
LLANO CENTRAL APPRAISAL DISTRICT

2025 ANNUAL REPORT

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The Property Tax Assistance Division of the Texas Comptroller's office requires all appraisal districts in Texas to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of the values to the taxing units.

The appraisal district is a local government political subdivision of the state responsible for appraising property within the county boundaries. The Llano Central Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes.

Article 8 of Texas Constitution, Chapter 1 Local Property Tax defines five basic rules:

1. Property taxes must be equal and uniform.
2. A local government must generally tax all property on its current market value - the price it would sell for when both buyer and seller seek the best price, and neither is under pressure to buy or sell.
3. Each property in a county must have a single appraised value.
4. All property is taxable unless federal or state law exempts it from the tax.
5. Property owners have a right to reasonable notice of increases in the appraised value of their property.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Regulation and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website at <http://comptroller.texas.gov>.

LLANO CENTRAL APPRAISAL DISTRICT

ENTITIES SERVED

17

COUNTY

LLANO COUNTY

LLANO COUNTY ROAD & BRIDGE

CITIES

CITY OF HORSESHOE BAY

CITY OF LLANO

CITY OF SUNRISE BEACH

ISO'S

LLANO ISO

BURNET ISO

JOHNSON CITY ISO

EMERGENCY SERVICES DISTRICTS

LLANO COUNTY ESD #1

LLANO COUNTY ESD #2

LLANO COUNTY ESD #3

LLANO COUNTY ESD #4

LLANO COUNTY ESD #5

SPECIAL DISTRICTS

KINGSLAND MUNICIPAL UTILITY DISTRICT

LLANO COUNTY MUNICIPAL UTILITY DISTRICT #1

DEER HAVEN WATER CONTROL & IMPROVEMENT

LLANO COUNTY ROAD DISTRICT #1

BOARD OF DIRECTORS

The Board of Directors consists of 8 voting members and one non-voting member. The Board of Directors are appointed or elected by the County, the Cities, the ISO and other entities in the Llano County. The non-voting member is the Tax Assessor/Collector for Llano County.

Board members include:

- Johnny Sawyer (Llano ISO)
- Roland Rode (Llano ISO)
- Marci O'Brien (Precinct 2)
- Deana Kenner (City of Llano)
- Charles Miller (Kingsland MUD)
- Mike Byrd (City of Sunrise Beach)
- Jill Tate (Precinct 4)
- Buddy Bullock (City of Horseshoe Bay)
- Kris Fogelberg (Tax Assessor/Collector)

General Information of Accounts

The Llano Central Appraisal District appraised 39,072 accounts in 2025 for the following Taxing Entities: Llano ISD, Burnet ISD, Johnson City ISD, Llano County/Road and Bridge, City of Llano, City of Horseshoe Bay, City of Sunrise Beach, Deerhaven Water Control & Improvement, Llano County MUD #1, Kingsland MUD, Llano ESD 1 thru 5, and Llano County Road District #1. This Annual Report is as of Adjusted Certified Totals. Appendix A of this report provides a breakdown of the 2025 Adjusted Certified Totals which includes the number of residential, commercial, agricultural, and utility accounts that are in the district. In addition, there is information regarding the various exemptions that are actively used in the district such as Homestead Exemptions.

New Construction

In 2025 the district added \$275,890,609 of New Taxable Value. This is attributed to new residential and commercial construction as well as additions new business personal property.

New Value

TOTAL NEW VALUE MARKET: \$275,890,609

TOTAL NEW VALUE TAXABLE: \$274,048,505

Protest Data

Protest and Notice Summary

Data showing the number of protests filed for the years 2021 thru 2025 can be found below.

	2021	2022	2023	2024	2025
Notices					
Mailed	27,336	32,868	23,123	32,556	18,194
Pending					
Protes	156	18	3	6	2
No show	198	441	521	536	256
Settled	1,334	1,607	1,225	1,400	970
ARB Decision	360	686	1,620	2,547	3,162
Arbitration	9	8	20	49	57
Withdrawn	247	225	200	306	203
Coded in Error	20	51	94	26	60
Total Protest	2,315	2,977	3,569	4,795	4,593
Protest % of					
Notices					
Mailed	8.47%	9.06%	15.43%	17.55%	25.24%

Property Value Study/Ratios Study Analysis

Each year the Appraisal District reviews sales data for properties that sold, generally, in a 14-15-month range prior to and following January 1st of each year. The sales that have occurred during this time frame and represent the market, are used to determine the current years' appraised values. For example, the 2025 Notice of Appraised Value mailed to property owners in April of this year are a product of sales data collected from January 1, 2024, to April 2025. This data is analyzed to determine if we are appraising at market value as required by Section 23.01(a) of the Texas Property Tax Code.

