Land	Value
Homesite:	153,966,339
Non Homesite:	362,981,048
Ag Market:	1,004,582,305
Timber Market:	17,146,731

Improvement	Value
Homesite:	822,001,940
Non Homesite:	646,578,435

Non Real	Count	Value
Personal Property:	866	88,149,309
Mineral Property:	30	3,563,080
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	1,021,502,318	226,718
Ag Use:	13,237,838	1,179
Timber Use:	390,866	0
Productivity Loss:	1,007,873,614	225,539

Total Land	(+)	1,538,676,423
Total Improvements	(+)	1,468,580,375
Total Non Real	(+)	91,712,389
Market Value	=	3,098,969,187
Productivity Loss	(-)	1,007,873,614
Appraised Value	=	2,091,095,573
Homestead Cap	(-)	30,997,756
23.231 Cap	(-)	29,747,008
Assessed Value	=	2,030,350,809
Total Exemptions Amount (Breakdown on Next Page)	(-)	173,481,695
Net Taxable	=	1,856,869,114

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
0.00 = 1,856,869,114 * (0.000000 / 100)

Certified Estimate of Market Value:	3,098,969,187
Certified Estimate of Taxable Value:	1,856,869,114
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	712	0	18,728,465	18,728,465
145D	8	0	358,370	358,370
145D1	34	0	1,995,170	1,995,170
145F	5	0	125,000	125,000
AB	16	244,215	0	244,215
DV1	32	0	270,848	270,848
DV1S	3	0	15,000	15,000
DV2	25	0	226,516	226,516
DV2S	1	0	7,500	7,500
DV3	42	0	435,507	435,507
DV3S	2	0	20,000	20,000
DV4	229	0	2,069,929	2,069,929
DV4S	16	0	138,411	138,411
DVHS	187	0	50,332,591	50,332,591
DVHSS	9	0	1,994,254	1,994,254
EX	26	0	2,474,452	2,474,452
EX-XG	1	0	103,194	103,194
EX-XI	4	0	960,751	960,751
EX-XL	3	0	201,866	201,866
EX-XR	114	0	18,356,866	18,356,866
EX-XT	3	0	254,633	254,633
EX-XU	1	0	931,666	931,666
EX-XV	209	0	72,639,971	72,639,971
EX366	4	0	400	400
FDHS	2	0	0	0
PC	5	596,120	0	596,120
	Totals	**840,335**	**172,641,360**	**173,481,695**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,291	5,293.0775	$28,339,096	$926,121,892	$866,434,735
B	MULTIFAMILY RESIDENCE	20	11.6636	$0	$6,618,767	$5,513,769
C1	VACANT LOTS AND LAND TRACTS	1,645	977.1899	$0	$36,546,367	$35,158,339
D1	QUALIFIED AG LAND	3,333	116,626.5740	$0	$1,021,502,318	$13,536,552
D2	IMPROVEMENTS ON QUALIFIED OP	1,012		$986,770	$17,651,436	$17,593,239
E	FARM OR RANCH IMPROVEMENT	3,256	14,712.6364	$25,289,757	$657,012,260	$611,803,472
F1	COMMERCIAL REAL PROPERTY	423	619.8060	$3,014,705	$120,434,596	$115,704,265
F2	INDUSTRIAL REAL PROPERTY	15	11.3100	$109,456,900	$120,665,344	$120,655,848
G1	OIL AND GAS	7		$0	$3,740	$3,340
J1	WATER SYSTEMS	2		$0	$599,913	$0
J2	GAS DISTRIBUTION SYSTEM	5	1.5200	$0	$2,657,210	$2,532,210
J3	ELECTRIC COMPANY (INCLUDING C	17		$0	$21,776,040	$21,083,490
J4	TELEPHONE COMPANY (INCLUDI	57	1.5996	$0	$3,403,229	$3,028,229
J6	PIPELAND COMPANY	32		$0	$10,553,580	$9,313,050
J7	CABLE TELEVISION COMPANY	9		$0	$1,256,895	$1,114,730
L1	COMMERCIAL PERSONAL PROPE	592		$3,870	$32,816,177	$17,868,359
L2	INDUSTRIAL PERSONAL PROPERT	115		$27,135	$16,951,670	$12,515,280
M1	TANGIBLE OTHER PERSONAL, MOB	8		$0	$269,952	$269,952
O	RESIDENTIAL INVENTORY	79	68.2800	$0	$2,795,935	$2,740,257
S	SPECIAL INVENTORY TAX	5		$0	$87,887	$0
X	TOTALLY EXEMPT PROPERTY	361	2,493.9217	$1,446,869	$99,125,710	$0
	Totals		140,817.5787	$168,565,102	$3,098,850,918	$1,856,869,116

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1		$0	$671	$0
A1	SINGLE FAMILY RESIDENTIAL	4,391	4,351.8191	$23,009,771	$805,677,767	$751,184,820
A2	SINGLE FAMILY MOBILE HOME	1,624	747.1277	$4,563,779	$73,599,384	$70,315,780
A3	DO NOT USE	8		$0	$20,613	$19,598
A4	DO NOT USE	3,393	194.1307	$765,546	$46,823,457	$44,914,537
B		1		$0	$691,242	$0
B1	MULTIFAMILY RESIDENCE	19	11.6636	$0	$5,927,525	$5,513,769
C	DO NOT USE	122	158.2319	$0	$6,560,103	$6,150,817
C1	VACANT LOTS AND TRACTS	1,517	812.5615	$0	$29,692,682	$28,713,940
C2	COLONIA LOTS AND TRACTS	3	3.0955	$0	$149,147	$149,147
C3	DO NOT USE	3	3.3010	$0	$144,435	$144,435
D1	QUALIFIED AG LAND	3,334	116,629.5740	$0	$1,021,559,018	$13,593,252
D2	FARM AND RANCH IMPROVEMENT O	1,012		$986,770	$17,651,436	$17,593,239
E	RURAL LAND NOT QUALIFIED FOR O	1,330	6,039.9277	$24,980,493	$320,621,050	$299,397,782
E1	DO NOT USE	1,405	4,355.3694	$286,133	$249,186,512	$232,937,925
E2	DO NOT USE	675	2,887.1237	$0	$51,080,998	$45,679,662
E3	DO NOT USE	534	101.2410	$23,131	$10,662,675	$9,994,236
E4	DO NOT USE	619	1,325.9746	$0	$25,404,325	$23,737,166
F1	COMMERCIAL LAND	423	619.8060	$3,014,705	$120,434,596	$115,704,265
F2	INDUSTRIAL REAL PROPERTY	15	11.3100	$109,456,900	$120,665,344	$120,655,848
G1	GAS AND OIL	7		$0	$3,740	$3,340
J1	WATER SYSTEMS	2		$0	$599,913	$0
J2	GAS DISTRIBUTION SYSTEM	5	1.5200	$0	$2,657,210	$2,532,210
J3	ELECTRIC CO (INCLUDING CO-OP)	17		$0	$21,776,040	$21,083,490
J4	TELEPHONE CO (INCLUDING CO-OP)	57	1.5996	$0	$3,403,229	$3,028,229
J6	PIPELINE CO	28		$0	$10,044,290	$8,874,040
J6A	PIPE P&A	4		$0	$509,290	$439,010
J7	CABLE TELEVISION CO	9		$0	$1,256,895	$1,114,730
L1	COMMERCIAL PERSONAL PROPER	13		$0	$3,441,043	$3,140,140
L1N	COMMERCIAL PP P&A	579		$3,870	$29,375,134	$14,728,219
L2A	P&A INDUSTRIAL PP	1		$0	$29,560	$0
L2C	P&A INDUSTRIAL PP	9		$0	$6,500,030	$5,989,152
L2G	P&A INDUSTRIAL PP	23		$4,841	$4,734,210	$4,216,353
L2H	P&A INDUSTRIAL PP	4		$0	$337,880	$107,460
L2J	P&A INDUSTRIAL PP	8		$22,294	$362,550	$130,134
L2M	P&A INDUSTRIAL PP	7		$0	$1,163,470	$998,680
L2O	P&A INDUSTRIAL PP	8		$0	$22,590	$7,131
L2P	P&A INDUSTRIAL PP	18		$0	$1,541,890	$537,210
L2Q	P&A INDUSTRIAL PP	37		$0	$2,259,490	$529,160
M3	MOBILE HOME	8		$0	$269,952	$269,952
O	RESIDENTIAL INVENTORY	79	68.2800	$0	$2,795,935	$2,740,257
S		5		$0	$87,887	$0
X	TOTALLY EXEMPT PROPERTY	361	2,493.9217	$1,446,869	$99,125,710	$0
		Totals	140,817.5787	$168,565,102	$3,098,850,918	$1,856,869,115

New Value

TOTAL NEW VALUE MARKET:	**$168,565,102**
TOTAL NEW VALUE TAXABLE:	**$166,402,898**

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	1	2025 Market Value	$104,288
EX-XR	11.30 Nonprofit water or wastewater corporati	2	2025 Market Value	$700,526
EX-XV	Other Exemptions (including public property, re	13	2025 Market Value	$2,916,948
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$3,721,762**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	49	$139,925
DV1	Disabled Veterans 10% - 29%	2	$9,694
DV2	Disabled Veterans 30% - 49%	4	$34,500
DV3	Disabled Veterans 50% - 69%	6	$64,000
DV4	Disabled Veterans 70% - 100%	33	$287,904
DVHS	Disabled Veteran Homestead	23	$6,501,975
	PARTIAL EXEMPTIONS VALUE LOSS	**117**	**$7,037,998**
		NEW EXEMPTIONS VALUE LOSS	**$10,759,760**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$10,759,760**

New Ag / Timber Exemptions

2025 Market Value	$1,451,718	Count: 17
2026 Ag/Timber Use	$24,654	
NEW AG / TIMBER VALUE LOSS	**$1,427,064**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,952	$231,953	$7,844	$224,109

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,690	$225,903	$7,133	$218,770

