

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

HCO ESD #12

Taxing Unit Name

TX

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 526,205,099
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 526,205,099
4.	Prior year total adopted tax rate.	\$ 0.094099 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 526,205,099
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,687,616 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,979,063 C. Value loss. Add A and B. ⁶	\$ 3,666,679
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market values: \$ 126,648 B. Current year productivity or special appraised value: - \$ 901 C. Value loss. Subtract B from A. ⁷	\$ 125,747
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,792,426
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 522,412,673
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 491,585
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 722
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 492,307
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 609,434,762 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 609,434,762

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 127,224	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 127,224
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 609,561,986
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 7,166,868
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 7,166,868
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 602,395,118
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.081724 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.000000 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.094099 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 526,205,099

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 495,153
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 722	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0..... +/- \$ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 722	
	E. Add Line 30 to 31D.	\$ 495,875
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 602,395,118
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.082317 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.082317 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.082317 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.085198 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41):	<p>Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42. Total current year debt to be paid with property taxes and additional sales tax revenue.	<p>Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
43. Certified prior year excess debt collections.	Enter the amount certified by the collector. ²⁹	\$ 0
44. Adjusted current year debt.	Subtract Line 43 from Line 42E.	\$ 0
45. Current year anticipated collection rate.	<p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 99.11 %</p> <p>C. Enter the 2023 actual collection rate. 97.28 %</p> <p>D. Enter the 2022 actual collection rate. 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46. Current year debt adjusted for collections.	Divide Line 44 by Line 45E.	\$ 0
47. Current year total taxable value.	Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 609,561,986
48. Current year debt rate.	Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49. Current year voter-approval M&O rate plus current year debt rate.	Add Lines 41 and 48.	\$ 0.085198 /\$100
D49. Disaster Line 49 (D49):	<p>Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ 0.101983 /\$100 \$ 0.000000 /\$100 \$ 0.101983 /\$100 \$ 0.094099 /\$100 \$ 0.007884 /\$100 \$ 528,533,058 \$ 41,669
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.095680 /\$100 \$ -0.095680 /\$100 \$ 522,570,949 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 41,669.000000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.006835 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.092033 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.082317
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 609,561,986
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.082026 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.164343 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.081724 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.092033 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

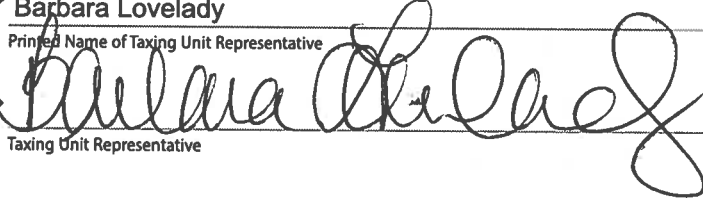
De minimis rate. \$ 0.164343 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ▶ Barbara Lovelady
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

7/31/2025
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)



Henderson County Appraisal District

BOARD OF DIRECTORS

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CHIEF APPRAISER

Bill Jackson, CTA/RPA

July 25, 2025

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2025 value for EMERGENCY SERVICES DISTRICT #12 as follows:

Certified Appraisal Roll Totals (SB2 Current Exemptions)

Market Value:	\$839,476,473
Taxable Value:	\$609,561,986

Properties under protest are included in a separate worksheet.

Protest
- 127,224
609,434,762
18A

Additionally, I have included a provisional appraisal roll to account for the changes in law made by SB 4 and SB 23, Acts of the 89th Legislature, Regular Session, 2025. If approved by voters in the November 4, 2025, election, your adjusted certified totals will be as follows:

Adjusted Certified Appraisal Roll Totals (SB4 & SB23 Updated 2025 Exemptions)

Market Value:	\$839,476,473
Taxable Value:	\$609,561,986

The above certified totals were submitted to the Tax Collector/Assessor on July 25, 2025.