The **Property Value Study** is conducted by the State of Texas Comptroller's Property Tax Assistance Division to estimate the taxable property value in each school district and to measure county appraisal district performance and accuracy.

The Property Value Study is conducted for Llano Central Appraisal District. Properties from several property categories are randomly selected from known sales data or appraised and compared to the district's values. The findings from the **2024 Property Value Study** are provided below:

Category A: Real Property: Single-family Residential

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 98.10%.

Category C1: Real Property: Vacant Lots and Tracts

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 98.81%.

Category D1: Qualified Open-Space Land

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 105.09%.

Category E: Non-AG Land & Improvements

The Average Ratio of the sales and/or appraisals used as compared to the Appraisal District values in the Property Value Study was 98.10%.

PARTIAL PROPERTY TAX EXEMPTIONS

Homestead Exemptions	Amount/Percentage	Provision
Llano ISO: Homestead	\$140,000	Mandated by State Law
Local Option Homestead	\$5,000 or 10% whichever is greater	Option granted by Entity
Over 65/Disabled Person	\$60,000	Mandated by State Law
 Burnet ISO: Homestead	 \$140,000	 Mandated by State Law
Over 65/Disabled Person	\$60,000	Mandated by State Law
 Johnson ISO: Homestead	 \$140,000	 Mandated by State Law
Over 65/Disabled Person	\$60,000	Mandated by State Law
 Llano County: Homestead	 \$5,000 or 20% whichever is greater	 Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
 Llano County ROB: Homestead	 \$5,000 or 20% whichever is greater	 Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
 City of Llano: Homestead	 \$5,000 or 20% whichever is greater	 Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
 City of Sunrise Beach: Homestead	 \$5,000 or 20% whichever is greater	 Option granted by Entity
Over 65/Disabled Person	tax freeze	Option granted by Entity
 City of Horseshoe Bay: Homestead	 \$5,000 or 20% whichever is greater	 Option granted by Entity
 Llano County MUD #1: Homestead	 \$5,000 or 20% whichever is greater	 Option granted by Entity
 Llano ESD #1: Homestead	 \$5,000 or 20% whichever is greater	 Option granted by Entity
 Kingsland MUD: Over 65/Disabled Person	 \$10,000	 Option granted by Entity
 Llano ESD #4: Homestead	 \$5,000 or 20% whichever is greater	 Option granted by Entity
 Disable Veterans this exemption is for all Taxing Entities:		
10% to 29%	\$5,000	Mandated by State Law
30% to 49%	\$7,500	Mandated by State Law
50% to 69%	\$10,000	Mandated by State Law
70% to 99%	\$12,000	Mandated by State Law
Disabled Veterans 100%	Total Residence (all Taxing Entities)	Mandated by State Law

State Property Classification Guide

Code	Category Name	Description
A-	Real Property: Single Family	Houses, Condominiums, and mobile homes located on land owned by property owner
B-	Real Property: Multi-family Residential	Residential structures with two or more dwellings. Ex. Duplexes, Tri-Plexes, and Apartments, but not motels or hotels
C1 -	Real Property: Vacant lots and Tracts	Unimproved land parcels usually located
C2-	Real Property: Colonia Lots and Land Tracts	Chapter 232 of the Texas Local Government: Code prohibits the sale of certain properties often referred to as "colonials"
D1-	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2-	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	Improvements, other than residences, associated with land reported as Category D1, these improvements include all barns, Sheds, silos, garages, and other improvements associated with farming, ranching
E-	Real Property: Rural Land, not Qualified for Open-Space Appraisal, and Residential Improvements	Rural land that is not qualified for productivity valuation and the improvements including residential, on the land.
F1 -	Real Property: Commercial	Land and improvements associated with businesses that sell goods or services to the general public. This doesn't include utility property included in Category J.
F2-	Real Property: Industrial and Manufacturing	Land and improvements devoted to the development, manufacturing, fabrication processing or storage of a product, except for utility property included in Category J.
G-	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights
H-	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J -	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1 -	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment, and inventory.
L2-	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment, and inventory.
M -	Mobile Homes and Other Tangible Personal Property	A mobile home on land owned by someone other than the owner of the mobile home. Other categories may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N-	Intangible Personal Property	All taxable intangible property not otherwise classified.
O-	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S-	Special Inventory	Certain property inventories of business that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. This includes dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufacturing housing inventory.
X-	Totally Exempt Property	Exempt property must have the qualifications found in law, mainly the Tax Code.