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
3,952	$192,855	$0	$192,855

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,690	$187,784	$0	$187,784

CAD - APPRAISAL DISTRICT

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	$33,075	$33,075

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	15,528,736
Non Homesite:	30,004,191
Ag Market:	627,304
Timber Market:	0

Improvement	Value
Homesite:	65,792,139
Non Homesite:	39,682,046

Non Real	Count	Value
Personal Property:	39	2,760,260
Mineral Property:	4	332,430
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	627,304	0
Ag Use:	11,227	0
Timber Use:	0	0
Productivity Loss:	616,077	0

Total Land	(+)	46,160,231
Total Improvements	(+)	105,474,185
Total Non Real	(+)	3,092,690
Market Value	=	154,727,106
Productivity Loss	(-)	616,077
Appraised Value	=	154,111,029
Homestead Cap	(-)	4,331,583
23.231 Cap	(-)	3,255,383
Assessed Value	=	146,524,063
Total Exemptions Amount (Breakdown on Next Page)	(-)	8,972,886
Net Taxable	=	137,551,177

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	2,438,641	2,190,931	6,281.13	6,975.15	15
DPS	156,836	156,836	196.98	196.98	1
OV65	33,395,477	29,916,729	77,571.76	79,304.01	139
Total	35,990,954	32,264,496	84,049.87	86,476.14	155
Tax Rate	0.3264420				

Freeze Taxable	(-)	32,264,496
Freeze Adjusted Taxable	=	105,286,681

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
427,749.82 = 105,286,681 * (0.3264420 / 100) + 84,049.87

Certified Estimate of Market Value:	154,727,106
Certified Estimate of Taxable Value:	137,551,177
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	35	0	490,760	490,760
145D	2	0	25,120	25,120
145D1	2	0	250,000	250,000
DP	15	0	0	0
DPS	1	0	0	0
DV1	3	0	36,000	36,000
DV2	4	0	30,000	30,000
DV3	4	0	38,959	38,959
DV4	19	0	159,850	159,850
DVHS	17	0	5,385,340	5,385,340
EX	4	0	332,430	332,430
EX-XR	1	0	173,393	173,393
EX-XV	12	0	651,134	651,134
OV65	149	1,399,900	0	1,399,900
	Totals	**1,399,900**	**7,572,986**	**8,972,886**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	816	395.3031	$5,296,771	$136,760,038	$123,083,842
B	MULTIFAMILY RESIDENCE	2	0.7230	$0	$365,850	$365,850
C1	VACANT LOTS AND LAND TRACTS	385	136.2725	$0	$7,553,144	$6,985,253
D1	QUALIFIED AG LAND	2	78.4119	$0	$627,304	$11,227
E	FARM OR RANCH IMPROVEMENT	13	192.2752	$0	$1,970,766	$1,905,309
F1	COMMERCIAL REAL PROPERTY	24	14.7255	$10,668	$3,205,316	$3,205,316
J1	WATER SYSTEMS	1		$0	$302,109	$0
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$535,860	$410,860
J4	TELEPHONE COMPANY (INCLUDI	1		$0	$158,340	$33,340
L1	COMMERCIAL PERSONAL PROPE	27		$0	$2,026,450	$1,550,180
L2	INDUSTRIAL PERSONAL PROPERT	8		$0	$39,610	$0
X	TOTALLY EXEMPT PROPERTY	17	20.5661	$0	$1,156,957	$0
	Totals		838.2773	$5,307,439	$154,701,744	$137,551,177

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENTIAL	678	359.2066	$5,211,459	$128,141,531	$114,796,503
A2	SINGLE FAMILY MOBILE HOME	9	1.9964	$0	$476,903	$443,036
A3	DO NOT USE	1		$0	$10,739	$10,739
A4	DO NOT USE	506	34.1001	$85,312	$8,130,865	$7,833,564
B1	MULTIFAMILY RESIDENCE	2	0.7230	$0	$365,850	$365,850
C	DO NOT USE	4	9.9467	$0	$217,649	$146,451
C1	VACANT LOTS AND TRACTS	381	126.3258	$0	$7,335,495	$6,838,802
D1	QUALIFIED AG LAND	2	78.4119	$0	$627,304	$11,227
E	RURAL LAND NOT QUALIFIED FOR O	4	131.9155	$0	$706,395	$699,585
E1	DO NOT USE	1	1.0000	$0	$339,229	$324,692
E2	DO NOT USE	4	50.2327	$0	$662,472	$625,824
E4	DO NOT USE	6	9.1270	$0	$262,670	$255,207
F1	COMMERCIAL LAND	24	14.7255	$10,668	$3,205,316	$3,205,316
J1	WATER SYSTEMS	1		$0	$302,109	$0
J3	ELECTRIC CO (INCLUDING CO-OP)	1		$0	$535,860	$410,860
J4	TELEPHONE CO (INCLUDING CO-OP)	1		$0	$158,340	$33,340
L1N	COMMERCIAL PP P&A	27		$0	$2,026,450	$1,550,180
L2G	P&A INDUSTRIAL PP	2		$0	$3,000	$0
L2H	P&A INDUSTRIAL PP	1		$0	$23,560	$0
L2O	P&A INDUSTRIAL PP	1		$0	$550	$0
L2P	P&A INDUSTRIAL PP	1		$0	$2,000	$0
L2Q	P&A INDUSTRIAL PP	3		$0	$10,500	$0
X	TOTALLY EXEMPT PROPERTY	17	20.5661	$0	$1,156,957	$0
		Totals	838.2773	$5,307,439	$154,701,744	$137,551,176

New Value

TOTAL NEW VALUE MARKET:	**$5,307,439**
TOTAL NEW VALUE TAXABLE:	**$5,306,179**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	2	$0
DV2	Disabled Veterans 30% - 49%	1	$7,500
DV4	Disabled Veterans 70% - 100%	4	$25,406
DVHS	Disabled Veteran Homestead	1	$355,954
OV65	Over 65	5	$40,000
	PARTIAL EXEMPTIONS VALUE LOSS	**13**	**$428,860**
		NEW EXEMPTIONS VALUE LOSS	**$428,860**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$428,860**

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
299	$256,482	$14,487	$241,995

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
298	$256,279	$14,536	$241,743

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
299	$230,425	$0	$230,425

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
298	$229,984	$0	$229,984

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

CET - CITY EAST TAWAKONI

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	10,635,155
Non Homesite:	49,247,023
Ag Market:	10,228,513
Timber Market:	0

Improvement	Value
Homesite:	43,128,913
Non Homesite:	84,505,798

Non Real	Count	Value
Personal Property:	307	22,697,189
Mineral Property:	9	2,312,280
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	10,158,164	70,349
Ag Use:	58,563	243
Timber Use:	0	0
Productivity Loss:	10,099,601	70,106

Total Land	(+)	70,110,691
Total Improvements	(+)	127,634,711
Total Non Real	(+)	25,009,469
Market Value	=	222,754,871
Productivity Loss	(-)	10,099,601
Appraised Value	=	212,655,270
Homestead Cap	(-)	2,716,384
23.231 Cap	(-)	3,049,569
Assessed Value	=	206,889,317
Total Exemptions Amount (Breakdown on Next Page)	(-)	44,181,687
Net Taxable	=	162,707,630

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	422,411	422,411	673.47	673.47	3
DPS	104,018	104,018	241.29	241.29	1
OV65	18,138,889	17,573,151	30,984.96	32,662.21	98
Total	18,665,318	18,099,580	31,899.72	33,576.97	102
Tax Rate	0.2578580				

Freeze Taxable	(-)	18,099,580
Freeze Adjusted Taxable	=	144,608,050

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
404,783.15 = 144,608,050 * (0.2578580 / 100) + 31,899.72

Certified Estimate of Market Value:	222,754,871
Certified Estimate of Taxable Value:	162,707,630
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	265	0	7,615,325	7,615,325
145D	3	0	154,160	154,160
145D1	7	0	626,420	626,420
145F	5	0	125,000	125,000
AB	10	8,805,697	0	8,805,697
DP	3	0	0	0
DPS	1	0	0	0
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	2	0	20,000	20,000
DV4	9	0	52,156	52,156
DV4S	2	0	12,610	12,610
DVHS	9	0	1,703,594	1,703,594
DVHSS	1	0	90,773	90,773
EX	10	0	1,013,725	1,013,725
EX-XI	1	0	5,443	5,443
EX-XL	3	0	201,866	201,866
EX-XR	4	0	212,787	212,787
EX-XT	3	0	254,633	254,633
EX-XV	62	0	23,219,914	23,219,914
FDHS	1	36,514	0	36,514
OV65	107	0	0	0
OV65S	4	0	0	0
PC	1	18,570	0	18,570
	Totals	**8,860,781**	**35,320,906**	**44,181,687**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	466	266.2862	$1,370,442	$74,244,784	$69,786,122
B	MULTIFAMILY RESIDENCE	11	10.4406	$0	$5,109,926	$4,696,170
C1	VACANT LOTS AND LAND TRACTS	49	40.4022	$0	$1,976,506	$1,955,244
D1	QUALIFIED AG LAND	45	472.9601	$0	$10,158,164	$58,442
D2	IMPROVEMENTS ON QUALIFIED OP	8		$0	$50,840	$50,840
E	FARM OR RANCH IMPROVEMENT	65	129.2533	$75,971	$9,435,274	$8,827,480
F1	COMMERCIAL REAL PROPERTY	176	225.3668	$1,480,279	$67,206,544	$56,929,741
F2	INDUSTRIAL REAL PROPERTY	6	4.8700	$0	$4,840,022	$4,403,122
J2	GAS DISTRIBUTION SYSTEM	1		$0	$1,345,290	$1,220,290
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$1,876,560	$1,625,140
J4	TELEPHONE COMPANY (INCLUDI	21		$0	$1,095,630	$845,630
J7	CABLE TELEVISION COMPANY	1		$0	$169	$0
L1	COMMERCIAL PERSONAL PROPE	244		$3,870	$13,231,737	$6,541,249
L2	INDUSTRIAL PERSONAL PROPERT	32		$27,135	$6,548,410	$5,081,760
O	RESIDENTIAL INVENTORY	22	6.2500	$0	$686,400	$686,400
S	SPECIAL INVENTORY TAX	2		$0	$27,053	$0
X	TOTALLY EXEMPT PROPERTY	83	122.8094	$0	$24,921,562	$0
	Totals		1,278.6386	$2,957,697	$222,754,871	$162,707,630

