2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CLAY COUNTY	940-538-5560
Taxing Unit Name	Phone *(area code and number)*
100 N BRIDGE	WWW.CO.CLAY.TX.US
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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.claycountytx.net/budget-1

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).[2]	$ 1,327,371,692
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.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,327,371,692
4.	**Prior year total adopted tax rate.**	$ 0.5773 /$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.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,327,371,692
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory**.** [6]	$ 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: .... $ 186,560 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 17,327,934 **C. Value loss.** Add A and B. [7]	$ 17,514,494
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 value:** .... $ 882,000 **B. Current year productivity or special appraised value:** .... - $ 19,530 **C. Value loss.** Subtract B from A. [8]	$ 862,470
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 18,376,964
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. [9] 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.	$ 1,308,994,728
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 7,556,826
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. [10]	$ 2,721
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 7,559,547

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. Certified values: .... $ 1,426,780,121	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 15,320,066	
	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 reinvestment 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 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 1,442,100,187
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	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. [16] .... $ 5,716,560	
	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. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 5,716,560
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.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 1,447,816,747
23.	**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. [23]	$ 0
24.	**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. [24]	$ 84,949,780

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 84,949,780
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,362,866,967
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.5546 /$100
28.	**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. [26]	$ 0.5546 /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.5773 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,327,371,692
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 7,662,916
32.	**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 2025. This line applies only to tax years preceding the prior tax year. + $ 2,721	
	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. $ 2,721	
	E. Add Line 31 to 32D.	$ 7,665,637
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,362,866,967
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.5624 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]	
	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. $ 100,625	
	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. . . . . – $ 134,803	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ -0.0026 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]	
	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.. . . . . $ 3,050	
	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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.. . . . . – $ 1,646	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.0001 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0001 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]	
	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.. . . . . $ 188,404	
	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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. . . . . $ 61,623	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.0093 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.. . . . . $ 0.0002 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.0002 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]	
	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. . . . . $ 272,000	
	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, 2024 and ending on June 30, 2025. . . . . $ 151,235	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.0088 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.. . . . . $ 0.0008 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.0008 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**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 33 and multiply by $100	$ 0.0000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.5635/$100
41.	**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 41A by Line 33 and multiply by $100	$ 0.0000/$100	
	C. Add Line 41B to Line 40.		$ 0.5635/$100
42.	**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 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.5832/$100
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ /$100	
	c. Add Line D42(B)(b) to Line 42.	$ /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ /$100	
	e Add Line D42(c) to Line D42(d).	$ /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **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. [36] Enter debt amount . . . . . $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . . . – $ 0 **D.** Subtract **amount paid** from other resources . . . . . – $ 0 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . . . 0.97 % **B.** Enter the prior year actual collection rate. . . . . . 0.97 % **C.** Enter the 2024 actual collection rate. . . . . . 0.97 % **D.** Enter the 2023 actual collection rate. . . . . . 0.97 % **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%. [39]	0.97 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,447,816,747
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.0000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.5832 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.0000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.5832 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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
52.	**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.[40] 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.	$ 0
53.	**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.[41] **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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- 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.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,447,816,747
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.0000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.5546 /$100
57.	**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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.5546 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.5832 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.5832 /$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,447,816,747
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.0000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.5832 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.5774/$100
	B. Unused increment rate (Line 68)	$ 0.0131/$100
	C. Subtract B from A	$ 0.5643/$100
	D. Adopted Tax Rate	$ 0.5773/$100
	E. Subtract D from C	$ -0.0130/$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,328,913,175
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 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)	$ 0.5815/$100
	B. Unused increment rate (Line 67)	$ 0.0182/$100
	C. Subtract B from A	$ 0.5633/$100
	D. Adopted Tax Rate	$ 0.5614/$100
	E. Subtract D from C	$ 0.0019/$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,259,556,720
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 23,931
66.	**Year 1 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)	$ 0.6595/$100
	B. Unused increment rate (Line 66)	$ 0.0842/$100
	C. Subtract B from A	$ 0.5753/$100
	D. Adopted Tax Rate	$ 0.5745/$100
	E. Subtract D from C	$ 0.0008/$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,187,809,289
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 9,502
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 33,433
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0023/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.5855/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.5635 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,447,816,747
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.0345 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.0000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.5980 /$100

SECTION 7: 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. [55]

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.

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
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.5773 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.0000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.0000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,308,994,728
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,362,866,967
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.0000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.5855 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.5546 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate .... $ 0.5855 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.5980 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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. [59]

print here Lisa Murphy
Printed Name of Taxing Unit Representative

sign here Lisa Murphy
Taxing Unit Representative

8/3/2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

Land

		Value	# of Items	Exempt
Homesite	(+)	64,993,260	3,224	0
Non Homesite	(+)	146,633,022	5,529	61,832,900
Productivity Market	(+)	2,302,209,980	7,102	0
Income	(+)	0	0	0
Total Land	(=)	*2,513,836,262*	*15,855*	*61,832,900*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	2,302,000,850	7,101
Land Ag 1D	(-)	37,320	3
Land Ag 1D1	(-)	53,112,990	7,098
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*2,248,850,540*	*7,102*

Improvements

Homesite	(+)	563,205,358	3,036	0
New Homesite	(+)	7,286,000	266	0
Non Homesite	(+)	330,014,754	3,556	68,599,530
New Non Homesite	(+)	10,765,355	333	197,210
Income	(+)	0	0	0
Total Improvement	(=)	*911,271,467*	*7,191*	*68,796,740*

Personal

Homesite	(+)	22,662,480	283	0
New Homesite	(+)	931,520	48	0
Non Homesite	(+)	66,014,190	787	2,430,360
New Non Homesite	(+)	1,850.110	47	21,000
Total Personal	(=)	*91,458,300*	*1,165*	*2,451,360*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	36,594,540	4,922
Industrial Real	(+)	119,204,540	6
Industrial/Utility Personal Property	(+)	366,443,480	641
Total Mineral Market Value	(=)	*522,242,560*	*5,569*

Total Real & Personal Market	(+)	3,516,566,029	24,211
Total Mineral/Industrial Market	(+)	522,242,560	5,569
Total Market Value	(=)	**4,038,808,589**	**29,780**
20% MIUP Circuit Breaker Limitation	(-)	4,052,090	444
10% Homestead Cap Loss	(-)	81,412,421	2,256
20% Circuit Breaker Limitation	(-)	26,926,706	1,801
Total Market After Cap	(=)	*3,926,417,372*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	2,248,850,540	7,102
Total Market Taxable	(=)	**1,677,566,832**	

Protested Value: 1,441,430

Protested % of Market: 0.04 %

Losses

	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	133,082,900	582	139,200	5
Under $500/$2500	90,910	93	125,000	1,032
Abatements	947,720	2	158,263,160	13
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	1,441,430	10	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	3,378,400	96 (includes New Pollution		
Allocation	0	0 Control Value of 109,940)		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(includes Prorated Exempt of 1,900)	138,941,360		158,527,360	