Certified Market Values

	2021	2022	2023	2024	2025
Llano County	8,665,359,271	10,355,784,853	11,697,001,657	14,085,269,328	14,022,801,301
Llano RDB	8,665,359,271	10,355,784,853	11,697,001,657	14,085,269,328	14,022,801,301
Llano ISD	8,077,808,485	9,681,000,002	10,957,587,803	13,268,140,057	13,207,699,124
Burnet ISD	476,887,494	638,816,212	697,583,855	775,010,816	773,129,933
Johnson City ISD	35,192	39,137,870	39,568,920	40,455,016	40,730,166
City of Horseshoe Bay	2,514,062,207	2,971,762,874	3,549,822,604	4,176,346,412	4,356,532,818
City of Llano	318,434,607	362,212,307	401,378,655	465,465,543	492,375,960
City of Sunrise Beach	558,174,596	693,776,398	817,814,542	990,286,432	995,772,075
Deer Haven WCI	60,929,300	72,680,182	83,319,537	97,605,504	99,813,259
Kingsland MUD	1,004,571,106	1,253,091,680	1,581,189,704	1,907,354,779	1,973,705,023
Llano MUD #1	218,801,514	231,741,015	254,418,172	302,077,852	311,925,026
Llano RD #1	23,116,568	27,183,280	31,538,275	34,395,751	34,457,895
Llano ESD #1	3,005,394,204	3,523,668,290	4,148,256,391	4,861,176,876	5,054,957,171
Llano ESD #2	529,346,325	625,714,910	694,422,441	771,971,551	769,572,229
Llano ESD #3	1,578,274,442	1,905,481,055	1,980,455,558	2,500,769,676	2,298,388,776
Llano ESD #4	113,370,201	136,426,707	146,493,504	160,622,211	158,240,050
Llano ESD #5			1,101,949,149	1,327,169,925	1,339,331,469

Net Taxable Values

	2021	2022	2023	2024	2025
Llano County	5,524,918,279	6,471,642,031	7,591,775,473	8,677,438,252	9,191,212,646
Llano RDB	5,524,918,279	6,471,642,031	791,775,473	8,677,438,252	9,191,212,646
Llano ISD	5,106,534,498	5,934,837,414	6,704,443,579	7,759,452,972	7,910,232,909
Burnet ISD	430,632,078	489,041,290	506,221,234	567,254,086	534,310,072
Johnson City ISD	11,346,940	12,915,690	13,348,600	14,235,466	14,455,950
City of Horseshoe Bay	2,288,419,721	2,652,248,034	3,145,245,767	3,604,822,787	3,853,054,945
City of Llano	226,719,557	256,284,874	289,726,689	324,078,446	338,240,588
City of Sunrise Beach	507,808,123	608,485,947	723,356,055	834,822,974	871,565,338
Deer Haven WCI	59,999,844	69,820,601	80,448,802	91,318,729	96,200,698
Kingsland MUD	932,127,557	1,141,270,452	1,421,212,596	1,643,706,984	1,778,258,509
Llano MUD #1	201,756,383	210,645,492	233,404,833	263,719,190	285,705,240
Llano RD #1	23,094,623	26,586,814	31,102,634	33,527,573	34,414,806
Llano ESD #1	2,695,353,558	3,101,745,826	3,640,343,581	4,160,776,914	4,438,874,124
Llano ESD #2	389,209,364	451,310,424	513,960,179	572,031,630	588,676,044
Llano ESD #3	317,189,083	377,227,023	427,398,853	477,043,290	498,743,805
Llano ESD #4	112,856,160	123,052,576	132,688,297	145,650,266	145,192,827
Llano ESD #5			912,500,943	1,051,972,341	1,104,874,792