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENTIAL	411	237.4615	$1,213,935	$70,016,624	$65,803,464
A2	SINGLE FAMILY MOBILE HOME	49	18.0648	$156,507	$2,582,965	$2,365,422
A4	DO NOT USE	259	10.7600	$0	$1,645,195	$1,617,236
B1	MULTIFAMILY RESIDENCE	11	10.4406	$0	$5,109,926	$4,696,170
C	DO NOT USE	1	0.5000	$0	$28,350	$27,183
C1	VACANT LOTS AND TRACTS	47	39.4012	$0	$1,847,113	$1,827,018
C3	DO NOT USE	1	0.5010	$0	$101,043	$101,043
D1	QUALIFIED AG LAND	45	472.9601	$0	$10,158,164	$58,442
D2	FARM AND RANCH IMPROVEMENT O	8		$0	$50,840	$50,840
E	RURAL LAND NOT QUALIFIED FOR O	9	14.0450	$75,971	$901,667	$832,768
E1	DO NOT USE	38	64.9438	$0	$6,706,335	$6,152,919
E2	DO NOT USE	16	29.2247	$0	$932,182	$915,882
E3	DO NOT USE	15		$0	$122,434	$124,425
E4	DO NOT USE	20	21.0398	$0	$772,656	$801,486
F1	COMMERCIAL LAND	176	225.3668	$1,480,279	$67,206,544	$56,929,741
F2	INDUSTRIAL REAL PROPERTY	6	4.8700	$0	$4,840,022	$4,403,122
J2	GAS DISTRIBUTION SYSTEM	1		$0	$1,345,290	$1,220,290
J3	ELECTRIC CO (INCLUDING CO-OP)	3		$0	$1,876,560	$1,625,140
J4	TELEPHONE CO (INCLUDING CO-OP)	21		$0	$1,095,630	$845,630
J7	CABLE TELEVISION CO	1		$0	$169	$0
L1	COMMERCIAL PERSONAL PROPER	7		$0	$1,541,663	$1,463,840
L1N	COMMERCIAL PP P&A	237		$3,870	$11,690,074	$5,077,409
L2A	P&A INDUSTRIAL PP	1		$0	$29,560	$0
L2C	P&A INDUSTRIAL PP	4		$0	$4,045,410	$3,652,622
L2G	P&A INDUSTRIAL PP	9		$4,841	$533,570	$368,343
L2H	P&A INDUSTRIAL PP	2		$0	$208,900	$83,900
L2J	P&A INDUSTRIAL PP	2		$22,294	$230,440	$22,294
L2M	P&A INDUSTRIAL PP	1		$0	$592,130	$592,130
L2O	P&A INDUSTRIAL PP	4		$0	$11,410	$7,131
L2P	P&A INDUSTRIAL PP	2		$0	$238,760	$173,960
L2Q	P&A INDUSTRIAL PP	7		$0	$658,230	$181,380
O	RESIDENTIAL INVENTORY	22	6.2500	$0	$686,400	$686,400
S		2		$0	$27,053	$0
X	TOTALLY EXEMPT PROPERTY	83	122.8094	$0	$24,921,562	$0
		Totals	1,278.6387	$2,957,697	$222,754,871	$162,707,630

New Value

TOTAL NEW VALUE MARKET:	**$2,957,697**
TOTAL NEW VALUE TAXABLE:	**$2,886,626**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, re	2	2025 Market Value	$693,502
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$693,502**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	10	$75,885
DV2	Disabled Veterans 30% - 49%	1	$7,500
DV4	Disabled Veterans 70% - 100%	2	$15,369
OV65	Over 65	9	$0
	PARTIAL EXEMPTIONS VALUE LOSS	**22**	**$98,754**
		NEW EXEMPTIONS VALUE LOSS	**$792,256**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	**$792,256**

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
238	$200,899	$11,413	$189,486

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
218	$198,137	$11,124	$187,013

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
238	$191,857	$0	$191,857

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
218	$188,525	$0	$188,525

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

COE - CITY OF EMORY

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	6,665,791
Non Homesite:	16,007,453
Ag Market:	10,640,617
Timber Market:	0

Improvement	Value
Homesite:	20,389,411
Non Homesite:	20,992,991

Non Real	Count	Value
Personal Property:	75	5,235,005
Mineral Property:	1	72,580
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	10,640,617	0
Ag Use:	113,064	0
Timber Use:	0	0
Productivity Loss:	10,527,553	0

Total Land	(+)	33,313,861
Total Improvements	(+)	41,382,402
Total Non Real	(+)	5,307,585
Market Value	=	80,003,848
Productivity Loss	(-)	10,527,553
Appraised Value	=	69,476,295
Homestead Cap	(-)	1,363,764
23.231 Cap	(-)	1,993,478
Assessed Value	=	66,119,053
Total Exemptions Amount (Breakdown on Next Page)	(-)	9,574,222
Net Taxable	=	56,544,831

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	1,385,465	1,385,465	3,865.23	3,969.47	13
OV65	9,687,283	9,014,682	21,486.89	23,209.83	72
Total	11,072,748	10,400,147	25,352.12	27,179.30	85
Tax Rate	0.3394960				

Freeze Taxable	(-)	10,400,147
Freeze Adjusted Taxable	=	46,144,684

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
182,011.48 = 46,144,684 * (0.3394960 / 100) + 25,352.12

Certified Estimate of Market Value:	80,003,848
Certified Estimate of Taxable Value:	56,544,831
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	57	0	1,011,125	1,011,125
145D	1	0	3,020	3,020
145D1	12	0	647,690	647,690
DP	14	0	0	0
DV1	3	0	22,033	22,033
DV2	1	0	12,000	12,000
DV3	2	0	24,000	24,000
DV4	8	0	87,523	87,523
DV4S	4	0	24,732	24,732
DVHS	9	0	1,697,195	1,697,195
EX	1	0	72,580	72,580
EX-XV	29	0	5,972,324	5,972,324
OV65	73	0	0	0
OV65S	1	0	0	0
	Totals	**0**	**9,574,222**	**9,574,222**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	355	242.0214	$845,294	$37,570,718	$34,162,987
B	MULTIFAMILY RESIDENCE	1		$0	$691,242	$0
C1	VACANT LOTS AND LAND TRACTS	43	23.3116	$0	$1,232,284	$1,220,668
D1	QUALIFIED AG LAND	42	1,048.6062	$0	$10,640,617	$113,771
D2	IMPROVEMENTS ON QUALIFIED OP	11		$1,152	$166,905	$166,903
E	FARM OR RANCH IMPROVEMENT	99	280.7920	$295,511	$10,476,416	$10,030,482
F1	COMMERCIAL REAL PROPERTY	37	48.5772	$724,083	$7,771,727	$7,102,820
F2	INDUSTRIAL REAL PROPERTY	2	1.0000	$0	$83,304	$83,304
J2	GAS DISTRIBUTION SYSTEM	1		$0	$435,500	$310,500
J3	ELECTRIC COMPANY (INCLUDING C	2		$0	$845,630	$619,850
J4	TELEPHONE COMPANY (INCLUDI	7		$0	$201,320	$34,350
J6	PIPELAND COMPANY	1		$0	$4,940	$0
J7	CABLE TELEVISION COMPANY	3		$0	$1,239,730	$1,114,730
L1	COMMERCIAL PERSONAL PROPE	48		$0	$787,340	$80,820
L2	INDUSTRIAL PERSONAL PROPERT	10		$0	$1,708,620	$1,412,920
M1	TANGIBLE OTHER PERSONAL, MOB	2		$0	$90,726	$90,726
S	SPECIAL INVENTORY TAX	1		$0	$11,925	$0
X	TOTALLY EXEMPT PROPERTY	30	28.3445	$0	$6,044,904	$0
	Totals		1,672.6529	$1,866,040	$80,003,848	$56,544,831

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENTIAL	259	183.4195	$696,541	$31,493,858	$28,387,537
A2	SINGLE FAMILY MOBILE HOME	99	55.4419	$72,264	$4,838,634	$4,620,447
A3	DO NOT USE	2		$0	$1,744	$1,744
A4	DO NOT USE	190	3.1600	$76,489	$1,236,482	$1,153,259
B		1		$0	$691,242	$0
C1	VACANT LOTS AND TRACTS	43	23.3116	$0	$1,232,284	$1,220,668
D1	QUALIFIED AG LAND	42	1,048.6062	$0	$10,640,617	$113,771
D2	FARM AND RANCH IMPROVEMENT O	11		$1,152	$166,905	$166,903
E	RURAL LAND NOT QUALIFIED FOR O	24	75.5720	$128,061	$3,404,472	$3,169,395
E1	DO NOT USE	61	139.5730	$167,450	$4,884,239	$4,863,041
E2	DO NOT USE	13	29.7410	$0	$1,227,015	$1,060,425
E3	DO NOT USE	9		$0	$34,443	$32,470
E4	DO NOT USE	12	35.9060	$0	$926,247	$905,151
F1	COMMERCIAL LAND	37	48.5772	$724,083	$7,771,727	$7,102,820
F2	INDUSTRIAL REAL PROPERTY	2	1.0000	$0	$83,304	$83,304
J2	GAS DISTRIBUTION SYSTEM	1		$0	$435,500	$310,500
J3	ELECTRIC CO (INCLUDING CO-OP)	2		$0	$845,630	$619,850
J4	TELEPHONE CO (INCLUDING CO-OP)	7		$0	$201,320	$34,350
J6A	PIPE P&A	1		$0	$4,940	$0
J7	CABLE TELEVISION CO	3		$0	$1,239,730	$1,114,730
L1	COMMERCIAL PERSONAL PROPER	1		$0	$3,020	$0
L1N	COMMERCIAL PP P&A	47		$0	$784,320	$80,820
L2C	P&A INDUSTRIAL PP	1		$0	$417,690	$417,690
L2G	P&A INDUSTRIAL PP	3		$0	$1,106,800	$979,850
L2J	P&A INDUSTRIAL PP	1		$0	$1,330	$1,330
L2M	P&A INDUSTRIAL PP	1		$0	$8,550	$8,550
L2O	P&A INDUSTRIAL PP	1		$0	$180	$0
L2P	P&A INDUSTRIAL PP	1		$0	$130,500	$5,500
L2Q	P&A INDUSTRIAL PP	2		$0	$43,570	$0
M3	MOBILE HOME	2		$0	$90,726	$90,726
S		1		$0	$11,925	$0
X	TOTALLY EXEMPT PROPERTY	30	28.3445	$0	$6,044,904	$0
		Totals	1,672.6529	$1,866,040	$80,003,848	$56,544,831

