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Gravson	County

As of Supplement 9

CBE - City of Bells

Property C	ount: 848		A	CBE - City of Bo RB Approved To	ells tals		10/7/2025	11:03:24AM
Land					Value			
Homesite:				32,8	359,270			
Non Homes	ite:			13,2	280,844			
Ag Market:				9,7	732,922			
Timber Mar	ket:				0	Total Land	(+)	55,873,036
Improveme	nt				Value			
Homesite:				102,6	643,823			
Non Homes	ite:			33,0	050,048	Total Improvements	(+)	135,693,871
Non Real			Count		Value			
Personal Pr	• •		104	5,2	240,754			
Mineral Pro	perty:		0		0			
Autos:			0		0	Total Non Real	(+)	5,240,754
						Market Value	=	196,807,661
Ag		N	lon Exempt		Exempt			
Total Produ	ctivity Market:		9,732,922		0			
Ag Use:			13,387		0	Productivity Loss	(-)	9,719,535
Timber Use	•		0		0	Appraised Value	=	187,088,126
Productivity	Loss:		9,719,535		0			
						Homestead Cap	(-)	10,798,468
						23.231 Cap	(-)	1,609,921
						Assessed Value	=	174,679,737
						Total Exemptions Amount (Breakdown on Next Page)	(-)	25,793,770
						Net Taxable	=	148,885,967
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,837,490	1,837,490	5,686.96	5,686.96	14			
OV65	30,130,534	29,246,829	95,931.25	96,404.86	128			
Total	31,968,024	31,084,319	101,618.21	102,091.82	142	Freeze Taxable	(-)	31,084,319
Tax Rate	0.6000000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	550,196	550,196	395,203	154,993	3		()	
Total	550,196	550,196	395,203	154,993	3	Transfer Adjustment	(-)	154,993
					Freeze A	djusted Taxable	=	117,646,655

 $\label{eq:approximate_levy} \mbox{ APPROXIMATE LEVY} = (\mbox{FREEZE ADJUSTED TAXABLE * (TAX RATE / 100))} + \mbox{ACTUAL TAX } \\ 807,498.14 = 117,646,655 * (0.6000000 / 100) + 101,618.21 \\ \mbox{ } \mbox{ }$ 

Certified Estimate of Market Value: 196,807,661 Certified Estimate of Taxable Value: 148,885,967

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

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Property Count: 848

# **2025 CERTIFIED TOTALS**

As of Supplement 9

CBE - City of Bells ARB Approved Totals

10/7/2025

11:05:08AM

### **Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	15	0	0	0
DV1	1	0	2,500	2,500
DV1S	1	0	5,000	5,000
DV3	2	0	20,000	20,000
DV3S	1	0	10,000	10,000
DV4	16	0	96,000	96,000
DVHS	17	0	4,412,511	4,412,511
DVHSS	1	0	203,288	203,288
EX-XG	1	0	200,335	200,335
EX-XN	11	0	485,632	485,632
EX-XU	2	0	184,748	184,748
EX-XV	28	0	20,093,219	20,093,219
EX-XV (Prorated)	1	0	50,851	50,851
EX366	28	0	29,686	29,686
OV65	141	0	0	0
	Totals	0	25,793,770	25,793,770