AVERAGE MARKET AND TAXABLE VALUES BY TAXING UNIT FOR SINGLE FAMILY

Average Market Values Single Family Residence

	2021	2022	2023	2024	2025
Llano County	326,533	392,689	443,671	518,358	551,118
Llano RDB	326,533	392,689	443,671	518,358	551,118
Llano ISD	338,786	408,878	462,215	541,499	579,614
Burnet ISD	232,313	266,140	294,826	329,483	336,212
Johnson City ISD					
City of Horseshoe Bay	636,818	746,746	828,302	942,667	962,792
City of Llano	138,968	164,446	182,237	220,662	216,037
City of Sunrise Beach	475,634	606,096	681,662	816,128	807,857
Deer Haven WCI	436,675	523,262	566,647	685,587	708,285
Kingsland MUD	326,410	396,198	475,253	544,575	539,800
Llano MUD #1	667,877	777,577	811,930	962,498	929,986
Llano RD #1	355,683	447,539	547,773	572,382	712,311
Llano ESD #1	612,298	718,889	792,082	907,074	921,648
Llano ESD #2	237,088	276,265	312,545	355,249	349,755
Llano ESD #3	190,758	231,547	269,627	289,885	285,568
Llano ESD #4	468,093	569,656	622,571	676,211	667,632
Llano ESD #5			647,759	800,001	823,958

Average Taxable Value Single Family Residence

	2021	2022	2023	2024	2025
Llano County	252,327	587,073	319,389	383,420	408,856
Llano RDB	252,327	287,073	319,389	383,420	408,856
Llano ISD	271,907	299,192	285,876	363,321	361,465
Burnet ISD	187,432	197,071	173,872	205,188	194,049
Johnson City ISD					
City of Horseshoe Bay	503,513	565,766	615,994	697,866	739,977
City of Llano	109,332	123,350	138,046	154,173	163,357
City of Sunrise Beach	373,261	421,391	475,879	529,571	574,898
Deer Haven WCI	424,588	475,409	523,414	608,802	662,482
Kingsland MUD	299,585	338,325	377,434	418,356	445,999
Llano MUD #1	509,068	576,611	621,784	689,429	702,592
Llano RD #1	355,020	406,112	519,832	546,701	711,494
Llano ESD #1	482,241	542,516	590,592	670,349	708,267
Llano ESD #2	225,973	252,281	284,761	316,365	335,987
Llano ESD #3	185,750	206,482	264,691	243,415	258,508
Llano ESD #4	461,944	421,588	476,227	513,668	529,366
Llano ESD #5			563,650	651,213	712,841

APPENDIX-A

Property Count: 39,062

CAD - CAD
Grand Totals

9/30/2025

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Land		Value			
Homesite:		3,155,604,187			
Non Homesite:		876,935,024			
Ag Market:		3,479,935,501			
Timber Market:		0	Total Land	(+)	7,512,474,712
Improvement		Value			
Homesite:		5,932,486,168			
Non Homesite:		414,994,231	Total Improvements	(+)	6,347,480,399
Non Real		Count	Value		
Personal Property:	1,792		163,052,626		
Mineral Property:	22		241,272		
Autos:	20		5,733,810	Total Non Real	(+)
				Market Value	=
					169,027,708
					14,028,982,819
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,478,332,281	1,603,220			
Ag Use:	40,891,784	23,060	Productivity Loss	(-)	3,437,440,497
Timber Use:	0	0	Appraised Value	=	10,591,542,322
Productivity Loss:	3,437,440,497	1,580,160	Homestead Cap	(-)	303,364,838
			23.231 Cap	(-)	100,028,708
			Assessed Value	=	10,188,148,776
			Total Exemptions Amount (Breakdown on Next Page)	(-)	281,063,774
			Net Taxable	=	9,907,085,002

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 0.00 = 9,907,085,002 * (0.000000 / 100)

Certified Estimate of Market Value: 14,028,982,819
 Certified Estimate of Taxable Value: 9,907,056,624

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

2025 CERTIFIED TOTALS

Property Count: 39,062

CAD - CAD
Grand Totals

9/30/2025

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	73	0	761,577	761,577
DV1S	5	0	25,000	25,000
DV2	20	0	204,000	204,000
DV2S	5	0	37,500	37,500
DV3	54	0	546,000	546,000
DV3S	2	0	20,000	20,000
DV4	136	0	958,890	958,890
DV4S	18	0	60,000	60,000
DVHS	174	0	70,541,265	70,541,265
DVHSS	37	0	10,626,324	10,626,324
EN	2	0	0	0
EX	14	0	3,434,572	3,434,572
EX (Prorated)	3	0	289,906	289,906
EX-XG	1	0	2,400	2,400
EX-XJ	4	0	3,453,680	3,453,680
EX-XL	4	0	262,610	262,610
EX-XN	21	0	6,259,560	6,259,560
EX-XR	30	0	22,084,592	22,084,592
EX-XU	11	0	4,820,466	4,820,466
EX-XV	360	0	156,397,311	156,397,311
EX-XV (Prorated)	1	0	53,266	53,266
EX366	268	0	224,855	224,855
SO	1	0	0	0
Totals		0	281,063,774	281,063,774

