2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District ARB Approved Totals

292,789,938

Property C	ount: 2,970			RB Approved Tot			10/7/2025	11:03:24AM
Land					Value			
Homesite:				134,1	124,185			
Non Homes	ite:			44,3	359,285			
Ag Market:				525,7	738,441			
Timber Mar	ket:				0	Total Land	(+)	704,221,911
Improveme	nt				Value			
Homesite:				346,2	291,208			
Non Homes	ite:			63,9	988,196	Total Improvements	(+)	410,279,404
Non Real			Count		Value			
Personal Pr	operty:		164	14,1	112,928			
Mineral Pro	perty:		0		0			
Autos:			0		0	Total Non Real	(+)	14,112,928
						Market Value	=	1,128,614,243
Ag		N	lon Exempt		Exempt			
Total Produ	ctivity Market:	5	25,738,441		0			
Ag Use:			1,263,374		0	Productivity Loss	(-)	524,475,067
Timber Use	•		0		0	Appraised Value	=	604,139,176
Productivity	Loss:	5	24,475,067		0			
						Homestead Cap	(-)	43,093,630
						23.231 Cap	(-)	3,294,518
						Assessed Value	=	557,751,028
						Total Exemptions Amount (Breakdown on Next Page)	(-)	220,176,859
						()		
						Net Taxable	=	337,574,169
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	5,188,398	633,215	5,436.88	8,573.37	33			
OV65	122,189,988	43,975,965	237,004.74	276,882.51	490			
Total	127,378,386	44,609,180	242,441.62	285,455.88	523	Freeze Taxable	(-)	44,609,180
Tax Rate	1.1363000					•		
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	1,058,388	744,558	569,507	175,051	3	Tuescafes Adissatures	()	175.054
Total	1,058,388	744,558	569,507	175,051	3	Transfer Adjustment	(-)	175,051

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX 3,569,413.69 = 292,789,938 * (1.1363000 / 100) + 242,441.62

Certified Estimate of Market Value: 1,128,614,243 Certified Estimate of Taxable Value: 337,574,169

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

SBE/429

Freeze Adjusted Taxable

Property Count: 2,970

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District ARB Approved Totals

10/7/2025

11:05:08AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	35	0	970,786	970,786
DV1	7	0	27,500	27,500
DV1S	1	0	0	0
DV2	1	0	7,500	7,500
DV3	6	0	60,000	60,000
DV3S	1	0	10,000	10,000
DV4	66	0	406,072	406,072
DV4S	2	0	2,443	2,443
DVHS	50	0	7,581,075	7,581,075
DVHSS	6	0	584,406	584,406
EX-XG	1	0	200,335	200,335
EX-XJ	1	0	284,074	284,074
EX-XN	16	0	1,201,533	1,201,533
EX-XR	3	0	388,388	388,388
EX-XU	2	0	184,748	184,748
EX-XV	63	0	30,412,258	30,412,258
EX-XV (Prorated)	1	0	50,851	50,851
EX366	30	0	34,998	34,998
HS	1,320	0	156,670,726	156,670,726
OV65	553	0	21,076,020	21,076,020
PC	1	1,989	0	1,989
SO	1	21,157	0	21,157
	Totals	23,146	220,153,713	220,176,859

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2025 CERTIFIED TOTALS

As of Supplement 9

8,141,843

Property (Count: 46			E - Bells School D nder ARB Review T			10/7/2025	11:03:24AM
Land					Value			
Homesite:				3,1	55,629			
Non Homes	site:			4	65,158			
Ag Market:				2,2	80,148			
Timber Mai	rket:				0	Total Land	(+)	5,900,935
Improveme	ent				Value			
Homesite:				8,4	69,043			
Non Homes	site:			4	83,209	Total Improvements	(+)	8,952,252
Non Real			Count		Value			
Personal P	roperty:		0		0			
Mineral Pro	perty:		0		0			
Autos:			0		0	Total Non Real	(+)	0
						Market Value	=	14,853,187
Ag			Non Exempt	Į.	empt			
Total Produ	uctivity Market:		2,280,148		0			
Ag Use:			3,412		0	Productivity Loss	(-)	2,276,736
Timber Use	e :		0		0	Appraised Value	=	12,576,451
Productivity	/ Loss:		2,276,736		0			
						Homestead Cap	(-)	187,750
						23.231 Cap	(-)	58,746
						Assessed Value	=	12,329,955
						Total Exemptions Amount (Breakdown on Next Page)	(-)	2,888,363
						Net Taxable	=	9,441,592
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	2,258,255	1,299,749	11,739.59	13,675.04	5			
Total	2,258,255	1,299,749	11,739.59	13,675.04	5	Freeze Taxable	(-)	1,299,749
Tax Rate	1.1363000							

