

2025 CERTIFIED TOTALS

Property Count: 4,116

SHO - Howe School District
ARB Approved Totals

10/7/2025 11:03:24AM

Land		Value			
Homesite:		193,695,422			
Non Homesite:		136,491,751			
Ag Market:		1,291,065,394			
Timber Market:		0	Total Land	(+)	1,621,252,567
Improvement		Value			
Homesite:		491,075,775			
Non Homesite:		103,940,070	Total Improvements	(+)	595,015,845
Non Real		Count	Value		
Personal Property:	192		14,889,151		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					14,889,151
					2,231,157,563
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,290,679,236		386,158		
Ag Use:	3,417,975		125	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	1,287,261,261		386,033		943,896,302
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	47,284,592
					4,140,290
					892,471,420
					312,000,581
				Net Taxable	=
					580,470,839

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	8,554,611	2,991,660	16,730.85	19,100.20	35		
DPS	509,219	109,219	530.26	670.42	2		
OV65	161,826,520	64,430,398	333,014.91	368,527.37	570		
Total	170,890,350	67,531,277	350,276.02	388,297.99	607	Freeze Taxable	(-) 67,531,277
Tax Rate	1.2340000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	926,340	526,340	77,467	448,873	2		
Total	926,340	526,340	77,467	448,873	2	Transfer Adjustment	(-) 448,873
						Freeze Adjusted Taxable	= 512,490,689

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,674,411.12 = 512,490,689 * (1.2340000 / 100) + 350,276.02

Certified Estimate of Market Value: 2,231,157,563
Certified Estimate of Taxable Value: 580,470,839

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

2025 CERTIFIED TOTALS

Property Count: 4,116

SHO - Howe School District
ARB Approved Totals

10/7/2025

11:05:08AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	39	0	1,570,788	1,570,788
DPS	2	0	120,000	120,000
DV1	5	0	25,000	25,000
DV2	3	0	22,500	22,500
DV2S	1	0	7,500	7,500
DV3	7	0	60,000	60,000
DV3S	1	0	10,000	10,000
DV4	61	0	385,173	385,173
DV4S	5	0	36,000	36,000
DVHS	45	0	10,975,273	10,975,273
DVHSS	5	0	352,499	352,499
EX	1	0	199,897	199,897
EX-XN	15	0	1,321,216	1,321,216
EX-XR	15	0	5,549,639	5,549,639
EX-XV	87	0	66,530,674	66,530,674
EX366	32	0	29,562	29,562
HS	1,568	0	195,426,077	195,426,077
OV65	648	0	29,240,580	29,240,580
SO	2	138,203	0	138,203
Totals		138,203	311,862,378	312,000,581

2025 CERTIFIED TOTALS

Property Count: 37

SHO - Howe School District
Under ARB Review Totals

10/7/2025 11:03:24AM

Land		Value			
Homesite:		2,350,061			
Non Homesite:		395,103			
Ag Market:		15,943,806			
Timber Market:		0	Total Land	(+)	18,688,970
Improvement		Value			
Homesite:		5,989,799			
Non Homesite:		449,415	Total Improvements	(+)	6,439,214
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	25,128,184
Ag		Non Exempt	Exempt		
Total Productivity Market:	15,943,806	0			
Ag Use:	59,894	0	Productivity Loss	(-)	15,883,912
Timber Use:	0	0	Appraised Value	=	9,244,272
Productivity Loss:	15,883,912	0			
			Homestead Cap	(-)	92,722
			23.231 Cap	(-)	33,994
			Assessed Value	=	9,117,556
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,484,143
			Net Taxable	=	7,633,413
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	613,788	413,788	2,988.33	2,988.33	2
Total	613,788	413,788	2,988.33	2,988.33	2
Tax Rate	1.2340000				
			Freeze Taxable	(-)	413,788
			Freeze Adjusted Taxable	=	7,219,625

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 92,078.50 = 7,219,625 * (1.2340000 / 100) + 2,988.33

Certified Estimate of Market Value: 19,501,275
 Certified Estimate of Taxable Value: 7,392,938
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 37

SHO - Howe School District
Under ARB Review Totals

10/7/2025

11:05:08AM

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	11	0	1,374,900	1,374,900
OV65	3	0	109,243	109,243
Totals		0	1,484,143	1,484,143