New Value

TOTAL NEW VALUE MARKET:	**$1,866,040**
TOTAL NEW VALUE TAXABLE:	**$1,866,040**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, re	6	2025 Market Value	$2,060,188
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$2,060,188**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	3	$11,925
DP	Disability	1	$0
DV3	Disabled Veterans 50% - 69%	1	$12,000
DV4	Disabled Veterans 70% - 100%	1	$12,000
DVHS	Disabled Veteran Homestead	2	$399,986
OV65	Over 65	2	$0
	PARTIAL EXEMPTIONS VALUE LOSS	**10**	**$435,911**
		NEW EXEMPTIONS VALUE LOSS	**$2,496,099**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	**$2,496,099**

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
170	$146,340	$8,022	$138,318

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
155	$144,546	$8,056	$136,490

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
170	$138,915	$0	$138,915

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
155	$137,848	$0	$137,848

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

COP - CITY OF POINT

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	153,966,339
Non Homesite:	362,981,048
Ag Market:	1,004,582,305
Timber Market:	17,146,731

Improvement	Value
Homesite:	821,771,547
Non Homesite:	646,412,051

Non Real	Count	Value
Personal Property:	863	88,149,309
Mineral Property:	30	3,563,080
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	1,021,502,318	226,718
Ag Use:	13,237,838	1,179
Timber Use:	390,866	0
Productivity Loss:	1,007,873,614	225,539

Total Land	(+)	1,538,676,423
Total Improvements	(+)	1,468,183,598
Total Non Real	(+)	91,712,389
Market Value	=	3,098,572,410
Productivity Loss	(-)	1,007,873,614
Appraised Value	=	2,090,698,796
Homestead Cap	(-)	30,997,756
23.231 Cap	(-)	29,747,008
Assessed Value	=	2,029,954,032
Total Exemptions Amount (Breakdown on Next Page)	(-)	178,561,559
Net Taxable	=	1,851,392,473

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,404,484.84 = 1,851,392,473 * (0.075861 / 100)

Certified Estimate of Market Value:	3,098,572,410
Certified Estimate of Taxable Value:	1,851,392,473
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	711	0	18,853,465	18,853,465
145D	8	0	358,370	358,370
145D1	34	0	1,995,170	1,995,170
145F	5	0	125,000	125,000
AB	13	0	0	0
DV1	32	0	270,848	270,848
DV1S	3	0	15,000	15,000
DV2	25	0	226,516	226,516
DV2S	1	0	7,500	7,500
DV3	42	0	435,507	435,507
DV3S	2	0	20,000	20,000
DV4	229	0	2,069,929	2,069,929
DV4S	16	0	138,411	138,411
DVHS	187	0	50,327,174	50,327,174
DVHSS	9	0	1,994,254	1,994,254
EX	26	0	2,474,452	2,474,452
EX-XG	1	0	103,194	103,194
EX-XI	4	0	960,751	960,751
EX-XL	3	0	201,866	201,866
EX-XR	114	0	18,356,866	18,356,866
EX-XT	3	0	254,633	254,633
EX-XU	1	0	931,666	931,666
EX-XV	209	0	72,639,971	72,639,971
EX366	4	0	400	400
FDHS	2	0	0	0
OV65	1,921	5,112,512	0	5,112,512
OV65S	38	91,984	0	91,984
PC	5	596,120	0	596,120
	Totals	**5,800,616**	**172,760,943**	**178,561,559**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,286	5,293.0775	$28,275,454	$925,778,209	$862,723,210
B	MULTIFAMILY RESIDENCE	20	11.6636	$0	$6,618,767	$5,513,252
C1	VACANT LOTS AND LAND TRACTS	1,645	977.1899	$0	$36,546,367	$35,158,339
D1	QUALIFIED AG LAND	3,333	116,626.5740	$0	$1,021,502,318	$13,536,552
D2	IMPROVEMENTS ON QUALIFIED OP	1,012		$986,770	$17,651,436	$17,593,239
E	FARM OR RANCH IMPROVEMENT	3,255	14,712.6364	$25,289,757	$656,959,166	$609,925,658
F1	COMMERCIAL REAL PROPERTY	423	619.8060	$3,014,705	$120,434,596	$115,701,265
F2	INDUSTRIAL REAL PROPERTY	15	11.3100	$109,456,900	$120,665,344	$120,655,848
G1	OIL AND GAS	7		$0	$3,740	$3,340
J1	WATER SYSTEMS	2		$0	$599,913	$0
J2	GAS DISTRIBUTION SYSTEM	5	1.5200	$0	$2,657,210	$2,532,210
J3	ELECTRIC COMPANY (INCLUDING C	17		$0	$21,776,040	$21,083,490
J4	TELEPHONE COMPANY (INCLUDI	57	1.5996	$0	$3,403,229	$3,028,229
J6	PIPELAND COMPANY	32		$0	$10,553,580	$9,313,050
J7	CABLE TELEVISION COMPANY	9		$0	$1,256,895	$1,114,730
L1	COMMERCIAL PERSONAL PROPE	592		$3,870	$32,816,177	$17,743,359
L2	INDUSTRIAL PERSONAL PROPERT	115		$27,135	$16,951,670	$12,759,495
M1	TANGIBLE OTHER PERSONAL, MOB	8		$0	$269,952	$266,952
O	RESIDENTIAL INVENTORY	79	68.2800	$0	$2,795,935	$2,740,257
S	SPECIAL INVENTORY TAX	5		$0	$87,887	$0
X	TOTALLY EXEMPT PROPERTY	361	2,493.9217	$1,446,869	$99,125,710	$0
	Totals		140,817.5787	$168,501,460	$3,098,454,141	$1,851,392,475

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1		$0	$671	$0
A1	SINGLE FAMILY RESIDENTIAL	4,391	4,351.8191	$23,009,771	$805,677,767	$748,364,297
A2	SINGLE FAMILY MOBILE HOME	1,619	747.1277	$4,500,137	$73,255,701	$69,453,452
A3	DO NOT USE	8		$0	$20,613	$19,598
A4	DO NOT USE	3,393	194.1307	$765,546	$46,823,457	$44,885,863
B		1		$0	$691,242	$0
B1	MULTIFAMILY RESIDENCE	19	11.6636	$0	$5,927,525	$5,513,252
C	DO NOT USE	122	158.2319	$0	$6,560,103	$6,150,817
C1	VACANT LOTS AND TRACTS	1,517	812.5615	$0	$29,692,682	$28,713,940
C2	COLONIA LOTS AND TRACTS	3	3.0955	$0	$149,147	$149,147
C3	DO NOT USE	3	3.3010	$0	$144,435	$144,435
D1	QUALIFIED AG LAND	3,334	116,629.5740	$0	$1,021,559,018	$13,593,252
D2	FARM AND RANCH IMPROVEMENT O	1,012		$986,770	$17,651,436	$17,593,239
E	RURAL LAND NOT QUALIFIED FOR O	1,330	6,039.9277	$24,980,493	$320,621,050	$298,730,010
E1	DO NOT USE	1,404	4,355.3694	$286,133	$249,133,418	$231,942,774
E2	DO NOT USE	675	2,887.1237	$0	$51,080,998	$45,484,794
E3	DO NOT USE	534	101.2410	$23,131	$10,662,675	$9,982,263
E4	DO NOT USE	619	1,325.9746	$0	$25,404,325	$23,729,116
F1	COMMERCIAL LAND	423	619.8060	$3,014,705	$120,434,596	$115,701,265
F2	INDUSTRIAL REAL PROPERTY	15	11.3100	$109,456,900	$120,665,344	$120,655,848
G1	GAS AND OIL	7		$0	$3,740	$3,340
J1	WATER SYSTEMS	2		$0	$599,913	$0
J2	GAS DISTRIBUTION SYSTEM	5	1.5200	$0	$2,657,210	$2,532,210
J3	ELECTRIC CO (INCLUDING CO-OP)	17		$0	$21,776,040	$21,083,490
J4	TELEPHONE CO (INCLUDING CO-OP)	57	1.5996	$0	$3,403,229	$3,028,229
J6	PIPELINE CO	28		$0	$10,044,290	$8,874,040
J6A	PIPE P&A	4		$0	$509,290	$439,010
J7	CABLE TELEVISION CO	9		$0	$1,256,895	$1,114,730
L1	COMMERCIAL PERSONAL PROPER	13		$0	$3,441,043	$3,140,140
L1N	COMMERCIAL PP P&A	579		$3,870	$29,375,134	$14,603,219
L2A	P&A INDUSTRIAL PP	1		$0	$29,560	$0
L2C	P&A INDUSTRIAL PP	9		$0	$6,500,030	$5,989,152
L2G	P&A INDUSTRIAL PP	23		$4,841	$4,734,210	$4,259,922
L2H	P&A INDUSTRIAL PP	4		$0	$337,880	$107,460
L2J	P&A INDUSTRIAL PP	8		$22,294	$362,550	$330,780
L2M	P&A INDUSTRIAL PP	7		$0	$1,163,470	$998,680
L2O	P&A INDUSTRIAL PP	8		$0	$22,590	$7,131
L2P	P&A INDUSTRIAL PP	18		$0	$1,541,890	$537,210
L2Q	P&A INDUSTRIAL PP	37		$0	$2,259,490	$529,160
M3	MOBILE HOME	8		$0	$269,952	$266,952
O	RESIDENTIAL INVENTORY	79	68.2800	$0	$2,795,935	$2,740,257
S		5		$0	$87,887	$0
X	TOTALLY EXEMPT PROPERTY	361	2,493.9217	$1,446,869	$99,125,710	$0
		Totals	140,817.5787	$168,501,460	$3,098,454,141	$1,851,392,474

