLES ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		22,203,680			
Non Homesite:		33,097,951			
Ag Market:		39,737,313			
Timber Market:		0	<b>Total Land</b>	(+)	95,038,944
Improvement		Value			
Homesite:		34,838,517			
Non Homesite:		25,258,137	<b>Total Improvements</b>	(+)	60,096,654
Non Real		Count	Value		
Personal Property:	23		4,414,240		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					4,414,240
					159,549,838
Ag	Non Exempt	Exempt			
Total Productivity Market:	39,737,313	0			
Ag Use:	323,520	0	<b>Productivity Loss</b>	(-)	39,413,793
Timber Use:	0	0	<b>Appraised Value</b>	=	120,136,045
Productivity Loss:	39,413,793	0			
			<b>Homestead Cap</b>	(-)	5,639,766
			<b>23.231 Cap</b>	(-)	895,622
			<b>Assessed Value</b>	=	113,600,657
			<b>Total Exemptions Amount</b>	(-)	63,357,412
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	50,243,245

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	829,363	141,102	1,400.52	2,493.70	5		
OV65	10,466,041	2,529,758	14,506.01	18,525.67	69		
<b>Total</b>	<b>11,295,404</b>	<b>2,670,860</b>	<b>15,906.53</b>	<b>21,019.37</b>	<b>74</b>	<b>Freeze Taxable</b>	(-) 2,670,860
<b>Tax Rate</b>	<b>1.0137000</b>						
						<b>Freeze Adjusted Taxable</b>	= 47,572,385

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 498,147.80 = 47,572,385 \* (1.0137000 / 100) + 15,906.53

Certified Estimate of Market Value: 159,549,838  
 Certified Estimate of Taxable Value: 50,243,245

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

**2025 CERTIFIED TOTALS**

Property Count: 467

SBH - BOLES ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	5	0	180,000	180,000
DV2	1	0	0	0
DV3	1	0	12,000	12,000
DV4	9	0	31,440	31,440
DVHS	7	0	954,771	954,771
DVHSS	1	0	142,396	142,396
EX-XV	37	0	42,202,600	42,202,600
EX366	9	0	9,980	9,980
HS	170	0	18,063,264	18,063,264
OV65	73	0	1,445,632	1,445,632
OV65S	1	0	60,000	60,000
SO	8	255,329	0	255,329
<b>Totals</b>		<b>255,329</b>	<b>63,102,083</b>	<b>63,357,412</b>

**2025 CERTIFIED TOTALS**

Property Count: 467

SBH - BOLES ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	174	359.5991	\$1,077,520	\$36,345,795	\$20,389,205
C1	VACANT LOTS AND LAND TRACTS	13	42.3280	\$0	\$1,511,690	\$1,459,085
D1	QUALIFIED AG LAND	111	2,771.6282	\$0	\$39,737,313	\$321,898
D2	NON-QUALIFIED LAND	24		\$9,000	\$410,098	\$383,426
E	FARM OR RANCH IMPROVEMENT	142	567.0865	\$2,745,230	\$32,667,872	\$21,624,954
F1	COMMERCIAL REAL PROPERTY	2	4.9500	\$0	\$1,052,240	\$1,052,240
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$1,047,540	\$1,047,540
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$381,040	\$381,040
J5	RAILROAD	1	2.2700	\$0	\$50,060	\$50,060
L1	COMMERCIAL PERSONAL PROPE	6		\$0	\$2,973,150	\$2,973,150
L2	INDUSTRIAL PERSONAL PROPERT	1		\$0	\$2,530	\$2,530
M1	TANGIBLE OTHER PERSONAL, MOB	22		\$169,650	\$1,098,940	\$558,117
X	TOTALLY EXEMPT PROPERTY	46	1,609.6596	\$0	\$42,271,570	\$0
<b>Totals</b>			5,357.5214	\$4,001,400	\$159,549,838	\$50,243,245

**2025 CERTIFIED TOTALS**

Property Count: 467

SBH - BOLES ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$4,001,400
TOTAL NEW VALUE TAXABLE:	\$3,704,030

**New Exemptions**

Exemption	Description	Count		
EX366	HB366 Exempt	1	2024 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
HS	Homestead	3	\$280,000
OV65	Over 65	5	\$82,351
PARTIAL EXEMPTIONS VALUE LOSS			8
NEW EXEMPTIONS VALUE LOSS			\$362,351

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	3	\$150,000
HS	Homestead	132	\$4,075,566
OV65	Over 65	29	\$1,006,617
OV65S	OV65 Surviving Spouse	1	\$50,000
INCREASED EXEMPTIONS VALUE LOSS		165	\$5,282,183
TOTAL EXEMPTIONS VALUE LOSS			\$5,644,534

**New Ag / Timber Exemptions**

2024 Market Value	\$451,891	Count: 3
2025 Ag/Timber Use	\$7,940	
NEW AG / TIMBER VALUE LOSS	\$443,951	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
165	\$221,314	\$141,471	\$79,843
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
96	\$222,273	\$145,840	\$76,433

**2025 CERTIFIED TOTALS**SBH - BOLES ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 2,855

SBL - BLAND ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		121,943,416			
Non Homesite:		101,054,286			
Ag Market:		446,225,799			
Timber Market:		0	<b>Total Land</b>	(+)	669,223,501
Improvement		Value			
Homesite:		289,678,015			
Non Homesite:		94,018,090	<b>Total Improvements</b>	(+)	383,696,105
Non Real		Count	Value		
Personal Property:	132		55,250,161		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 55,250,161
			<b>Market Value</b>	=	1,108,169,767
Ag	Non Exempt	Exempt			
Total Productivity Market:	445,632,819	592,980			
Ag Use:	3,692,859	3,000	<b>Productivity Loss</b>	(-)	441,939,960
Timber Use:	0	0	<b>Appraised Value</b>	=	666,229,807
Productivity Loss:	441,939,960	589,980			
			<b>Homestead Cap</b>	(-)	21,554,338
			<b>23.231 Cap</b>	(-)	2,579,620
			<b>Assessed Value</b>	=	642,095,849
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	196,005,133
			<b>Net Taxable</b>	=	446,090,716

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	5,335,620	1,543,587	12,813.67	17,337.38	27			
OV65	81,343,076	24,925,264	147,284.20	187,499.57	394			
<b>Total</b>	<b>86,678,696</b>	<b>26,468,851</b>	<b>160,097.87</b>	<b>204,836.95</b>	<b>421</b>	<b>Freeze Taxable</b>	(-)	26,468,851
<b>Tax Rate</b>	<b>0.8723200</b>							
						<b>Freeze Adjusted Taxable</b>	=	419,621,865

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,820,543.32 = 419,621,865 \* (0.8723200 / 100) + 160,097.87

Certified Estimate of Market Value: 1,108,169,767  
 Certified Estimate of Taxable Value: 446,090,716

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



**2025 CERTIFIED TOTALS**

Property Count: 2,855

SBL - BLAND ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	27	0	912,851	912,851
DV1	3	0	29,000	29,000
DV1S	1	0	0	0
DV2	4	0	30,000	30,000
DV3	6	0	62,000	62,000
DV4	35	0	225,670	225,670
DV4S	3	0	9,319	9,319
DVHS	38	0	5,992,196	5,992,196
DVHSS	4	0	676,257	676,257
EX-XN	6	0	512,050	512,050
EX-XR	9	0	2,944,861	2,944,861
EX-XV	47	0	48,581,395	48,581,395
EX366	20	0	20,460	20,460
HS	1,045	0	121,316,214	121,316,214
MASSS	1	0	254,367	254,367
OV65	420	0	13,416,667	13,416,667
PC	1	125,030	0	125,030
SO	31	896,796	0	896,796
Totals		1,021,826	194,983,307	196,005,133

**2025 CERTIFIED TOTALS**

Property Count: 2,855

SBL - BLAND ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	610	1,419.8160	\$7,162,240	\$174,338,410	\$119,629,406
B	MULTIFAMILY RESIDENCE	5	3.1840	\$0	\$2,404,600	\$2,404,600
C1	VACANT LOTS AND LAND TRACTS	138	287.3100	\$0	\$13,225,423	\$12,784,992
D1	QUALIFIED AG LAND	1,049	26,576.1037	\$0	\$445,632,819	\$3,673,981
D2	NON-QUALIFIED LAND	302		\$166,680	\$8,336,592	\$8,239,505
E	FARM OR RANCH IMPROVEMENT	1,313	4,376.0126	\$11,471,060	\$320,358,102	\$211,080,728
F1	COMMERCIAL REAL PROPERTY	37	121.4344	\$1,180,330	\$23,205,480	\$22,870,134
F2	INDUSTRIAL REAL PROPERTY	1		\$0	\$3,102,390	\$3,102,390
J3	ELECTRIC COMPANY (INCLUDING C	8	149.7191	\$0	\$12,416,990	\$12,407,750
J4	TELEPHONE COMPANY (INCLUDI	13	1.0000	\$0	\$1,376,920	\$1,373,678
J5	RAILROAD	10	72.0690	\$0	\$3,717,470	\$3,717,470
J6	PIPELAND COMPANY	6		\$0	\$30,813,380	\$30,688,350
L1	COMMERCIAL PERSONAL PROPE	65		\$0	\$7,359,490	\$7,208,250
L2	INDUSTRIAL PERSONAL PROPERT	15		\$0	\$1,875,220	\$1,875,220
M1	TANGIBLE OTHER PERSONAL, MOB	106		\$926,110	\$7,812,260	\$4,983,522
S	SPECIAL INVENTORY TAX	2		\$0	\$50,740	\$50,740
X	TOTALLY EXEMPT PROPERTY	82	595.3971	\$0	\$52,143,481	\$0
<b>Totals</b>			33,602.0459	\$20,906,420	\$1,108,169,767	\$446,090,716

**2025 CERTIFIED TOTALS**

Property Count: 2,855

SBL - BLAND ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$20,906,420</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$19,850,410</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$91,350
EX-XV	Other Exemptions (including public property, r	2	2024 Market Value	\$0
EX366	HB366 Exempt	5	2024 Market Value	\$2,900
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$94,250</b>

Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	1	\$0
DVHS	Disabled Veteran Homestead	4	\$546,459
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$0
HS	Homestead	14	\$1,758,630
OV65	Over 65	19	\$720,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>40</b>	<b>\$3,035,089</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$3,129,339</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
DP	Disability	18	\$716,889
HS	Homestead	851	\$29,757,419
OV65	Over 65	249	\$9,835,754
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>1,118</b>	<b>\$40,310,062</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$43,439,401</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$6,024,459	Count: 15
2025 Ag/Timber Use	\$61,210	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$5,963,249</b>	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,020	\$278,843	\$138,049	\$140,794

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
336	\$325,641	\$139,488	\$186,153

**2025 CERTIFIED TOTALS**SBL - BLAND ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 2,341

SCA - CAMPBELL ISD

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		47,425,985			
Non Homesite:		60,173,732			
Ag Market:		269,062,731			
Timber Market:		0	<b>Total Land</b>	(+)	376,662,448
Improvement		Value			
Homesite:		169,491,559			
Non Homesite:		50,085,547	<b>Total Improvements</b>	(+)	219,577,106
Non Real		Count	Value		
Personal Property:	129		25,005,137		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					25,005,137
					621,244,691
Ag	Non Exempt	Exempt			
Total Productivity Market:	269,062,731	0			
Ag Use:	2,543,670	0	<b>Productivity Loss</b>	(-)	266,519,061
Timber Use:	0	0	<b>Appraised Value</b>	=	354,725,630
Productivity Loss:	266,519,061	0			
			<b>Homestead Cap</b>	(-)	10,490,597
			<b>23.231 Cap</b>	(-)	764,670
			<b>Assessed Value</b>	=	343,470,363
			<b>Total Exemptions Amount</b>	(-)	126,534,390
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	216,935,973

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,277,828	78,370	103.36	129.83	14			
OV65	56,585,955	11,682,596	43,389.81	61,094.06	332			
<b>Total</b>	<b>57,863,783</b>	<b>11,760,966</b>	<b>43,493.17</b>	<b>61,223.89</b>	<b>346</b>	<b>Freeze Taxable</b>	(-)	11,760,966
<b>Tax Rate</b>	<b>0.6669000</b>							
						<b>Freeze Adjusted Taxable</b>	=	205,175,007

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

1,411,805.29 = 205,175,007 \* (0.6669000 / 100) + 43,493.17

Certified Estimate of Market Value: 621,244,691

Certified Estimate of Taxable Value: 216,935,973

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

Property Count: 2,341

SCA - CAMPBELL ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	14	0	105,245	105,245
DV1	5	0	32,000	32,000
DV2	2	0	19,500	19,500
DV3	4	0	10,280	10,280
DV4	27	0	177,201	177,201
DV4S	4	0	33,690	33,690
DVHS	32	0	4,634,812	4,634,812
DVHSS	7	0	260,157	260,157
EX-XN	4	0	215,580	215,580
EX-XR	10	0	1,979,932	1,979,932
EX-XV	64	0	24,200,290	24,200,290
EX366	27	0	22,775	22,775
HS	791	0	84,481,776	84,481,776
OV65	360	0	9,270,257	9,270,257
OV65S	1	0	60,000	60,000
PC	10	461,870	0	461,870
SO	13	569,025	0	569,025
<b>Totals</b>		<b>1,030,895</b>	<b>125,503,495</b>	<b>126,534,390</b>