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Gravson	County

As of Supplement 9

3,148,025

Property C	Count: 15		( Un	CBE - City of Bells der ARB Review Totals		10/7/2025	11:03:24AM
Land				Value	]		
Homesite:				590,829			
Non Homes	site:			444,128			
Ag Market:				0			
Timber Mar	ket:			0	Total Land	(+)	1,034,957
Improveme	ent			Value	]		
Homesite:				2,497,373			
Non Homes	site:			301,955	Total Improvements	(+)	2,799,328
Non Real			Count	Value	1		, ,
Daman al Di					4		
Personal Pro Mineral Pro			0 0	0			
Autos:	perty.		0	0	Total Non Real	(+)	0
Autos.			U	U	Market Value	(+) =	0 3,834,285
Ag			lon Exempt	Exempt	_	_	3,034,200
ЛУ		•	ton Exempt	Exempt			
	ictivity Market:		0	0			
Ag Use:			0	0	Productivity Loss	(-)	0
Timber Use			0	0	Appraised Value	=	3,834,285
Productivity	/ Loss:		0	0			
					Homestead Cap	(-)	44,728
					23.231 Cap	(-)	48,660
					Assessed Value	=	3,740,897
					Total Exemptions Amount (Breakdown on Next Page)	(-)	0
					Net Taxable	=	3,740,897
Freeze	Assessed	Taxable	Actual Tax	Ceiling Count	]		
OV65	592,872	592,872	3,234.22	3,234.22	1	( )	
Total	592,872	592,872	3,234.22	3,234.22	1 Freeze Taxable	(-)	592,872
Tax Rate	0.6000000						

Freeze Adjusted Taxable

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX 22,122.37 = 3,148,025 \* (0.6000000 / 100) + 3,234.22

Certified Estimate of Market Value: 3,782,847 Certified Estimate of Taxable Value: 3,602,447 Tax Increment Finance Value: 0 Tax Increment Finance Levy: 0.00

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# **2025 CERTIFIED TOTALS**

As of Supplement 9

Property Count: 15

CBE - City of Bells Under ARB Review Totals

10/7/2025

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### **Exemption Breakdown**

Exemption	Count	Local	State	Total
OV65	1	0	0	0
	Totals	0	0	0

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As of Supplement 9

Property C	ount: 863		CE	BE - City of Bo Grand Totals	ells		10/7/2025	11:03:24AM
Land					Value			
Homesite:				33,4	150,099			
Non Homes	ite:			13,7	724,972			
Ag Market:				9,7	732,922			
Timber Mar	ket:				0	Total Land	(+)	56,907,993
Improveme	ent				Value			
Homesite:				105.1	141,196			
Non Homes	ite:				352,003	Total Improvements	(+)	138,493,199
Non Real			Count		Value			
Personal Pr	operty:		104	5,2	240,754			
Mineral Pro	perty:		0		0			
Autos:			0		0	Total Non Real	(+)	5,240,754
						Market Value	=	200,641,946
Ag		N	lon Exempt		Exempt			
Total Produ	ctivity Market:		9,732,922		0			
Ag Use:			13,387		0	Productivity Loss	(-)	9,719,535
Timber Use	:		0		0	Appraised Value	=	190,922,411
Productivity	Loss:		9,719,535		0			
						Homestead Cap	(-)	10,843,196
						23.231 Cap	(-)	1,658,581
						Assessed Value	=	178,420,634
						Total Exemptions Amount (Breakdown on Next Page)	(-)	25,793,770
						Net Taxable	=	152,626,864
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,837,490	1,837,490	5,686.96	5,686.96	14			
OV65	30,723,406	29,839,701	99,165.47	99,639.08	129			
Total	32,560,896	31,677,191	104,852.43	105,326.04	143	Freeze Taxable	(-)	31,677,191
Tax Rate	0.6000000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	550,196	550,196	395,203	154,993	3			
Total	550,196	550,196	395,203	154,993	3	Transfer Adjustment	(-)	154,993
					Freeze A	djusted Taxable	=	120,794,680

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX 829,620.51 = 120,794,680 \* (0.6000000 / 100) + 104,852.43

Certified Estimate of Market Value: 200,590,508 Certified Estimate of Taxable Value: 152,488,414

Tax Increment Finance Value: Tax Increment Finance Levy: 0.00

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Property Count: 863

# **2025 CERTIFIED TOTALS**

As of Supplement 9

CBE - City of Bells Grand Totals

10/7/2025

11:05:08AM

### **Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	15	0	0	0
DV1	1	0	2,500	2,500
DV1S	1	0	5,000	5,000
DV3	2	0	20,000	20,000
DV3S	1	0	10,000	10,000
DV4	16	0	96,000	96,000
DVHS	17	0	4,412,511	4,412,511
DVHSS	1	0	203,288	203,288
EX-XG	1	0	200,335	200,335
EX-XN	11	0	485,632	485,632
EX-XU	2	0	184,748	184,748
EX-XV	28	0	20,093,219	20,093,219
EX-XV (Prorated)	1	0	50,851	50,851
EX366	28	0	29,686	29,686
OV65	142	0	0	0
	Totals	0	25,793,770	25,793,770