New Value

TOTAL NEW VALUE MARKET:	**$168,501,460**
TOTAL NEW VALUE TAXABLE:	**$166,330,992**

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	1	2025 Market Value	$104,288
EX-XR	11.30 Nonprofit water or wastewater corporati	2	2025 Market Value	$700,526
EX-XV	Other Exemptions (including public property, re	13	2025 Market Value	$2,916,948
		ABSOLUTE EXEMPTIONS VALUE LOSS		**$3,721,762**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	47	$139,925
DV1	Disabled Veterans 10% - 29%	2	$9,694
DV2	Disabled Veterans 30% - 49%	4	$34,500
DV3	Disabled Veterans 50% - 69%	6	$64,000
DV4	Disabled Veterans 70% - 100%	33	$287,904
DVHS	Disabled Veteran Homestead	23	$6,496,558
OV65	Over 65	89	$232,598
	PARTIAL EXEMPTIONS VALUE LOSS	**204**	**$7,265,179**
		NEW EXEMPTIONS VALUE LOSS	**$10,986,941**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$10,986,941**

New Ag / Timber Exemptions

2025 Market Value	$1,451,718	Count: 17
2026 Ag/Timber Use	$24,654	
NEW AG / TIMBER VALUE LOSS	**$1,427,064**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,949	$232,071	$7,850	$224,221

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,688	$226,005	$7,138	$218,867

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
3,949	$192,990	$0	$192,990

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,688	$187,882	$0	$187,882

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	$33,075	$33,075

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	153,966,339
Non Homesite:	362,981,048
Ag Market:	1,004,582,305
Timber Market:	17,146,731

Improvement	Value
Homesite:	822,001,940
Non Homesite:	646,520,243

Non Real	Count	Value
Personal Property:	866	88,149,309
Mineral Property:	30	3,563,080
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	1,021,502,318	226,718
Ag Use:	13,237,838	1,179
Timber Use:	390,866	0
Productivity Loss:	1,007,873,614	225,539

Total Land	(+)	1,538,676,423
Total Improvements	(+)	1,468,522,183
Total Non Real	(+)	91,712,389
Market Value	=	3,098,910,995
Productivity Loss	(-)	1,007,873,614
Appraised Value	=	2,091,037,381
Homestead Cap	(-)	30,997,756
23.231 Cap	(-)	29,747,008
Assessed Value	=	2,030,292,617
Total Exemptions Amount (Breakdown on Next Page)	(-)	297,142,702
Net Taxable	=	1,733,149,915

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	25,734,826	23,598,893	90,691.55	94,078.12	169
DPS	260,854	260,854	832.26	832.26	2
OV65	399,922,585	372,906,328	1,389,368.62	1,428,994.92	1,834
Total	425,918,265	396,766,075	1,480,892.43	1,523,905.30	2,005
Tax Rate	0.5243000				

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	479,488	472,669	447,002	25,667	3
Total	479,488	472,669	447,002	25,667	3

Freeze Taxable	(-)	396,766,075
Transfer Adjustment	(-)	25,667
Freeze Adjusted Taxable	=	1,336,358,173

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
8,487,418.33 = 1,336,358,173 * (0.5243000 / 100) + 1,480,892.43

Certified Estimate of Market Value:	3,098,910,995
Certified Estimate of Taxable Value:	1,733,149,915
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	714	0	18,853,465	18,853,465
145D	8	0	358,370	358,370
145D1	34	0	1,995,170	1,995,170
145F	5	0	125,000	125,000
AB	14	118,538,629	0	118,538,629
DP	176	0	0	0
DPS	2	0	0	0
DV1	32	0	270,848	270,848
DV1S	3	0	15,000	15,000
DV2	25	0	226,516	226,516
DV2S	1	0	7,500	7,500
DV3	42	0	435,507	435,507
DV3S	2	0	20,000	20,000
DV4	229	0	2,069,929	2,069,929
DV4S	16	0	138,411	138,411
DVHS	187	0	50,327,174	50,327,174
DVHSS	9	0	1,994,254	1,994,254
EX	26	0	2,474,452	2,474,452
EX-XG	1	0	103,194	103,194
EX-XI	4	0	960,751	960,751
EX-XL	3	0	201,866	201,866
EX-XR	114	0	18,356,866	18,356,866
EX-XT	3	0	254,633	254,633
EX-XU	1	0	931,666	931,666
EX-XV	209	0	72,639,971	72,639,971
EX366	4	0	400	400
FDHS	2	36,514	0	36,514
OV65	1,923	5,118,512	0	5,118,512
OV65S	38	91,984	0	91,984
PC	5	596,120	0	596,120
	Totals	**124,381,759**	**172,760,943**	**297,142,702**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,289	5,293.0775	$28,275,454	$926,063,700	$862,966,187
B	MULTIFAMILY RESIDENCE	20	11.6636	$0	$6,618,767	$5,513,252
C1	VACANT LOTS AND LAND TRACTS	1,645	977.1899	$0	$36,546,367	$35,158,339
D1	QUALIFIED AG LAND	3,333	116,626.5740	$0	$1,021,502,318	$13,518,691
D2	IMPROVEMENTS ON QUALIFIED OP	1,012		$986,770	$17,651,436	$17,582,019
E	FARM OR RANCH IMPROVEMENT	3,256	14,712.6364	$25,289,757	$657,012,260	$604,596,587
F1	COMMERCIAL REAL PROPERTY	423	619.8060	$3,014,705	$120,434,596	$112,274,997
F2	INDUSTRIAL REAL PROPERTY	15	11.3100	$109,456,900	$120,665,344	$11,198,948
G1	OIL AND GAS	7		$0	$3,740	$3,340
J1	WATER SYSTEMS	2		$0	$599,913	$0
J2	GAS DISTRIBUTION SYSTEM	5	1.5200	$0	$2,657,210	$2,532,210
J3	ELECTRIC COMPANY (INCLUDING C	17		$0	$21,776,040	$21,083,490
J4	TELEPHONE COMPANY (INCLUDI	57	1.5996	$0	$3,403,229	$3,028,229
J6	PIPELAND COMPANY	32		$0	$10,553,580	$9,313,050
J7	CABLE TELEVISION COMPANY	9		$0	$1,256,895	$1,114,730
L1	COMMERCIAL PERSONAL PROPE	592		$3,870	$32,816,177	$17,743,359
L2	INDUSTRIAL PERSONAL PROPERT	115		$27,135	$16,951,670	$12,515,280
M1	TANGIBLE OTHER PERSONAL, MOB	8		$0	$269,952	$266,952
O	RESIDENTIAL INVENTORY	79	68.2800	$0	$2,795,935	$2,740,257
S	SPECIAL INVENTORY TAX	5		$0	$87,887	$0
X	TOTALLY EXEMPT PROPERTY	361	2,493.9217	$1,446,869	$99,125,710	$0
	Totals		140,817.5787	$168,501,460	$3,098,792,726	$1,733,149,917

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1		$0	$671	$0
A1	SINGLE FAMILY RESIDENTIAL	4,391	4,351.8191	$23,009,771	$805,677,767	$748,327,783
A2	SINGLE FAMILY MOBILE HOME	1,622	747.1277	$4,500,137	$73,541,192	$69,732,943
A3	DO NOT USE	8		$0	$20,613	$19,598
A4	DO NOT USE	3,393	194.1307	$765,546	$46,823,457	$44,885,863
B		1		$0	$691,242	$0
B1	MULTIFAMILY RESIDENCE	19	11.6636	$0	$5,927,525	$5,513,252
C	DO NOT USE	122	158.2319	$0	$6,560,103	$6,150,817
C1	VACANT LOTS AND TRACTS	1,517	812.5615	$0	$29,692,682	$28,713,940
C2	COLONIA LOTS AND TRACTS	3	3.0955	$0	$149,147	$149,147
C3	DO NOT USE	3	3.3010	$0	$144,435	$144,435
D1	QUALIFIED AG LAND	3,334	116,629.5740	$0	$1,021,559,018	$13,575,391
D2	FARM AND RANCH IMPROVEMENT O	1,012		$986,770	$17,651,436	$17,582,019
E	RURAL LAND NOT QUALIFIED FOR O	1,330	6,039.9277	$24,980,493	$320,621,050	$296,325,766
E1	DO NOT USE	1,405	4,355.3694	$286,133	$249,186,512	$229,098,947
E2	DO NOT USE	675	2,887.1237	$0	$51,080,998	$45,403,794
E3	DO NOT USE	534	101.2410	$23,131	$10,662,675	$9,982,263
E4	DO NOT USE	619	1,325.9746	$0	$25,404,325	$23,729,116
F1	COMMERCIAL LAND	423	619.8060	$3,014,705	$120,434,596	$112,274,997
F2	INDUSTRIAL REAL PROPERTY	15	11.3100	$109,456,900	$120,665,344	$11,198,948
G1	GAS AND OIL	7		$0	$3,740	$3,340
J1	WATER SYSTEMS	2		$0	$599,913	$0
J2	GAS DISTRIBUTION SYSTEM	5	1.5200	$0	$2,657,210	$2,532,210
J3	ELECTRIC CO (INCLUDING CO-OP)	17		$0	$21,776,040	$21,083,490
J4	TELEPHONE CO (INCLUDING CO-OP)	57	1.5996	$0	$3,403,229	$3,028,229
J6	PIPELINE CO	28		$0	$10,044,290	$8,874,040
J6A	PIPE P&A	4		$0	$509,290	$439,010
J7	CABLE TELEVISION CO	9		$0	$1,256,895	$1,114,730
L1	COMMERCIAL PERSONAL PROPER	13		$0	$3,441,043	$3,140,140
L1N	COMMERCIAL PP P&A	579		$3,870	$29,375,134	$14,603,219
L2A	P&A INDUSTRIAL PP	1		$0	$29,560	$0
L2C	P&A INDUSTRIAL PP	9		$0	$6,500,030	$5,989,152
L2G	P&A INDUSTRIAL PP	23		$4,841	$4,734,210	$4,216,353
L2H	P&A INDUSTRIAL PP	4		$0	$337,880	$107,460
L2J	P&A INDUSTRIAL PP	8		$22,294	$362,550	$130,134
L2M	P&A INDUSTRIAL PP	7		$0	$1,163,470	$998,680
L2O	P&A INDUSTRIAL PP	8		$0	$22,590	$7,131
L2P	P&A INDUSTRIAL PP	18		$0	$1,541,890	$537,210
L2Q	P&A INDUSTRIAL PP	37		$0	$2,259,490	$529,160
M3	MOBILE HOME	8		$0	$269,952	$266,952
O	RESIDENTIAL INVENTORY	79	68.2800	$0	$2,795,935	$2,740,257
S		5		$0	$87,887	$0
X	TOTALLY EXEMPT PROPERTY	361	2,493.9217	$1,446,869	$99,125,710	$0
		Totals	140,817.5787	$168,501,460	$3,098,792,726	$1,733,149,916