Freeze Adjusted Taxable

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX 104,255.35 = 8,141,843 * (1.1363000 / 100) + 11,739.59

 Certified Estimate of Market Value:
 14,100,783

 Certified Estimate of Taxable Value:
 9,178,466

 Tax Increment Finance Value:
 0

 Tax Increment Finance Levy:
 0.00

Property Count: 46

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District Under ARB Review Totals

10/7/2025

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	1	0	7,500	7,500
DV4	1	0	12,000	12,000
HS	19	0	2,521,311	2,521,311
OV65	6	0	347,552	347,552
	Totals	0	2,888,363	2,888,363

SBE/429

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2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District

300,931,781

Property Count: 3,016			Grand Totals			10/7/2025	11:03:24AM
Land				Value			
Homesite:			137,2	79,814			
Non Homesite:			44,8	324,443			
Ag Market:			528,0	18,589			
Timber Market:				0	Total Land	(+)	710,122,846
Improvement				Value			
Homesite:			354,7	60,251			
Non Homesite:			64,4	71,405	Total Improvements	(+)	419,231,656
Non Real		Count		Value			
Personal Property:		164	14,1	12,928			
Mineral Property:		0		0			
Autos:		0		0	Total Non Real	(+)	14,112,928
					Market Value	=	1,143,467,430
Ag	N	lon Exempt		Exempt			
Total Productivity Market:	52	28,018,589		0			
Ag Use:		1,266,786		0	Productivity Loss	(-)	526,751,803
Timber Use:		0		0	Appraised Value	=	616,715,627
Productivity Loss:	52	26,751,803		0			
					Homestead Cap	(-)	43,281,380
					23.231 Cap	(-)	3,353,264
					Assessed Value	=	570,080,983
					Total Exemptions Amount (Breakdown on Next Page)	(-)	223,065,222
					Net Taxable	=	347,015,761
Freeze Assessed	Taxable	Actual Tax	Ceiling	Count			
DP 5,188,398	633,215	5,436.88	8,573.37	33			
OV65 124,448,243	45,275,714	248,744.33	290,557.55	495			
Total 129,636,641	45,908,929	254,181.21	299,130.92		Freeze Taxable	(-)	45,908,929
Tax Rate 1.1363000		•	•				
Transfer Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65 1,058,388	744.550	569,507	175,051	_	•		
000,000	744,558	509,507	175,051	3			

 $\label{eq:approximate_levy} \mbox{ APPROXIMATE LEVY} = (\mbox{FREEZE ADJUSTED TAXABLE} * (\mbox{TAX RATE} / 100)) + \mbox{ACTUAL TAX} \\ 3,673,669.04 = 300,931,781 * (1.1363000 / 100) + 254,181.21 \\ \mbox{}$

Certified Estimate of Market Value: 1,142,715,026 Certified Estimate of Taxable Value: 346,752,635

Tax Increment Finance Value: Tax Increment Finance Levy: 0.00

Freeze Adjusted Taxable

Property Count: 3,016

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District Grand Totals

10/7/2025

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	35	0	970,786	970,786
DV1	7	0	27,500	27,500
DV1S	1	0	0	0
DV2	2	0	15,000	15,000
DV3	6	0	60,000	60,000
DV3S	1	0	10,000	10,000
DV4	67	0	418,072	418,072
DV4S	2	0	2,443	2,443
DVHS	50	0	7,581,075	7,581,075
DVHSS	6	0	584,406	584,406
EX-XG	1	0	200,335	200,335
EX-XJ	1	0	284,074	284,074
EX-XN	16	0	1,201,533	1,201,533
EX-XR	3	0	388,388	388,388
EX-XU	2	0	184,748	184,748
EX-XV	63	0	30,412,258	30,412,258
EX-XV (Prorated)	1	0	50,851	50,851
EX366	30	0	34,998	34,998
HS	1,339	0	159,192,037	159,192,037
OV65	559	0	21,423,572	21,423,572
PC	1	1,989	0	1,989
SO	1	21,157	0	21,157
	Totals	23,146	223,042,076	223,065,222