Total Losses (includes Prod. Loss & Cap Loss) (=) *2,658,710,477*

Total Appraised Value (=) 1,380,098,112

Homestead Exemptions

		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	34,858,450	165
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*34,858,450*	*165*
Local Discount	(+)	15,731,140	3,476
Disabled Veteran	(+)	2,004,550	182
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	132,280	0
Total Exemptions	(=)	*52,726,420*	

Total Exemptions* (-) 52,726,420

01 - CLAY COUNTY Net Taxable Value (=) 1,327,371,692

Quest # 1 on TNT

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,629	1,766	0	80	0	0	0	267	150	0	0

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

Total Parcels*: 21,370 * Parcel count is figured by parcel per ownership

Total Owners: 9,055

Total Items: 24,072

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$167,206	2,550	Market	$ 426,377,653
Taxable	$132,216		Taxable	$ 337,150,786
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$181,530	3,095	Market	$ 561,835,808
Taxable	$145,064		Taxable	$ 448,974,146
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$173,869	3,325	Market	$ 578,117,068
Taxable	$138,099		Taxable	$ 459,177,656
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$70,788	230	Market	$ 16,281,260
Taxable	$44,363		Taxable	$ 10,203,510

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $276,440	Market Value After Cap: $221,750	Net Taxable Value: $0
DVET/Disabled	Market: $336,690	Market Value After Cap: $246,010	Net Taxable Value: $0
DVET/Over 65	Market: $171,440	Market Value After Cap: $160,550	Net Taxable Value: $0
SS SVC MEMBER/Over 65	Market: $132,280	Market Value After Cap: $132,280	Net Taxable Value: $0
DISABLED	Market: $60,270	Market Value After Cap: $51,670	Net Taxable Value: $46,670
HOMESTEAD	Market: $165,640	Market Value After Cap: $145,700	Net Taxable Value: $140,080
OVER 65	Market: $144,250	Market Value After Cap: $121,760	Net Taxable Value: $115,320
ALL Homesteads	Market: $153,680	Market Value After Cap: $134,710	Net Taxable Value: $119,000

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	149	215.4325	2,203,460			17,339,410	9,070		**19,551,940**	17,735,860	16,124,420
A1	3,270	4,818.4624	49,245,640			434,050,258	1,686,590		**484,982,488**	433,318,419	403,102,239
A2	803	513.4096	8,195,400			10,365,360	6,026,550		**24,587,310**	20,193,490	19,053,940
A3	181	0.0000	70,260			18,019,354	2,989,260		**21,078,874**	19,404,196	17,696,746
A4	5	9.6310	99,520			47,470	0		**146,990**	127,560	127,560
A*	**4,408**	**5,556.9355**	**59,814,280**			**479,821,852**	**10,711,470**		**550,347,602**	**490,779,525**	**456,104,905**
B1	17	14.0100	195,200			6,324,880	0		**6,520,080**	6,455,210	6,450,210
B3	2	16.5520	263,720			2,807,360	0		**3,071,080**	3,071,080	3,071,080
B*	**19**	**30.5620**	**458,920**			**9,132,240**	**0**		**9,591,160**	**9,526,290**	**9,521,290**
C1	1,026	1,152.1684	11,223,430			34,130	0		**11,257,560**	8,249,276	8,198,436
C2	31	32.3517	329,140			621,480	0		**950,620**	878,360	878,360
C3	1	3.7400	44,880			1,700	0		**46,580**	28,630	28,630
C*	**1,058**	**1,188.2601**	**11,597,450**			**657,310**	**0**		**12,254,760**	**9,156,266**	**9,105,426**
D1	7,103	662,263.2690	0	53,158,530	2,302,209,980	0	0		**2,302,209,980**	53,158,530	53,037,390
D2	1,216	0.0000	0			57,148,410	0		**57,148,410**	55,706,920	55,656,590
D*	**8,319**	**662,263.2690**	**0**	**53,158,530**	**2,302,209,980**	**57,148,410**	**0**		**2,359,358,390**	**108,865,450**	**108,693,980**
E	472	3,174.0815	23,488,512			24,465,780	2,000		**47,956,292**	38,640,110	37,680,920
E1	1,976	5,588.1021	34,788,910			161,673,705	0		**196,462,615**	175,616,741	164,356,311
E2	56	410.2350	3,422,210			6,772,680	0		**10,194,890**	8,808,800	8,241,610
E2M	46	67.6200	451,930			1,229,730	0		**1,681,660**	1,501,760	1,356,170
E2S	226	437.6521	2,590,560			44,734,290	0		**47,324,850**	43,533,240	38,749,560
E3	89	858.9230	6,942,960			396,700	0		**7,339,660**	6,775,240	6,751,240
E*	**2,865**	**10,536.6137**	**71,685,082**			**239,272,885**	**2,000**		**310,959,967**	**274,875,891**	**257,135,811**
F1	254	422.2735	4,257,870			49,484,020	0		**53,741,890**	51,097,240	51,087,240
F1	**254**	**422.2735**	**4,257,870**			**49,484,020**	**0**		**53,741,890**	**51,097,240**	**51,087,240**
F2	18	399.2730	1,635,100			6,816,440	0	119,204,540	**127,656,080**	127,207,340	32,387,770
F2	**18**	**399.2730**	**1,635,100**			**6,816,440**	**0**	**119,204,540**	**127,656,080**	**127,207,340**	**32,387,770**
F*	**272**	**821.5465**	**5,892,970**			**56,300,460**	**0**	**119,204,540**	**181,397,970**	**178,304,580**	**83,475,010**
G1	4,916	0.0000	0			0	0	36,445,380	**36,445,380**	32,393,290	32,268,290
G3C	1	0.0000	0			0	0	9,960	**9,960**	9,960	9,960
G*	**4,917**	**0.0000**	**0**			**0**	**0**	**36,455,340**	**36,455,340**	**32,403,250**	**32,278,250**
J2	7	0.0000	0			0	0	4,520,450	**4,520,450**	4,520,450	4,520,450
J3	40	0.0000	0			0	0	77,525,580	**77,525,580**	77,525,580	77,424,790
J3A	1	0.0000	0			0	0	229,360	**229,360**	229,360	229,360
J4	189	0.0000	0			11,130	0	7,948,340	**7,959,470**	7,959,470	7,958,370
J4A	1	0.0000	0			0	0	10,120	**10,120**	10,120	10,120
J5	16	21.7870	164,480			0	0	33,314,260	**33,478,740**	33,423,640	33,423,640
J5A	2	0.0000	0			0	0	57,900	**57,900**	57,900	57,900
J6	214	0.0000	0			0	0	93,053,420	**93,053,420**	93,053,420	90,567,170
J6A	9	0.0000	0			0	0	3,904,990	**3,904,990**	3,904,990	3,111,830
J7	7	7.0900	72,600			5,330	0	1,279,570	**1,357,500**	1,327,440	1,327,440
J8	9	0.0000	0			0	0	1,043,130	**1,043,130**	1,043,130	1,043,130
J8A	2	0.0000	0			0	0	46,000	**46,000**	46,000	46,000
J9	2	0.0000	0			0	15,307,660		**15,307,660**	15,307,660	15,307,660