**2025 CERTIFIED TOTALS**

Property Count: 2,341

SCA - CAMPBELL ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	181	186.6806	\$2,073,320	\$32,745,211	\$20,567,913
B	MULTIFAMILY RESIDENCE	1		\$0	\$217,860	\$217,860
C1	VACANT LOTS AND LAND TRACTS	91	141.5747	\$0	\$4,938,120	\$4,935,671
D1	QUALIFIED AG LAND	951	23,609.6352	\$0	\$269,062,731	\$2,468,375
D2	NON-QUALIFIED LAND	327		\$0	\$7,942,499	\$7,827,234
E	FARM OR RANCH IMPROVEMENT	1,274	3,699.7025	\$6,913,650	\$240,133,877	\$143,172,660
F1	COMMERCIAL REAL PROPERTY	36	103.3864	\$27,770	\$12,033,546	\$11,781,510
J2	GAS DISTRIBUTION SYSTEM	2	0.1147	\$0	\$798,610	\$798,610
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$2,256,030	\$2,256,030
J4	TELEPHONE COMPANY (INCLUDI	19	0.4221	\$0	\$4,056,010	\$4,056,010
J5	RAILROAD	18	85.0628	\$0	\$4,417,390	\$4,417,390
J6	PIPELAND COMPANY	13		\$0	\$6,920,420	\$6,458,550
L1	COMMERCIAL PERSONAL PROPE	51		\$0	\$3,984,820	\$3,984,820
L2	INDUSTRIAL PERSONAL PROPERT	5		\$0	\$604,320	\$604,320
M1	TANGIBLE OTHER PERSONAL, MOB	85		\$406,550	\$4,489,930	\$3,165,270
S	SPECIAL INVENTORY TAX	3		\$0	\$223,750	\$223,750
X	TOTALLY EXEMPT PROPERTY	105	961.9046	\$0	\$26,419,567	\$0
<b>Totals</b>			28,788.4836	\$9,421,290	\$621,244,691	\$216,935,973

**2025 CERTIFIED TOTALS**

Property Count: 2,341

SCA - CAMPBELL ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$9,421,290
TOTAL NEW VALUE TAXABLE:	\$7,954,921

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$76,760
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$0
EX366	HB366 Exempt	4	2024 Market Value	\$9,200
ABSOLUTE EXEMPTIONS VALUE LOSS				\$85,960

Exemption	Description	Count	Exemption Amount
DVHS	Disabled Veteran Homestead	2	\$282,430
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	\$221,702
HS	Homestead	15	\$1,303,506
OV65	Over 65	26	\$627,407
PARTIAL EXEMPTIONS VALUE LOSS			\$2,435,045
NEW EXEMPTIONS VALUE LOSS			\$2,521,005

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
DP	Disability	3	\$81,791
HS	Homestead	576	\$19,032,776
OV65	Over 65	173	\$6,492,615
OV65S	OV65 Surviving Spouse	1	\$50,000
INCREASED EXEMPTIONS VALUE LOSS			\$25,657,182

TOTAL EXEMPTIONS VALUE LOSS	\$28,178,187
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**New Ag / Timber Exemptions**

2024 Market Value	\$1,087,224	Count: 4
2025 Ag/Timber Use	\$11,830	
NEW AG / TIMBER VALUE LOSS	\$1,075,394	

**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
765	\$210,760	\$122,518	\$88,242
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
89	\$235,083	\$118,912	\$116,171



**2025 CERTIFIED TOTALS**SCA - CAMPBELL ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 2,764

SCL - CELESTE ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		62,723,432			
Non Homesite:		59,642,190			
Ag Market:		489,030,706			
Timber Market:		0	<b>Total Land</b>	(+)	611,396,328
Improvement		Value			
Homesite:		268,364,143			
Non Homesite:		63,798,927	<b>Total Improvements</b>	(+)	332,163,070
Non Real		Count	Value		
Personal Property:	155		46,648,254		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					990,207,652
Ag	Non Exempt	Exempt			
Total Productivity Market:	487,648,256	1,382,450			
Ag Use:	4,720,650	13,780	<b>Productivity Loss</b>	(-)	482,927,606
Timber Use:	0	0	<b>Appraised Value</b>	=	507,280,046
Productivity Loss:	482,927,606	1,368,670			
			<b>Homestead Cap</b>	(-)	25,500,588
			<b>23.231 Cap</b>	(-)	1,787,333
			<b>Assessed Value</b>	=	479,992,125
			<b>Total Exemptions Amount</b>	(-)	161,341,781
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	318,650,344

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,502,219	735,146	6,192.05	8,300.40	24			
OV65	71,425,415	21,938,660	123,217.25	153,527.46	354			
<b>Total</b>	<b>74,927,634</b>	<b>22,673,806</b>	<b>129,409.30</b>	<b>161,827.86</b>	<b>378</b>	<b>Freeze Taxable</b>	(-)	22,673,806
<b>Tax Rate</b>	<b>0.9252000</b>							
						<b>Freeze Adjusted Taxable</b>	=	295,976,538

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
2,867,784.23 = 295,976,538 \* (0.9252000 / 100) + 129,409.30

Certified Estimate of Market Value: 990,207,652  
Certified Estimate of Taxable Value: 318,650,344

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

**2025 CERTIFIED TOTALS**

Property Count: 2,764

SCL - CELESTE ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	7	0	0	0
DP	24	0	480,000	480,000
DV1	6	0	32,000	32,000
DV2	3	0	7,620	7,620
DV3	4	0	34,000	34,000
DV4	47	0	265,282	265,282
DV4S	3	0	14,050	14,050
DVHS	27	0	3,337,851	3,337,851
DVHSS	5	0	485,247	485,247
EX (Prorated)	1	0	235,080	235,080
EX-XN	8	0	770,120	770,120
EX-XR	8	0	2,319,182	2,319,182
EX-XU	1	0	141,570	141,570
EX-XV	119	0	36,973,077	36,973,077
EX366	34	0	27,862	27,862
HS	902	0	103,145,117	103,145,117
OV65	389	0	11,995,915	11,995,915
OV65S	2	0	60,000	60,000
PC	11	305,110	0	305,110
SO	20	712,698	0	712,698
<b>Totals</b>		<b>1,017,808</b>	<b>160,323,973</b>	<b>161,341,781</b>

**2025 CERTIFIED TOTALS**

Property Count: 2,764

SCL - CELESTE ISD  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	530	558.2428	\$10,369,360	\$130,010,771	\$79,191,771
B	MULTIFAMILY RESIDENCE	6	1.2290	\$762,740	\$2,797,620	\$2,790,620
C1	VACANT LOTS AND LAND TRACTS	144	178.7253	\$0	\$8,611,862	\$8,525,827
D1	QUALIFIED AG LAND	1,134	40,030.5581	\$0	\$487,648,256	\$4,684,686
D2	NON-QUALIFIED LAND	328		\$519,610	\$8,610,570	\$8,416,408
E	FARM OR RANCH IMPROVEMENT	1,058	3,102.2388	\$11,128,140	\$253,060,579	\$157,877,337
F1	COMMERCIAL REAL PROPERTY	43	22.0965	\$311,980	\$6,151,020	\$6,136,480
F2	INDUSTRIAL REAL PROPERTY	1	185.6270	\$0	\$2,007,920	\$2,007,920
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,356,670	\$1,356,670
J3	ELECTRIC COMPANY (INCLUDING C	5	15.6160	\$0	\$7,480,980	\$7,480,980
J4	TELEPHONE COMPANY (INCLUDI	10	0.0861	\$0	\$1,836,290	\$1,836,290
J5	RAILROAD	11	16.1444	\$0	\$2,798,450	\$2,798,450
J6	PIPELAND COMPANY	17		\$0	\$26,398,360	\$26,093,250
J7	CABLE TELEVISION COMPANY	1		\$0	\$522,860	\$522,860
L1	COMMERCIAL PERSONAL PROPE	61		\$0	\$3,975,600	\$3,866,790
L2	INDUSTRIAL PERSONAL PROPERT	10		\$0	\$1,107,150	\$1,107,150
M1	TANGIBLE OTHER PERSONAL, MOB	57		\$836,790	\$5,217,440	\$3,863,276
S	SPECIAL INVENTORY TAX	4		\$0	\$93,580	\$93,580
X	TOTALLY EXEMPT PROPERTY	171	568.0451	\$0	\$40,521,674	\$0
<b>Totals</b>			44,678.6091	\$23,928,620	\$990,207,652	\$318,650,345

**2025 CERTIFIED TOTALS**

Property Count: 2,764

SCL - CELESTE ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$23,928,620
TOTAL NEW VALUE TAXABLE:	\$22,183,515

**New Exemptions**

Exemption	Description	Count		
EX	Exempt	1	2024 Market Value	\$328,350
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$116,800
EX-XV	Other Exemptions (including public property, r	3	2024 Market Value	\$984,780
EX366	HB366 Exempt	7	2024 Market Value	\$6,300
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,436,230

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV4	Disabled Veterans 70% - 100%	5	\$48,000
DVHS	Disabled Veteran Homestead	1	\$187,806
HS	Homestead	23	\$2,615,463
OV65	Over 65	30	\$976,090
PARTIAL EXEMPTIONS VALUE LOSS		60	\$3,834,859
NEW EXEMPTIONS VALUE LOSS			\$5,271,089

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	9	\$400,000
HS	Homestead	688	\$23,949,881
OV65	Over 65	206	\$8,414,606
OV65S	OV65 Surviving Spouse	1	\$50,000
INCREASED EXEMPTIONS VALUE LOSS		904	\$32,814,487

TOTAL EXEMPTIONS VALUE LOSS	\$38,085,576
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**New Ag / Timber Exemptions**

2024 Market Value	\$330,630	Count: 2
2025 Ag/Timber Use	\$4,580	
NEW AG / TIMBER VALUE LOSS	\$326,050	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
887	\$274,653	\$143,691	\$130,962
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
291	\$274,794	\$151,206	\$123,588

**2025 CERTIFIED TOTALS**SCL - CELESTE ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

## 2025 CERTIFIED TOTALS

As of Supplement 3

Property Count: 7,267

SCM - CADDO MILLS ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		450,938,576			
Non Homesite:		246,293,423			
Ag Market:		576,623,600			
Timber Market:		130,900	<b>Total Land</b>	(+)	1,273,986,499
Improvement		Value			
Homesite:		1,225,552,361			
Non Homesite:		287,652,525	<b>Total Improvements</b>	(+)	1,513,204,886
Non Real		Count	Value		
Personal Property:	524		248,136,231		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	= 248,136,231
					3,035,327,616
Ag	Non Exempt	Exempt			
Total Productivity Market:	576,754,500	0			
Ag Use:	4,328,915	0	<b>Productivity Loss</b>	(-)	572,424,105
Timber Use:	1,480	0	<b>Appraised Value</b>	=	2,462,903,511
Productivity Loss:	572,424,105	0			
			<b>Homestead Cap</b>	(-)	80,795,664
			<b>23.231 Cap</b>	(-)	12,463,529
			<b>Assessed Value</b>	=	2,369,644,318
			<b>Total Exemptions Amount</b>	(-)	768,217,454
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	1,601,426,864

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	16,658,053	5,521,519	47,169.88	80,040.41	68		
OV65	240,798,627	92,147,083	652,644.28	833,219.12	884		
<b>Total</b>	<b>257,456,680</b>	<b>97,668,602</b>	<b>699,814.16</b>	<b>913,259.53</b>	<b>952</b>	<b>Freeze Taxable</b>	(-) 97,668,602
<b>Tax Rate</b>	<b>1.2552000</b>						
						<b>Freeze Adjusted Taxable</b>	= 1,503,758,262

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
19,574,987.86 = 1,503,758,262 \* (1.2552000 / 100) + 699,814.16

Certified Estimate of Market Value: 3,035,327,616  
Certified Estimate of Taxable Value: 1,601,426,864

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

**2025 CERTIFIED TOTALS**

Property Count: 7,267

SCM - CADDO MILLS ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	73	0	3,107,622	3,107,622
DV1	25	0	136,020	136,020
DV2	19	0	141,000	141,000
DV3	31	0	274,000	274,000
DV4	163	0	1,110,730	1,110,730
DV4S	4	0	12,000	12,000
DVHS	173	0	49,365,102	49,365,102
DVHSS	10	0	721,929	721,929
EX-XG	1	0	305,560	305,560
EX-XN	18	0	5,475,920	5,475,920
EX-XR	7	0	3,803,100	3,803,100
EX-XV	99	0	157,239,827	157,239,827
EX-XV (Prorated)	1	0	42,355	42,355
EX366	53	0	47,130	47,130
FR	2	0	0	0
FRSS	1	0	92,130	92,130
HS	3,818	0	495,500,891	495,500,891
OV65	988	2,951,497	40,957,859	43,909,356
OV65S	7	10,000	180,000	190,000
PC	8	3,687,570	0	3,687,570
SO	128	3,055,212	0	3,055,212
<b>Totals</b>		<b>9,704,279</b>	<b>758,513,175</b>	<b>768,217,454</b>