TR

1094099

Bill Jackson
Chief Appraiser
Henderson County Appraisal District

2025 Henderson County Master List Properties Under Protest
50% Possible Value Loss -ESD12

YEAR	PROPERTY Y ID	GEO ID#	ENTITY	MARKET VALUE	MARKET 50% LOSS	TAXABLE VALUE	TAXABLE 50% LOSS
2025	291190	4597.0001.0020.12	BR, CAD, CH, ES12, HC, HE, HR, TV	\$ 254,447	\$ 127,224	\$ 254,447	\$ 127,224
			TOTALS	\$ 254,447	\$ 127,224	\$ 254,447	\$ 127,224

-19A

Deposit Date from 7/1/2024 to 6/30/2025

Type	Gen Operating	Interest Sinking	Special 1	Total
ES12 - EMERGENCY SVS DIS 12				
Current				
Levy	478,970.86	0.00	0.00	478,970.86
Interest	560.33	0.00	0.00	560.33
Penalty	1,812.78	0.00	0.00	1,812.78
LateAg	26.52	0.00	0.00	26.52
Recalc Refund	(637.29)	0.00	0.00	(637.29)
Recalc Refund P&I	(3.96)	0.00	0.00	(3.96)
Current	480,729.24	0.00	0.00	480,729.24
Delinquent				
Levy	9,292.36	0.00	0.00	9,292.36
Interest	637.32	0.00	0.00	637.32
Penalty	840.36	0.00	0.00	840.36
Recalc Refund	(721.90)	0.00	0.00	(721.90)
Recalc Refund P&I	(9.00)	0.00	0.00	(9.00)
Delinquent	10,039.14	0.00	0.00	10,039.14
Distribution Total				
	490,768.38	0.00	0.00	490,768.38

Year - Case ID	Property ID	Geo ID	Owner	NOTICE VALUE	ARB VALUE	REDUCED	ENTITY
2024 - 8028	261792	3310.0004.0160.63	CONDLEY RYAN S & CINDY	\$902,251	\$672,000	\$230,251	HC, HE, HR, ML, TO, TV, ES4
2024 - 8006	250777	2730.0000.0430.61	COOK DELORES G	\$298,708	\$292,793	\$5,915	HC, HE, HR, ML, MF, TV,
2024 - 8036	200003258	3377.0000.0580.68	KELLY RONAN & SARAH	\$2,399,563	\$1,991,688	\$407,875	HC, HE, HR, LV, ML, TV
2024 - 8041	293946	2774.0000.0090.60	MCCRADY SCOTT	\$2,139,866	\$1,238,683	\$901,183	HC, HE, HR, ML, TV, ES2
2023 - 6187	239808	2300.0000.0060.61	TINNEY BILLY & AMBERIA	\$499,170	\$179,490	\$319,680	HC, HE, HR, MF, ML, TV
2024 - 8339	239808	2300.0000.0060.61	TINNEY BILLY & AMBERIA	\$511,045	\$191,365	\$319,680	HC, HE, HR, MF, ML, TV
TOTAL				\$5,549,644	\$3,601,226	\$1,948,418	

ESD 12 NO 25.250

2025 Certification 2024_Pending Appeals Under Chapter 42

Matter Name	Docket #	Open Date	Tax Years at Issue	Property in Lawsuit	Entity	Noticed Market/Assessed Value	Certified Value (ARB Final Market/Assessed Values)	P's Offer/Estimate (Undisputed Value)	Disputed Value
Mark Francis and Amanda Francis (13380 Waterside Dr)	CV24-0599-173	11/19/2024 0:00	2024	310145	HC HE HR LV ML TV	\$7,487,500	\$7,487,500	\$4,185,000	\$3,302,500
Cottage Row 168, LLC	CV24-0593-3	11/14/2024 0:00	2024	1933	HC HE HR MB MK TV	\$1,957,878	\$1,957,878	\$1,460,000	\$497,878
Scott W Kloeber & Nisha Kloeber	CV24-0466-173	10/24/2024 0:00	2024	4738	HC HE HR MB MK TV	\$55,728	\$55,728	\$40,000	\$15,728
Mason Family Trust	CV24-0461-392	10/24/2024 0:00	2024	27213	ES4 HC HE HR ML TV	\$1,508,190	\$1,508,190	\$754,095	\$754,095
GBC 4E Properties LLC	CV24-0456-3	10/17/2024 0:00	2024	249917	ES2 EU HC HE HR TV	\$1,706,967	\$1,706,967	\$853,484	\$853,484
				4058	GB HC HE HR MB TV	\$3,965,022	\$3,929,987	\$1,964,994	\$1,964,994
				3184	GB HC HE HR MB TV	\$344,994	\$344,994	\$172,497	\$172,497
				4061	GB HC HE HR MB TV	\$47,053	\$47,053	\$23,527	\$23,527
Ryan Holdings Texas LLC (Henderson-Land)	CV24-0496-173	10/11/2024 0:00	2024	215203	ES2 HC HE HR ML TV	\$438,446	\$435,861	\$217,931	\$217,931
				215204	ES2 HC HE HR ML TV	\$44,836	\$44,863	\$22,432	\$22,432
				215205	ES2 HC HE HR ML TV	\$119,667	\$119,667	\$59,834	\$59,834
				215206	ES2 HC HE HR ML TV	\$3,686,189	\$3,686,189	\$1,843,095	\$1,843,095
				215207	ES2 HC HE HR ML TV	\$7,347	\$7,347	\$3,674	\$3,674
				296374	ES2 HC HE HR ML TV	\$9,522	\$9,522	\$4,761	\$4,761
Jay Shafi (JVS Windward LLC)	CV24-0447-173	9/9/2024 0:00	2024	304174	ES2 HC HE HR ML TV	\$31,086	\$31,086	\$15,543	\$15,543
Bob J. Shelton	CV23-0503-3	8/26/2024 0:00	2024	316275	HC HE HR LV ML TV	\$5,049,375	\$5,049,375	\$2,900,000	\$2,149,375
Mark Larimore	CV24-0401-173	8/12/2024 0:00	2024	286535	ES2 EU HC HE HR TV	\$201,439	\$201,439	\$96,260	\$105,179
James Albert Jennings, and Susan Jennings, and J & S Land,	CV22-0557-3	11/28/2022 0:00	2024	241401	ES2 EU HC HE HR TV	\$1,831,011	\$1,442,118	\$721,059	\$721,059
				237318	HC HE HR MF ML TV	\$1,693,470	\$1,693,470	\$846,735	\$846,735
				237345	HC HE HR MF ML TV	\$246,051	\$246,051	\$123,026	\$123,026
Robert D. Page and Marty J. Page (BCalm Ranch)	CV22-0609-173	11/23/2022 0:00	2024	225975	HC HE HR ML TV	\$9,000,138	\$9,000,138	\$4,500,069	\$4,500,069
					TOTALS	\$39,431,909	\$39,005,423	\$20,808,012	\$18,197,412
					LINE 6A	LINE 6C	LINE B		