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
J*	**499**	**28.8770**	**237,080**			**16,460**	**15,307,660**	**222,933,120**	**238,494,320**	**238,409,160**	**235,027,860**
L1	413	0.0000	0			0	23,335,650		**23,335,650**	23,335,650	23,251,020
L1	**413**	**0.0000**	**0**			**0**	**23,335,650**		**23,335,650**	**23,335,650**	**23,251,020**
L2	3	0.0000	0			0	3,802,970		**3,802,970**	3,802,970	3,802,970
L2A	3	0.0000	0			0	0	52,500	**52,500**	52,500	52,500
L2C	19	0.0000	0			0	0	24,973,410	**24,973,410**	24,973,410	24,939,210
L2D	5	0.0000	0			0	0	63,110	**63,110**	63,110	63,110
L2F	1	0.0000	0			0	0	2,951,280	**2,951,280**	2,951,280	2,951,280
L2G	43	0.0000	0			0	0	111,400,340	**111,400,340**	111,400,340	47,117,830
L2J	9	0.0000	0			0	0	183,490	**183,490**	183,490	108,890
L2L	3	0.0000	0			0	0	14,230	**14,230**	14,230	14,230
L2M	13	0.0000	0			0	0	660,710	**660,710**	660,710	660,710
L2P	32	0.0000	0			0	0	2,027,410	**2,027,410**	2,027,410	2,025,410
L2Q	29	0.0000	0			0	0	1,183,880	**1,183,880**	1,183,880	1,182,500
L2	**160**	**0.0000**	**0**			**0**	**3,802,970**	**143,510,360**	**147,313,330**	**147,313,330**	**82,918,640**
L*	**573**	**0.0000**	**0**			**0**	**27,138,620**	**143,510,360**	**170,648,980**	**170,648,980**	**106,169,660**
M1	543	0.0000	0			125,110	29,203,180		**29,328,290**	24,424,720	23,107,890
M*	**543**	**0.0000**	**0**			**125,110**	**29,203,180**		**29,328,290**	**24,424,720**	**23,107,890**
O	5	40.1810	107,600			0	0		**107,600**	107,600	107,600
O*	**5**	**40.1810**	**107,600**			**0**	**0**		**107,600**	**107,600**	**107,600**
S	9	0.0000	0			0	6,644,010		**6,644,010**	6,644,010	6,644,010
S*	**9**	**0.0000**	**0**			**0**	**6,644,010**		**6,644,010**	**6,644,010**	**6,644,010**
XB	4	0.0000	0			0	1,570		**1,570**	1,570	0
XU	4	0.0000	0			0	0	136,800	**136,800**	136,800	0
XV	577	19,969.0147	61,832,900			68,796,740	2,449,790	2,400	**133,081,830**	133,081,830	0
X*	**585**	**19,969.0147**	**61,832,900**			**68,796,740**	**2,451,360**	**139,200**	**133,220,200**	**133,220,200**	**0**
TOTAL:	**24,072**	**700,435.2595**	**211,626,282**	**53,158,530**	**2,302,209,980**	**911,271,467**	**91,458,300**	**522,242,560**	**4,038,808,589**	**1,677,365,922**	**1,327,371,692**

Land		Value	# of Items	Exempt
Homesite	(+)	63,815,680	3,177	0
Non Homesite	(+)	149,035,022	5,574	61,980,070
Productivity Market	(+)	2,301,266,170	7,073	0
Income	(+)	0	0	0
Total Land	*(=)*	*2,514,116,872*	*15,824*	*61,980,070*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	2,301,057,040	7,072
Land Ag 1D	(-)	37,320	3
Land Ag 1D1	(-)	53,100,800	7,069
Land Ag Timber	(-)	0	0
Productivity Loss	*(=)*	*2,247,918,920*	*7,073*

Improvements

Homesite	(+)	555,957,898	2,997	0
New Homesite	(+)	6,864,340	264	0
Non Homesite	(+)	336,953,484	3,593	68,599,530
New Non Homesite	(+)	11,103,375	340	197,210
Income	(+)	0	0	0
Total Improvement	*(=)*	*910,879,097*	*7,194*	*68,796,740*

Personal

Homesite	(+)	22,345,380	278	0
New Homesite	(+)	602,180	43	0
Non Homesite	(+)	51,243,420	795	2,393,800
New Non Homesite	(+)	2,178,570	52	21,000
Total Personal	*(=)*	*76,369,550*	*1,168*	*2,414,800*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	36,600,450	4,914
Industrial Real	(+)	119,204,540	6
Industrial/Utility Personal Property	(+)	366,437,200	628
Total Mineral Market Value	*(=)*	*522,242,190*	*5,548*

Total Real & Personal Market	(+)	3,501,365,519	24,186
Total Mineral/Industrial Market	(+)	522,242,190	5,548
Total Market Value	**(=)**	**4,023,607,709**	**29,734**
20% MIUP Circuit Breaker Limitation	(-)	4,052,320	446
10% Homestead Cap Loss	(-)	81,614,851	2,260
20% Circuit Breaker Limitation	(-)	28,061,386	1,820
Total Market After Cap	*(=)*	*3,909,879,152*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	2,247,918,920	7,073
Total Market Taxable	**(=)**	**1,661,960,232**	

Protested Value:
1,424,550

Protested % of Market:
0.04 %

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	133,191,610	580	139,200	5
Under $500/$2500	90,490	91	125,120	1,033
Abatements	947,720	2	158,263,160	13
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	1,424,550	9	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	3,378,400	96	(includes New Pollution Control Value of 109,940)	
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
	139,032,770		158,527,480	

Total Losses (includes Prod. Loss & Cap Loss) (=) 2,659,207,727

Total Appraised Value (=) 1,364,399,982

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	34,557,670	153
Surviving Spouse of a Service Member	(+)	69,850	2
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	*(=)*	*34,627,520*	*155*
Local Discount	(+)	15,530,390	3,421
Disabled Veteran	(+)	1,928,830	173
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	132,280	0
Total Exemptions	*(=)*	*52,219,020*	

Total Exemptions* (-) 52,219,020

01 - CLAY COUNTY Net Taxable Value (=) 1,312,180,962

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,585	1,760	0	78	0	0	0	263	149	0	2

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

Total Parcels*: 21,313* Parcel count is figured by parcel per ownership
Total Owners: 9,035
Total Items: 29,734

Special Certified Totals

Exempt Value of First Time Absolute Exemption	$186,560	10A
Exempt Value of First Time Partial Exemption	$3,281,810	
New AG/Timber		
Market	$882,000	11A
Taxable	$19,530	11B
Value Loss	$862,470	
New Improvement/Personal		
Market	$20,748,465	
Taxable	$18,882,205	

Industrial/Utility/Personal Property New Value
Taxable $110,146

Grand Total New Value
Taxable $18,992,351

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$167,229	2,508	**Market**	$419,411,543
Taxable	$131,684		**Taxable**	$330,263,556
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$181,741	3,052	**Market**	$554,676,418
Taxable	$144,816		**Taxable**	$441,979,696
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$174,235	3,273	**Market**	$570,274,068
Taxable	$137,972		**Taxable**	$451,583,326
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$70,577	221	**Market**	$15,597,650
Taxable	$43,455		**Taxable**	$9,603,630