**2025 CERTIFIED TOTALS**

Property Count: 7,267

SCM - CADDO MILLS ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,454	3,287.2280	\$96,420,000	\$1,224,546,213	\$747,928,963
B	MULTIFAMILY RESIDENCE	11	5.3420	\$150,160	\$5,971,720	\$5,971,720
C1	VACANT LOTS AND LAND TRACTS	316	475.2002	\$0	\$33,537,775	\$31,413,245
D1	QUALIFIED AG LAND	1,181	30,807.7760	\$0	\$576,754,500	\$4,288,522
D2	NON-QUALIFIED LAND	273		\$300,040	\$8,726,138	\$8,613,615
E	FARM OR RANCH IMPROVEMENT	1,868	5,671.3070	\$11,936,440	\$565,535,598	\$363,031,146
F1	COMMERCIAL REAL PROPERTY	226	590.4455	\$12,630,890	\$174,997,991	\$168,910,091
F2	INDUSTRIAL REAL PROPERTY	11	234.2340	\$0	\$8,947,919	\$8,921,229
J2	GAS DISTRIBUTION SYSTEM	3	0.0987	\$0	\$2,678,120	\$2,678,120
J3	ELECTRIC COMPANY (INCLUDING C	5	7.5160	\$0	\$20,046,980	\$19,980,670
J4	TELEPHONE COMPANY (INCLUDI	28	0.2296	\$0	\$3,311,550	\$3,311,550
J5	RAILROAD	23	86.1396	\$0	\$1,943,460	\$1,943,460
J6	PIPELAND COMPANY	21	21.9490	\$0	\$47,434,220	\$47,083,192
J8	OTHER TYPE OF UTILITY	1	0.2500	\$0	\$8,670	\$8,670
L1	COMMERCIAL PERSONAL PROPE	335		\$44,450	\$68,817,371	\$67,407,623
L2	INDUSTRIAL PERSONAL PROPERT	31		\$0	\$92,033,710	\$90,449,220
M1	TANGIBLE OTHER PERSONAL, MOB	88		\$801,980	\$6,472,450	\$3,381,264
O	RESIDENTIAL INVENTORY	226	152.2809	\$8,097,390	\$20,277,026	\$20,277,026
S	SPECIAL INVENTORY TAX	32		\$0	\$5,827,540	\$5,827,540
X	TOTALLY EXEMPT PROPERTY	179	1,259.6290	\$2,412,040	\$167,458,665	\$0
<b>Totals</b>			42,599.6255	\$132,793,390	\$3,035,327,616	\$1,601,426,866

**2025 CERTIFIED TOTALS**

Property Count: 7,267

SCM - CADDO MILLS ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$132,793,390</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$112,071,947</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	6	2024 Market Value	\$1,471,350
EX-XV	Other Exemptions (including public property, r	8	2024 Market Value	\$248,060
EX366	HB366 Exempt	13	2024 Market Value	\$25,960
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,745,370</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$120,000
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	4	\$40,000
DV4	Disabled Veterans 70% - 100%	17	\$177,810
DVHS	Disabled Veteran Homestead	9	\$1,831,273
HS	Homestead	98	\$11,393,748
OV65	Over 65	77	\$4,076,224
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>210</b>	<b>\$17,659,055</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$19,404,425</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
DP	Disability	56	\$2,427,622
HS	Homestead	3,438	\$129,924,480
OV65	Over 65	665	\$28,415,781
OV65S	OV65 Surviving Spouse	3	\$150,000
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>4,162</b>	<b>\$160,917,883</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$180,322,308</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$1,772,007	Count: 11
2025 Ag/Timber Use	\$6,460	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$1,765,547</b>	

**New Annexations****New Deannexations**

**2025 CERTIFIED TOTALS**SCM - CADDO MILLS ISD  
**Average Homestead Value**

## Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,781	\$364,186	\$151,689	\$212,497
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,679	\$380,687	\$149,903	\$230,784

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 6,791

SCO - COMMERCE ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		120,854,817			
Non Homesite:		165,191,347			
Ag Market:		557,150,398			
Timber Market:		0	<b>Total Land</b>	(+)	843,196,562
Improvement		Value			
Homesite:		441,698,967			
Non Homesite:		912,775,785	<b>Total Improvements</b>	(+)	1,354,474,752
Non Real		Count	Value		
Personal Property:	518		428,132,593		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					428,132,593
					2,625,803,907
Ag	Non Exempt	Exempt			
Total Productivity Market:	557,150,398	0			
Ag Use:	7,933,310	0	<b>Productivity Loss</b>	(-)	549,217,088
Timber Use:	0	0	<b>Appraised Value</b>	=	2,076,586,819
Productivity Loss:	549,217,088	0			
			<b>Homestead Cap</b>	(-)	29,223,213
			<b>23.231 Cap</b>	(-)	7,339,851
			<b>Assessed Value</b>	=	2,040,023,755
			<b>Total Exemptions Amount</b>	(-)	1,171,974,773
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	868,048,982

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	5,582,369	794,064	8,812.31	13,686.06	44			
OV65	153,809,691	36,531,873	225,912.47	301,690.52	818			
<b>Total</b>	<b>159,392,060</b>	<b>37,325,937</b>	<b>234,724.78</b>	<b>315,376.58</b>	<b>862</b>	<b>Freeze Taxable</b>	(-)	37,325,937
<b>Tax Rate</b>	<b>1.2552000</b>							
						<b>Freeze Adjusted Taxable</b>	=	830,723,045

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 10,661,960.44 = 830,723,045 \* (1.2552000 / 100) + 234,724.78

Certified Estimate of Market Value: 2,625,803,907  
 Certified Estimate of Taxable Value: 868,048,982

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

**2025 CERTIFIED TOTALS**

Property Count: 6,791

SCO - COMMERCE ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	0	0	0
CHODO (Partial)	2	4,875,000	0	4,875,000
DP	45	0	592,121	592,121
DV1	6	0	34,000	34,000
DV2	9	0	27,544	27,544
DV3	10	0	95,003	95,003
DV4	61	0	356,579	356,579
DV4S	12	0	70,515	70,515
DVHS	53	0	5,923,169	5,923,169
DVHSS	16	0	418,692	418,692
EX-XG	2	0	449,834	449,834
EX-XJ	1	0	70,970	70,970
EX-XL	1	0	124,360	124,360
EX-XN	14	0	1,202,450	1,202,450
EX-XR	17	0	2,276,636	2,276,636
EX-XV	319	0	907,135,620	907,135,620
EX-XV (Prorated)	1	0	53,638	53,638
EX366	54	0	46,703	46,703
FR	5	10,388,870	0	10,388,870
HS	1,826	0	208,831,144	208,831,144
OV65	877	0	26,052,005	26,052,005
OV65S	3	0	72,109	72,109
PC	19	2,015,290	0	2,015,290
SO	24	862,521	0	862,521
<b>Totals</b>		<b>18,141,681</b>	<b>1,153,833,092</b>	<b>1,171,974,773</b>

**2025 CERTIFIED TOTALS**

Property Count: 6,791

SCO - COMMERCE ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,844	732.4467	\$6,915,530	\$309,356,222	\$173,254,670
B	MULTIFAMILY RESIDENCE	160	73.6533	\$2,156,400	\$96,182,109	\$94,738,011
C1	VACANT LOTS AND LAND TRACTS	714	464.0809	\$0	\$25,717,882	\$25,183,465
D1	QUALIFIED AG LAND	1,696	58,762.8054	\$0	\$557,150,398	\$7,880,009
D2	NON-QUALIFIED LAND	464		\$24,940	\$9,686,959	\$9,525,056
E	FARM OR RANCH IMPROVEMENT	1,867	6,431.0387	\$7,004,090	\$345,364,045	\$209,100,305
F1	COMMERCIAL REAL PROPERTY	275	428.6873	\$2,753,570	\$104,959,527	\$103,391,525
F2	INDUSTRIAL REAL PROPERTY	12	168.9150	\$0	\$36,105,050	\$36,105,050
J2	GAS DISTRIBUTION SYSTEM	5	1.3130	\$0	\$7,867,740	\$7,867,740
J3	ELECTRIC COMPANY (INCLUDING C	12	74.0142	\$0	\$31,191,887	\$31,166,765
J4	TELEPHONE COMPANY (INCLUDI	28	1.3693	\$0	\$2,799,360	\$2,799,360
J5	RAILROAD	7	30.3283	\$0	\$1,011,540	\$1,011,540
J6	PIPELAND COMPANY	24	0.3721	\$0	\$10,771,970	\$10,586,640
J7	CABLE TELEVISION COMPANY	1		\$0	\$13,494,640	\$13,494,640
L1	COMMERCIAL PERSONAL PROPE	322		\$0	\$64,399,310	\$64,059,880
L2	INDUSTRIAL PERSONAL PROPERT	54		\$317,270	\$78,851,230	\$66,632,400
M1	TANGIBLE OTHER PERSONAL, MOB	169		\$397,010	\$7,028,280	\$4,970,041
O	RESIDENTIAL INVENTORY	13		\$2,939,730	\$2,428,267	\$2,320,243
S	SPECIAL INVENTORY TAX	9		\$0	\$3,961,640	\$3,961,640
X	TOTALLY EXEMPT PROPERTY	411	2,489.7955	\$568,910	\$917,475,851	\$0
<b>Totals</b>			69,658.8197	\$23,077,450	\$2,625,803,907	\$868,048,980

**2025 CERTIFIED TOTALS**

Property Count: 6,791

SCO - COMMERCE ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$23,077,450</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$20,049,717</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	4	2024 Market Value	\$101,450
EX-XV	Other Exemptions (including public property, r	5	2024 Market Value	\$1,041,960
EX366	HB366 Exempt	9	2024 Market Value	\$29,420
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,172,830</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$60,000
DV3	Disabled Veterans 50% - 69%	3	\$32,000
DV4	Disabled Veterans 70% - 100%	8	\$41,929
DVHS	Disabled Veteran Homestead	3	\$232,134
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$0
HS	Homestead	34	\$3,635,822
OV65	Over 65	41	\$1,658,397
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>91</b>	<b>\$5,660,282</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$6,833,112</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	11	\$402,395
HS	Homestead	1,354	\$47,993,214
OV65	Over 65	469	\$18,754,064
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>1,834</b>	<b>\$67,149,673</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$73,982,785</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$2,248,050	Count: 16
2025 Ag/Timber Use	\$33,310	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$2,214,740</b>	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,794	\$216,682	\$131,267	\$85,415
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
888	\$207,316	\$132,844	\$74,472

**2025 CERTIFIED TOTALS**SCO - COMMERCE ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

## 2025 CERTIFIED TOTALS

As of Supplement 3

Property Count: 65

SCP - COOPER ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		1,456,180			
Non Homesite:		1,379,630			
Ag Market:		15,478,530			
Timber Market:		0	Total Land	(+)	18,314,340
Improvement		Value			
Homesite:		2,476,959			
Non Homesite:		201,051	Total Improvements	(+)	2,678,010
Non Real		Count	Value		
Personal Property:	6		848,090		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 848,090
				Market Value	= 21,840,440
Ag	Non Exempt	Exempt			
Total Productivity Market:	15,478,530	0			
Ag Use:	338,470	0	Productivity Loss	(-)	15,140,060
Timber Use:	0	0	Appraised Value	=	6,700,380
Productivity Loss:	15,140,060	0			
			Homestead Cap	(-)	418,982
			23.231 Cap	(-)	0
			Assessed Value	=	6,281,398
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,827,462
			Net Taxable	=	4,453,936

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	919,672	226,693	240.32	567.70	6			
Total	919,672	226,693	240.32	567.70	6	Freeze Taxable	(-)	226,693
Tax Rate	0.9175000							
						Freeze Adjusted Taxable	=	4,227,243

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
39,025.27 = 4,227,243 \* (0.9175000 / 100) + 240.32

Certified Estimate of Market Value: 21,840,440  
Certified Estimate of Taxable Value: 4,453,936

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

**2025 CERTIFIED TOTALS**

Property Count: 65

SCP - COOPER ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV4	1	0	440	440
EX-XR	1	0	2,680	2,680
HS	15	0	1,686,862	1,686,862
OV65	6	0	120,000	120,000
SO	1	17,480	0	17,480
Totals		17,480	1,809,982	1,827,462

**2025 CERTIFIED TOTALS**

Property Count: 65

SCP - COOPER ISD

Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
C1	VACANT LOTS AND LAND TRACTS	1	1.0000	\$0	\$40,000	\$40,000
D1	QUALIFIED AG LAND	35	1,774.0166	\$0	\$15,478,530	\$331,680
D2	NON-QUALIFIED LAND	4		\$0	\$16,160	\$16,160
E	FARM OR RANCH IMPROVEMENT	30	174.3523	\$27,620	\$5,379,400	\$3,218,006
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$38,470	\$38,470
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$84,030	\$84,030
J6	PIPELAND COMPANY	1		\$0	\$689,490	\$689,490
L2	INDUSTRIAL PERSONAL PROPERT	2		\$0	\$36,100	\$36,100
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$75,580	\$0
X	TOTALLY EXEMPT PROPERTY	1	0.0300	\$0	\$2,680	\$0
<b>Totals</b>			1,949.3989	\$27,620	\$21,840,440	\$4,453,936

**2025 CERTIFIED TOTALS**

Property Count: 65

SCP - COOPER ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$27,620
TOTAL NEW VALUE TAXABLE:	\$27,620

**New Exemptions**

Exemption	Description	Count
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**ABSOLUTE EXEMPTIONS VALUE LOSS**

Exemption	Description	Count	Exemption Amount
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**PARTIAL EXEMPTIONS VALUE LOSS**

NEW EXEMPTIONS VALUE LOSS	\$0
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**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
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HS	Homestead	13	\$352,712
OV65	Over 65	2	\$100,000
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>15</b>	<b>\$452,712</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$452,712</b>
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**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
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15	\$203,618	\$140,390	\$63,228
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**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 1,425

SCT - COMMUNITY ISD

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		39,027,483			
Non Homesite:		24,334,878			
Ag Market:		29,882,670			
Timber Market:		0	<b>Total Land</b>	(+)	93,245,031
Improvement		Value			
Homesite:		190,746,909			
Non Homesite:		4,210,365	<b>Total Improvements</b>	(+)	194,957,274
Non Real		Count	Value		
Personal Property:	25		3,182,530		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					3,182,530
					291,384,835
Ag	Non Exempt	Exempt			
Total Productivity Market:	29,882,670	0			
Ag Use:	351,590	0	<b>Productivity Loss</b>	(-)	29,531,080
Timber Use:	0	0	<b>Appraised Value</b>	=	261,853,755
Productivity Loss:	29,531,080	0			
			<b>Homestead Cap</b>	(-)	1,469,383
			<b>23.231 Cap</b>	(-)	268,303
			<b>Assessed Value</b>	=	260,116,069
			<b>Total Exemptions Amount</b>	(-)	92,012,583
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	168,103,486