2025 CERTIFIED TOTALS

Property Count: 4,153

SHO - Howe School District
Grand Totals

10/7/2025 11:03:24AM

Land		Value			
Homesite:		196,045,483			
Non Homesite:		136,886,854			
Ag Market:		1,307,009,200			
Timber Market:		0	Total Land	(+)	1,639,941,537
Improvement		Value			
Homesite:		497,065,574			
Non Homesite:		104,389,485	Total Improvements	(+)	601,455,059
Non Real		Count	Value		
Personal Property:	192		14,889,151		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	14,889,151
					2,256,285,747
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,306,623,042		386,158		
Ag Use:	3,477,869		125	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	1,303,145,173		386,033		953,140,574
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	
				Net Taxable	=
					588,104,252

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	8,554,611	2,991,660	16,730.85	19,100.20	35		
DPS	509,219	109,219	530.26	670.42	2		
OV65	162,440,308	64,844,186	336,003.24	371,515.70	572		
Total	171,504,138	67,945,065	353,264.35	391,286.32	609	Freeze Taxable	(-) 67,945,065
Tax Rate	1.2340000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	926,340	526,340	77,467	448,873	2		
Total	926,340	526,340	77,467	448,873	2	Transfer Adjustment	(-) 448,873
						Freeze Adjusted Taxable	= 519,710,314

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,766,489.62 = 519,710,314 * (1.2340000 / 100) + 353,264.35

Certified Estimate of Market Value: 2,250,658,838
Certified Estimate of Taxable Value: 587,863,777

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

2025 CERTIFIED TOTALS

Property Count: 4,153

SHO - Howe School District
Grand Totals

10/7/2025

11:05:08AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	39	0	1,570,788	1,570,788
DPS	2	0	120,000	120,000
DV1	5	0	25,000	25,000
DV2	3	0	22,500	22,500
DV2S	1	0	7,500	7,500
DV3	7	0	60,000	60,000
DV3S	1	0	10,000	10,000
DV4	61	0	385,173	385,173
DV4S	5	0	36,000	36,000
DVHS	45	0	10,975,273	10,975,273
DVHSS	5	0	352,499	352,499
EX	1	0	199,897	199,897
EX-XN	15	0	1,321,216	1,321,216
EX-XR	15	0	5,549,639	5,549,639
EX-XV	87	0	66,530,674	66,530,674
EX366	32	0	29,562	29,562
HS	1,579	0	196,800,977	196,800,977
OV65	651	0	29,349,823	29,349,823
SO	2	138,203	0	138,203
Totals		138,203	313,346,521	313,484,724

2025 CERTIFIED TOTALS

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SHO - Howe School District
ARB Approved Totals

10/7/2025 11:05:08AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,737	1,464.7462	\$22,081,802	\$514,248,621	\$295,667,034
B	MULTIFAMILY RESIDENCE	18	17.8577	\$0	\$13,707,958	\$13,707,958
C1	VACANT LOTS AND LAND TRACTS	199	256.6771	\$0	\$15,603,687	\$15,344,822
D1	QUALIFIED OPEN-SPACE LAND	839	40,846.7740	\$0	\$1,290,679,236	\$3,413,878
D2	IMPROVEMENTS ON QUALIFIED OP	210		\$334,322	\$6,453,984	\$6,397,255
E	RURAL LAND, NON QUALIFIED OPE	492	2,192.9238	\$3,946,679	\$210,066,308	\$145,089,609
F1	COMMERCIAL REAL PROPERTY	217	144.0449	\$218,031	\$38,862,537	\$38,714,540
F2	INDUSTRIAL AND MANUFACTURIN	3	37.8604	\$0	\$6,560,142	\$6,559,689
J2	GAS DISTRIBUTION SYSTEM	1	0.1100	\$0	\$12,971	\$12,971
J3	ELECTRIC COMPANY (INCLUDING C	1	20.1810	\$0	\$894,502	\$894,502
J4	TELEPHONE COMPANY (INCLUDI	2	10.2870	\$0	\$449,296	\$395,105
J5	RAILROAD	1	2.2930	\$0	\$145,686	\$145,686
J6	PIPELAND COMPANY	1	1.5000	\$0	\$128,120	\$128,120
L1	COMMERCIAL PERSONAL PROPE	140		\$0	\$10,812,261	\$10,674,058
L2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$2,674,861	\$2,674,861
M1	TANGIBLE OTHER PERSONAL, MOB	106		\$547,360	\$4,637,267	\$3,446,191
O	RESIDENTIAL INVENTORY	476	188.3510	\$16,849,229	\$38,905,702	\$36,186,327
S	SPECIAL INVENTORY TAX	3		\$0	\$51,251	\$51,251
X	TOTALLY EXEMPT PROPERTY	150	448.8383	\$23,971	\$76,263,173	\$966,982
Totals			45,632.4444	\$44,001,394	\$2,231,157,563	\$580,470,839