2025 CERTIFIED TOTALS

Property Count: 39,062

CAD - CAD
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	14,333	7,524.1343	\$233,989,930	\$8,462,264,723	\$8,047,621,785
B	MULTIFAMILY RESIDENCE	1,600	1,149.4795	\$4,130,350	\$264,955,256	\$253,962,815
C1	VACANT LOTS AND LAND TRACTS	10,071	4,254.1672	\$0	\$499,119,360	\$474,489,372
D1	QUALIFIED OPEN-SPACE LAND	6,404	560,893.6891	\$0	\$3,478,332,281	\$40,876,403
D2	IMPROVEMENTS ON QUALIFIED OP	1,608		\$1,162,350	\$33,958,439	\$33,901,170
E	RURAL LAND, NON QUALIFIED OPE	2,243	4,776.1563	\$18,910,289	\$574,169,291	\$548,848,455
F1	COMMERCIAL REAL PROPERTY	1,140	2,481.8113	\$5,781,750	\$288,955,603	\$286,420,408
G1	OIL AND GAS	18		\$0	\$232,498	\$232,498
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$8,079	\$8,079
J1	WATER SYSTEMS	10		\$0	\$1,463,020	\$1,463,020
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$3,829,070	\$3,829,070
J3	ELECTRIC COMPANY (INCLUDING C	31		\$0	\$56,883,870	\$56,883,870
J4	TELEPHONE COMPANY (INCLUDI	15		\$0	\$2,304,642	\$2,304,642
J5	RAILROAD	1		\$0	\$582,760	\$582,760
J6	PIPELAND COMPANY	14		\$0	\$1,850,050	\$1,850,050
J7	CABLE TELEVISION COMPANY	6		\$0	\$1,516,890	\$1,516,890
L1	COMMERCIAL PERSONAL PROPE	1,348		\$2,113,460	\$80,921,851	\$80,921,851
L2	INDUSTRIAL AND MANUFACTURIN	74		\$0	\$8,144,503	\$8,144,503
M1	TANGIBLE OTHER PERSONAL, MOB	375		\$540,250	\$18,872,666	\$18,275,189
O	RESIDENTIAL INVENTORY	755	155.0818	\$8,978,680	\$47,863,430	\$41,967,662
S	SPECIAL INVENTORY TAX	8		\$0	\$2,984,510	\$2,984,510
X	TOTALLY EXEMPT PROPERTY	717	3,830.2085	\$283,550	\$199,770,027	\$0
Totals			585,064.7280	\$275,890,609	\$14,028,982,819	\$9,907,085,002