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	764,130	194,130	1,314.86	3,712.56	3			
OV65	7,458,906	1,587,828	17,890.70	39,250.76	30			
<b>Total</b>	<b>8,223,036</b>	<b>1,781,958</b>	<b>19,205.56</b>	<b>42,963.32</b>	<b>33</b>	<b>Freeze Taxable</b>	(-)	1,781,958
<b>Tax Rate</b>	<b>1.2552000</b>							
						<b>Freeze Adjusted Taxable</b>	=	166,321,528

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

2,106,873.38 = 166,321,528 \* (1.2552000 / 100) + 19,205.56

Certified Estimate of Market Value: 291,384,835

Certified Estimate of Taxable Value: 168,103,486

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

Property Count: 1,425

SCT - COMMUNITY ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	4	0	210,000	210,000
DV1	4	0	17,000	17,000
DV2	2	0	15,000	15,000
DV3	2	0	20,000	20,000
DV4	15	0	132,000	132,000
DV4S	1	0	12,000	12,000
DVHS	13	0	1,388,592	1,388,592
DVHSS	1	0	161,250	161,250
EX-XN	1	0	26,730	26,730
EX-XV	11	0	5,550,889	5,550,889
EX366	8	0	2,290	2,290
HS	604	0	81,372,044	81,372,044
OV65	52	0	2,902,518	2,902,518
PC	2	12,510	0	12,510
SO	13	189,760	0	189,760
<b>Totals</b>		<b>202,270</b>	<b>91,810,313</b>	<b>92,012,583</b>

**2025 CERTIFIED TOTALS**

Property Count: 1,425

SCT - COMMUNITY ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	859	150.6686	\$82,247,090	\$223,362,415	\$138,236,384
C1	VACANT LOTS AND LAND TRACTS	441	216.5386	\$0	\$21,148,880	\$20,931,002
D1	QUALIFIED AG LAND	38	2,139.7497	\$0	\$29,882,670	\$349,960
D2	NON-QUALIFIED LAND	1		\$0	\$11,980	\$11,980
E	FARM OR RANCH IMPROVEMENT	41	101.5732	\$523,240	\$7,608,420	\$4,865,652
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$76,860	\$76,860
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$2,390,260	\$2,390,260
J4	TELEPHONE COMPANY (INCLUDI	5		\$0	\$101,820	\$101,820
J6	PIPELAND COMPANY	3		\$0	\$398,460	\$385,950
L1	COMMERCIAL PERSONAL PROPE	5		\$0	\$186,110	\$186,110
O	RESIDENTIAL INVENTORY	17	16.8380	\$0	\$614,970	\$567,508
X	TOTALLY EXEMPT PROPERTY	20	79.8028	\$0	\$5,601,990	\$0
<b>Totals</b>			2,705.1709	\$82,770,330	\$291,384,835	\$168,103,486

**2025 CERTIFIED TOTALS**

Property Count: 1,425

SCT - COMMUNITY ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$82,770,330
TOTAL NEW VALUE TAXABLE:	\$60,975,691

**New Exemptions**

Exemption	Description	Count
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**ABSOLUTE EXEMPTIONS VALUE LOSS**

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DVHS	Disabled Veteran Homestead	2	\$126,603
HS	Homestead	30	\$3,419,834
OV65	Over 65	8	\$480,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>45</b>	<b>\$4,079,937</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$4,079,937</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	4	\$175,000
HS	Homestead	558	\$21,800,000
OV65	Over 65	36	\$1,750,000
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>598</b>	<b>\$23,725,000</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$27,804,937</b>
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**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
604	\$264,319	\$137,155	\$127,164
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
592	\$263,412	\$136,452	\$126,960



**2025 CERTIFIED TOTALS**SCT - COMMUNITY ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 248

SCU - CUMBY ISD

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		3,924,220			
Non Homesite:		5,534,090			
Ag Market:		59,107,200			
Timber Market:		0	<b>Total Land</b>	(+)	68,565,510
Improvement		Value			
Homesite:		14,708,033			
Non Homesite:		4,320,152	<b>Total Improvements</b>	(+)	19,028,185
Non Real		Count	Value		
Personal Property:	21		2,719,350		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					90,313,045
Ag	Non Exempt	Exempt			
Total Productivity Market:	59,107,200	0			
Ag Use:	698,970	0	<b>Productivity Loss</b>	(-)	58,408,230
Timber Use:	0	0	<b>Appraised Value</b>	=	31,904,815
Productivity Loss:	58,408,230	0			
			<b>Homestead Cap</b>	(-)	1,295,826
			<b>23.231 Cap</b>	(-)	142,705
			<b>Assessed Value</b>	=	30,466,284
			<b>Total Exemptions Amount</b>	(-)	10,014,082
			(Breakdown on Next Page)		
			<b>Net Taxable</b>	=	20,452,202

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	4,222,881	880,165	5,785.68	8,603.08	26			
<b>Total</b>	<b>4,222,881</b>	<b>880,165</b>	<b>5,785.68</b>	<b>8,603.08</b>	<b>26</b>	<b>Freeze Taxable</b>	(-)	880,165
<b>Tax Rate</b>	<b>1.2352000</b>							
						<b>Freeze Adjusted Taxable</b>	=	19,572,037

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

247,539.48 = 19,572,037 \* (1.2352000 / 100) + 5,785.68

Certified Estimate of Market Value: 90,313,045  
 Certified Estimate of Taxable Value: 20,452,202

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

**2025 CERTIFIED TOTALS**

Property Count: 248

SCU - CUMBY ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV1S	1	0	1,760	1,760
DV2	1	0	1,650	1,650
DV3	1	0	10,000	10,000
DV4	3	0	24,000	24,000
DVHS	3	0	1,049,689	1,049,689
DVHSS	1	0	181,260	181,260
EX-XR	1	0	908,640	908,640
EX366	7	0	3,880	3,880
HS	68	0	6,974,159	6,974,159
OV65	28	0	749,024	749,024
PC	2	105,020	0	105,020
<b>Totals</b>		<b>105,020</b>	<b>9,909,062</b>	<b>10,014,082</b>

**2025 CERTIFIED TOTALS**

Property Count: 248

SCU - CUMBY ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	18	57.5420	\$24,740	\$4,091,201	\$2,240,785
C1	VACANT LOTS AND LAND TRACTS	3	3.0000	\$0	\$172,900	\$159,500
D1	QUALIFIED AG LAND	150	5,914.9198	\$0	\$59,107,200	\$689,335
D2	NON-QUALIFIED LAND	40		\$0	\$1,026,275	\$1,017,680
E	FARM OR RANCH IMPROVEMENT	111	471.6097	\$358,510	\$19,930,199	\$11,538,877
F1	COMMERCIAL REAL PROPERTY	4	35.3080	\$50,580	\$2,042,860	\$2,042,860
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$40,660	\$40,660
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$225,300	\$225,300
J5	RAILROAD	4	7.8879	\$0	\$671,540	\$671,540
J6	PIPELAND COMPANY	5		\$0	\$1,580,660	\$1,475,640
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$48,140	\$48,140
L2	INDUSTRIAL PERSONAL PROPERT	2		\$0	\$149,170	\$149,170
M1	TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$314,420	\$152,715
X	TOTALLY EXEMPT PROPERTY	8	1.0000	\$0	\$912,520	\$0
<b>Totals</b>			6,491.2674	\$433,830	\$90,313,045	\$20,452,202

**2025 CERTIFIED TOTALS**

Property Count: 248

SCU - CUMBY ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$433,830
TOTAL NEW VALUE TAXABLE:	\$433,830

**New Exemptions**

Exemption	Description	Count		
EX366	HB366 Exempt	3	2024 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$1,650
HS	Homestead	2	\$280,000
OV65	Over 65	3	\$153,325
PARTIAL EXEMPTIONS VALUE LOSS		6	\$434,975
NEW EXEMPTIONS VALUE LOSS			\$434,975

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
HS	Homestead	46	\$1,582,867
OV65	Over 65	12	\$463,058
INCREASED EXEMPTIONS VALUE LOSS		58	\$2,045,925

TOTAL EXEMPTIONS VALUE LOSS	\$2,480,900
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**New Ag / Timber Exemptions**

2024 Market Value	\$167,650	Count: 2
2025 Ag/Timber Use	\$2,110	
NEW AG / TIMBER VALUE LOSS	\$165,540	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
66	\$204,402	\$122,853	\$81,549
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9	\$296,273	\$150,348	\$145,925

**2025 CERTIFIED TOTALS**SCU - CUMBY ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 179

SFD - FANNINDEL ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		1,995,850			
Non Homesite:		3,087,083			
Ag Market:		65,553,255			
Timber Market:		0	<b>Total Land</b>	(+)	70,636,188
Improvement		Value			
Homesite:		6,294,817			
Non Homesite:		1,737,133	<b>Total Improvements</b>	(+)	8,031,950
Non Real		Count	Value		
Personal Property:	11		1,025,080		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					1,025,080
					79,693,218
Ag	Non Exempt	Exempt			
Total Productivity Market:	65,553,255	0			
Ag Use:	1,087,580	0	<b>Productivity Loss</b>	(-)	64,465,675
Timber Use:	0	0	<b>Appraised Value</b>	=	15,227,543
Productivity Loss:	64,465,675	0			
			<b>Homestead Cap</b>	(-)	205,564
			<b>23.231 Cap</b>	(-)	7,482
			<b>Assessed Value</b>	=	15,014,497
			<b>Total Exemptions Amount</b>	(-)	3,845,938
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	11,168,559

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	185,470	9,160	24.91	24.91	2		
OV65	1,735,601	223,991	806.50	1,756.22	11		
<b>Total</b>	<b>1,921,071</b>	<b>233,151</b>	<b>831.41</b>	<b>1,781.13</b>	<b>13</b>	<b>Freeze Taxable</b>	(-)
<b>Tax Rate</b>	<b>0.8375000</b>						
						<b>Freeze Adjusted Taxable</b>	=
							10,935,408

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 92,415.45 = 10,935,408 \* (0.8375000 / 100) + 831.41

Certified Estimate of Market Value: 79,693,218  
 Certified Estimate of Taxable Value: 11,168,559

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

**2025 CERTIFIED TOTALS**

Property Count: 179

SFD - FANNINDEL ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	2	0	30,000	30,000
DV2	1	0	7,500	7,500
DV4	4	0	36,000	36,000
DVHS	2	0	132,350	132,350
EX-XR	1	0	187,980	187,980
EX-XV	1	0	80,000	80,000
EX366	4	0	3,320	3,320
HS	29	0	2,999,458	2,999,458
OV65	13	0	318,670	318,670
PC	1	12,140	0	12,140
SO	3	38,520	0	38,520
Totals		50,660	3,795,278	3,845,938



**2025 CERTIFIED TOTALS**

Property Count: 179

SFD - FANNINDEL ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10	24.5150	\$0	\$930,610	\$873,910
C1	VACANT LOTS AND LAND TRACTS	2	2.7560	\$0	\$133,750	\$133,750
D1	QUALIFIED AG LAND	119	7,417.9614	\$0	\$65,553,255	\$1,079,674
D2	NON-QUALIFIED LAND	23		\$29,110	\$768,188	\$759,864
E	FARM OR RANCH IMPROVEMENT	75	301.9810	\$163,230	\$11,149,515	\$7,446,901
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$129,060	\$129,060
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$4,850	\$4,850
J6	PIPELAND COMPANY	1		\$0	\$242,770	\$230,630
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$457,100	\$457,100
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$0	\$52,820	\$52,820
X	TOTALLY EXEMPT PROPERTY	6	2.0000	\$0	\$271,300	\$0
<b>Totals</b>			7,749.2134	\$192,340	\$79,693,218	\$11,168,559

**2025 CERTIFIED TOTALS**

Property Count: 179

SFD - FANNINDEL ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$192,340</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$192,340</b>

**New Exemptions**

Exemption	Description	Count		
EX366	HB366 Exempt	1	2024 Market Value	\$0
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$0</b>

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	\$12,000
HS	Homestead	2	\$280,000
OV65	Over 65	1	\$60,000
		<b>4</b>	<b>\$352,000</b>
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$352,000</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$352,000</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
DP	Disability	1	\$25,000
HS	Homestead	16	\$580,784
OV65	Over 65	5	\$148,670
		<b>22</b>	<b>\$754,454</b>
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			<b>\$754,454</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$1,106,454</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$308,200	Count: 2
2025 Ag/Timber Use	\$2,970	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$305,230</b>	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
29	\$176,196	\$110,518	\$65,678
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2	\$28,350	\$28,350	\$0

**2025 CERTIFIED TOTALS**SFD - FANNINDEL ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 21,581

SGR - GREENVILLE ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		619,974,869			
Non Homesite:		859,673,576			
Ag Market:		856,606,573			
Timber Market:		0	<b>Total Land</b>	(+)	2,336,255,018
Improvement		Value			
Homesite:		2,388,352,365			
Non Homesite:		2,010,229,588	<b>Total Improvements</b>	(+)	4,398,581,953
Non Real		Count	Value		
Personal Property:	1,784		1,037,700,423		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					1,037,700,423
					7,772,537,394
Ag	Non Exempt	Exempt			
Total Productivity Market:	855,629,283	977,290			
Ag Use:	7,673,057	13,900	<b>Productivity Loss</b>	(-)	847,956,226
Timber Use:	0	0	<b>Appraised Value</b>	=	6,924,581,168
Productivity Loss:	847,956,226	963,390			
			<b>Homestead Cap</b>	(-)	133,684,407
			<b>23.231 Cap</b>	(-)	66,545,823
			<b>Assessed Value</b>	=	6,724,350,938
			<b>Total Exemptions Amount</b>	(-)	2,329,037,576
			(Breakdown on Next Page)		
			<b>Net Taxable</b>	=	4,395,313,362