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# **2025 CERTIFIED TOTALS**

As of Supplement 9

CBE - City of Bells ARB Approved Totals

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### State Category Breakdown

State Cod	de Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	538	402.6231	\$2,394,919	\$130,036,657	\$115,340,594
В	MULTIFAMILY RESIDENCE	11	3.9548	\$43,990	\$4,492,525	\$4,202,910
C1	VACANT LOTS AND LAND TRACTS	52	50.4754	\$0	\$3,114,626	\$2,816,492
D1	QUALIFIED OPEN-SPACE LAND	40	384.6010	\$0	\$9,732,922	\$13,269
D2	IMPROVEMENTS ON QUALIFIED OP	13		\$26,613	\$149,767	\$137,885
E	RURAL LAND, NON QUALIFIED OPE	35	118.3376	\$16,567	\$8,275,882	\$7,451,344
F1	COMMERCIAL REAL PROPERTY	42	24.1940	\$330,909	\$14,052,946	\$13,749,559
J3	ELECTRIC COMPANY (INCLUDING C	2	1.9472	\$0	\$185,975	\$121,510
J4	TELEPHONE COMPANY (INCLUDI	1	0.1722	\$0	\$52,458	\$47,578
J5	RAILROAD	3	5.1530	\$0	\$100,751	\$92,564
L1	COMMERCIAL PERSONAL PROPE	65		\$0	\$4,725,436	\$4,725,436
M1	TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$448,856	\$186,826
Χ	TOTALLY EXEMPT PROPERTY	71	184.7422	\$0	\$21,438,860	\$0
		Totals	1.176.2005	\$2.812.998	\$196.807.661	\$148.885.967

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Property Count: 15

# **2025 CERTIFIED TOTALS**

As of Supplement 9

CBE - City of Bells Under ARB Review Totals

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### State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
Α	SINGLE FAMILY RESIDENCE	13	9.6291	\$10,612	\$3,460,937	\$3,367,549
В	MULTIFAMILY RESIDENCE	1	0.2755	\$0	\$177,235	\$177,235
C1	VACANT LOTS AND LAND TRACTS	1	7.9840	\$0	\$196,113	\$196,113
		Totals	17.8886	\$10,612	\$3,834,285	\$3,740,897

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# **2025 CERTIFIED TOTALS**

As of Supplement 9

CBE - City of Bells Grand Totals

10/7/2025 11:05:08AM

### State Category Breakdown

State Cod	de Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	551	412.2522	\$2,405,531	\$133,497,594	\$118,708,143
В	MULTIFAMILY RESIDENCE	12	4.2303	\$43,990	\$4,669,760	\$4,380,145
C1	VACANT LOTS AND LAND TRACTS	53	58.4594	\$0	\$3,310,739	\$3,012,605
D1	QUALIFIED OPEN-SPACE LAND	40	384.6010	\$0	\$9,732,922	\$13,269
D2	IMPROVEMENTS ON QUALIFIED OP	13		\$26,613	\$149,767	\$137,885
E	RURAL LAND, NON QUALIFIED OPE	35	118.3376	\$16,567	\$8,275,882	\$7,451,344
F1	COMMERCIAL REAL PROPERTY	42	24.1940	\$330,909	\$14,052,946	\$13,749,559
J3	ELECTRIC COMPANY (INCLUDING C	2	1.9472	\$0	\$185,975	\$121,510
J4	TELEPHONE COMPANY (INCLUDI	1	0.1722	\$0	\$52,458	\$47,578
J5	RAILROAD	3	5.1530	\$0	\$100,751	\$92,564
L1	COMMERCIAL PERSONAL PROPE	65		\$0	\$4,725,436	\$4,725,436
M1	TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$448,856	\$186,826
Χ	TOTALLY EXEMPT PROPERTY	71	184.7422	\$0	\$21,438,860	\$0
		Totals	1,194.0891	\$2,823,610	\$200,641,946	\$152,626,864