Esso B NO Chapter 42

ND

2025 Certification Value Loss Due to Appeal_2024 Henderson County

Matter Name	Docket #	PID(S)	Property Geoid	Entity	Taxing Entities				Certified Value	Final Disposition	Final Certified Value	Value Loss
Woody Way, LLC (13140 Woody Way)	CV24-0598-392	316283	3394.0000.0340.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 5,605,625 \$ 4,100,000 \$ 1,505,625
William Z Becker & David Rosenfield	CV24-0469-392	290795	4580.0000.0120.60	Henderson County	CAD	ES4	HC	HE	HR	ML	TV	\$ 1,668,576 \$ 1,350,000 \$ 318,576
Wal-mart Real Estate Business Trust, Wal Mart Stores East, Inc. And Wal-Mart Stores Texas, LLC ,	CV24-0406-173	3532	4483.0000.001A.01	Henderson County	AC	AT	AW	HC	HE	HR	TV	\$ 3,025,605 \$ 2,800,000 \$ 225,605
		3948	0578.0020.0C00.53	Henderson County	CAD	GB	HC	HE	HR	MB	TV	\$ 8,273,810 \$ 5,790,000 \$ 2,483,810
		4220	4483.0000.002A.01	Henderson County	AC	AT	AW	HC	HE	HR	TV	\$ 381,317 \$ 381,317 \$ -
		4795	4483.0000.001C.01	Henderson County	AC	AT	AW	HC	HE	HR	TV	\$ 5,533,995 \$ 3,098,683 \$ 2,435,312
Vortex Healthcare LLC	CV24-0528-173	2062	0800.1690.0A10.00	Henderson County	AT	CAD	ES11	HC	HE	HR	TV	\$ 1,057,570 \$ 950,000 \$ 107,570
Turner Home LLC	CV24-0468-173	288146	4500.0001.0520.60	Henderson County	CAD	ES1	HC	HE	HR	ML	TV	\$ 1,821,940 \$ 1,650,000 \$ 171,940
Todd Savage & Charlotte Savage	CV24-0465-3	276202	3843.0000.0100.60	Henderson County	CAD	ES2	HC	HE	HR	ML	TV	\$ 2,001,120 \$ 1,900,000 \$ 101,120
Thomas M Moore & Darlene W Moore	CV24-0459-392	249894	2705.0002.0060.30	Henderson County	CAD	ES2	EU	HC	HE	HR	TV	\$ 1,761,497 \$ 1,409,800 \$ 351,697
Stillwater Lakefront, LLC	CV24-0592-392	311720	3387.0001.0370.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 8,000,000 \$ 6,235,000 \$ 1,765,000
Steven K Boyd & Kerensa Boyd Somewhere Lakehouse LLC (13340 Waterside Dr.)	CV24-0464-392	276094	3838.0000.A02A.60	Henderson County	CAD	ES2	HC	HE	HR	ML	TV	\$ 2,547,350 \$ - \$ -
Shawn Byrd & Deborah Byrd	CV24-0494-392	311078	3386.0001.0020.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 4,575,625 \$ 3,382,879 \$ 1,192,746
Robinson Holdings LLC	CV24-0470-173	293921	0133.0500.0F00.30	Henderson County	CAD	EU	HC	HE	HR	TV	ES13	\$ 2,894,704 \$ - \$ -
Richard A Hosley II & Marguerite C Hosley	CV24-0476-173	316607	3394.0000.0460.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 3,310,000 \$ 2,710,000 \$ 600,000
Randall A Wilkins & Stacey S Wilkins	CV24-0477-392	316626	3394.0000.0540.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 2,225,000 \$ 1,801,400 \$ 423,600
PJD Living Trust U/A	CV24-0527-3	303819	3042.0000.0120.60	Henderson County	CAD	ES2	HC	HE	HR	ML	TV	\$ 1,926,253 \$ 1,600,000 \$ 326,253
PMSS Point of View Family LLC	CV24-0565-392	307846	4598.0001.0070.87	Henderson County	CAD	FR	HC	HE	HR	TV	TV	\$ 1,099,768 \$ - \$ -
Martini Harbor LLC and Huios Properties LLP,	CV24-0441-3	277293	3875.0000.0560.60	Henderson County	CAD	ES4	HC	HE	HR	ML	TV	\$ 1,913,380 \$ 1,750,000 \$ 163,380