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	24,528,433	3,510,642	21,443.65	48,180.28	145			
OV65	671,869,073	184,658,079	911,233.26	1,274,444.90	2,927			
<b>Total</b>	<b>696,397,506</b>	<b>188,168,721</b>	<b>932,676.91</b>	<b>1,322,625.18</b>	<b>3,072</b>	<b>Freeze Taxable</b>	(-)	188,168,721
<b>Tax Rate</b>	<b>0.9669000</b>							
						<b>Freeze Adjusted Taxable</b>	=	4,207,144,641

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 41,611,558.44 = 4,207,144,641 \* (0.9669000 / 100) + 932,676.91

Certified Estimate of Market Value: 7,772,537,394  
 Certified Estimate of Taxable Value: 4,395,313,362

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

**2025 CERTIFIED TOTALS**

Property Count: 21,581

SGR - GREENVILLE ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
CHODO (Partial)	1	3,973,255	0	3,973,255
DP	152	0	4,441,152	4,441,152
DV1	48	0	242,363	242,363
DV1S	1	0	0	0
DV2	34	0	253,500	253,500
DV3	57	0	511,540	511,540
DV4	260	0	1,625,700	1,625,700
DV4S	18	0	60,000	60,000
DVHS	240	0	34,329,057	34,329,057
DVHSS	31	0	2,098,895	2,098,895
EX-XG	3	0	1,357,806	1,357,806
EX-XJ	2	0	2,172,020	2,172,020
EX-XL	1	0	150,940	150,940
EX-XN	18	0	4,040,990	4,040,990
EX-XR	16	0	8,351,306	8,351,306
EX-XU	6	0	1,411,310	1,411,310
EX-XV	769	0	1,085,664,802	1,085,664,802
EX-XV (Prorated)	7	0	635,351	635,351
EX366	120	0	143,900	143,900
FR	19	122,864,151	0	122,864,151
HS	7,398	0	924,218,554	924,218,554
MED	1	0	385,150	385,150
OV65	3,151	0	125,569,677	125,569,677
OV65S	10	0	284,039	284,039
PC	32	2,241,880	0	2,241,880
SO	79	2,010,238	0	2,010,238
<b>Totals</b>		<b>131,089,524</b>	<b>2,197,948,052</b>	<b>2,329,037,576</b>

**2025 CERTIFIED TOTALS**

Property Count: 21,581

SGR - GREENVILLE ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10,979	4,043.7614	\$114,353,021	\$2,471,087,151	\$1,477,554,184
B	MULTIFAMILY RESIDENCE	234	203.2328	\$6,714,320	\$314,234,744	\$310,976,670
C1	VACANT LOTS AND LAND TRACTS	1,967	1,931.7591	\$0	\$156,304,287	\$146,009,214
D1	QUALIFIED AG LAND	1,903	56,771.1384	\$0	\$855,629,283	\$7,610,903
D2	NON-QUALIFIED LAND	503		\$663,350	\$13,117,123	\$12,943,601
E	FARM OR RANCH IMPROVEMENT	2,851	10,578.9836	\$17,720,340	\$732,594,347	\$476,733,562
F1	COMMERCIAL REAL PROPERTY	1,065	1,707.0558	\$47,114,050	\$832,944,548	\$825,297,984
F2	INDUSTRIAL REAL PROPERTY	51	591.4518	\$5,746,090	\$215,070,789	\$214,699,599
J2	GAS DISTRIBUTION SYSTEM	11	6.8971	\$0	\$26,382,730	\$26,382,730
J3	ELECTRIC COMPANY (INCLUDING C	12	134.3950	\$0	\$35,127,980	\$35,127,980
J4	TELEPHONE COMPANY (INCLUDI	47	10.5970	\$0	\$9,754,510	\$9,754,510
J5	RAILROAD	73	288.9583	\$0	\$15,903,670	\$15,879,996
J6	PIPELAND COMPANY	33		\$0	\$14,433,060	\$14,110,330
J7	CABLE TELEVISION COMPANY	1		\$0	\$23,363,730	\$23,363,730
J8	OTHER TYPE OF UTILITY	1	0.5660	\$0	\$58,930	\$58,930
L1	COMMERCIAL PERSONAL PROPE	1,333		\$2,325,840	\$261,068,891	\$257,712,870
L2	INDUSTRIAL PERSONAL PROPERT	129		\$14,339,550	\$583,032,740	\$461,446,970
M1	TANGIBLE OTHER PERSONAL, MOB	567		\$13,952,870	\$39,362,657	\$31,132,098
O	RESIDENTIAL INVENTORY	573	111.4840	\$9,535,740	\$26,855,886	\$26,585,723
S	SPECIAL INVENTORY TAX	41		\$0	\$21,931,780	\$21,931,780
X	TOTALLY EXEMPT PROPERTY	943	5,810.7404	\$755,499	\$1,124,278,558	\$0
<b>Totals</b>			82,191.0207	\$233,220,670	\$7,772,537,394	\$4,395,313,364

**2025 CERTIFIED TOTALS**

Property Count: 21,581

SGR - GREENVILLE ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$233,220,670</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$214,489,977</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$254,040
EX-XV	Other Exemptions (including public property, r	13	2024 Market Value	\$3,630,310
EX366	HB366 Exempt	32	2024 Market Value	\$174,580
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$4,058,930</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	3	\$132,000
DV1	Disabled Veterans 10% - 29%	3	\$15,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	6	\$62,000
DV4	Disabled Veterans 70% - 100%	20	\$216,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	18	\$2,894,841
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$62,911
HS	Homestead	151	\$17,086,521
OV65	Over 65	151	\$6,260,423
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>356</b>	<b>\$26,744,696</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$30,803,626</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
DP	Disability	84	\$3,303,787
HS	Homestead	6,165	\$225,873,006
OV65	Over 65	2,117	\$92,342,397
OV65S	OV65 Surviving Spouse	8	\$175,934
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>8,374</b>	<b>\$321,695,124</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$352,498,750</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$1,553,365	Count: 10
2025 Ag/Timber Use	\$11,090	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$1,542,275</b>	

**New Annexations****New Deannexations**

**2025 CERTIFIED TOTALS****SGR - GREENVILLE ISD  
Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,256	\$259,021	\$144,353	\$114,668
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,816	\$253,495	\$145,167	\$108,328

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 339

SLE - LEONARD ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		10,450,470			
Non Homesite:		4,105,050			
Ag Market:		70,212,644			
Timber Market:		0	<b>Total Land</b>	(+)	84,768,164
Improvement		Value			
Homesite:		38,376,104			
Non Homesite:		4,071,930	<b>Total Improvements</b>	(+)	42,448,034
Non Real		Count	Value		
Personal Property:	21		5,398,330		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					5,398,330
					132,614,528
Ag	Non Exempt	Exempt			
Total Productivity Market:	70,212,644	0			
Ag Use:	744,160	0	<b>Productivity Loss</b>	(-)	69,468,484
Timber Use:	0	0	<b>Appraised Value</b>	=	63,146,044
Productivity Loss:	69,468,484	0			
			<b>Homestead Cap</b>	(-)	3,721,396
			<b>23.231 Cap</b>	(-)	594,828
			<b>Assessed Value</b>	=	58,829,820
			<b>Total Exemptions Amount</b>	(-)	18,294,483
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	40,535,337

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	8,615,689	2,167,726	12,859.28	17,977.74	38			
<b>Total</b>	8,615,689	2,167,726	12,859.28	17,977.74	38	<b>Freeze Taxable</b>	(-)	2,167,726
<b>Tax Rate</b>	1.2252000							
						<b>Freeze Adjusted Taxable</b>	=	38,367,611

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 482,939.25 = 38,367,611 \* (1.2252000 / 100) + 12,859.28

Certified Estimate of Market Value: 132,614,528  
 Certified Estimate of Taxable Value: 40,535,337

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

**2025 CERTIFIED TOTALS**

Property Count: 339

SLE - LEONARD ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	2	0	5,000	5,000
DV2	2	0	9,405	9,405
DV3	1	0	10,000	10,000
DVHS	4	0	710,674	710,674
EX-XV	2	0	369,550	369,550
EX366	6	0	2,910	2,910
HS	123	0	15,086,776	15,086,776
OV65	45	0	1,833,398	1,833,398
PC	5	162,770	0	162,770
SO	2	104,000	0	104,000
Totals		266,770	18,027,713	18,294,483

**2025 CERTIFIED TOTALS**

Property Count: 339

SLE - LEONARD ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	60	89.9770	\$4,436,570	\$20,216,475	\$12,663,400
C1	VACANT LOTS AND LAND TRACTS	12	16.0972	\$0	\$823,400	\$823,400
D1	QUALIFIED AG LAND	165	5,838.2923	\$0	\$70,212,644	\$740,294
D2	NON-QUALIFIED LAND	39		\$49,000	\$1,123,797	\$1,085,138
E	FARM OR RANCH IMPROVEMENT	149	373.5955	\$1,334,080	\$33,387,942	\$19,682,247
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$529,400	\$529,400
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$18,810	\$18,810
J5	RAILROAD	1		\$0	\$550,150	\$550,150
J6	PIPELAND COMPANY	7		\$0	\$3,672,280	\$3,509,510
L1	COMMERCIAL PERSONAL PROPE	4		\$0	\$624,780	\$624,780
M1	TANGIBLE OTHER PERSONAL, MOB	9		\$0	\$1,082,390	\$308,208
X	TOTALLY EXEMPT PROPERTY	8	2.6290	\$0	\$372,460	\$0
<b>Totals</b>			6,320.5910	\$5,819,650	\$132,614,528	\$40,535,337

**2025 CERTIFIED TOTALS**

Property Count: 339

SLE - LEONARD ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	\$5,819,650
TOTAL NEW VALUE TAXABLE:	\$5,214,948

**New Exemptions**

Exemption	Description	Count		
EX366	HB366 Exempt	1	2024 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
DVHS	Disabled Veteran Homestead	1	\$270,062
HS	Homestead	3	\$371,671
OV65	Over 65	5	\$216,431
PARTIAL EXEMPTIONS VALUE LOSS		9	\$858,164
NEW EXEMPTIONS VALUE LOSS			\$858,164

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
HS	Homestead	103	\$3,731,185
OV65	Over 65	30	\$1,262,779
INCREASED EXEMPTIONS VALUE LOSS		133	\$4,993,964

TOTAL EXEMPTIONS VALUE LOSS	\$5,852,128
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**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
122	\$291,542	\$152,832	\$138,710
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
39	\$344,614	\$165,773	\$178,841

**2025 CERTIFIED TOTALS**SLE - LEONARD ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 5,444

SLO - LONE OAK ISD

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		130,441,277			
Non Homesite:		142,156,077			
Ag Market:		464,466,199			
Timber Market:		0	<b>Total Land</b>	(+)	737,063,553
Improvement		Value			
Homesite:		505,316,384			
Non Homesite:		296,184,007	<b>Total Improvements</b>	(+)	801,500,391
Non Real		Count	Value		
Personal Property:	193		34,779,424		
Mineral Property:	4		83,730		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	34,863,154
					1,573,427,098
Ag	Non Exempt	Exempt			
Total Productivity Market:	463,962,149	504,050			
Ag Use:	4,465,280	3,330	<b>Productivity Loss</b>	(-)	459,496,869
Timber Use:	0	0	<b>Appraised Value</b>	=	1,113,930,229
Productivity Loss:	459,496,869	500,720			
			<b>Homestead Cap</b>	(-)	33,542,474
			<b>23.231 Cap</b>	(-)	4,081,035
			<b>Assessed Value</b>	=	1,076,306,720
			<b>Total Exemptions Amount</b>	(-)	355,921,880
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	720,384,840

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	10,794,364	3,970,902	29,643.00	34,771.29	49		
OV65	156,551,015	55,056,536	293,101.42	352,516.96	676		
<b>Total</b>	<b>167,345,379</b>	<b>59,027,438</b>	<b>322,744.42</b>	<b>387,288.25</b>	<b>725</b>	<b>Freeze Taxable</b>	(-) 59,027,438
<b>Tax Rate</b>	<b>1.1569000</b>						
						<b>Freeze Adjusted Taxable</b>	= 661,357,402

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

7,973,988.20 = 661,357,402 \* (1.1569000 / 100) + 322,744.42

Certified Estimate of Market Value: 1,573,427,098

Certified Estimate of Taxable Value: 720,384,840

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

Property Count: 5,444

SLO - LONE OAK ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	52	0	1,679,726	1,679,726
DV1	9	0	71,447	71,447
DV2	5	0	34,500	34,500
DV3	9	0	75,600	75,600
DV4	80	0	590,278	590,278
DV4S	3	0	12,000	12,000
DVHS	65	0	11,743,687	11,743,687
DVHSS	3	0	96,099	96,099
EX-XG	2	0	136,300	136,300
EX-XJ	1	0	94,500	94,500
EX-XN	10	0	737,640	737,640
EX-XR	7	0	4,961,674	4,961,674
EX-XV	108	0	103,761,782	103,761,782
EX366	31	0	34,480	34,480
HS	1,750	0	205,765,597	205,765,597
OV65	725	0	25,124,190	25,124,190
OV65S	2	0	60,000	60,000
SO	30	942,380	0	942,380
<b>Totals</b>		<b>942,380</b>	<b>354,979,500</b>	<b>355,921,880</b>