(01) - CLAY COUNTY

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A	149	215.4325	2,203,460	0	0	2,203,460	17,339,410	9,070	0	19,551,940	15,984,050
A1	3,265	4,818.6914	49,254,190	0	0	49,254,190	434,044,698	1,686,590	0	484,985,478	402,642,949
A2	803	513.4096	8,202,530	0	0	8,202,530	10,440,530	6,059,150	0	24,702,210	19,183,900
A3	180	0.0000	61,260	0	0	61,260	17,999,394	2,989,260	0	21,049,914	17,984,386
A4	5	9.6310	99,520	0	0	99,520	47,470	0	0	146,990	127,560
A*	**4,402**	**5,557.1645**	**59,820,960**	**0**	**0**	**59,820,960**	**479,871,502**	**10,744,070**	**0**	**550,436,532**	**455,922,845**
B1	17	14.0100	195,200	0	0	195,200	6,324,880	0	0	6,520,080	6,450,210
B3	2	16.5520	263,720	0	0	263,720	2,807,360	0	0	3,071,080	3,071,080
B*	**19**	**30.5620**	**458,920**	**0**	**0**	**458,920**	**9,132,240**	**0**	**0**	**9,591,160**	**9,521,290**
C1	1,027	1,149.9973	11,232,550	0	0	11,232,550	34,130	0	0	11,266,680	8,182,886
C2	31	32.3517	329,140	0	0	329,140	621,480	0	0	950,620	878,360
C3	1	3.7400	44,880	0	0	44,880	1,700	0	0	46,580	28,630
C*	**1,059**	**1,186.0890**	**11,606,570**	**0**	**0**	**11,606,570**	**657,310**	**0**	**0**	**12,263,880**	**9,089,876**
D1	7,073	662,109.7001	0	53,146,340	2,301,266,170	53,146,340	0	0	0	53,146,340	53,028,460
D2	1,221	0.0000	0	0	0	0	58,339,680	0	0	58,339,680	56,834,450
D*	**8,294**	**662,109.7001**	**0**	**53,146,340**	**2,301,266,170**	**53,146,340**	**58,339,680**	**0**	**0**	**111,486,020**	**109,862,910**
E	475	3,215.8415	23,789,352	0	0	23,789,352	24,656,820	2,000	0	48,448,172	38,036,440
E1	1,973	5,688.7422	35,443,780	0	0	35,443,780	161,459,565	0	0	196,903,345	164,231,661
E2	55	410.2350	3,422,210	0	0	3,422,210	6,773,890	0	0	10,196,100	8,167,820
E2M	45	65.6200	438,930	0	0	438,930	1,229,730	0	0	1,668,660	1,346,720
E2S	225	436.6521	2,587,060	0	0	2,587,060	43,213,550	0	0	45,800,610	37,502,410
E3	89	873.8430	7,065,200	0	0	7,065,200	396,700	0	0	7,461,900	6,837,420
E*	**2,862**	**10,690.9338**	**72,746,532**	**0**	**0**	**72,746,532**	**237,730,255**	**2,000**	**0**	**310,478,787**	**256,122,471**
F1	253	421.1855	4,257,870	0	0	4,257,870	49,498,530	0	0	53,756,400	51,085,820
F1	**253**	**421.1855**	**4,257,870**	**0**	**0**	**4,257,870**	**49,498,530**	**0**	**0**	**53,756,400**	**51,085,820**
F2	18	399.2730	1,635,100	0	0	1,635,100	6,816,440	0	119,204,540	127,656,080	32,387,770
F2	**18**	**399.2730**	**1,635,100**	**0**	**0**	**1,635,100**	**6,816,440**	**0**	**119,204,540**	**127,656,080**	**32,387,770**
F*	**271**	**820.4585**	**5,892,970**	**0**	**0**	**5,892,970**	**56,314,970**	**0**	**119,204,540**	**181,412,480**	**83,473,590**
G1	3,863	0.0000	0	0	0	0	0	0	32,267,920	32,267,920	32,267,920
G3C	1	0.0000	0	0	0	0	0	0	9,960	9,960	9,960
G*	**3,864**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**0**	**32,277,880**	**32,277,880**	**32,277,880**
J2	7	0.0000	0	0	0	0	0	0	4,520,450	4,520,450	4,520,450
J3	40	0.0000	0	0	0	0	0	0	77,525,580	77,525,580	77,424,790
J3A	1	0.0000	0	0	0	0	0	0	229,360	229,360	229,360
J4	187	0.0000	0	0	0	0	11,130	0	7,947,240	7,958,370	7,958,370
J4A	1	0.0000	0	0	0	0	0	0	10,120	10,120	10,120
J5	16	21.7870	164,480	0	0	164,480	0	0	33,314,260	33,478,740	33,423,640
J5A	2	0.0000	0	0	0	0	0	0	57,900	57,900	57,900
J6	214	0.0000	0	0	0	0	0	0	93,053,420	93,053,420	90,567,170
J6A	8	0.0000	0	0	0	0	0	0	3,903,190	3,903,190	3,111,830
J7	7	7.0900	72,600	0	0	72,600	5,330	0	1,279,570	1,357,500	1,327,440
J8	9	0.0000	0	0	0	0	0	0	1,043,130	1,043,130	1,043,130
J8A	2	0.0000	0	0	0	0	0	0	46,000	46,000	46,000