		314819	0697.0160.0830.60	Henderson County	CAD	HC	HE	HR	ML	TV	TV	\$ 2,507,531 \$ - \$ -
		314841	0697.0160.0840.60	Henderson County	CAD	HC	HE	HR	ML	TV	TV	\$ 2,332,800 \$ - \$ -
		315307	0697.0160.0850.60	Henderson County	CAD	HC	HE	HR	ML	TV	TV	\$ 2,557,963 \$ - \$ -
Marion J Still & Teaira D Still	CV24-0463-173	251923	2801.0000.0140.60	Henderson County	CAD	ES1	HC	HE	HR	ML	TV	\$ 2,325,671 \$ 1,950,000 \$ 375,671
Lowe's Home Centers INC. and Lowe's Home Centers LLC	CV24-0433-392	4608	3393.0000.0010.53	Henderson County	CAD	GB	HC	HE	HR	MB	TV	\$ 10,164,640 \$ 6,100,000 \$ 4,064,640
Kerns Family Trust	CV24-0458-173	237335	2207.0000.0248.61	Henderson County	CAD	HC	HE	HR	MF	ML	TV	\$ 1,598,587 \$ 1,300,000 \$ 298,587
K Cald Investments LLC	CV24-0460-392	249901	2705.0002.0130.30	Henderson County	CAD	ES2	EU	HC	HE	HR	TV	\$ 2,120,307 \$ 1,800,000 \$ 320,307
Joyful Noise Trust	CV24-0472-173	310136	3384.0001.0220.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 3,101,750 \$ 2,577,650 \$ 524,100
Jeremy Reed and AJA Reed	CV24-0440-173	285018	4295.0000.0080.50	Henderson County	CAD	HC	HE	HR	MB	TV	TV	\$ 554,413 \$ 486,625 \$ 67,788
Jason Taraszk & Mia Taraszk	CV24-0478-3	316948	3398.0000.0780.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 3,542,500 \$ 2,831,500 \$ 711,000
James Wilford Nix and Jonika Lynne Nix (13660 West Point)	CV24-0596-3	313904	3388.0001.0060.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 5,486,375 \$ 4,662,125 \$ 824,250
Herbert H. Thomas, Lullie Thomas, Newton Thomas, Genevieve Thomas, Holden Thomas, and Cheyenne Thomas	CV24-0416-173	250488	2716.0000.0090.60	Henderson County	CAD	ES2	HC	HE	HR	ML	TV	\$ 1,509,586 \$ 1,223,278 \$ 286,308
Edward Veale & Betty Veale	CV24-0462-173	250045	2710.0002.0860.32	Henderson County	EO	ES2	EU	HC	HE	HR	TV	\$ 1,763,077 \$ 1,150,500 \$ 612,577
Douglas H Robinson & Lisa M Robinson	CV24-0474-3	312637	3388.0001.0010.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 5,386,625 \$ 4,664,075 \$ 722,550
Douglas E Benton & Susan D Benton DBF Properties LLC	CV24-0471-392	294754	0089.0100.0800.30	Henderson County	CAD	ES2	EU	HC	HE	HR	TV	\$ 1,527,266 \$ 1,436,277 \$ 90,989
Christopher T Crum & Erin E Crum	CV24-0479-392	237320	3398.0000.0810.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 4,456,844 \$ - \$ -
Charles Mathew Koetting	CV24-0457-3	237320	2207.0000.006A.61	Henderson County	CAD	HC	HE	HR	MF	ML	TV	\$ 3,244,939 \$ 2,750,000 \$ 494,939
Charles Mathew Koetting	CV24-0351-392	236712	2165.0000.1130.10	Henderson County	BR	CAD	ES6	HC	HE	HR	TV	\$ 1,010,945 \$ 337,726 \$ 673,219
Charles Mathew Koetting	CV24-0351-392	280308	4125.0000.0160.10	Henderson County	BR	CAD	ES6	HC	HE	HR	TV	\$ 1,047,959 \$ 752,274 \$ 295,685
CFT NV Developments LLC	CV24-0490-392	5454	4414.0001.0010.01	Henderson County	AC	AT	AW	HC	HE	HR	TV	\$ 1,391,620 \$ 1,300,000 \$ 91,620