**2025 CERTIFIED TOTALS**

Property Count: 5,444

SLO - LONE OAK ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,088	928.3274	\$17,837,120	\$267,916,579	\$162,925,671
B	MULTIFAMILY RESIDENCE	3	1.0400	\$0	\$1,328,400	\$1,328,400
C1	VACANT LOTS AND LAND TRACTS	1,442	561.4924	\$0	\$24,091,474	\$22,415,585
D1	QUALIFIED AG LAND	1,420	41,366.0139	\$0	\$463,962,149	\$4,419,601
D2	NON-QUALIFIED LAND	447		\$355,020	\$16,302,084	\$16,118,641
E	FARM OR RANCH IMPROVEMENT	1,751	4,516.8263	\$12,322,620	\$430,766,818	\$259,382,534
F1	COMMERCIAL REAL PROPERTY	69	92.6999	\$800,810	\$23,215,200	\$23,180,854
F2	INDUSTRIAL REAL PROPERTY	2		\$0	\$190,741,990	\$190,741,990
G1	OIL AND GAS	4		\$0	\$83,730	\$21,960
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$557,560	\$557,560
J3	ELECTRIC COMPANY (INCLUDING C	12	18.6690	\$0	\$7,557,410	\$7,549,024
J4	TELEPHONE COMPANY (INCLUDI	13	0.0935	\$0	\$2,273,090	\$2,273,090
J5	RAILROAD	4	22.6646	\$0	\$516,890	\$516,890
J6	PIPELAND COMPANY	1		\$0	\$51,540	\$51,540
J7	CABLE TELEVISION COMPANY	1		\$0	\$13,062,670	\$13,062,670
L1	COMMERCIAL PERSONAL PROPE	113		\$0	\$8,200,600	\$8,200,600
L2	INDUSTRIAL PERSONAL PROPERT	9		\$54,630	\$615,240	\$615,240
M1	TANGIBLE OTHER PERSONAL, MOB	122		\$1,421,130	\$10,670,490	\$5,369,661
O	RESIDENTIAL INVENTORY	26	19.6491	\$0	\$1,618,820	\$1,618,820
S	SPECIAL INVENTORY TAX	3		\$0	\$34,510	\$34,510
X	TOTALLY EXEMPT PROPERTY	159	5,900.7816	\$1,460	\$109,859,854	\$0
<b>Totals</b>			53,428.2577	\$32,792,790	\$1,573,427,098	\$720,384,841



**2025 CERTIFIED TOTALS**

Property Count: 5,444

SLO - LONE OAK ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$32,792,790</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$28,327,273</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$89,700
EX-XV	Other Exemptions (including public property, r	3	2024 Market Value	\$2,626,270
EX366	HB366 Exempt	3	2024 Market Value	\$2,520
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$2,718,490</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$60,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	7	\$63,280
DVHS	Disabled Veteran Homestead	6	\$1,248,920
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$0
HS	Homestead	42	\$5,083,978
OV65	Over 65	44	\$1,941,733
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>103</b>	<b>\$8,415,411</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$11,133,901</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
DP	Disability	32	\$1,255,836
HS	Homestead	1,410	\$50,148,844
OV65	Over 65	439	\$18,011,442
OV65S	OV65 Surviving Spouse	1	\$50,000
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>1,882</b>	<b>\$69,466,122</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$80,600,023</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$1,963,309	Count: 12
2025 Ag/Timber Use	\$10,160	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$1,953,149</b>	

**New Annexations****New Deannexations**

**2025 CERTIFIED TOTALS****SLO - LONE OAK ISD  
Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,702	\$293,701	\$137,789	\$155,912
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
667	\$305,553	\$135,283	\$170,270

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 17,584

SQL - QUINLAN ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		681,414,678			
Non Homesite:		889,597,542			
Ag Market:		677,343,038			
Timber Market:		0	<b>Total Land</b>	(+)	2,248,355,258
Improvement		Value			
Homesite:		1,378,568,590			
Non Homesite:		442,796,039	<b>Total Improvements</b>	(+)	1,821,364,629
Non Real		Count	Value		
Personal Property:	696		122,539,600		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 122,539,600
			<b>Market Value</b>	=	4,192,259,487
Ag	Non Exempt	Exempt			
Total Productivity Market:	677,343,038	0			
Ag Use:	4,923,960	0	<b>Productivity Loss</b>	(-)	672,419,078
Timber Use:	0	0	<b>Appraised Value</b>	=	3,519,840,409
Productivity Loss:	672,419,078	0	<b>Homestead Cap</b>	(-)	194,545,236
			<b>23.231 Cap</b>	(-)	19,916,244
			<b>Assessed Value</b>	=	3,305,378,929
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	1,306,437,861
			<b>Net Taxable</b>	=	1,998,941,068

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	27,952,245	4,185,809	24,370.14	37,493.98	251		
OV65	536,533,620	201,591,808	1,075,059.90	1,266,007.78	2,789		
<b>Total</b>	<b>564,485,865</b>	<b>205,777,617</b>	<b>1,099,430.04</b>	<b>1,303,501.76</b>	<b>3,040</b>	<b>Freeze Taxable</b>	(-) 205,777,617
<b>Tax Rate</b>	<b>0.9252000</b>						
						<b>Freeze Adjusted Taxable</b>	= 1,793,163,451

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
17,689,778.29 = 1,793,163,451 \* (0.9252000 / 100) + 1,099,430.04

Certified Estimate of Market Value: 4,192,259,487  
Certified Estimate of Taxable Value: 1,998,941,068

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

**2025 CERTIFIED TOTALS**

Property Count: 17,584

SQL - QUINLAN ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	260	0	3,573,815	3,573,815
DV1	23	0	110,201	110,201
DV1S	1	0	5,000	5,000
DV2	28	0	133,500	133,500
DV3	30	0	186,967	186,967
DV4	165	0	879,777	879,777
DV4S	20	0	53,303	53,303
DVHS	152	0	24,567,815	24,567,815
DVHSS	19	0	1,825,309	1,825,309
EX-XG	1	0	294,310	294,310
EX-XJ	2	0	988,580	988,580
EX-XL	1	0	340,420	340,420
EX-XN	14	0	2,174,860	2,174,860
EX-XR	41	0	12,062,526	12,062,526
EX-XU	3	0	913,870	913,870
EX-XV	361	0	605,737,753	605,737,753
EX-XV (Prorated)	1	0	62,519	62,519
EX366	68	0	65,630	65,630
FRSS	1	0	131,670	131,670
HS	5,729	0	575,218,452	575,218,452
OV65	2,987	0	74,408,284	74,408,284
OV65S	8	0	133,050	133,050
PC	6	305,280	0	305,280
SO	71	2,264,970	0	2,264,970
<b>Totals</b>		<b>2,570,250</b>	<b>1,303,867,611</b>	<b>1,306,437,861</b>

**2025 CERTIFIED TOTALS**

Property Count: 17,584

SQL - QUINLAN ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	7,602	7,743.2708	\$42,272,380	\$1,467,406,718	\$893,167,494
B	MULTIFAMILY RESIDENCE	34	14.4256	\$0	\$13,044,003	\$12,774,347
C1	VACANT LOTS AND LAND TRACTS	3,919	1,730.4587	\$0	\$122,843,624	\$119,938,894
D1	QUALIFIED AG LAND	1,777	41,103.0946	\$0	\$677,343,038	\$4,877,277
D2	NON-QUALIFIED LAND	410		\$1,488,750	\$17,178,589	\$16,898,430
E	FARM OR RANCH IMPROVEMENT	3,370	9,637.4320	\$20,410,460	\$841,504,759	\$543,851,456
F1	COMMERCIAL REAL PROPERTY	429	1,025.1791	\$10,525,840	\$208,367,194	\$204,740,698
F2	INDUSTRIAL REAL PROPERTY	4	2.6425	\$55,343,580	\$57,404,798	\$57,404,798
J1	WATER SYSTEMS	14	8.3937	\$0	\$968,070	\$968,070
J2	GAS DISTRIBUTION SYSTEM	3	2.0000	\$0	\$1,031,590	\$1,031,590
J3	ELECTRIC COMPANY (INCLUDING C	19	21.3566	\$0	\$22,204,590	\$22,119,162
J4	TELEPHONE COMPANY (INCLUDI	34	2.9583	\$0	\$2,859,390	\$2,857,988
J5	RAILROAD	6	25.3550	\$0	\$317,230	\$317,230
J6	PIPELAND COMPANY	12	11.6820	\$0	\$9,424,270	\$9,196,520
J7	CABLE TELEVISION COMPANY	1		\$0	\$8,179,090	\$8,179,090
L1	COMMERCIAL PERSONAL PROPE	471		\$0	\$64,907,200	\$64,657,260
L2	INDUSTRIAL PERSONAL PROPERT	45		\$0	\$2,989,610	\$2,989,610
M1	TANGIBLE OTHER PERSONAL, MOB	724		\$6,071,300	\$49,906,555	\$32,296,024
O	RESIDENTIAL INVENTORY	6	15.7842	\$0	\$6,000	\$6,000
S	SPECIAL INVENTORY TAX	21		\$0	\$669,130	\$669,130
X	TOTALLY EXEMPT PROPERTY	492	27,041.3288	\$3,176,050	\$623,704,039	\$0
<b>Totals</b>			<b>88,385.3619</b>	<b>\$139,288,360</b>	<b>\$4,192,259,487</b>	<b>\$1,998,941,068</b>

**2025 CERTIFIED TOTALS**

Property Count: 17,584

SQL - QUINLAN ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$139,288,360</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$129,684,921</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$303,390
EX-XR	11.30 Nonprofit water or wastewater corporati	1	2024 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	2	2024 Market Value	\$397,880
EX366	HB366 Exempt	22	2024 Market Value	\$49,660
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$750,930</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	6	\$197,180
DV2	Disabled Veterans 30% - 49%	3	\$19,500
DV3	Disabled Veterans 50% - 69%	2	\$10,000
DV4	Disabled Veterans 70% - 100%	10	\$69,504
DVHS	Disabled Veteran Homestead	10	\$1,247,733
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$63,582
FRSS	First Responder Surviving Spouse	1	\$131,670
HS	Homestead	122	\$11,090,209
OV65	Over 65	154	\$4,583,988
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>309</b>	<b>\$17,413,366</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$18,164,296</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	77	\$2,571,649
HS	Homestead	4,086	\$130,099,516
OV65	Over 65	1,460	\$53,412,978
OV65S	OV65 Surviving Spouse	3	\$102,280
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>5,626</b>	<b>\$186,186,423</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$204,350,719</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$5,102,020	Count: 20
2025 Ag/Timber Use	\$33,070	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$5,068,950</b>	

**New Annexations****New Deannexations**

**2025 CERTIFIED TOTALS**SQL - QUINLAN ISD  
**Average Homestead Value**

## Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,560	\$258,196	\$136,012	\$122,184

## Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,837	\$244,600	\$130,810	\$113,790

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 6,026

SRC - ROYSE CITY ISD  
Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		333,082,342			
Non Homesite:		138,129,530			
Ag Market:		215,713,017			
Timber Market:		0	<b>Total Land</b>	(+)	686,924,889
Improvement		Value			
Homesite:		1,231,028,937			
Non Homesite:		145,972,946	<b>Total Improvements</b>	(+)	1,377,001,883
Non Real		Count	Value		
Personal Property:	203		26,557,551		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 26,557,551
				<b>Market Value</b>	= 2,090,484,323
Ag	Non Exempt	Exempt			
Total Productivity Market:	215,713,017	0			
Ag Use:	1,219,300	0	<b>Productivity Loss</b>	(-)	214,493,717
Timber Use:	0	0	<b>Appraised Value</b>	=	1,875,990,606
Productivity Loss:	214,493,717	0			
			<b>Homestead Cap</b>	(-)	34,338,931
			<b>23.231 Cap</b>	(-)	6,419,229
			<b>Assessed Value</b>	=	1,835,232,446
			<b>Total Exemptions Amount</b> (Breakdown on Next Page)	(-)	603,989,145
			<b>Net Taxable</b>	=	1,231,243,301

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	9,511,784	3,315,989	33,719.17	53,696.56	34			
OV65	168,589,995	64,129,376	559,827.68	770,731.33	543			
<b>Total</b>	<b>178,101,779</b>	<b>67,445,365</b>	<b>593,546.85</b>	<b>824,427.89</b>	<b>577</b>	<b>Freeze Taxable</b>	(-)	67,445,365
<b>Tax Rate</b>	<b>1.2552000</b>							
						<b>Freeze Adjusted Taxable</b>	=	1,163,797,936

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
15,201,538.54 = 1,163,797,936 \* (1.2552000 / 100) + 593,546.85

Certified Estimate of Market Value: 2,090,484,323  
Certified Estimate of Taxable Value: 1,231,243,301

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



**2025 CERTIFIED TOTALS**

Property Count: 6,026

SRC - ROYSE CITY ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	38	0	1,931,074	1,931,074
DV1	20	0	130,000	130,000
DV2	14	0	90,000	90,000
DV3	22	0	186,180	186,180
DV4	122	0	722,580	722,580
DV4S	1	0	0	0
DVHS	154	0	34,471,827	34,471,827
DVHSS	7	0	776,190	776,190
EX-XN	17	0	2,459,550	2,459,550
EX-XR	2	0	1,197,480	1,197,480
EX-XV	19	0	72,768,040	72,768,040
EX366	20	0	14,700	14,700
FRSS	1	0	216,213	216,213
HS	3,372	0	449,591,226	449,591,226
OV65	632	6,881,170	30,691,269	37,572,439
OV65S	1	15,000	60,000	75,000
PC	4	1,510	0	1,510
SO	92	1,785,136	0	1,785,136
<b>Totals</b>		<b>8,682,816</b>	<b>595,306,329</b>	<b>603,989,145</b>