Property Count: 2,970

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District ARB Approved Totals

10/7/2025 11:05:08AM

State Category Breakdown

State Cod	de Description	Count	Acres	New Value	Market Value	Taxable Value
				**		
Α	SINGLE FAMILY RESIDENCE	1,077	1,311.6572	\$6,119,594	\$253,998,970	\$127,940,289
В	MULTIFAMILY RESIDENCE	12	5.9548	\$43,990	\$5,359,279	\$5,069,664
C1	VACANT LOTS AND LAND TRACTS	101	118.3204	\$0	\$6,613,207	\$6,076,804
D1	QUALIFIED OPEN-SPACE LAND	1,065	31,358.1203	\$0	\$525,738,441	\$1,248,961
D2	IMPROVEMENTS ON QUALIFIED OP	400		\$696,926	\$7,942,031	\$7,832,038
E	RURAL LAND, NON QUALIFIED OPE	835	2,678.3221	\$6,087,089	\$252,663,227	\$148,896,111
F1	COMMERCIAL REAL PROPERTY	67	227.9537	\$330,909	\$24,018,400	\$23,596,053
J2	GAS DISTRIBUTION SYSTEM	2	23.9170	\$0	\$566,649	\$446,649
J3	ELECTRIC COMPANY (INCLUDING C	6	8.5655	\$0	\$535,448	\$459,221
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	118		\$0	\$12,875,122	\$12,851,976
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$1,275	\$1,275
M1	TANGIBLE OTHER PERSONAL, MOB	66		\$771,044	\$4,570,916	\$3,014,986
X	TOTALLY EXEMPT PROPERTY	117	338.9220	\$0	\$33,578,069	\$0
		Totals	36,077.0582	\$14,049,552	\$1,128,614,243	\$337,574,169

Property Count: 46

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District Under ARB Review Totals

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State Category Breakdown

State Cod	de Description	Count	Acres	New Value	Market Value	Taxable Value
Α	SINGLE FAMILY RESIDENCE	20	29.2061	\$10,612	\$5,603,043	\$3,916,071
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
D1	QUALIFIED OPEN-SPACE LAND	16	107.6120	\$0	\$2,280,148	\$3,412
D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$49,568	\$49,568
E	RURAL LAND, NON QUALIFIED OPE	16	61.0540	\$0	\$6,547,080	\$5,099,193
		Totals	206.1316	\$10,612	\$14,853,187	\$9,441,592

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Property Count: 3,016

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District Grand Totals

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State Category Breakdown

State Cod	le Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,097	1,340.8633	\$6,130,206	\$259,602,013	\$131,856,360
В	MULTIFAMILY RESIDENCE	13	6.2303	\$43,990	\$5,536,514	\$5,246,899
C1	VACANT LOTS AND LAND TRACTS	102	126.3044	\$0	\$6,809,320	\$6,272,917
D1	QUALIFIED OPEN-SPACE LAND	1,081	31,465.7323	\$0	\$528,018,589	\$1,252,373
D2	IMPROVEMENTS ON QUALIFIED OP	405		\$696,926	\$7,991,599	\$7,881,606
Е	RURAL LAND, NON QUALIFIED OPE	851	2,739.3761	\$6,087,089	\$259,210,307	\$153,995,304
F1	COMMERCIAL REAL PROPERTY	67	227.9537	\$330,909	\$24,018,400	\$23,596,053
J2	GAS DISTRIBUTION SYSTEM	2	23.9170	\$0	\$566,649	\$446,649
J3	ELECTRIC COMPANY (INCLUDING C	6	8.5655	\$0	\$535,448	\$459,221
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	118		\$0	\$12,875,122	\$12,851,976
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$1,275	\$1,275
M1	TANGIBLE OTHER PERSONAL, MOB	66		\$771,044	\$4,570,916	\$3,014,986
Х	TOTALLY EXEMPT PROPERTY	117	338.9220	\$0	\$33,578,069	\$0
		Totals	36,283.1898	\$14,060,164	\$1,143,467,430	\$347,015,761