Matter Name	Docket #	PID(S)	Property Geoid	Entity	Taxing Entities								Certified Value	Final Disposition	Final Certified Value	Value Loss
Bluescape Holdings LLC	CV23-0402-392A	311082	3386.0001.0090.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 3,861,875	Agreed Judgment	\$ 2,607,175	\$ 1,254,700	
		314199	3388.0001.0070.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 11,836,625	Agreed Judgment	\$ 10,288,625	\$ 1,548,000	
Ben Abbott	CV24-0473-392	311198	2787.0000.0030.60	Henderson County	CAD	ES2	HC	HE	HR	ML	TV	\$ 3,232,790	Agreed Judgment	\$ 3,000,000	\$ 232,790	
Bancroft C2 1, LLC	CV24-0561-392	316281	3394.0000.0320.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 6,006,250	Agreed Judgment	\$ 5,600,000	\$ 406,250	
12751 Sea Island Dr., LLC (13641 North Shore Way)	CV24-0595-392	313548	3389.0001.0050.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 5,241,875	Agreed Judgment	\$ 3,600,000	\$ 1,641,875	
Robert Raymond (4510 Long Cove)	CV23-0544-3	310114	3384.0001.0020.68	Henderson County	CAD	HC	HE	HR	LV	ML	TV	\$ 9,193,750	Agreed Judgment	\$ 7,675,625	\$ 1,518,125	
CVS as Lessee	CV23-0424-173	3649	2043.0000.0010.01	Henderson County	AC	AT	AW	HC	HE	HR	TV	\$ 1,783,001	Agreed Judgment	\$ 1,223,702	\$ 559,299	
		4946	0483.0090.0A20.53	Henderson County	CAD	GB	HC	HE	HR	MB	TV	\$ 2,515,797	Agreed Judgment	\$ 1,479,437	\$ 1,036,360	
				TOTALS	TOTALS								\$ 160,926,496		\$ 130,102,633	\$ 30,823,863
													5A	5C		

5A

2024 CERTIFIED TOTALS

ES12 - EMERGENCY SVS DIST #12

Property Count: 3,509

Grand Totals

7/25/2025

1:07:54PM

Land		Value			
Homesite:		66,392,206			
Non Homesite:		12,764,344			
Ag Market:		116,713,056			
Timber Market:		0	Total Land	(+)	195,869,606
Improvement		Value			
Homesite:		590,042,235			
Non Homesite:		27,468,641	Total Improvements	(+)	617,510,876
Non Real		Count	Value		
Personal Property:	30		4,845,993		
Mineral Property:	145		2,346,950		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					820,573,425
Ag	Non Exempt	Exempt			
Total Productivity Market:	116,658,920	54,136			
Ag Use:	1,598,097	136	Productivity Loss	(-)	115,060,823
Timber Use:	0	0	Appraised Value	=	705,512,602
Productivity Loss:	115,060,823	54,000			
			Homestead Cap	(-)	104,037,883
			23.231 Cap	(-)	9,574,439
			Assessed Value	=	591,900,280
			Total Exemptions Amount (Breakdown on Next Page)	(-)	65,695,181
			Net Taxable	=	526,205,099 -1