**2025 CERTIFIED TOTALS**

Property Count: 6,026

SRC - ROYSE CITY ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,973	2,100.5070	\$83,764,200	\$1,319,745,913	\$857,329,459
C1	VACANT LOTS AND LAND TRACTS	450	281.6789	\$0	\$30,208,494	\$29,780,539
D1	QUALIFIED AG LAND	552	8,475.2191	\$0	\$215,713,017	\$1,211,997
D2	NON-QUALIFIED LAND	144		\$26,130	\$5,204,186	\$5,161,016
E	FARM OR RANCH IMPROVEMENT	939	2,863.5844	\$7,566,820	\$318,883,360	\$219,359,607
F1	COMMERCIAL REAL PROPERTY	56	195.3184	\$10,965,320	\$81,946,277	\$78,361,841
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$405,350	\$405,350
J3	ELECTRIC COMPANY (INCLUDING C	5	4.0000	\$0	\$6,315,850	\$6,315,850
J4	TELEPHONE COMPANY (INCLUDI	21	0.4620	\$0	\$1,321,090	\$1,321,090
J5	RAILROAD	6	24.9860	\$0	\$1,179,840	\$1,179,840
J6	PIPELAND COMPANY	6		\$0	\$754,640	\$753,130
L1	COMMERCIAL PERSONAL PROPE	120		\$0	\$13,341,531	\$13,341,531
L2	INDUSTRIAL PERSONAL PROPERT	5		\$0	\$459,380	\$459,380
M1	TANGIBLE OTHER PERSONAL, MOB	92		\$892,330	\$7,976,090	\$5,719,908
O	RESIDENTIAL INVENTORY	161	93.8773	\$3,010,140	\$10,150,865	\$10,104,093
S	SPECIAL INVENTORY TAX	6		\$0	\$438,670	\$438,670
X	TOTALLY EXEMPT PROPERTY	58	342.0178	\$5,000,000	\$76,439,770	\$0
<b>Totals</b>			14,381.6509	\$111,224,940	\$2,090,484,323	\$1,231,243,301

**2025 CERTIFIED TOTALS**

Property Count: 6,026

SRC - ROYSE CITY ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$111,224,940</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$91,966,416</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$379,690
EX-XV	Other Exemptions (including public property, r	2	2024 Market Value	\$1,345,260
EX366	HB366 Exempt	5	2024 Market Value	\$5,540
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,730,490</b>

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	12	\$84,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	6	\$1,448,571
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	\$465,120
FRSS	First Responder Surviving Spouse	1	\$216,213
HS	Homestead	82	\$9,767,216
OV65	Over 65	54	\$3,968,570
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>163</b>	<b>\$15,989,690</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$17,720,180</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
DP	Disability	33	\$1,495,847
HS	Homestead	3,107	\$120,080,375
OV65	Over 65	471	\$21,314,788
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>3,611</b>	<b>\$142,891,010</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$160,611,190</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$261,461	Count: 2
2025 Ag/Timber Use	\$690	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$260,771</b>	

**New Annexations****New Deannexations**

**2025 CERTIFIED TOTALS****SRC - ROYSE CITY ISD  
Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,354	\$352,397	\$143,758	\$208,639
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,830	\$350,803	\$140,596	\$210,207

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 778

STR - TERRELL ISD

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		63,534,179			
Non Homesite:		27,158,772			
Ag Market:		108,476,830			
Timber Market:		0	<b>Total Land</b>	(+)	199,169,781
Improvement		Value			
Homesite:		113,172,990			
Non Homesite:		18,255,288	<b>Total Improvements</b>	(+)	131,428,278
Non Real		Count	Value		
Personal Property:	26		4,727,270		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					335,325,329
Ag	Non Exempt	Exempt			
Total Productivity Market:	108,476,830	0			
Ag Use:	745,990	0	<b>Productivity Loss</b>	(-)	107,730,840
Timber Use:	0	0	<b>Appraised Value</b>	=	227,594,489
Productivity Loss:	107,730,840	0			
			<b>Homestead Cap</b>	(-)	15,429,241
			<b>23.231 Cap</b>	(-)	300,084
			<b>Assessed Value</b>	=	211,865,164
			<b>Total Exemptions Amount</b>	(-)	63,964,179
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	147,900,985

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,255,665	1,594,970	12,249.53	13,367.46	10			
OV65	53,375,145	22,201,277	129,335.11	152,454.53	187			
<b>Total</b>	<b>56,630,810</b>	<b>23,796,247</b>	<b>141,584.64</b>	<b>165,821.99</b>	<b>197</b>	<b>Freeze Taxable</b>	(-)	23,796,247
<b>Tax Rate</b>	<b>1.0552000</b>							
						<b>Freeze Adjusted Taxable</b>	=	124,104,738

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

1,451,137.84 = 124,104,738 \* (1.0552000 / 100) + 141,584.64

Certified Estimate of Market Value: 335,325,329

Certified Estimate of Taxable Value: 147,900,985

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

Property Count: 778

STR - TERRELL ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	11	0	501,725	501,725
DV1	4	0	27,000	27,000
DV2	1	0	12,000	12,000
DV3	2	0	10,000	10,000
DV4	14	0	120,960	120,960
DV4S	1	0	0	0
DVHS	11	0	3,446,735	3,446,735
DVHSS	2	0	536,986	536,986
EX-XN	2	0	87,100	87,100
EX-XR	3	0	189,520	189,520
EX-XV	4	0	1,814,276	1,814,276
EX366	8	0	7,100	7,100
HS	397	0	49,159,580	49,159,580
OV65	194	0	7,870,429	7,870,429
OV65S	2	0	0	0
PC	1	27,400	0	27,400
SO	8	153,368	0	153,368
<b>Totals</b>		<b>180,768</b>	<b>63,783,411</b>	<b>63,964,179</b>

**2025 CERTIFIED TOTALS**

Property Count: 778

STR - TERRELL ISD  
Grand Totals

7/22/2025

4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	229	927.9409	\$654,400	\$92,599,050	\$56,189,144
B	MULTIFAMILY RESIDENCE	2	1.6680	\$0	\$189,441	\$162,822
C1	VACANT LOTS AND LAND TRACTS	32	116.0189	\$0	\$4,021,821	\$3,995,304
D1	QUALIFIED AG LAND	296	7,159.8453	\$0	\$108,476,830	\$739,804
D2	NON-QUALIFIED LAND	83		\$54,560	\$3,644,529	\$3,610,852
E	FARM OR RANCH IMPROVEMENT	348	1,547.1180	\$1,525,150	\$115,438,528	\$74,793,792
F1	COMMERCIAL REAL PROPERTY	2	190.8140	\$0	\$1,694,850	\$1,694,850
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$1,738,460	\$1,738,460
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$107,130	\$107,130
J6	PIPELAND COMPANY	2		\$0	\$1,189,040	\$1,161,640
L1	COMMERCIAL PERSONAL PROPE	10		\$0	\$1,508,720	\$1,508,720
M1	TANGIBLE OTHER PERSONAL, MOB	11		\$0	\$934,570	\$586,556
O	RESIDENTIAL INVENTORY	25	28.0289	\$0	\$1,665,650	\$1,611,911
X	TOTALLY EXEMPT PROPERTY	17	50.0890	\$0	\$2,116,710	\$0
<b>Totals</b>			10,021.5230	\$2,234,110	\$335,325,329	\$147,900,985

**2025 CERTIFIED TOTALS**

Property Count: 778

STR - TERRELL ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

TOTAL NEW VALUE MARKET:	<b>\$2,234,110</b>
TOTAL NEW VALUE TAXABLE:	<b>\$2,227,980</b>

**New Exemptions**

Exemption	Description	Count		
EX-XR	11.30 Nonprofit water or wastewater corporati	2	2024 Market Value	\$151,100
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$151,100</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$60,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	1	\$12,000
HS	Homestead	3	\$322,030
OV65	Over 65	6	\$270,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>12</b>	<b>\$674,030</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$825,130</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
DP	Disability	7	\$261,725
HS	Homestead	338	\$12,419,466
OV65	Over 65	135	\$6,037,197
<b>INCREASED EXEMPTIONS VALUE LOSS</b>		<b>480</b>	<b>\$18,718,388</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$19,543,518</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$915,563	Count: 5
2025 Ag/Timber Use	\$8,690	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$906,873</b>	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
393	\$371,889	\$163,486	\$208,403
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
169	\$414,884	\$185,007	\$229,877



**2025 CERTIFIED TOTALS**STR - TERRELL ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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HUNT County

**2025 CERTIFIED TOTALS**

As of Supplement 3

Property Count: 2,919

SWC - WOLFE CITY ISD

Grand Totals

7/22/2025

4:26:43PM

Land		Value			
Homesite:		52,548,411			
Non Homesite:		58,849,729			
Ag Market:		444,240,304			
Timber Market:		0	<b>Total Land</b>	(+)	555,638,444
Improvement		Value			
Homesite:		205,513,516			
Non Homesite:		63,724,434	<b>Total Improvements</b>	(+)	269,237,950
Non Real		Count	Value		
Personal Property:	138		34,458,848		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					859,335,242
Ag	Non Exempt	Exempt			
Total Productivity Market:	444,240,304	0			
Ag Use:	5,412,160	0	<b>Productivity Loss</b>	(-)	438,828,144
Timber Use:	0	0	<b>Appraised Value</b>	=	420,507,098
Productivity Loss:	438,828,144	0			
			<b>Homestead Cap</b>	(-)	18,760,156
			<b>23.231 Cap</b>	(-)	2,018,253
			<b>Assessed Value</b>	=	399,728,689
			<b>Total Exemptions Amount</b>	(-)	152,573,567
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	247,155,122

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,037,106	559,578	4,076.00	6,334.66	19		
OV65	64,582,219	12,156,078	65,167.17	96,999.48	404		
<b>Total</b>	<b>67,619,325</b>	<b>12,715,656</b>	<b>69,243.17</b>	<b>103,334.14</b>	<b>423</b>	<b>Freeze Taxable</b>	(-) 12,715,656
<b>Tax Rate</b>	<b>0.9396000</b>						
						<b>Freeze Adjusted Taxable</b>	= 234,439,466

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
2,272,036.39 = 234,439,466 \* (0.9396000 / 100) + 69,243.17

Certified Estimate of Market Value: 859,335,242  
Certified Estimate of Taxable Value: 247,155,122

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

**2025 CERTIFIED TOTALS**

Property Count: 2,919

SWC - WOLFE CITY ISD  
Grand Totals

7/22/2025

4:26:43PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	20	0	521,181	521,181
DV1	3	0	17,000	17,000
DV2	3	0	8,010	8,010
DV3	5	0	50,000	50,000
DV3S	1	0	1,230	1,230
DV4	32	0	232,907	232,907
DV4S	5	0	35,870	35,870
DVHS	34	0	4,011,933	4,011,933
DVHSS	3	0	0	0
EX	1	0	101,710	101,710
EX-XG	1	0	68,250	68,250
EX-XJ	1	0	175,910	175,910
EX-XN	10	0	827,440	827,440
EX-XR	4	0	699,338	699,338
EX-XV	98	0	30,787,748	30,787,748
EX366	33	0	30,850	30,850
HS	947	0	103,632,713	103,632,713
OV65	426	0	10,642,937	10,642,937
OV65S	2	0	0	0
PC	7	320,990	0	320,990
SO	13	407,550	0	407,550
<b>Totals</b>		<b>728,540</b>	<b>151,845,027</b>	<b>152,573,567</b>

**2025 CERTIFIED TOTALS**

Property Count: 2,919

SWC - WOLFE CITY ISD  
Grand Totals

7/22/2025 4:26:43PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	627	322.6988	\$3,005,250	\$90,057,390	\$43,467,197
B	MULTIFAMILY RESIDENCE	15	3.8308	\$302,360	\$6,626,380	\$6,309,320
C1	VACANT LOTS AND LAND TRACTS	154	210.0542	\$0	\$7,056,090	\$7,004,043
D1	QUALIFIED AG LAND	1,229	42,696.8681	\$0	\$444,240,304	\$5,368,931
D2	NON-QUALIFIED LAND	353		\$31,730	\$8,121,160	\$8,014,477
E	FARM OR RANCH IMPROVEMENT	1,109	3,852.2671	\$5,363,540	\$215,708,751	\$125,183,339
F1	COMMERCIAL REAL PROPERTY	67	158.5223	\$410,860	\$14,646,219	\$14,505,265
F2	INDUSTRIAL REAL PROPERTY	3	11.0556	\$0	\$1,609,240	\$1,609,240
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$1,830,590	\$1,830,590
J3	ELECTRIC COMPANY (INCLUDING C	7	25.2860	\$0	\$8,059,660	\$8,059,660
J4	TELEPHONE COMPANY (INCLUDI	12	0.5255	\$0	\$948,340	\$948,340
J6	PIPELAND COMPANY	8		\$0	\$4,970,290	\$4,649,300
J7	CABLE TELEVISION COMPANY	1		\$0	\$8,090,010	\$8,090,010
L1	COMMERCIAL PERSONAL PROPE	62		\$0	\$5,249,320	\$5,162,360
L2	INDUSTRIAL PERSONAL PROPERT	6		\$0	\$4,406,620	\$4,406,620
M1	TANGIBLE OTHER PERSONAL, MOB	65		\$417,730	\$4,519,970	\$2,546,432
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	148	661.1298	\$0	\$33,194,908	\$0
<b>Totals</b>			47,942.2382	\$9,531,470	\$859,335,242	\$247,155,124

**2025 CERTIFIED TOTALS**

Property Count: 2,919

SWC - WOLFE CITY ISD  
Effective Rate Assumption

7/22/2025

4:26:43PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$9,531,470</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$8,829,260</b>

**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$40,000
EX366	HB366 Exempt	5	2024 Market Value	\$11,720
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$51,720</b>

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	4	\$425,915
HS	Homestead	20	\$2,292,635
OV65	Over 65	18	\$564,711
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$3,295,261</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$3,346,981</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	10	\$396,481
HS	Homestead	685	\$22,752,807
OV65	Over 65	201	\$7,762,371
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			<b>\$30,911,659</b>

<b>TOTAL EXEMPTIONS VALUE LOSS</b>	<b>\$34,258,640</b>
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**New Ag / Timber Exemptions**

2024 Market Value	\$1,034,594	Count: 8
2025 Ag/Timber Use	\$15,560	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$1,019,034</b>	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
924	\$204,158	\$130,283	\$73,875
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
316	\$172,631	\$133,021	\$39,610