2025 CERTIFIED TOTALS

Property Count: 37

SHO - Howe School District
Under ARB Review Totals

10/7/2025 11:05:08AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	28	26.6482	\$59,904	\$8,081,474	\$6,500,369
B	MULTIFAMILY RESIDENCE	2	0.5073	\$0	\$378,582	\$378,582
D1	QUALIFIED OPEN-SPACE LAND	5	832.3220	\$0	\$15,943,806	\$59,894
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$76,456	\$76,456
E	RURAL LAND, NON QUALIFIED OPE	2	10.0000	\$0	\$588,900	\$559,146
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$58,966	\$58,966
Totals			869.4775	\$59,904	\$25,128,184	\$7,633,413

2025 CERTIFIED TOTALS

Property Count: 4,153

SHO - Howe School District
Grand Totals

10/7/2025 11:05:08AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,765	1,491.3944	\$22,141,706	\$522,330,095	\$302,167,403
B	MULTIFAMILY RESIDENCE	20	18.3650	\$0	\$14,086,540	\$14,086,540
C1	VACANT LOTS AND LAND TRACTS	199	256.6771	\$0	\$15,603,687	\$15,344,822
D1	QUALIFIED OPEN-SPACE LAND	844	41,679.0960	\$0	\$1,306,623,042	\$3,473,772
D2	IMPROVEMENTS ON QUALIFIED OP	212		\$334,322	\$6,530,440	\$6,473,711
E	RURAL LAND, NON QUALIFIED OPE	494	2,202.9238	\$3,946,679	\$210,655,208	\$145,648,755
F1	COMMERCIAL REAL PROPERTY	217	144.0449	\$218,031	\$38,862,537	\$38,714,540
F2	INDUSTRIAL AND MANUFACTURIN	3	37.8604	\$0	\$6,560,142	\$6,559,689
J2	GAS DISTRIBUTION SYSTEM	1	0.1100	\$0	\$12,971	\$12,971
J3	ELECTRIC COMPANY (INCLUDING C	1	20.1810	\$0	\$894,502	\$894,502
J4	TELEPHONE COMPANY (INCLUDI	2	10.2870	\$0	\$449,296	\$395,105
J5	RAILROAD	1	2.2930	\$0	\$145,686	\$145,686
J6	PIPELAND COMPANY	1	1.5000	\$0	\$128,120	\$128,120
L1	COMMERCIAL PERSONAL PROPE	140		\$0	\$10,812,261	\$10,674,058
L2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$2,674,861	\$2,674,861
M1	TANGIBLE OTHER PERSONAL, MOB	107		\$547,360	\$4,696,233	\$3,505,157
O	RESIDENTIAL INVENTORY	476	188.3510	\$16,849,229	\$38,905,702	\$36,186,327
S	SPECIAL INVENTORY TAX	3		\$0	\$51,251	\$51,251
X	TOTALLY EXEMPT PROPERTY	150	448.8383	\$23,971	\$76,263,173	\$966,982
Totals			46,501.9219	\$44,061,298	\$2,256,285,747	\$588,104,252