2025 Certified History Recap
Clay County Appraisal District

(01) - CLAY COUNTY

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
J9	2	0.0000	0	0	0	0	0	0	0	0	0
J*	**496**	**28.8770**	**237,080**	**0**	**0**	**237,080**	**16,460**	**0**	**222,930,220**	**223,183,760**	**219,720,200**
L1	334	0.0000	0	0	0	0	0	23,300,770	0	23,300,770	23,300,770
L1	**334**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**23,300,770**	**0**	**23,300,770**	**23,300,770**
L2	3	0.0000	0	0	0	0	0	3,802,970	0	3,802,970	3,802,970
L2A	3	0.0000	0	0	0	0	0	0	52,500	52,500	52,500
L2C	19	0.0000	0	0	0	0	0	0	24,973,410	24,973,410	24,939,210
L2D	5	0.0000	0	0	0	0	0	0	63,110	63,110	63,110
L2F	1	0.0000	0	0	0	0	0	0	2,951,280	2,951,280	2,951,280
L2G	43	0.0000	0	0	0	0	0	0	111,400,340	111,400,340	47,117,830
L2J	9	0.0000	0	0	0	0	0	0	183,490	183,490	108,890
L2L	3	0.0000	0	0	0	0	0	0	14,230	14,230	14,230
L2M	13	0.0000	0	0	0	0	0	0	660,710	660,710	660,710
L2P	31	0.0000	0	0	0	0	0	0	2,025,410	2,025,410	2,025,410
L2Q	20	0.0000	0	0	0	0	0	0	1,182,500	1,182,500	1,182,500
L2	**150**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**3,802,970**	**143,506,980**	**147,309,950**	**82,918,640**
L*	**484**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**27,103,740**	**143,506,980**	**170,610,720**	**106,219,410**
M1	544	0.0000	0	0	0	0	19,940	29,376,370	0	29,396,310	23,218,880
M*	**544**	**0.0000**	**0**	**0**	**0**	**0**	**19,940**	**29,376,370**	**0**	**29,396,310**	**23,218,880**
O	5	40.1810	107,600	0	0	107,600	0	0	0	107,600	107,600
O*	**5**	**40.1810**	**107,600**	**0**	**0**	**107,600**	**0**	**0**	**0**	**107,600**	**107,600**
S	9	0.0000	0	0	0	0	0	6,644,010	0	6,644,010	6,644,010
S*	**9**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**6,644,010**	**0**	**6,644,010**	**6,644,010**
XB	96	0.0000	0	0	0	0	0	86,200	5,930	92,130	0
XC	1,033	0.0000	0	0	0	0	0	0	125,120	125,120	0
XU	4	0.0000	0	0	0	0	0	0	136,800	136,800	0
XV	576	19,969.2557	61,980,070	0	0	61,980,070	68,796,740	2,413,160	2,400	133,192,370	0
X*	**1,709**	**19,969.2557**	**61,980,070**	**0**	**0**	**61,980,070**	**68,796,740**	**2,499,360**	**270,250**	**133,546,420**	**0**
TOTAL:	**24,018**	**700,433.2216**	**212,850,702**	**53,146,340**	**2,301,266,170**	**265,997,042**	**910,879,097**	**76,369,550**	**518,189,870**	**1,771,435,559**	**1,312,180,962**

A	B	C	D	E
Jurisdiction	Jur_Name	HB9_Exemptions	First_Time_Partial_Exemption	Total_First_Time_Partial_Exemption
~~00~~	~~CLAY APPRAISAL DISTRICT~~	~~15,135,634~~	~~-~~	~~15,135,634~~
10B ~~01~~	~~CLAY COUNTY~~	~~15,135,634~~	~~2,192,300~~	~~17,327,934~~
10	HENRIETTA CITY	3,954,132	239,190	4,193,322
11	BELLEVUE CITY	801,450	10,790	812,240
12	BYERS CITY	295,200	119,380	414,580
13	PETROLIA CITY	605,930	25,000	630,930
14	WINDTHORST CITY	-	-	-
30	BELLEVUE ISD M&O	3,501,220	127,580	3,628,800
30IS	BELLEVUE ISD I&S	3,501,220	127,580	3,628,800
32	HENRIETTA ISD M&O	10,397,063	2,344,370	12,741,433
32IS	HENRIETTA ISD I&S	10,397,063	2,344,370	12,741,433
34	MIDWAY ISD M&O	2,370,520	246,220	2,616,740
34IS	MIDWAY ISD I&S	2,370,520	246,220	2,616,740
36	PETROLIA CISD M&O	3,076,640	927,550	4,004,190
36IS	PETROLIA CISD I&S	3,076,640	927,550	4,004,190
60	EMERGENCY SERV DIST #1	1,831,640	751,630	2,583,270
61	EMERGENCY SERV DIST #2	469,200	494,820	964,020
80	JACK CO (MIDWAY) M&O	488,440	-	488,440
80IS	JACK CO (MIDWAY) I&S	488,440	-	488,440
90	BURKBURNETT ISD	405,970	125,170	531,140
90IS	BURKBURNETT ISD I&S	405,970	125,170	531,140
91	GOLDBURG ISD	551,410	-	551,410
92	BOWIE ISD	458,900	10,280	469,180
92IS	BOWIE ISD I&S	458,900	10,280	469,180
93	WINDTHORST ISD	391,860	128,650	520,510
93IS	WINDTHORST ISD I&S	391,860	128,650	520,510

Refunds #15
$ 2720.93

Clay County Appraisal District

HISTORY SUMMARY BY JURISDICTION All years

From 07/01/2025 To 06/30/2026

01 - CLAY COUNTY

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
1983	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1984	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1985	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1986	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1987	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1988	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1989	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1990	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1991	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1992	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1993	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1994	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1995	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1996	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1997	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1998	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1999	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2001	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2003	$8.26	$0.00	-$8.26	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2004	$862.62	$0.00	-$859.34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3.28
2005	$1,172.95	$0.00	-$1,168.37	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4.58
2006	$1,379.83	$0.00	-$16.71	$3.90	$0.00	$7.97	$2.21	$0.00	$14.08	$1,359.22
2007	$1,900.12	$0.00	-$12.51	$65.12	$0.00	$126.43	$35.71	$0.00	$227.26	$1,822.49
2008	$2,254.55	$0.00	-$119.70	$3.93	$0.00	$8.33	$2.45	$0.00	$14.71	$2,130.92
2009	$3,206.07	$0.00	-$207.96	$138.67	$0.00	$273.22	$81.35	$0.00	$493.24	$2,859.44
2010	$3,230.45	$0.00	-$122.97	$65.53	$0.00	$125.79	$38.26	$0.00	$229.58	$3,041.95
2011	$3,567.77	$0.00	-$455.42	$31.23	$0.00	$63.92	$19.87	$0.00	$115.02	$3,[illegible]81.12
2012	$4,644.42	$0.00	-$496.65	$381.68	$0.00	$392.44	$108.25	$0.00	$882.37	$3,766.09
2013	$4,938.35	$0.00	-$136.14	$339.07	$0.00	$297.14	$83.25	$0.00	$719.46	$4,463.14
2014	$8,876.62	$0.00	-$614.43	$516.79	$0.00	$434.20	$70.74	$0.00	$1,021.73	$7,745.40
2015	$6,499.38	$0.00	-$430.97	$531.36	$0.00	$405.47	$73.64	$0.00	$1,010.47	$5,537.05
2016	$5,956.37	$0.00	$0.00	$506.43	$0.00	$315.46	$51.56	$0.00	$873.45	$5,449.94
2017	$6,271.54	$0.00	$0.00	$787.96	$0.00	$554.79	$159.31	$0.00	$1,502.06	$5,483.58
	$7,722.94	$0.00	-$288.70	$719.69	$0.00	$418.69	$118.22	$0.00	$1,256.60	$6,714.55