**2025 CERTIFIED TOTALS**  
SWC - WOLFE CITY ISD  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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2025 Frame Final Number Calculations After Cost Multipler, Local Multiplier and Market Factor

QUALITY	LOW	FAIR		AVERAGE		GOOD		VERY GOOD		EXCELLENT	
DEPRECIATION	45 YR F RES	50 YR F RES		55 YR F RES		55 YR F RES		60 YR F RES		60 YR F RES	
MAX SQ FT	1F	2F	2+F	3F	3+F	4F	4+F	5F	5+F	6F	6+F
400	117.50										
500	111.95										
600	107.33	121.91	142.86	153.84	160.62						
700	103.63	118.07	138.43								
800	100.85	115.19	135.10	145.58	152.00	169.24	179.58				
900	98.07	112.31	131.69								
1000	95.29	110.39	129.41	139.39	145.51	162.00	171.90				
1100	93.45	108.47	127.34								
1200	91.60	106.55	125.27	135.26	140.88	156.57	166.13	175.46	184.34		
1300	89.75	105.59	123.71	133.19	138.79						
1400	88.36	103.67	121.64	131.13	136.71	152.04	161.33	170.37	179.00		
1500		102.71	120.08	129.06	134.54						
1600	85.58	100.79	118.54	128.03	133.46	148.42	157.39	166.14	174.54		
1700		99.83	116.98	125.96	131.61						
1800	83.27	98.87	115.95	124.93	130.69	145.71	153.91	161.90	169.76	184.92	208.87
1900				123.90	129.29	143.90	151.87				
2000	81.42	96.95	113.89	122.87	128.37	142.99	150.85	158.51	166.53	181.64	205.17
2100				121.83	126.97	141.18	149.09				
2200	79.57	95.03	111.81	120.80	126.04	140.28	148.22	155.96	163.66	178.36	201.47
2300								154.27	162.35		
2400	77.72	93.59	110.00	118.74	123.73	137.56	145.59	153.42	161.14	175.74	198.50
2500								151.73	159.47		
2600	76.33	92.15	108.19	116.67	121.88	135.75	143.41	150.88	158.63	173.12	195.54
2800	75.41	90.71	106.37	114.61	120.03	133.94	141.23	148.34	156.11	170.50	192.58
3000				113.58	118.63	132.13	139.48	146.64	154.32	168.53	190.36
3200						130.32	137.73	144.95	152.52	166.56	188.13
3400						129.41	136.42	143.25	150.72	164.59	185.91
3600						127.60	134.67	141.55	149.28	163.28	184.43
3800						126.70	133.37	139.86	147.49	161.31	182.21
4000						125.79	132.06	138.16	146.05	160.00	180.73
4200								137.32	144.97	158.69	179.25
4400										157.38	177.77
4800										154.76	174.80
5200										152.79	172.58
5600										150.82	170.36
6000										148.86	168.14
9999999	72.63	88.79	103.78	111.51	113.98	124.89	129.47	133.93	137.19	146.89	165.92

## 2025 Masonry Final Number Calculations After Cost Multiplier, Local Multiplier and Market Factor

QUALITY	LOW	FAIR		AVERAGE		GOOD		VERY GOOD		EXCELLENT	
DEPRECIATION	50 YR	55 YR		60 YR		60 YR		60 YR		65 YR	
MAX SQ FT	1M	2M	2+M	3M	3+M	4M	4+M	5M	5+M	6M	6+M
400	125.72										
500	119.43										
600	114.04	126.52	142.94	164.63	186.47						
700	109.55	122.85	138.63								
800	105.96	120.10	135.39	155.65	176.30	193.01	221.33				
900	103.27	117.35	132.33								
1000	100.57	114.60	129.26	148.66	168.53	184.62	211.71				
1100	97.88	111.85	126.15								
1200	96.08	110.02	124.07	142.68	162.22	178.09	204.23	221.46	240.32		
1300	94.29	108.18	122.18	140.68	159.79						
1400	92.49	107.27	120.77	138.69	157.36	172.50	197.84	214.57	232.84		
1500		105.43	118.88	136.69	155.17						
1600	88.90	103.60	116.99	134.70	152.99	167.83	192.44	208.66	226.44	264.08	303.24
1700		102.68	115.58	132.70	150.72						
1800	86.65	101.76	114.64	131.70	149.59	164.11	188.03	203.74	221.23	258.12	296.39
1900				130.90	147.65	162.24	185.41				
2000	84.41	99.01	111.80	128.71	146.68	161.31	184.10	198.82	216.45	253.01	290.52
2100				126.71	144.74	159.44	182.13				
2200	82.16	97.18	109.45	125.72	143.28	157.58	180.17	194.88	212.11	247.90	284.66
2300								192.91	210.59		
2400	80.37	96.26	108.03	123.72	140.85	154.78	177.22	191.93	209.07	244.49	280.74
2500								189.96	207.11		
2600	79.02	94.43	106.14	121.73	138.91	152.92	174.28	187.99	205.16	240.23	275.85
2800	77.67	92.60	104.26	119.73	136.48	150.12	171.33	185.04	202.12	236.82	271.94
3000				117.73	134.54	148.25	169.37	183.07	199.95	234.27	269.00
3200						146.39	166.91	180.12	197.34	231.71	266.07
3400						144.52	164.95	178.15	194.74	228.30	262.16
3600						143.59	163.48	176.18	193.00	226.60	260.20
3800						141.73	161.51	174.21	190.83	224.05	257.27
4000								172.24	188.66	221.49	254.33
4200								170.28	186.92	219.79	252.37
4400										218.08	250.42
4800										214.67	246.51
5200										211.27	242.59
5600										207.86	238.68
6000										205.30	235.75
9999999	74.98	90.76	102.19	115.74	133.48	138.00	158.01	166.34	183.86	202.75	232.81



**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**  
**2023 CAD SUMMARY WORKSHEET EXPORT**

PVS YR	NEW CAD ID	CAD SHRT NM	CATEGORY	No of Ratios	CAD CATG AM	CATG MED_QY	CATG COEF_QY	CATG 10_PC	CATG 25_PC	CATG PRDF_QY
2023	116	Hunt	A.SINGLE-FAMILY RESIDENCES	1085	6,496,970,337	0.99	7.50	75.02	96.04	1.01
2023	116	Hunt	B.MULTI-FAMILY RESIDENCES	43	383,723,228					
2023	116	Hunt	C1.VACANT LOTS	0	399,080,229					
2023	116	Hunt	C2.COLONIA LOTS	0	0					
2023	116	Hunt	D2.FARM/RANCH IMP	9	142,985,462					
2023	116	Hunt	E.RURAL-NON-QUAL	320	3,912,080,203	1.00	14.55	48.13	81.56	1.02
2023	116	Hunt	F1.COMMERCIAL REAL	131	1,245,671,002					
2023	116	Hunt	F2.INDUSTRIAL REAL	0	259,314,256					
2023	116	Hunt	G.OIL, GAS, MINERALS	0	129,820					
2023	116	Hunt	J.UTILITIES	3	359,360,940					
2023	116	Hunt	L1.COMMERCIAL PERSONAL	55	424,483,833					
2023	116	Hunt	L2.INDUSTRIAL PERSONAL	0	879,273,760					
2023	116	Hunt	M.OTHER PERSONAL	0	99,878,022					
2023	116	Hunt	O.RESIDENTIAL INVENTORY	0	31,035,226					
2023	116	Hunt	S.SPECIAL INVENTORY	0	34,885,120					
2023	116	Hunt	OVERALL	1646	14,668,871,438	1.00	10.14	66.71	90.28	0.99

## 2025 Certified Numbers By School

Sales 01/01/2024 to 04/01/2025 Residential

	School District																	SCHOOL
School District	SBH	SBL	SCA	SCL	SCM	SC0	SCP	SCT	SCU	SFD	SGR	SLE	SLO	SQL	SRC	STR	SWC	COMBINED
Number of sales used	8	35	32	36	293	89	na	165	NA	1	697	9	71	195	293	7	43	1974
Weighted Mean Ratio	1.0371	1.0112	0.9921	1.0334	1.0075	0.9806	na	1.0032	NA	0.979	0.9989	1.0189	0.9908	1.0145	0.9851	0.9966	0.9778	1.0018
Mean Ratio	1.0154	1.0084	1.0011	1.0161	1.0075	0.9862	na	1.0011	NA	0.979	1.0015	1.0031	0.993	1.0328	0.9877	0.9764	0.9846	0.9996
Median Ratio	0.9978	1.0169	0.999	0.9972	1.0039	0.9995	na	1.0051	NA	0.979	1	1.0135	0.9981	1.0124	0.9862	1.0099	0.9974	1.0010
Coefficient of Dispersion	5.1362	6.2542	5.8501	7.3553	3.6865	7.8192	na	4.0953	NA	NA	5.478	7.0577	5.9602	8.5267	5.4419	4.3924	6.0296	5.9345
Price Related Differential	0.9791	0.9973	1.009	0.9833	1	1.0057	na	0.998	NA	NA	1.0027	0.9845	1.0022	1.018	1.026	0.9798	1.0069	0.9995
Average Deviation	0.0513	0.0636	0.0584	0.0734	0.037	0.0782	na	0.0412	NA	NA	0.0548	0.0715	0.0595	0.0863	0.0537	0.0444	0.0601	0.0595
Standard Deviation	0.0692	0.0858	0.0724	0.0943	0.0537	0.1032	na	0.0531	NA	NA	0.076	0.094	0.0801	0.1162	0.068	0.0686	0.0805	0.0797
Number of Prop in Poplulation	270	1598	1196	1338	4816	3320	21	877	101	50	13437	174	2419	9269	4593	497	1460	45436

2025 Certified Numbers By Class  
Sales 1/01/2024 to 4/01/2025

	Frame Classes											
Residential Class	1F	2F	2+F	3F	3+F	4F	4+F	5F	5+F	6F	6+F	FRAME COMBINED
Number of sales used	7	89	121	199	34	23	12	NA	NA	NA	NA	485
Weighted Mean Ratio	1.0342	0.9901	0.997	0.9965	0.9488	0.98	0.9454	NA	NA	NA	NA	0.9846
Mean Ratio	1.0033	0.9904	0.9986	0.9961	0.9546	0.9953	0.9531	NA	NA	NA	NA	0.9845
Median Ratio	1.0075	0.9875	0.9991	0.9981	0.9647	0.9981	0.9405	NA	NA	NA	NA	0.985071429
Coefficient of Dispersion	6.5608	8.3492	7.2495	5.9533	7.9835	6.4211	4.5245	NA	NA	NA	NA	6.7203
Price Related Differential	0.9701	1.0003	1.0017	0.9996	1.0061	1.0156	1.0082	NA	NA	NA	NA	1.0002
Average Deviation	0.0661	0.0825	0.0724	0.0594	0.077	0.0641	0.0426	NA	NA	NA	NA	0.0663
Standard Deviation	0.0913	0.1046	0.0955	0.0795	0.0992	0.1026	0.0597	NA	NA	NA	NA	0.0903
Number of Prop in Poplulation	1025	4123	3797	3594	857	665	224	35	5	3	0	14328

	Masonry Classes											
Residential Class	1M	2M	2+M	3M	3+M	4M	4+M	5M	5+M	6M	6+M	MASONRY COMBINED
Number of sales used	NA	10	41	853	144	163	45	4	NA	NA	NA	1260
Weighted Mean Ratio	NA	1.0264	0.9968	0.9976	1.0078	1.0098	0.9997	1.0381	NA	NA	NA	1.0109
Mean Ratio	NA	1.0697	0.9998	1.0002	1.0092	1.0121	1.0057	1.0546	NA	NA	NA	1.0216
Median Ratio	NA	1.0774	1.0016	1	1.0003	1.0058	1.0052	1.0009	NA	NA	NA	1.013028571
Coefficient of Dispersion	NA	12.1953	7.2168	4.502	5.3602	4.6362	4.6071	6.7039	NA	NA	NA	6.4602
Price Related Differential	NA	1.0421	1.003	1.0026	1.0014	1.0023	1.006	1.0158	NA	NA	NA	1.0105
Average Deviation	NA	0.1314	0.0723	0.045	0.0536	0.0466	0.0463	0.0671	NA	NA	NA	0.0660
Standard Deviation	NA	0.1806	0.0998	0.0612	0.0682	0.0676	0.0638	0.1252	NA	NA	NA	0.0952
Number of Prop in Poplulation	12	729	1677	12096	2807	2373	807	161	44	15	2	20723

# HUNT COUNTY APPRAISAL DISTRICT

**4801 King Street ~ PO Box 1339**

**Greenville, Texas 75403-1339**

**903-454-3510 ~ Fax # 903-454-4160**

## Business Personal Property

2025 BPP Depreciation Schedule							
Percentage Good Table							
Economic Life	*	5	8	10	12	15	Year Acq'd.
Age							
1	75	85	90	92	99	99	2024
2	51	71	81	92	98	99	2023
3	30	63	81	92	97	99	2022
4	13	45	71	88	96	99	2021
5	7	30	57	76	87	96	2020
6		25	45	67	79	93	2019
7			37	55	71	88	2018
8			32	43	62	79	2017
9			29	34	51	70	2016
10				30	42	62	2015
11				29	35	54	2014
12					32	46	2013
13					30	39	2012
14						36	2011
15						33	2010
16						32	2009
* - \$99,999 and below - Computers							
5 - Electric Gas Pumps, Electric Equipment, Computer Equipment, Security Systems, etc.							
8 - Office Equip, Fast Food Equip, Convenience Stores, etc.							
10 - Mechanical Gas Pumps, Carwash Equipment, Leasehold Improvements, etc.							
12 - Forklifts, Pallet Trucks, Construction Equipment, Dental Equipment, Vet Equipment, etc.							
15 - Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.							
20 - Tanks, Towers, Water Slides, etc.							
30 - Sign Poles, Billboards, etc.							