2025 CERTIFIED TOTALS

Property Count: 39,062

CAD - CAD
Grand Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	A	1	0.1625	\$0	\$120,324	\$120,324
A1	SINGLE FAMILY	10,561	5,608.9095	\$186,536,720	\$7,624,506,871	\$7,243,136,939
A2	MOBILE HOME	2,717	1,851.2173	\$6,158,410	\$242,817,504	\$224,982,469
A3	CONDO/TOWNHOUSE	1,124	58.0031	\$41,251,690	\$588,740,483	\$573,805,332
A4	RESIDENTIAL MISCELLANEOUS IMP	307	5.8419	\$43,110	\$6,079,541	\$5,576,721
B1	MULTI-FAMILY	16	21.7417	\$0	\$4,824,429	\$4,817,689
B2	DUPLEX	241	26.8472	\$2,224,480	\$104,724,209	\$98,670,887
B3	TRIPLEX	21	0.6553	\$0	\$9,416,286	\$9,416,286
B4	QUADPLEX	95	6.0053	\$0	\$41,991,218	\$41,120,420
C1	VACANT RESIDENTIAL	9,978	4,185.3946	\$0	\$495,749,270	\$471,290,110
C4	UTILITY LAND	3	0.4890	\$0	\$15,930	\$15,930
C5	VACANT COMMERCIAL	90	68.2836	\$0	\$3,354,160	\$3,183,332
D1	VACANT QUALIFIED AG LAND	5,725	505,395.7356	\$0	\$3,060,335,339	\$36,850,103
D2	IMPROVEMENTS ON QUALIFIED AG L	1,608		\$1,162,350	\$33,958,439	\$33,901,170
D4	VACANT QUALIFIED WILDLIFE	680	55,570.9535	\$0	\$418,338,612	\$4,367,970
E1	FARM/RANCH RESIDENCE	1,609	1,095.8277	\$18,150,039	\$499,331,266	\$477,909,897
E2	FARM/RANCH MOBILE HOME	385	172.1790	\$747,900	\$25,463,058	\$24,042,858
E3	FARM/RANCH OTHER IMPROVEMENT	94	1.0000	\$12,350	\$2,292,551	\$2,168,573
E4	NON QUALIFIED AG LAND	268	3,434.1496	\$0	\$46,740,746	\$44,385,457
F1	COMMERCIAL REAL	1,112	2,457.9896	\$5,685,260	\$286,560,220	\$284,406,236
F4	COMMERCIAL MISCELLANEOUS IMP	63	23.8217	\$96,490	\$2,395,383	\$2,014,172
G1	OIL GAS AND MINERAL RESERVES	18		\$0	\$232,498	\$232,498
G3A	GRANITE INVENTORY	1		\$0	\$8,079	\$8,079
J1	UTILITIES/ WATER SYSTEMS	9		\$0	\$1,444,420	\$1,444,420
J1B	PERSONAL UTILITIES/WATER SYST	1		\$0	\$18,600	\$18,600
J2	GAS DISTRIBUTION	3		\$0	\$3,829,070	\$3,829,070
J3	ELECTRIC COMPANIES	31		\$0	\$56,883,870	\$56,883,870
J4	TELEPHONE COMPANIES	15		\$0	\$2,304,642	\$2,304,642
J5	RAILROADS	1		\$0	\$582,760	\$582,760
J6	PIPELINES	14		\$0	\$1,850,050	\$1,850,050
J7	CABLE TV	6		\$0	\$1,516,890	\$1,516,890
L1	COMMERCIAL PERSONAL PROPER	1,348		\$2,113,460	\$80,921,851	\$80,921,851
L2	INDUSTRIAL AND MANUFACTURING-	74		\$0	\$8,144,503	\$8,144,503
M1	MOBILE HOME IMP ONLY	375		\$540,250	\$18,872,666	\$18,275,189
M4	MISCELLANEOUS IMPS ON VACANT L	1,229	1,094.2300	\$1,905,870	\$103,999,114	\$99,937,533
O1	INVENTORY LAND	716	148.6748	\$0	\$26,961,080	\$22,077,468
O2	INVENTORY IMPROVEMENT	39	6.4070	\$8,978,680	\$20,902,350	\$19,890,194
S	SPECIAL INVENTORY	8		\$0	\$2,984,510	\$2,984,510
X	TOTALLY EXEMPT PROPERTY	717	3,830.2085	\$283,550	\$199,770,027	\$0
Totals			585,064.7280	\$275,890,609	\$14,028,982,819	\$9,907,085,002

Property Count: 39,062

CAD - CAD
Effective Rate Assumption

9/30/2025

1:26:45PM

New Value

TOTAL NEW VALUE MARKET:	\$275,890,609
TOTAL NEW VALUE TAXABLE:	\$273,938,953

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$102,180
EX-XU	11.23 Miscellaneous Exemptions	1	2024 Market Value	\$97,060
EX-XV	Other Exemptions (including public property, r	7	2024 Market Value	\$267,070
EX366	HB366 Exempt	36	2024 Market Value	\$38,670
ABSOLUTE EXEMPTIONS VALUE LOSS				\$504,980

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	8	\$82,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	11	\$110,000
DV4	Disabled Veterans 70% - 100%	11	\$126,000
DVHS	Disabled Veteran Homestead	10	\$3,795,850
PARTIAL EXEMPTIONS VALUE LOSS		41	\$4,121,350
NEW EXEMPTIONS VALUE LOSS			\$4,626,330

Increased Exemptions

Exemption	Description	Count	Increased Exemption_Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$4,626,330

New Ag / Timber Exemptions

2024 Market Value	\$2,711,500	Count: 21
2025 Ag/Timber Use	\$17,060	
NEW AG / TIMBER VALUE LOSS	\$2,694,440	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,469	\$523,666	\$40,038	\$483,628
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,608	\$551,118	\$42,947	\$508,171

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,469	\$328,590	\$0	\$328,590

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
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6,608	\$343,940	\$0	\$343,940
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2025 CERTIFIED TOTALS

CAD - CAD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
2	\$919,590	\$804,782

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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