Property Count: 2,970

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District ARB Approved Totals

10/7/2025 11:05:08AM

CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
Α		1	0.3036	\$0	\$269,158	\$269,158
A1	REAL-RESIDENTIAL SINGLE FAMILY {	814	990.3356	\$5,647,619	\$221,381,959	\$111,192,314
A2	REAL-RESIDENTIAL MOBILE HOMES	247	290.9523	\$467,143	\$29,370,461	\$14,600,167
A3	REAL-RESIDENTIAL SINGLE FAMILY {	6		\$0	\$1,456,439	\$448,802
A4	REAL-OTHER IMPROVEMENTS WITH	23	30.0657	\$4,832	\$1,520,953	\$1,429,848
B1	REAL-RESIDENTIAL DUPLEXES	10	4.9560	\$43,990	\$2,902,594	\$2,823,610
B2	REAL-RESIDENTIAL APARTMENTS	2	0.9988	\$0	\$2,456,685	\$2,246,054
C1	REAL-VAC PLATTED LOTS-RESIDENT	80	87.1331	\$0	\$5,014,191	\$4,797,144
C1C	REAL-VAC PLATTED LOTS - COMMER	21	31.1873	\$0	\$1,599,016	\$1,279,660
D1	REAL-ACREAGE WITH AG	1,065	31,358.1203	\$0	\$525,738,441	\$1,248,961
D2	FARM & RANCH IMPS ON AG QUALI	400		\$696,926	\$7,942,031	\$7,832,038
Е	REAL-NON QUAL OPEN SPACE LAND	835	2,678.3221	\$6,087,089	\$252,663,227	\$148,896,111
F1	COMMERCIAL REAL PROPERTY	67	227.9537	\$330,909	\$24,018,400	\$23,596,053
J2	GAS DISTRIBUTION SYSTEM	2	23.9170	\$0	\$566,649	\$446,649
J3	ELECTRIC COMPANY (INCLUDING CC	6	8.5655	\$0	\$535,448	\$459,221
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	83		\$0	\$11,695,179	\$11,693,190
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$1,275	\$1,275
L4	LEASE ACCOUNTS	50		\$0	\$1,179,943	\$1,158,786
M1	TANGIBLE OTHER PERSONAL, MOBI	66		\$771,044	\$4,570,916	\$3,014,986
Х	DO NOT USE	117	338.9220	\$0	\$33,578,069	\$0
		Totals	36,077.0582	\$14,049,552	\$1,128,614,243	\$337,574,169

SBE/429

Property Count: 46

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District Under ARB Review Totals

10/7/2025 11:05:08AM

CAD State Category Breakdown

State Cod	de Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY {	15	24.3389	\$10,612	\$5,184,742	\$3,636,623
A2	REAL-RESIDENTIAL MOBILE HOMES	2	0.0482	\$0	\$215,906	\$125,713
A4	REAL-OTHER IMPROVEMENTS WITH	3	4.8190	\$0	\$202,395	\$153,735
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
D1	REAL-ACREAGE WITH AG	16	107.6120	\$0	\$2,280,148	\$3,412
D2	FARM & RANCH IMPS ON AG QUALI	5		\$0	\$49,568	\$49,568
Е	REAL-NON QUAL OPEN SPACE LAND	16	61.0540	\$0	\$6,547,080	\$5,099,193
		Totals	206.1316	\$10,612	\$14,853,187	\$9,441,592