New Value

TOTAL NEW VALUE MARKET:	**$168,501,460**
TOTAL NEW VALUE TAXABLE:	**$56,874,092**

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	1	2025 Market Value	$104,288
EX-XR	11.30 Nonprofit water or wastewater corporati	2	2025 Market Value	$700,526
EX-XV	Other Exemptions (including public property, re	13	2025 Market Value	$2,916,948
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$3,721,762**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	50	$139,925
DP	Disability	5	$0
DV1	Disabled Veterans 10% - 29%	2	$9,694
DV2	Disabled Veterans 30% - 49%	4	$34,500
DV3	Disabled Veterans 50% - 69%	6	$64,000
DV4	Disabled Veterans 70% - 100%	33	$287,904
DVHS	Disabled Veteran Homestead	23	$6,496,558
OV65	Over 65	89	$232,598
	PARTIAL EXEMPTIONS VALUE LOSS	**212**	**$7,265,179**
		NEW EXEMPTIONS VALUE LOSS	**$10,986,941**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	**$10,986,941**

New Ag / Timber Exemptions

2025 Market Value	$1,451,718	Count: 17
2026 Ag/Timber Use	$24,654	
NEW AG / TIMBER VALUE LOSS	**$1,427,064**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,952	$231,953	$7,844	$224,109

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,690	$225,903	$7,133	$218,770

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
3,952	$192,855	$0	$192,855

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,690	$187,784	$0	$187,784

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	$33,075	$33,075

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	3,060,615
Non Homesite:	7,794,868
Ag Market:	62,900,410
Timber Market:	1,446,628

Improvement	Value
Homesite:	18,246,218
Non Homesite:	13,989,498

Non Real	Count	Value
Personal Property:	25	927,690
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	64,347,038	0
Ag Use:	835,197	0
Timber Use:	25,015	0
Productivity Loss:	63,486,826	0

Total Land	(+)	75,202,521
Total Improvements	(+)	32,235,716
Total Non Real	(+)	927,690
Market Value	=	108,365,927
Productivity Loss	(-)	63,486,826
Appraised Value	=	44,879,101
Homestead Cap	(-)	333,343
23.231 Cap	(-)	998,630
Assessed Value	=	43,547,128
Total Exemptions Amount (Breakdown on Next Page)	(-)	12,449,410
Net Taxable	=	31,097,718

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	594,305	179,553	0.00	0.00	3
OV65	6,245,194	1,611,672	3,160.60	3,200.80	36
Total	6,839,499	1,791,225	3,160.60	3,200.80	39
Tax Rate	0.7803700				

Freeze Taxable	(-)	1,791,225

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	594,945	394,945	190,231	204,714	1
Total	594,945	394,945	190,231	204,714	1

Transfer Adjustment	(-)	204,714
Freeze Adjusted Taxable	=	29,101,779

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
230,262.15 = 29,101,779 * (0.7803700 / 100) + 3,160.60

Certified Estimate of Market Value:	108,365,927
Certified Estimate of Taxable Value:	31,097,718
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	17	0	314,410	314,410
145D1	8	0	289,730	289,730
DP	3	0	96,200	96,200
DV1	2	0	4,178	4,178
DV4	4	0	48,000	48,000
DVHS	4	0	648,361	648,361
EX-XR	2	0	90,988	90,988
EX-XV	3	0	763,437	763,437
HS	85	0	9,137,836	9,137,836
OV65	39	0	978,480	978,480
OV65S	1	0	60,000	60,000
PC	1	17,790	0	17,790
	Totals	**17,790**	**12,431,620**	**12,449,410**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	68	89.5834	$289,424	$8,694,654	$4,839,413
C1	VACANT LOTS AND LAND TRACTS	6	7.6000	$0	$159,702	$159,702
D1	QUALIFIED AG LAND	146	8,486.1317	$0	$64,347,038	$851,052
D2	IMPROVEMENTS ON QUALIFIED OP	36		$0	$519,693	$519,693
E	FARM OR RANCH IMPROVEMENT	118	659.5260	$3,524,937	$30,829,949	$22,389,322
F1	COMMERCIAL REAL PROPERTY	5	15.1760	$0	$1,588,638	$1,588,638
F2	INDUSTRIAL REAL PROPERTY	1		$0	$444,138	$444,138
J3	ELECTRIC COMPANY (INCLUDING C	2		$0	$336,660	$194,370
J4	TELEPHONE COMPANY (INCLUDI	2		$0	$9,440	$0
J6	PIPELAND COMPANY	3		$0	$266,580	$111,390
J7	CABLE TELEVISION COMPANY	1		$0	$600	$0
L1	COMMERCIAL PERSONAL PROPE	15		$0	$279,670	$0
L2	INDUSTRIAL PERSONAL PROPERT	1		$0	$490	$0
S	SPECIAL INVENTORY TAX	1		$0	$34,250	$0
X	TOTALLY EXEMPT PROPERTY	5	6.7380	$0	$854,425	$0
	Totals		9,264.7551	$3,814,361	$108,365,927	$31,097,718

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENTIAL	45	68.6784	$276,396	$7,003,147	$3,673,339
A2	SINGLE FAMILY MOBILE HOME	29	20.9050	$13,028	$1,391,208	$879,416
A3	DO NOT USE	1		$0	$2,947	$2,947
A4	DO NOT USE	30		$0	$297,352	$283,711
C	DO NOT USE	1	1.1900	$0	$25,726	$25,726
C1	VACANT LOTS AND TRACTS	5	6.4100	$0	$133,976	$133,976
D1	QUALIFIED AG LAND	146	8,486.1317	$0	$64,347,038	$851,052
D2	FARM AND RANCH IMPROVEMENT O	36		$0	$519,693	$519,693
E	RURAL LAND NOT QUALIFIED FOR O	50	319.4290	$3,407,934	$16,715,851	$12,300,284
E1	DO NOT USE	49	212.1260	$117,003	$11,178,358	$7,844,150
E2	DO NOT USE	23	96.8380	$0	$1,672,570	$1,060,698
E3	DO NOT USE	24		$0	$578,047	$518,158
E4	DO NOT USE	20	31.1330	$0	$685,123	$666,032
F1	COMMERCIAL LAND	5	15.1760	$0	$1,588,638	$1,588,638
F2	INDUSTRIAL REAL PROPERTY	1		$0	$444,138	$444,138
J3	ELECTRIC CO (INCLUDING CO-OP)	2		$0	$336,660	$194,370
J4	TELEPHONE CO (INCLUDING CO-OP)	2		$0	$9,440	$0
J6	PIPELINE CO	3		$0	$266,580	$111,390
J7	CABLE TELEVISION CO	1		$0	$600	$0
L1N	COMMERCIAL PP P&A	15		$0	$279,670	$0
L2O	P&A INDUSTRIAL PP	1		$0	$490	$0
S		1		$0	$34,250	$0
X	TOTALLY EXEMPT PROPERTY	5	6.7380	$0	$854,425	$0
	Totals		9,264.7551	$3,814,361	$108,365,927	$31,097,718

New Value

TOTAL NEW VALUE MARKET:	**$3,814,361**
TOTAL NEW VALUE TAXABLE:	**$3,665,562**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1	$34,250
HS	Homestead	5	$690,494
OV65	Over 65	4	$180,000
	PARTIAL EXEMPTIONS VALUE LOSS	**10**	**$904,744**
		NEW EXEMPTIONS VALUE LOSS	**$904,744**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$904,744**

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
85	$220,887	$111,426	$109,461

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
38	$193,458	$115,214	$78,244

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
85	$196,293	$140,000	$56,293

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
38	$162,563	$140,000	$22,563

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

SAG - ALBA GOLDEN ISD

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	1,888,840
Non Homesite:	4,821,676
Ag Market:	23,305,450
Timber Market:	0

Improvement	Value
Homesite:	9,273,708
Non Homesite:	4,926,929

Non Real	Count	Value
Personal Property:	12	518,210
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	23,149,081	156,369
Ag Use:	317,326	936
Timber Use:	0	0
Productivity Loss:	22,831,755	155,433