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

495,153.74 = 526,205,099 * (0.094099 / 100)

Certified Estimate of Market Value: 818,485,935
 Certified Estimate of Taxable Value: 525,361,330

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

2024 CERTIFIED TOTALS

Property Count: 3,509

ES12 - EMERGENCY SVS DIST #12

Grand Totals

7/25/2025

1:09:11PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	10	0	66,000	66,000
DV2	3	0	22,500	22,500
DV3	11	0	118,000	118,000
DV4	60	0	458,886	458,886
DV4S	1	0	12,000	12,000
DVHS	61	0	17,540,856	17,540,856
DVHSS	1	0	393,362	393,362
EX	23	0	13,055,389	13,055,389
EX-XT	4	0	1,722,281	1,722,281
EX-XV	100	0	32,301,086	32,301,086
EX366	7	0	4,821	4,821
Totals		0	65,695,181	65,695,181

2024 CERTIFIED TOTALS

Property Count: 33

ES12 - EMERGENCY SVS DIST #12
Under ARB Review Totals

7/25/2025 1:09:11PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	20	1.8330	\$0	\$4,569,292	\$3,935,854
C1	VACANT LOTS AND LAND TRACTS	4	0.8630	\$0	\$28,298	\$28,298
D1	QUALIFIED OPEN-SPACE LAND	2	55.8220	\$0	\$510,090	\$5,649
E	RURAL LAND, NON QUALIFIED OPE	9	58.9040	\$0	\$3,167,779	\$2,658,935
Totals			117.4220	\$0	\$8,275,459	\$6,628,736

2024 CERTIFIED TOTALS

Property Count: 3,509

ES12 - EMERGENCY SVS DIST #12

Grand Totals

7/25/2025

1:09:11PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,329	251.4570	\$10,761,846	\$371,813,849	\$291,266,866
B	MULTIFAMILY RESIDENCE	28	13.0666	\$3,164,077	\$13,497,654	\$13,318,879
C1	VACANT LOTS AND LAND TRACTS	567	235.1050	\$0	\$6,935,903	\$4,279,000
D1	QUALIFIED OPEN-SPACE LAND	424	14,247.8922	\$0	\$116,658,920	\$1,591,581
D2	IMPROVEMENTS ON QUALIFIED OP	13		\$0	\$201,536	\$201,536
E	RURAL LAND, NON QUALIFIED OPE	871	2,351.5054	\$5,309,782	\$210,493,265	\$165,867,675
F1	COMMERCIAL REAL PROPERTY	97	127.8850	\$557,935	\$41,187,992	\$40,724,849
G1	OIL AND GAS	145		\$0	\$2,346,950	\$792,828
J1	WATER SYSTEMS	1		\$0	\$12,320	\$12,320
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,080,020	\$1,080,020
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$483,420	\$483,420
J5	RAILROAD	2		\$0	\$1,956,060	\$1,956,060
J6	PIPELAND COMPANY	5		\$0	\$144,630	\$144,630
J7	CABLE TELEVISION COMPANY	1		\$0	\$8,130	\$8,130
L1	COMMERCIAL PERSONAL PROPE	4		\$0	\$198,302	\$198,302
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$958,290	\$958,290
M1	TANGIBLE OTHER PERSONAL, MOB	49		\$736,223	\$3,604,810	\$3,320,713
X	TOTALLY EXEMPT PROPERTY	134	2,486.5290	\$0	\$48,991,374	\$0
Totals			19,713.4402	\$20,529,863	\$820,573,425	\$526,205,099

2024 CERTIFIED TOTALS

Property Count: 3,509

ES12 - EMERGENCY SVS DIST #12

Effective Rate Assumption

7/25/2025

1:09:11PM

New Value

TOTAL NEW VALUE MARKET:	\$20,529,863
TOTAL NEW VALUE TAXABLE:	\$18,497,994

New Exemptions

Exemption	Description	Count		
EX	Exempt	3	2023 Market Value	\$16,023
EX-XV	Other Exemptions (including public property, r	1	2023 Market Value	\$7,423
EX366	HB366 Exempt	4	2023 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$23,446