Clay County Appraisal District

HISTORY SUMMARY BY JURISDICTION All years

From 07/01/2025 To 06/30/2026

01 - CLAY COUNTY

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
2019	$10,939.28	$0.00	-$238.84	$956.94	$0.00	$553.79	$198.30	$0.00	$1,709.03	$9,743.50
2020	$11,887.57	$0.00	-$242.06	$1,609.25	$0.00	$746.30	$281.65	$0.00	$2,637.20	$10,036.26
2021	$17,644.93	$0.00	-$46.24	$2,881.14	$0.00	$1,208.34	$602.53	$0.00	$4,692.01	$14,717.55
2022	$27,277.63	-$22.79	$126.43	$7,395.40	$0.00	$2,948.93	$1,811.80	$0.00	$12,156.13	$20,008.66
2023	$58,526.66	-$973.20	-$749.90	$23,387.06	$0.00	$7,959.01	$6,225.77	$0.00	$37,571.84	$34,389.70
2024	$194,806.83	-$1,724.94	-$6,828.24	$132,410.00	$0.00	$25,766.22	$30,296.83	$0.00	$188,473.05	$55,568.59
2025	$7,585,527.95	-$5,651.94	$85,588.12	$7,455,166.94	$0.00	$44,860.25	$3,775.81	$0.00	$7,503,803.00	$215,949.13
TOTALS	$7,969,103.09	($8,372.87)	$72,671.14	$7,627,898.09	$0.00	$87,466.69	$44,037.51	$0.00	$7,759,402.29	$413,876.14
CURRENTS	$7,585,527.95	($5,651.94)	$85,588.12	$7,455,166.94	$0.00	$44,860.25	$3,775.81	$0.00	$7,503,803.00	$215,949.13
DELINQUENTS	$383,575.14	($2,720.93)	($12,916.98)	$172,731.15	$0.00	$42,606.44	$40,261.70	$0.00	$255,599.29	$197,927.01

Clay County Appraisal District

HISTORY SUMMARY BY JURISDICTION All years

From 07/01/2025 To 06/30/2026

01IS - CLAY COUNTY I&S

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
2009	$357.21	$0.00	-$23.18	$15.45	$0.00	$30.48	$9.01	$0.00	$54.94	$318.58
2010	$359.96	$0.00	-$13.70	$7.24	$0.00	$14.03	$4.25	$0.00	$25.52	$339.02
2011	$397.48	$0.00	-$50.73	$3.94	$0.00	$7.07	$2.24	$0.00	$13.25	$342.81
2012	$517.57	$0.00	-$55.33	$42.53	$0.00	$43.72	$12.05	$0.00	$98.30	$419.71
TOTALS	$1,632.22	$0.00	($142.94)	$69.16	$0.00	$95.30	$27.55	$0.00	$192.01	$1,420.12
CURRENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DELINQUENTS	$1,632.22	$0.00	($142.94)	$69.16	$0.00	$95.30	$27.55	$0.00	$192.01	$1,420.12

2025 Clay County Appraisal District YEAR TO DATE TOTALS FOR CLAY COUNTY

From 07/01/2025 To 06/30/2026

Run Date/Time: 07/22/2026 9:27:03 am

		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
01	Beginning Balance:	7,585,527.95	0.00	7,585,527.95		383,575.14		7,969,103.09
	Late Exemption:	0.00	0.00	0.00		0.00		0.00
	Other Adjustments:	-27,829.60	0.00	-27,829.60		-17,256.77		-45,086.37
	Supplements:	113,417.72	0.00	113,417.72		4,339.79		117,757.51
	Total Adjustments:	85,588.12	0.00	85,588.12		-12,916.98		72,671.14
	Adjusted Balance:	7,671,116.07	0.00	7,671,116.07		370,658.16		8,041,774.23
	Total Tax Collected:	7,455,166.94	0.00	7,455,166.94	97.18%	172,731.15	0.47%	7,627,898.09
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
	Uncollected Balance:	215,949.13	0.00	215,949.13		197,927.01		413,876.14
	Tax:	7,455,166.94	0.00	7,455,166.94	97.18%	172,731.15	0.47%	7,627,898.09
	Discount:	0.00	0.00	0.00		0.00		0.00
	Penalty:	44,860.25	0.00	44,860.25		42,606.44		87,466.69
	Overshort:	0.00	0.00	0.00		0.00		0.00
	Net Collected :	7,500,027.19	0.00	7,500,027.19		215,337.59		7,715,364.78
	Attorney:	3,775.81	0.00	3,775.81		40,261.70		44,037.51
	Court Cost:	0.00	0.00	0.00		0.00		0.00
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00
	Total :	7,503,803.00	0.00	7,503,803.00		255,599.29		7,759,402.29

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	$194,806.83	-$8,462.76	$1,634.52	$187,978.59	$132,410.00	70.44%	$0.00	$55,568.59
2023	$58,526.66	-$2,570.89	$1,820.99	$57,776.76	$23,387.06	40.48%	$0.00	$34,389.70
2022	$27,277.63	-$464.26	$590.69	$27,404.06	$7,395.40	26.99%	$0.00	$20,008.66
2021	$17,644.93	-$339.83	$293.59	$17,598.69	$2,881.14	16.37%	$0.00	$14,717.55
2020	$11,887.57	-$242.06	$0.00	$11,645.51	$1,609.25	13.82%	$0.00	$10,036.26
2019	$10,939.28	-$238.84	$0.00	$10,700.44	$956.94	8.94%	$0.00	$9,743.50
2018	$7,722.94	-$288.70	$0.00	$7,434.24	$719.69	9.68%	$0.00	$6,714.55
2017	$6,271.54	$0.00	$0.00	$6,271.54	$787.96	12.56%	$0.00	$5,483.58
2016	$5,956.37	$0.00	$0.00	$5,956.37	$506.43	8.50%	$0.00	$5,449.94
2015	$6,499.38	-$430.97	$0.00	$6,068.41	$531.36	8.76%	$0.00	$5,537.05
2014	$8,876.62	-$614.43	$0.00	$8,262.19	$516.79	6.25%	$0.00	$7,745.40
2013	$4,938.35	-$136.14	$0.00	$4,802.21	$339.07	7.06%	$0.00	$4,463.14
2012	$4,644.42	-$496.65	$0.00	$4,147.77	$381.68	9.20%	$0.00	$3,766.09
2011	$3,567.77	-$455.42	$0.00	$3,112.35	$31.23	1.00%	$0.00	$3,081.12
2010	$3,230.45	-$122.97	$0.00	$3,107.48	$65.53	2.11%	$0.00	$3,041.95
2009	$3,206.07	-$207.96	$0.00	$2,998.11	$138.67	4.63%	$0.00	$2,859.44
2008	$2,254.55	-$119.70	$0.00	$2,134.85	$3.93	0.18%	$0.00	$2,130.92
2007	$1,900.12	-$12.51	$0.00	$1,887.61	$65.12	3.45%	$0.00	$1,822.49
2006	$1,379.83	-$16.71	$0.00	$1,363.12	$3.90	0.29%	$0.00	$1,359.22
2005	$1,172.95	-$1,168.37	$0.00	$4.58	$0.00	0.00%	$0.00	$4.58
2004	$862.62	-$859.34	$0.00	$3.28	$0.00	0.00%	$0.00	$3.28
2003	$8.26	-$8.26	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2001	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2000	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1999	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1998	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1997	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1996	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
PREVIOUS YEARS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00