Total Land	(+)	30,015,966
Total Improvements	(+)	14,200,637
Total Non Real	(+)	518,210
Market Value	=	44,734,813
Productivity Loss	(-)	22,831,755
Appraised Value	=	21,903,058
Homestead Cap	(-)	120,771
23.231 Cap	(-)	299,752
Assessed Value	=	21,482,535
Total Exemptions Amount (Breakdown on Next Page)	(-)	7,230,210
Net Taxable	=	14,252,325

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	342,516	79,373	0.00	0.00	2
OV65	1,991,236	452,494	1,347.88	1,347.88	13
Total	2,333,752	531,867	1,347.88	1,347.88	15
Tax Rate	1.1569000				

Freeze Taxable	(-)	531,867
Freeze Adjusted Taxable	=	13,720,458

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
160,079.86 = 13,720,458 * (1.1569000 / 100) + 1,347.88

Certified Estimate of Market Value:	44,734,813
Certified Estimate of Taxable Value:	14,252,325
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	3	0	3,880	3,880
145D1	8	0	276,880	276,880
DP	2	0	60,000	60,000
DV3	1	0	10,000	10,000
DV4	4	0	25,576	25,576
DVHS	3	0	495,302	495,302
EX-XV	2	0	904,993	904,993
HS	45	0	5,039,069	5,039,069
OV65	15	0	294,510	294,510
OV65S	2	0	120,000	120,000
	Totals	**0**	**7,230,210**	**7,230,210**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	28	41.4800	$505,632	$4,974,947	$2,366,450
C1	VACANT LOTS AND LAND TRACTS	2	4.2400	$0	$85,728	$85,728
D1	QUALIFIED AG LAND	78	2,344.2165	$0	$23,149,081	$317,326
D2	IMPROVEMENTS ON QUALIFIED OP	19		$0	$231,955	$227,903
E	FARM OR RANCH IMPROVEMENT	79	351.9080	$67,815	$14,869,899	$11,017,468
J2	GAS DISTRIBUTION SYSTEM	1		$0	$22,600	$0
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$293,700	$168,700
J4	TELEPHONE COMPANY (INCLUDI	6		$0	$197,810	$68,750
J7	CABLE TELEVISION COMPANY	1		$0	$220	$0
L1	COMMERCIAL PERSONAL PROPE	2		$0	$3,880	$0
X	TOTALLY EXEMPT PROPERTY	2	13.3300	$0	$904,993	$0
		Totals	2,755.1745	$573,447	$44,734,813	$14,252,325

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENTIAL	14	30.1730	$113,699	$3,359,198	$1,723,354
A2	SINGLE FAMILY MOBILE HOME	16	11.3070	$389,005	$1,506,810	$546,413
A4	DO NOT USE	12		$2,928	$108,939	$96,683
C1	VACANT LOTS AND TRACTS	1	2.2400	$0	$66,528	$66,528
C3	DO NOT USE	1	2.0000	$0	$19,200	$19,200
D1	QUALIFIED AG LAND	78	2,344.2165	$0	$23,149,081	$317,326
D2	FARM AND RANCH IMPROVEMENT O	19		$0	$231,955	$227,903
E	RURAL LAND NOT QUALIFIED FOR O	52	266.9110	$67,815	$11,285,583	$8,369,530
E1	DO NOT USE	13	50.9280	$0	$2,768,255	$2,042,897
E2	DO NOT USE	10	17.3400	$0	$474,158	$325,549
E3	DO NOT USE	2		$0	$7,906	$7,906
E4	DO NOT USE	6	16.7290	$0	$333,997	$271,586
J2	GAS DISTRIBUTION SYSTEM	1		$0	$22,600	$0
J3	ELECTRIC CO (INCLUDING CO-OP)	1		$0	$293,700	$168,700
J4	TELEPHONE CO (INCLUDING CO-OP)	6		$0	$197,810	$68,750
J7	CABLE TELEVISION CO	1		$0	$220	$0
L1N	COMMERCIAL PP P&A	2		$0	$3,880	$0
X	TOTALLY EXEMPT PROPERTY	2	13.3300	$0	$904,993	$0
	Totals		2,755.1745	$573,447	$44,734,813	$14,252,325

New Value

TOTAL NEW VALUE MARKET:	**$573,447**
TOTAL NEW VALUE TAXABLE:	**$410,759**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1	$0
DVHS	Disabled Veteran Homestead	1	$43,879
HS	Homestead	2	$209,124
	PARTIAL EXEMPTIONS VALUE LOSS	**4**	**$253,003**
		NEW EXEMPTIONS VALUE LOSS	**$253,003**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$253,003**

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
45	$234,366	$114,663	$119,703

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
18	$220,907	$113,187	$107,720

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
45	$192,870	$140,000	$52,870

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
18	$188,278	$140,000	$48,278

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

SLO - LONE OAK ISD

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	853,031
Non Homesite:	1,190,745
Ag Market:	15,482,856
Timber Market:	254,566

Total Land	(+)	17,781,198

Improvement	Value
Homesite:	5,251,755
Non Homesite:	3,228,973

Total Improvements	(+)	8,480,728

Non Real	Count	Value
Personal Property:	6	420,150
Mineral Property:	0	0
Autos:	0	0

Total Non Real	(+)	420,150
Market Value	=	26,682,076

Ag	Non Exempt	Exempt
Total Productivity Market:	15,737,422	0
Ag Use:	198,812	0
Timber Use:	3,507	0
Productivity Loss:	15,535,103	0

Productivity Loss	(-)	15,535,103
Appraised Value	=	11,146,973
Homestead Cap	(-)	21,882
23.231 Cap	(-)	72,065
Assessed Value	=	11,053,026
Total Exemptions Amount (Breakdown on Next Page)	(-)	3,592,191
Net Taxable	=	7,460,835

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	52,895	0	0.00	0.00	2
OV65	2,269,587	1,087,274	8,776.16	8,776.16	8
Total	2,322,482	1,087,274	8,776.16	8,776.16	10
Tax Rate	1.0252000				

Freeze Taxable	(-)	1,087,274
Freeze Adjusted Taxable	=	6,373,561

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
74,117.91 = 6,373,561 * (1.0252000 / 100) + 8,776.16

Certified Estimate of Market Value:	26,682,076
Certified Estimate of Taxable Value:	7,460,835
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2	0	1,050	1,050
145D1	4	0	251,880	251,880
DP	2	0	0	0
EX-XU	1	0	931,666	931,666
EX-XV	2	0	29,358	29,358
HS	19	0	2,102,389	2,102,389
OV65	8	0	275,848	275,848
	Totals	**0**	**3,592,191**	**3,592,191**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	12	35.9940	$53,617	$3,020,126	$2,166,570
D1	QUALIFIED AG LAND	55	1,805.2227	$0	$15,737,422	$202,319
D2	IMPROVEMENTS ON QUALIFIED OP	10		$102,800	$136,494	$136,494
E	FARM OR RANCH IMPROVEMENT	31	73.1090	$143,502	$6,406,860	$4,788,232
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$285,860	$160,860
J4	TELEPHONE COMPANY (INCLUDI	3		$0	$133,240	$6,360
L1	COMMERCIAL PERSONAL PROPE	2		$0	$1,050	$0
X	TOTALLY EXEMPT PROPERTY	3	4.2470	$0	$961,024	$0
		Totals	1,918.5727	$299,919	$26,682,076	$7,460,835

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENTIAL	9	27.1870	$0	$2,464,974	$1,844,316
A2	SINGLE FAMILY MOBILE HOME	6	8.8070	$53,617	$400,834	$234,775
A4	DO NOT USE	7		$0	$154,318	$87,479
D1	QUALIFIED AG LAND	55	1,805.2227	$0	$15,737,422	$202,319
D2	FARM AND RANCH IMPROVEMENT O	10		$102,800	$136,494	$136,494
E	RURAL LAND NOT QUALIFIED FOR O	15	51.7990	$143,502	$3,777,340	$3,120,386
E1	DO NOT USE	11	18.5100	$0	$2,460,559	$1,612,691
E2	DO NOT USE	4	0.6780	$0	$105,750	$34,209
E3	DO NOT USE	2		$0	$16,158	$16,158
E4	DO NOT USE	6	2.1220	$0	$47,053	$4,788
J3	ELECTRIC CO (INCLUDING CO-OP)	1		$0	$285,860	$160,860
J4	TELEPHONE CO (INCLUDING CO-OP)	3		$0	$133,240	$6,360
L1N	COMMERCIAL PP P&A	2		$0	$1,050	$0
X	TOTALLY EXEMPT PROPERTY	3	4.2470	$0	$961,024	$0
		Totals	1,918.5727	$299,919	$26,682,076	$7,460,835

New Value

TOTAL NEW VALUE MARKET:	**$299,919**
TOTAL NEW VALUE TAXABLE:	**$246,302**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
HS	Homestead	2	$193,617
	PARTIAL EXEMPTIONS VALUE LOSS	**2**	**$193,617**
		NEW EXEMPTIONS VALUE LOSS	**$193,617**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$193,617**

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
19	$262,307	$111,804	$150,503

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8	$317,932	$116,316	$201,616

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
19	$215,928	$140,000	$75,928

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8	$181,939	$138,485	$43,454

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	148,163,853
Non Homesite:	349,173,760
Ag Market:	902,893,589
Timber Market:	15,445,537

Improvement	Value
Homesite:	789,230,259
Non Homesite:	624,366,865

Non Real	Count	Value
Personal Property:	824	86,283,259
Mineral Property:	30	3,563,080
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	918,268,777	70,349
Ag Use:	11,886,503	243
Timber Use:	362,344	0
Productivity Loss:	906,019,930	70,106

Total Land	(+)	1,415,676,739
Total Improvements	(+)	1,413,597,124
Total Non Real	(+)	89,846,339
Market Value	=	2,919,120,202
Productivity Loss	(-)	906,019,930
Appraised Value	=	2,013,100,272
Homestead Cap	(-)	30,521,760
23.231 Cap	(-)	28,376,561
Assessed Value	=	1,954,201,951
Total Exemptions Amount (Breakdown on Next Page)	(-)	640,685,222
Net Taxable	=	1,313,516,729