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2	\$24,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV4	Disabled Veterans 70% - 100%	9	\$60,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$12,000
DVHS	Disabled Veteran Homestead	61	\$17,540,856
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$393,362
PARTIAL EXEMPTIONS VALUE LOSS		76	\$18,045,218
NEW EXEMPTIONS VALUE LOSS			\$18,068,664

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$18,068,664

New Ag / Timber Exemptions

2023 Market Value	\$248,349	Count: 4
2024 Ag/Timber Use	\$3,038	
NEW AG / TIMBER VALUE LOSS	\$245,311	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,540	\$321,076	\$67,258	\$253,818
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,013	\$324,926	\$63,765	\$261,161

2024 CERTIFIED TOTALS

ES12 - EMERGENCY SVS DIST #12

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
33	\$8,275,459.00	\$5,784,967

2024 CERTIFIED TOTALS

Property Count: 33

ES12 - EMERGENCY SVS DIST #12
Under ARB Review Totals

7/25/2025

1:07:54PM

Land		Value			
Homesite:		831,304			
Non Homesite:		74,908			
Ag Market:		510,090			
Timber Market:		0	Total Land	(+)	1,416,302
Improvement		Value			
Homesite:		5,990,931			
Non Homesite:		868,226	Total Improvements	(+)	6,859,157
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	8,275,459
Ag	Non Exempt	Exempt			
Total Productivity Market:	510,090	0			
Ag Use:	5,649	0	Productivity Loss	(-)	504,441
Timber Use:	0	0	Appraised Value	=	7,771,018
Productivity Loss:	504,441	0			
			Homestead Cap	(-)	1,090,530
			23.231 Cap	(-)	51,752
			Assessed Value	=	6,628,736
			Total Exemptions Amount (Breakdown on Next Page)	(-)	0
			Net Taxable	=	6,628,736

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
6,237.57 = 6,628,736 * (0.094099 / 100)

Certified Estimate of Market Value:	6,187,969
Certified Estimate of Taxable Value:	5,784,967
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

ES12 - EMERGENCY SVS DIST #12

7/25/2025

1:09:11PM

Exemption Breakdown

Exemption	Count	Local	State	Total
	Totals			

2025 CERTIFIED TOTALS

Property Count: 3,570

ES12 - EMERGENCY SVS DIST #12

Effective Rate Assumption

7/25/2025

2:27:28PM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

\$7,405,780
\$7,166,868

-23

New Exemptions

Exemption	Description	Count		
EX	Exempt	2	2024 Market Value	\$19,907
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$1,667,709
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,687,616

-10A

Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	8	\$48,000
DVHS	Disabled Veteran Homestead	5	\$1,911,063
PARTIAL EXEMPTIONS VALUE LOSS		15	\$1,979,063
NEW EXEMPTIONS VALUE LOSS			\$3,666,679

-10B

-10C

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$3,666,679

New Ag / Timber Exemptions

2024 Market Value	\$126,648	Count: 1
2025 Ag/Timber Use	\$901	
NEW AG / TIMBER VALUE LOSS	\$125,747	

-11A
-11B
-11C

New Annexations

22

New Deannexations

9

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,526	\$317,992	\$47,870	\$270,122
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,010	\$318,847	\$43,399	\$275,448

2025 CERTIFIED TOTALS

ES12 - EMERGENCY SVS DIST #12

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$254,447.00	\$254,366

2025 CERTIFIED TOTALS

ES12 - EMERGENCY SVS DIST #12

Property Count: 3,570

Grand Totals

7/25/2025

2:25:52PM

Land		Value			
Homesite:		30,930,908			
Non Homesite:		52,444,462			
Ag Market:		116,484,664			
Timber Market:		0	Total Land	(+)	199,860,034
Improvement		Value			
Homesite:		483,244,703			
Non Homesite:		135,329,274	Total Improvements	(+)	618,573,977
Non Real		Count	Value		
Personal Property:	40		18,496,722		
Mineral Property:	145		2,545,740		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	21,042,462
					839,476,473
Ag	Non Exempt	Exempt			
Total Productivity Market:	116,430,528	54,136			
Ag Use:	1,581,449	136	Productivity Loss	(-)	114,849,079
Timber Use:	0	0	Appraised Value	=	724,627,394
Productivity Loss:	114,849,079	54,000			
			Homestead Cap	(-)	73,369,130
			23.231 Cap	(-)	6,742,375
			Assessed Value	=	644,515,889
			Total Exemptions Amount (Breakdown on Next Page)	(-)	34,953,903
			Net Taxable	=	609,561,986

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 573,591.73 = 609,561,986 * (0.094099 / 100)