2025 Clay County Appraisal District YEAR TO DATE TOTALS FOR CLAY COUNTY I&S

From 07/01/2025 To 06/30/2026

Run Date/Time: 07/22/2026 9:27:03 am

		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
01IS	Beginning Balance:	0.00	0.00	0.00		1,632.22		1,632.22
	Late Exemption:	0.00	0.00	0.00		0.00		0.00
	Other Adjustments:	0.00	0.00	0.00		-142.94		-142.94
	Supplements:	0.00	0.00	0.00		0.00		0.00
	Total Adjustments:	0.00	0.00	0.00		-142.94		-142.94
	Adjusted Balance:	0.00	0.00	0.00		1,489.28		1,489.28
	Total Tax Collected:	0.00	0.00	0.00	0.00%	69.16	0.05%	69.16
	PR YR Refunds/NSF:	0.00	0.00	0.00		0.00		0.00
	Uncollected Balance:	0.00	0.00	0.00		1,420.12		1,420.12
	Tax:	0.00	0.00	0.00	0.00%	69.16	0.05%	69.16
	Discount:	0.00	0.00	0.00		0.00		0.00
	Penalty:	0.00	0.00	0.00		95.30		95.30
	Overshort:	0.00	0.00	0.00		0.00		0.00
	Net Collected :	0.00	0.00	0.00		164.46		164.46
	Attorney:	0.00	0.00	0.00		27.55		27.55
	Court Cost:	0.00	0.00	0.00		0.00		0.00
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00
	Total :	0.00	0.00	0.00		192.01		192.01

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2012	$517.57	-$55.33	$0.00	$462.24	$42.53	9.20%	$0.00	$419.71
2011	$397.48	-$50.73	$0.00	$346.75	$3.94	1.14%	$0.00	$342.81
2010	$359.96	-$13.70	$0.00	$346.26	$7.24	2.09%	$0.00	$339.02
2009	$357.21	-$23.18	$0.00	$334.03	$15.45	4.63%	$0.00	$318.58

Land		Value	# of Items	Exempt
Homesite	(+)	69,108,610	3,208	0
Non Homesite	(+)	146,356,020	4,727	61,860,660
Productivity Market	(+)	2,298,233,440	7,045	0
Income	(+)	0	0	0
Total Land	*(=)*	*2,513,698,070*	*14,980*	*61,860,660*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	2,297,410,940	7,041
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	53,164,920	7,041
Land Ag Timber	(-)	0	0
Productivity Loss	*(=)*	*2,244,246,020*	*7,045*

Improvements

Homesite	(+)	557,509,810	3,020	0
New Homesite	(+)	6,362,860	454	0
Non Homesite	(+)	401,809,684	3,758	120,393,950
New Non Homesite	(+)	22,562,910	553	6,843,260
Income	(+)	0	0	0
Total Improvement	*(=)*	*988,245,264*	*7,785*	*127,237,210*

Personal

Homesite	(+)	22,744,920	287	0
New Homesite	(+)	890,310	23	0
Non Homesite	(+)	48,480,670	602	2,960,400
New Non Homesite	(+)	1,400,420	36	0
Total Personal	*(=)*	*73,516,320*	*948*	*2,960,400*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	44,827,410	4,023
Industrial Real	(+)	223,392,140	26
Industrial/Utility Personal Property	(+)	255,376,510	557
Total Mineral Market Value	*(=)*	*523,596,060*	*4,606*

Total Real & Personal Market	(+)	3,575,459,654	23,713
Total Mineral/Industrial Market	(+)	523,596,060	4,606
Total Market Value	**(=)**	**4,099,055,714**	**28,319**
20% MIUP Circuit Breaker Limitation	(-)	3,952,550	479
10% Homestead Cap Loss	(-)	44,116,869	1,580
20% Circuit Breaker Limitation	(-)	16,638,424	794
Total Market After Cap	*(=)*	*4,034,347,871*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	2,244,246,020	7,045
Total Market Taxable	**(=)**	**1,790,101,851**	

Protested Value: 7,145,700

Protested % of Market: 0.17 %

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	192,063,640	581	133,050	5
Under $500/$2500	0	0	110,950	873
Abatements	947,720	2	85,371,590	7
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	7,145,700	24	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	5,339,330	116	5,370,440	112
BPP Exempt: Multi Situs on L1H/L2H	760,900	98	0	0
BPP Exempt: Multi Situs on J	125,000	2	5,168,400	126
BPP Exempt: Related Business Entity	251,760	14	125,000	3
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	3,392,560	100		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(includes Prorated Exempt of 5,370)	210,103,880		96,279,430	

Total Losses (includes Prod. Loss & Cap Loss) (=) 2,615,337,173

Total Appraised Value (=) 1,483,718,541

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	39,044,270	172
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	*(=)*	*39,044,270*	*172*
Local Discount	(+)	15,654,630	3,456
Disabled Veteran	(+)	2,109,970	188
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	129,550	0
Total Exemptions	*(=)*	*56,938,420*	

Total Exemptions* (-) 56,938,420

01 - CLAY COUNTY Net Taxable Value (=) 1,426,780,121

#18 A

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,596	1,786	0	71	0	0	0	276	172	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran

DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 20,079* Parcel count is figured by parcel per ownership
Total Owners: 8,715
Total Items: 22,159

Special Certified Totals

New Improvement/Personal
Market: $31,216,500
Taxable:$23,848,530

Industrial/Utility/Personal Property New Value
+ Taxable: $61,101,250

=

Grand Total New Value
(does not include G category codes)
Taxable: $84,949,780

G: Oil and Gas, Minerals New Value**
Taxable: $0**

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations; Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

New AG/Timber
Market: $921,100
Taxable: $19,530
Value Loss: $901,570

Exempt Value of First Time Absolute Exemption:$29,650

Exempt Value of First Time Partial Exemption: ~~$2,192,300~~ 17,327,934

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$174,198	2,672	Market	$465,459,400
Taxable	$147,309		Taxable	$393,610,421
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$183,196	3,071	Market	$562,597,100
Taxable	$156,453		Taxable	$480,465,841
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$174,498	3,327	Market	$580,557,640
Taxable	$148,194		Taxable	$493,040,771
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$70,158	256	Market	$17,960,540
Taxable	$49,121		Taxable	$12,574,930

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $270,510	Market Value After Cap: $235,410	Net Taxable Value: $0
DVET/Disabled	Market: $271,220	Market Value After Cap: $232,800	Net Taxable Value: $0
DVET/Over 65	Market: $190,440	Market Value After Cap: $166,660	Net Taxable Value: $0
SS SVC MEMBER/Over 65	Market: $129,550	Market Value After Cap: $129,550	Net Taxable Value: $0
DISABLED	Market: $59,770	Market Value After Cap: $48,240	Net Taxable Value: $42,960
HOMESTEAD	Market: $163,620	Market Value After Cap: $153,350	Net Taxable Value: $147,020
OVER 65	Market: $147,740	Market Value After Cap: $133,310	Net Taxable Value: $127,290
ALL Homesteads	Market: $154,240	Market Value After Cap: $142,740	Net Taxable Value: $127,160