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Property Count: 3,016

2025 CERTIFIED TOTALS

As of Supplement 9

SBE - Bells School District Grand Totals

10/7/2025 11:05:08AM

CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
А		1	0.3036	\$0	\$269,158	\$269,158
A1	REAL-RESIDENTIAL SINGLE FAMILY {	829	1,014.6745	\$5,658,231	\$226,566,701	\$114,828,937
A2	REAL-RESIDENTIAL MOBILE HOMES	249	291.0005	\$467,143	\$29,586,367	\$14,725,880
A3	REAL-RESIDENTIAL SINGLE FAMILY {	6		\$0	\$1,456,439	\$448,802
A4	REAL-OTHER IMPROVEMENTS WITH	26	34.8847	\$4,832	\$1,723,348	\$1,583,583
B1	REAL-RESIDENTIAL DUPLEXES	11	5.2315	\$43,990	\$3,079,829	\$3,000,845
B2	REAL-RESIDENTIAL APARTMENTS	2	0.9988	\$0	\$2,456,685	\$2,246,054
C1	REAL-VAC PLATTED LOTS-RESIDENT	81	95.1171	\$0	\$5,210,304	\$4,993,257
C1C	REAL-VAC PLATTED LOTS - COMMER	21	31.1873	\$0	\$1,599,016	\$1,279,660
D1	REAL-ACREAGE WITH AG	1,081	31,465.7323	\$0	\$528,018,589	\$1,252,373
D2	FARM & RANCH IMPS ON AG QUALI	405		\$696,926	\$7,991,599	\$7,881,606
E	REAL-NON QUAL OPEN SPACE LAND	851	2,739.3761	\$6,087,089	\$259,210,307	\$153,995,304
F1	COMMERCIAL REAL PROPERTY	67	227.9537	\$330,909	\$24,018,400	\$23,596,053
J2	GAS DISTRIBUTION SYSTEM	2	23.9170	\$0	\$566,649	\$446,649
J3	ELECTRIC COMPANY (INCLUDING CC	6	8.5655	\$0	\$535,448	\$459,221
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	83		\$0	\$11,695,179	\$11,693,190
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$1,275	\$1,275
L4	LEASE ACCOUNTS	50		\$0	\$1,179,943	\$1,158,786
M1	TANGIBLE OTHER PERSONAL, MOBI	66		\$771,044	\$4,570,916	\$3,014,986
Х	DO NOT USE	117	338.9220	\$0	\$33,578,069	\$0
		Totals	36,283.1898	\$14,060,164	\$1,143,467,430	\$347,015,761

Property Count: 3,016

2025 CERTIFIED TOTALS

As of Supplement 9

11:05:08AM

Count: 3

10/7/2025

SBE - Bells School District Effective Rate Assumption

New Value

TOTAL NEW VALUE MARKET: TOTAL NEW VALUE TAXABLE:

\$14,060,164 \$12,571,705

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	2	2024 Market Value	\$302,473
EX366	HOUSE BILL 366	3	2024 Market Value	\$22,760
	ABSOLUTE EX	EMPTIONS VALU	IE LOSS	\$325,233

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	2	\$120,000
DV1	Disabled Veterans 10% - 29%	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%	5	\$36,692
DVHS	Disabled Veteran Homestead	5	\$957,017
HS	HOMESTEAD	33	\$2,939,947
OV65	OVER 65	18	\$725,485
	PARTIAL EXEMPTIONS VALUE LOSS	66	\$4,799,141
	NE	W EXEMPTIONS VALUE LOSS	\$5,124,374

Increased Exemptions

Exemption	Description		Count	Increased Exemption Amount
DP	DISABILITY		18	\$682,801
HS	HOMESTEAD		1,134	\$40,155,714
OV65	OVER 65		383	\$16,092,850
		INCREASED EXEMPTIONS VALUE LOSS	1,535	\$56,931,365

TOTAL EXEMPTIONS VALUE LOSS	\$62,055,739
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New Ag / Timber Exemptions

 2024 Market Value
 \$677,544

 2025 Ag/Timber Use
 \$769

NEW AG / TIMBER VALUE LOSS \$676,775

New Annexations

New Deannexations

Average Homestead Value Category A and E

	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable		
_	1,313	\$305,109	\$153,047	\$152,062		
	Category A Only					

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
764	\$269,981	\$146,054	\$123,927

Grayson County 2025 CERTIFIED TOTALS	
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As of Supplement 9

SBE - Bells School District

Median	Homestead	Value
Ca	ategory A and	E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable	
1,313	\$280,176	\$140,000	\$140,176	
Category A Only				
Count of HS Residences	Median Market	Median HS Exemption	Median Taxable	
764	\$253.144	\$140.000	\$113.144	

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used	
46	\$14,853,187	\$9,178,466	

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value	

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