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# **2025 CERTIFIED TOTALS**

As of Supplement 9

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CBE - City of Bells ARB Approved Totals

### **CAD State Category Breakdown**

State Cod	le Description	Count	Acres	New Value	Market Value	Taxable Value
Α		1	0.3036	\$0	\$269,158	\$269,158
A1	REAL-RESIDENTIAL SINGLE FAMILY {	479	326.5221	\$2,121,895	\$123,102,685	\$109,245,872
A2	REAL-RESIDENTIAL MOBILE HOMES	54	68.6700	\$273,024	\$6,215,475	\$5,432,516
A4	REAL-OTHER IMPROVEMENTS WITH	6	7.1274	\$0	\$449,339	\$393,048
B1	REAL-RESIDENTIAL DUPLEXES	9	2.9560	\$43,990	\$2,035,840	\$1,956,856
B2	REAL-RESIDENTIAL APARTMENTS	2	0.9988	\$0	\$2,456,685	\$2,246,054
C1	REAL-VAC PLATTED LOTS-RESIDENT	38	32.1241	\$0	\$2,036,317	\$2,001,753
C1C	REAL-VAC PLATTED LOTS - COMMER	14	18.3513	\$0	\$1,078,309	\$814,739
D1	REAL-ACREAGE WITH AG	40	384.6010	\$0	\$9,732,922	\$13,269
D2	FARM & RANCH IMPS ON AG QUALI	13		\$26,613	\$149,767	\$137,885
E	REAL-NON QUAL OPEN SPACE LAND	35	118.3376	\$16,567	\$8,275,882	\$7,451,344
F1	COMMERCIAL REAL PROPERTY	42	24.1940	\$330,909	\$14,052,946	\$13,749,559
J3	ELECTRIC COMPANY (INCLUDING CC	2	1.9472	\$0	\$185,975	\$121,510
J4	TELEPHONE COMPANY (INCLUDING	1	0.1722	\$0	\$52,458	\$47,578
J5	RAILROAD	3	5.1530	\$0	\$100,751	\$92,564
L1	COMMERCIAL PERSONAL PROPER	40		\$0	\$4,266,952	\$4,266,952
L4	LEASE ACCOUNTS	34		\$0	\$458,484	\$458,484
M1	TANGIBLE OTHER PERSONAL, MOBI	8		\$0	\$448,856	\$186,826
X	DO NOT USE	71	184.7422	\$0	\$21,438,860	\$0
		Totals	1,176.2005	\$2,812,998	\$196,807,661	\$148,885,967

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As of Supplement 9

CBE - City of Bells Under ARB Review Totals

Property Count: 15

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### **CAD State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY {	10	6.7619	\$10,612	\$3,275,364	\$3,230,636
A2	REAL-RESIDENTIAL MOBILE HOMES	1	0.0482	\$0	\$25,031	\$25,031
A4	REAL-OTHER IMPROVEMENTS WITH	2	2.8190	\$0	\$160,542	\$111,882
B1	REAL-RESIDENTIAL DUPLEXES	1	0.2755	\$0	\$177,235	\$177,235
C1	REAL-VAC PLATTED LOTS-RESIDENT	1	7.9840	\$0	\$196,113	\$196,113
		Totals	17.8886	\$10,612	\$3,834,285	\$3,740,897

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# **2025 CERTIFIED TOTALS**

As of Supplement 9

CBE - City of Bells Grand Totals

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### **CAD State Category Breakdown**