Certified Estimate of Market Value: 839,476,392
 Certified Estimate of Taxable Value: 609,561,905

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

2025 CERTIFIED TOTALS

Property Count: 3,570

ES12 - EMERGENCY SVS DIST #12

Grand Totals

7/25/2025

2:27:28PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	82,608	0	82,608
DV1	10	0	66,000	66,000
DV2	2	0	15,000	15,000
DV3	12	0	126,000	126,000
DV4	61	0	446,891	446,891
DV4S	1	0	12,000	12,000
DVHS	62	0	19,002,761	19,002,761
DVHSS	1	0	393,967	393,967
EX	25	0	13,075,478	13,075,478
EX-XV	5	0	1,729,704	1,729,704
EX366	5	0	3,494	3,494
Totals		82,608	34,871,295	34,953,903

2025 CERTIFIED TOTALS

Property Count: 1

ES12 - EMERGENCY SVS DIST #12
Under ARB Review Totals

7/25/2025 2:27:28PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1		\$0	\$254,447	\$254,447
	Totals		0.0000	\$0	\$254,447	\$254,447

2025 CERTIFIED TOTALS

Property Count: 3,570

ES12 - EMERGENCY SVS DIST #12

Grand Totals

7/25/2025

2:27:28PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,337	253.3030	\$2,121,026	\$368,481,941	\$307,638,206
B	MULTIFAMILY RESIDENCE	29	13.6876	\$1,448,881	\$13,600,240	\$13,424,162
C1	VACANT LOTS AND LAND TRACTS	575	240.2467	\$0	\$6,881,052	\$4,670,616
D1	QUALIFIED OPEN-SPACE LAND	427	14,244.8032	\$0	\$116,430,528	\$1,574,933
D2	IMPROVEMENTS ON QUALIFIED OP	13		\$0	\$204,655	\$204,655
E	RURAL LAND, NON QUALIFIED OPE	920	2,396.1097	\$2,840,891	\$218,486,041	\$184,503,240
F1	COMMERCIAL REAL PROPERTY	172	2,519.0080	\$287,100	\$75,127,787	\$73,957,998
G1	OIL AND GAS	145		\$0	\$2,545,740	\$940,032
J1	WATER SYSTEMS	1		\$0	\$12,320	\$12,320
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,331,780	\$1,331,780
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$483,380	\$483,380
J5	RAILROAD	2		\$0	\$2,099,220	\$2,099,220
J6	PIPELAND COMPANY	6		\$0	\$7,262,900	\$7,262,900
J7	CABLE TELEVISION COMPANY	2		\$0	\$14,360	\$14,360
J8	OTHER TYPE OF UTILITY	2	0.0590	\$0	\$6,656	\$6,610
L1	COMMERCIAL PERSONAL PROPE	12		\$0	\$6,514,298	\$6,514,298
L2	INDUSTRIAL AND MANUFACTURIN	7		\$0	\$774,970	\$774,970
M1	TANGIBLE OTHER PERSONAL, MOB	51		\$707,882	\$4,327,313	\$4,148,306
X	TOTALLY EXEMPT PROPERTY	36	47.1550	\$0	\$14,891,292	\$0
Totals			19,714.3722	\$7,405,780	\$839,476,473	\$609,561,986

2025 CERTIFIED TOTALS

Property Count: 1
 ES12 - EMERGENCY SVS DIST #12
 Under ARB Review Totals

7/25/2025 2:25:52PM

Land			Value		
Homesite:			4,000		
Non Homesite:			0		
Ag Market:			0		
Timber Market:			0	Total Land	(+) 4,000
Improvement			Value		
Homesite:			250,447		
Non Homesite:			0	Total Improvements	(+) 250,447
Non Real		Count	Value		
Personal Property:	0		0		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 0
				Market Value	= 254,447
Ag	Non Exempt		Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-) 0
Timber Use:	0		0	Appraised Value	= 254,447
Productivity Loss:	0		0		
				Homestead Cap	(-) 0
				23.231 Cap	(-) 0
				Assessed Value	= 254,447
				Total Exemptions Amount (Breakdown on Next Page)	(-) 0
				Net Taxable	= 254,447

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 239.43 = 254,447 * (0.094099 / 100)

Certified Estimate of Market Value: 254,366
 Certified Estimate of Taxable Value: 254,366
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

ES12 - EMERGENCY SVS DIST #12

7/25/2025

2:27:28PM

Exemption Breakdown

Exemption	Count	Local	State	Total
	Totals			