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	3,518	6,335.5699	66,571,670			491,964,540	1,057,730		559,593,940	528,448,441	489,347,961
A2	844	899.0928	12,139,820			15,887,000	3,251,730		31,278,550	27,346,016	25,723,446
A3	185	1.9424	237,340			16,519,634	2,824,210		19,581,184	18,535,114	17,117,664
A4	75	60.7824	672,850			871,020	0		1,543,870	1,459,500	1,441,150
A*	4,622	7,297.3875	79,621,680			525,242,194	7,133,670		611,997,544	575,789,071	533,630,221
B1	14	13.9350	179,370			5,662,040	0		5,841,410	5,841,410	5,540,650
B3	2	16.5520	148,680			3,482,210	0		3,630,890	3,355,300	3,355,300
B*	16	30.4870	328,050			9,144,250	0		9,472,300	9,196,710	8,895,950
C1	958	1,367.0758	13,138,380			56,110	0		13,194,490	10,934,600	10,878,640
C*	958	1,367.0758	13,138,380			56,110	0		13,194,490	10,934,600	10,878,640
D1	7,045	662,571.0079	0	53,175,370	2,298,233,440	0	0		2,298,233,440	53,175,370	53,093,750
D2	1,395	0.0000	0			69,407,120	0		69,407,120	65,924,300	65,665,870
D*	8,440	662,571.0079	0	53,175,370	2,298,233,440	69,407,120	0		2,367,640,560	119,099,670	118,759,620
E	15	49.1200	215,250			211,650	0		426,900	426,900	426,900
E1	797	3,590.4250	20,848,580			127,776,500	0		148,625,080	141,615,890	132,380,600
E2	61	487.7050	3,845,220			3,987,710	0		7,832,930	7,014,520	6,969,220
E2M	104	147.2600	893,230			1,115,900	0		2,009,130	1,929,220	1,710,080
E2S	520	838.6442	4,708,570			65,407,370	0		70,115,940	68,273,060	63,723,580
E3	273	2,945.4330	21,227,070			1,739,020	0		22,966,090	19,702,480	19,441,930
E*	1,770	8,058.5872	51,737,920			200,238,150	0		251,976,070	238,962,070	224,652,310
F1	259	482.1415	5,028,710			49,609,880	0		54,638,590	53,695,230	49,674,590
F1	259	482.1415	5,028,710			49,609,880	0		54,638,590	53,695,230	49,674,590
F2	37	394.3630	1,655,340			6,767,920	0	223,392,140	231,815,400	231,278,140	144,248,250
F2	37	394.3630	1,655,340			6,767,920	0	223,392,140	231,815,400	231,278,140	144,248,250
F*	296	876.5045	6,684,050			56,377,800	0	223,392,140	286,453,990	284,973,370	193,922,840
G1	4,018	0.0000	0			0	0	44,694,360	44,694,360	41,109,320	40,998,370
G*	4,018	0.0000	0			0	0	44,694,360	44,694,360	41,109,320	40,998,370
J2	9	7.3800	77,800			60,500	0	5,204,550	5,342,850	5,331,290	5,206,290
J2A	4	0.0000	0			0	0	12,865,070	12,865,070	12,865,070	12,740,070
J3	57	33.8340	341,780			26,560	0	84,244,900	84,613,240	84,519,460	83,804,750
J3A	2	0.0000	0			0	0	27,590	27,590	27,590	27,590
J4	122	37.4500	313,720			269,030	0	6,944,980	7,527,730	7,474,550	5,955,630
J4A	5	0.0000	0			0	0	230,390	230,390	230,390	139,130
J5	16	21.7870	164,480			0	0	33,395,980	33,560,460	33,525,910	33,400,910
J5A	2	0.0000	0			0	0	51,400	51,400	51,400	51,400
J6	223	155.1710	1,020,360			17,500	0	96,877,730	97,915,590	97,611,670	93,078,470
J6A	17	0.0000	0			0	0	4,970,550	4,970,550	4,970,550	4,718,750
J7	7	7.2190	74,150			5,220	0	1,360,210	1,439,580	1,415,570	1,165,570
J8	2	0.0000	0			0	0	1,700	1,700	1,700	0
J8A	2	0.0000	0			0	0	46,000	46,000	46,000	0
J9	2	0.0000	0			0	0		0	0	0
J*	470	262.8410	1,992,290			378,810	0	246,221,050	248,592,150	248,071,150	240,288,560
L1	237	0.0000	0			0	20,483,240		20,483,240	20,483,240	13,983,210
L1	237	0.0000	0			0	20,483,240		20,483,240	20,483,240	13,983,210

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2	3	0.0000	0			0	3,460,090		**3,460,090**	3,460,090	3,007,820
L2A	3	0.0000	0			0	0	52,500	**52,500**	52,500	47,000
L2C	11	0.0000	0			0	0	1,051,640	**1,051,640**	1,051,640	257,510
L2D	3	0.0000	0			0	0	59,110	**59,110**	59,110	25,539
L2G	33	0.0000	0			0	0	2,344,210	**2,344,210**	2,344,210	2,012,430
L2J	8	0.0000	0			0	0	141,830	**141,830**	141,830	43,096
L2L	2	0.0000	0			0	0	13,730	**13,730**	13,730	0
L2M	14	0.0000	0			0	0	710,410	**710,410**	710,410	512,875
L2P	30	0.0000	0			0	0	1,878,820	**1,878,820**	1,878,820	34,230
L2Q	44	0.0000	0			0	0	2,903,210	**2,903,210**	2,903,210	659,550
L2	**151**	**0.0000**	**0**			**0**	**3,460,090**	**9,155,460**	**12,615,550**	**12,615,550**	**6,600,050**
L*	**388**	**0.0000**	**0**			**0**	**23,943,330**	**9,155,460**	**33,098,790**	**33,098,790**	**20,583,260**
M1	585	0.0000	0			163,620	32,875,390		**33,039,010**	29,158,600	27,465,220
M*	**585**	**0.0000**	**0**			**163,620**	**32,875,390**		**33,039,010**	**29,158,600**	**27,465,220**
O	4	39.9110	101,600			0	0		**101,600**	101,600	101,600
O*	**4**	**39.9110**	**101,600**			**0**	**0**		**101,600**	**101,600**	**101,600**
S	7	0.0000	0			0	6,603,530		**6,603,530**	6,603,530	6,603,530
S*	**7**	**0.0000**	**0**			**0**	**6,603,530**		**6,603,530**	**6,603,530**	**6,603,530**
XB	1	0.0000	0			0	400		**400**	400	0
XU	4	0.0000	0			0	0	130,650	**130,650**	130,650	0
XV	580	19,914.9073	61,860,660			127,237,210	2,960,000	2,400	**192,060,270**	192,060,270	0
X*	**585**	**19,914.9073**	**61,860,660**			**127,237,210**	**2,960,400**	**133,050**	**192,191,320**	**192,191,320**	**0**
TOTAL:	**22,159**	**700,418.7092**	**215,464,630**	**53,175,370**	**2,298,233,440**	**988,245,264**	**73,516,320**	**523,596,060**	**4,099,055,714**	**1,789,289,801**	**1,426,780,121**

RAILROAD ROLLING STOCK

Clay County

#18B

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
PROPERTY TAX ASSISTANCE DIVISION

January 1, 2026

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
BNSF Railway Company	Tarrant	2500 Lou Menk Drive	Fort Worth	Texas	76131-2828	8,207,449
Union Pacific Railroad	Harris	1400 Douglas St., STOP 1640, Property Tax	Omaha	Nebraska	68179-1640	7,112,617
						15,320,066