State Cod	le Description	Count	Acres	New Value	Market Value	Taxable Value
Α		1	0.3036	\$0	\$269,158	\$269,158
A1	REAL-RESIDENTIAL SINGLE FAMILY {	489	333.2840	\$2,132,507	\$126,378,049	\$112,476,508
A2	REAL-RESIDENTIAL MOBILE HOMES	55	68.7182	\$273,024	\$6,240,506	\$5,457,547
A4	REAL-OTHER IMPROVEMENTS WITH	8	9.9464	\$0	\$609,881	\$504,930
B1	REAL-RESIDENTIAL DUPLEXES	10	3.2315	\$43,990	\$2,213,075	\$2,134,091
B2	REAL-RESIDENTIAL APARTMENTS	2	0.9988	\$0	\$2,456,685	\$2,246,054
C1	REAL-VAC PLATTED LOTS-RESIDENT	39	40.1081	\$0	\$2,232,430	\$2,197,866
C1C	REAL-VAC PLATTED LOTS - COMMER	14	18.3513	\$0	\$1,078,309	\$814,739
D1	REAL-ACREAGE WITH AG	40	384.6010	\$0	\$9,732,922	\$13,269
D2	FARM & RANCH IMPS ON AG QUALI	13		\$26,613	\$149,767	\$137,885
E	REAL-NON QUAL OPEN SPACE LAND	35	118.3376	\$16,567	\$8,275,882	\$7,451,344
F1	COMMERCIAL REAL PROPERTY	42	24.1940	\$330,909	\$14,052,946	\$13,749,559
J3	ELECTRIC COMPANY (INCLUDING CC	2	1.9472	\$0	\$185,975	\$121,510
J4	TELEPHONE COMPANY (INCLUDING	1	0.1722	\$0	\$52,458	\$47,578
J5	RAILROAD	3	5.1530	\$0	\$100,751	\$92,564
L1	COMMERCIAL PERSONAL PROPER	40		\$0	\$4,266,952	\$4,266,952
L4	LEASE ACCOUNTS	34		\$0	\$458,484	\$458,484
M1	TANGIBLE OTHER PERSONAL, MOBI	8		\$0	\$448,856	\$186,826
X	DO NOT USE	71	184.7422	\$0	\$21,438,860	\$0
		Totals	1,194.0891	\$2,823,610	\$200,641,946	\$152,626,864

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Property Count: 863

### 2025 CERTIFIED TOTALS

As of Supplement 9

11:05:08AM

Median Taxable

10/7/2025

CBE - City of Bells
Effective Rate Assumption

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

\$2,823,610 \$2,391,075

#### **New Exemptions**

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$302,473
EX366	HOUSE BILL 366	2	2024 Market Value	\$18,538
	ABSOLUTE EX	<b>CEMPTIONS VALU</b>	E LOSS	\$321,011

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	\$0
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	1	\$0
DVHS	Disabled Veteran Homestead	4	\$1,073,179
OV65	OVER 65	7	\$0
	PARTIAL EXEMPTIONS VALUE LOSS	15	\$1,093,179
	NE	W EXEMPTIONS VALUE LOSS	\$1,414,190

#### **Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
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#### **INCREASED EXEMPTIONS VALUE LOSS**

TOTAL EXEMPTIONS VALUE LOSS \$1,414,190

#### **New Ag / Timber Exemptions**

#### **New Annexations**

Taxable Value	Market Value	Count
\$750,838	\$763,900	2

### **New Deannexations**

### **Average Homestead Value**

### Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable			
399	\$274,396	\$26,953	\$247,443			
	Category A Only					
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable			
381	\$271,776	\$26,918	\$244,858			

#### **Median Homestead Value**

#### Category A and E

Median HS Exemption

399	399 \$264,603		\$253,825				
Category A Only							
Count of HS Residences	Median Market	Median HS Exemption	Median Taxable				
381	\$260.123	\$10,914	\$249.209				

Median Market

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Count of HS Residences

# **2025 CERTIFIED TOTALS**

As of Supplement 9

CBE - City of Bells Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used	
15	\$3,834,285	\$3,602,447	
	Uncontested Value		
Count of Uncontested Properties	Total Market Value	Total Uncontested Value	

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