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	24,745,110	5,109,241	18,436.48	18,713.20	162
DPS	260,854	0	0.00	0.00	2
OV65	390,734,309	122,647,885	376,040.39	388,154.78	1,783
Total	415,740,273	127,757,126	394,476.87	406,867.98	1,947
Tax Rate	0.7543000				

Freeze Taxable	(-)	127,757,126

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	1,812,168	1,004,975	156,555	848,420	5
Total	1,812,168	1,004,975	156,555	848,420	5

Transfer Adjustment	(-)	848,420
Freeze Adjusted Taxable	=	1,184,911,183

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
9,332,261.92 = 1,184,911,183 * (0.7543000 / 100) + 394,476.87

Certified Estimate of Market Value:	2,919,120,202
Certified Estimate of Taxable Value:	1,313,516,729
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	692	0	18,534,125	18,534,125
145D	8	0	358,370	358,370
145D1	27	0	1,718,760	1,718,760
145F	5	0	125,000	125,000
AB	13	0	0	0
DP	169	0	3,504,566	3,504,566
DPS	2	0	16,836	16,836
DV1	30	0	202,914	202,914
DV1S	3	0	15,000	15,000
DV2	25	0	177,449	177,449
DV2S	1	0	2,862	2,862
DV3	41	0	345,334	345,334
DV3S	2	0	20,000	20,000
DV4	221	0	1,909,445	1,909,445
DV4S	16	0	107,468	107,468
DVHS	180	0	22,848,203	22,848,203
DVHSS	9	0	505,200	505,200
EX	26	0	2,474,452	2,474,452
EX-XG	1	0	103,194	103,194
EX-XI	4	0	960,751	960,751
EX-XL	3	0	201,866	201,866
EX-XR	112	0	18,265,878	18,265,878
EX-XT	3	0	254,633	254,633
EX-XV	202	0	70,942,183	70,942,183
EX366	4	0	400	400
FDHS	2	0	0	0
HS	3,804	0	435,179,831	435,179,831
OV65	1,861	0	60,243,808	60,243,808
OV65S	35	0	1,088,364	1,088,364
PC	4	578,330	0	578,330
	Totals	**578,330**	**640,106,892**	**640,685,222**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,181	5,126.0201	$27,426,781	$909,373,973	$543,595,281
B	MULTIFAMILY RESIDENCE	20	11.6636	$0	$6,618,767	$5,491,089
C1	VACANT LOTS AND LAND TRACTS	1,637	965.3499	$0	$36,300,937	$34,912,909
D1	QUALIFIED AG LAND	3,054	103,991.0031	$0	$918,268,777	$12,165,855
D2	IMPROVEMENTS ON QUALIFIED OP	947		$883,970	$16,763,294	$16,709,149
E	FARM OR RANCH IMPROVEMENT	3,028	13,628.0934	$21,553,503	$604,897,575	$397,127,082
F1	COMMERCIAL REAL PROPERTY	418	604.6300	$3,014,705	$118,845,958	$114,060,600
F2	INDUSTRIAL REAL PROPERTY	14	11.3100	$109,456,900	$120,221,206	$120,211,710
G1	OIL AND GAS	7		$0	$3,740	$3,340
J1	WATER SYSTEMS	2		$0	$599,913	$0
J2	GAS DISTRIBUTION SYSTEM	4	1.5200	$0	$2,634,610	$2,509,610
J3	ELECTRIC COMPANY (INCLUDING C	13		$0	$20,859,820	$20,309,560
J4	TELEPHONE COMPANY (INCLUDI	46	1.5996	$0	$3,062,739	$2,812,739
J6	PIPELAND COMPANY	29		$0	$10,287,000	$9,072,560
J7	CABLE TELEVISION COMPANY	7		$0	$1,256,075	$1,114,730
L1	COMMERCIAL PERSONAL PROPE	573		$3,870	$32,531,577	$17,743,359
L2	INDUSTRIAL PERSONAL PROPERT	114		$27,135	$16,951,180	$12,759,495
M1	TANGIBLE OTHER PERSONAL, MOB	8		$0	$269,952	$177,406
O	RESIDENTIAL INVENTORY	79	68.2800	$0	$2,795,935	$2,740,257
S	SPECIAL INVENTORY TAX	4		$0	$53,637	$0
X	TOTALLY EXEMPT PROPERTY	351	2,469.6067	$1,446,869	$96,405,268	$0
	Totals		126,879.0764	$163,813,733	$2,919,001,933	$1,313,516,731

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1		$0	$671	$0
A1	SINGLE FAMILY RESIDENTIAL	4,323	4,225.7807	$22,619,676	$792,850,448	$463,619,848
A2	SINGLE FAMILY MOBILE HOME	1,571	706.1087	$4,044,487	$70,242,340	$38,068,287
A3	DO NOT USE	7		$0	$17,666	$16,651
A4	DO NOT USE	3,344	194.1307	$762,618	$46,262,848	$41,890,495
B		1		$0	$691,242	$0
B1	MULTIFAMILY RESIDENCE	19	11.6636	$0	$5,927,525	$5,491,089
C	DO NOT USE	121	157.0419	$0	$6,534,377	$6,125,091
C1	VACANT LOTS AND TRACTS	1,511	803.9115	$0	$29,492,178	$28,513,436
C2	COLONIA LOTS AND TRACTS	3	3.0955	$0	$149,147	$149,147
C3	DO NOT USE	2	1.3010	$0	$125,235	$125,235
D1	QUALIFIED AG LAND	3,055	103,994.0031	$0	$918,325,477	$12,222,555
D2	FARM AND RANCH IMPROVEMENT O	947		$883,970	$16,763,294	$16,709,149
E	RURAL LAND NOT QUALIFIED FOR O	1,214	5,401.7887	$21,361,242	$288,842,277	$199,916,877
E1	DO NOT USE	1,332	4,073.8054	$169,130	$232,779,340	$131,460,638
E2	DO NOT USE	638	2,772.2677	$0	$48,828,520	$35,912,549
E3	DO NOT USE	505	101.2410	$23,131	$10,052,586	$8,116,476
E4	DO NOT USE	587	1,275.9906	$0	$24,338,152	$21,663,841
F1	COMMERCIAL LAND	418	604.6300	$3,014,705	$118,845,958	$114,060,600
F2	INDUSTRIAL REAL PROPERTY	14	11.3100	$109,456,900	$120,221,206	$120,211,710
G1	GAS AND OIL	7		$0	$3,740	$3,340
J1	WATER SYSTEMS	2		$0	$599,913	$0
J2	GAS DISTRIBUTION SYSTEM	4	1.5200	$0	$2,634,610	$2,509,610
J3	ELECTRIC CO (INCLUDING CO-OP)	13		$0	$20,859,820	$20,309,560
J4	TELEPHONE CO (INCLUDING CO-OP)	46	1.5996	$0	$3,062,739	$2,812,739
J6	PIPELINE CO	25		$0	$9,777,710	$8,637,650
J6A	PIPE P&A	4		$0	$509,290	$434,910
J7	CABLE TELEVISION CO	7		$0	$1,256,075	$1,114,730
L1	COMMERCIAL PERSONAL PROPER	13		$0	$3,441,043	$3,140,140
L1N	COMMERCIAL PP P&A	560		$3,870	$29,090,534	$14,603,219
L2A	P&A INDUSTRIAL PP	1		$0	$29,560	$0
L2C	P&A INDUSTRIAL PP	9		$0	$6,500,030	$5,989,152
L2G	P&A INDUSTRIAL PP	23		$4,841	$4,734,210	$4,259,922
L2H	P&A INDUSTRIAL PP	4		$0	$337,880	$107,460
L2J	P&A INDUSTRIAL PP	8		$22,294	$362,550	$330,780
L2M	P&A INDUSTRIAL PP	7		$0	$1,163,470	$998,680
L2O	P&A INDUSTRIAL PP	7		$0	$22,100	$7,131
L2P	P&A INDUSTRIAL PP	18		$0	$1,541,890	$537,210
L2Q	P&A INDUSTRIAL PP	37		$0	$2,259,490	$529,160
M3	MOBILE HOME	8		$0	$269,952	$177,406
O	RESIDENTIAL INVENTORY	79	68.2800	$0	$2,795,935	$2,740,257
S		4		$0	$53,637	$0
X	TOTALLY EXEMPT PROPERTY	351	2,469.6067	$1,446,869	$96,405,268	$0
		Totals	126,879.0764	$163,813,733	$2,919,001,933	$1,313,516,730

New Value

TOTAL NEW VALUE MARKET:	**$163,813,733**
TOTAL NEW VALUE TAXABLE:	**$157,757,649**

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	1	2025 Market Value	$104,288
EX-XR	11.30 Nonprofit water or wastewater corporati	2	2025 Market Value	$700,526
EX-XV	Other Exemptions (including public property, re	13	2025 Market Value	$2,916,948
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$3,721,762**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	48	$105,675
DP	Disability	5	$174,904
DV1	Disabled Veterans 10% - 29%	2	$6,457
DV2	Disabled Veterans 30% - 49%	4	$23,209
DV3	Disabled Veterans 50% - 69%	6	$52,660
DV4	Disabled Veterans 70% - 100%	33	$275,904
DVHS	Disabled Veteran Homestead	22	$3,510,777
HS	Homestead	171	$18,680,794
OV65	Over 65	85	$3,075,652
	PARTIAL EXEMPTIONS VALUE LOSS	**376**	**$25,906,032**
		NEW EXEMPTIONS VALUE LOSS	**$29,627,794**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	**$29,627,794**

New Ag / Timber Exemptions

2025 Market Value	$1,451,718	Count: 17
2026 Ag/Timber Use	$24,654	
NEW AG / TIMBER VALUE LOSS	**$1,427,064**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,803	$232,020	$122,442	$109,578

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,626	$226,127	$121,525	$104,602

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
3,803	$192,695	$140,000	$52,695

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,626	$188,097	$140,000	$48,097

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	$33,075	$33,075

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value