2025 CERTIFIED TOTALS

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SHO - Howe 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
A1	REAL-RESIDENTIAL SINGLE FAMILY	1,625	1,356.7196	\$20,428,223	\$497,936,361	\$285,653,043
A2	REAL-RESIDENTIAL MOBILE HOMES	103	91.0174	\$1,435,530	\$14,619,411	\$8,407,738
A4	REAL-OTHER IMPROVEMENTS WITH	22	17.0092	\$218,049	\$1,692,849	\$1,606,253
B1	REAL-RESIDENTIAL DUPLEXES	13	2.5087	\$0	\$3,953,210	\$3,953,210
B2	REAL-RESIDENTIAL APARTMENTS	5	15.3490	\$0	\$9,754,748	\$9,754,748
C1	REAL-VAC PLATTED LOTS-RESIDENT	159	119.7453	\$0	\$7,777,326	\$7,676,477
C1C	REAL-VAC PLATTED LOTS - COMMER	40	136.9318	\$0	\$7,826,361	\$7,668,345
D1	REAL-ACREAGE WITH AG	846	40,923.6431	\$0	\$1,292,405,638	\$5,140,280
D2	FARM & RANCH IMPS ON AG QUALI	210		\$334,322	\$6,453,984	\$6,397,255
E	REAL-NON QUAL OPEN SPACE LAND	486	2,116.0547	\$3,946,679	\$208,339,906	\$143,363,207
F1	COMMERCIAL REAL PROPERTY	217	144.0449	\$218,031	\$38,862,537	\$38,714,540
F2	INDUSTRIAL REAL PROPERTY	3	37.8604	\$0	\$6,560,142	\$6,559,689
J2	GAS DISTRIBUTION SYSTEM	1	0.1100	\$0	\$12,971	\$12,971
J3	ELECTRIC COMPANY (INCLUDING CC	1	20.1810	\$0	\$894,502	\$894,502
J4	TELEPHONE COMPANY (INCLUDING	2	10.2870	\$0	\$449,296	\$395,105
J5	RAILROAD	1	2.2930	\$0	\$145,686	\$145,686
J6	PIPELAND COMPANY	1	1.5000	\$0	\$128,120	\$128,120
L1	COMMERCIAL PERSONAL PROPER	97		\$0	\$9,194,553	\$9,194,553
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$2,674,861	\$2,674,861
L4	LEASE ACCOUNTS	57		\$0	\$1,617,708	\$1,479,505
M1	TANGIBLE OTHER PERSONAL, MOBI	106		\$547,360	\$4,637,267	\$3,446,191
O1	RESIDENTIAL INVENTORY	476	188.3510	\$16,849,229	\$38,905,702	\$36,186,327
S		3		\$0	\$51,251	\$51,251
X	DO NOT USE	150	448.8383	\$23,971	\$76,263,173	\$966,982
Totals			45,632.4444	\$44,001,394	\$2,231,157,563	\$580,470,839

2025 CERTIFIED TOTALS

Property Count: 37

SHO - Howe School District
Under ARB Review Totals

10/7/2025 11:05:08AM

CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY 3	27	24.6482	\$59,904	\$7,905,304	\$6,324,199
A2	REAL-RESIDENTIAL MOBILE HOMES	1	2.0000	\$0	\$176,170	\$176,170
B1	REAL-RESIDENTIAL DUPLEXES	2	0.5073	\$0	\$378,582	\$378,582
D1	REAL-ACREAGE WITH AG	5	832.3220	\$0	\$15,943,806	\$59,894
D2	FARM & RANCH IMPS ON AG QUALI	2		\$0	\$76,456	\$76,456
E	REAL-NON QUAL OPEN SPACE LAND	2	10.0000	\$0	\$588,900	\$559,146
M1	TANGIBLE OTHER PERSONAL, MOBI	1		\$0	\$58,966	\$58,966
Totals			869.4775	\$59,904	\$25,128,184	\$7,633,413

2025 CERTIFIED TOTALS

Property Count: 4,153

SHO - Howe 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
A1	REAL-RESIDENTIAL SINGLE FAMILY	1,652	1,381.3678	\$20,488,127	\$505,841,665	\$291,977,242
A2	REAL-RESIDENTIAL MOBILE HOMES	104	93.0174	\$1,435,530	\$14,795,581	\$8,583,908
A4	REAL-OTHER IMPROVEMENTS WITH	22	17.0092	\$218,049	\$1,692,849	\$1,606,253
B1	REAL-RESIDENTIAL DUPLEXES	15	3.0160	\$0	\$4,331,792	\$4,331,792
B2	REAL-RESIDENTIAL APARTMENTS	5	15.3490	\$0	\$9,754,748	\$9,754,748
C1	REAL-VAC PLATTED LOTS-RESIDENT	159	119.7453	\$0	\$7,777,326	\$7,676,477
C1C	REAL-VAC PLATTED LOTS - COMMER	40	136.9318	\$0	\$7,826,361	\$7,668,345
D1	REAL-ACREAGE WITH AG	851	41,755.9651	\$0	\$1,308,349,444	\$5,200,174
D2	FARM & RANCH IMPS ON AG QUALI	212		\$334,322	\$6,530,440	\$6,473,711
E	REAL-NON QUAL OPEN SPACE LAND	488	2,126.0547	\$3,946,679	\$208,928,806	\$143,922,353
F1	COMMERCIAL REAL PROPERTY	217	144.0449	\$218,031	\$38,862,537	\$38,714,540
F2	INDUSTRIAL REAL PROPERTY	3	37.8604	\$0	\$6,560,142	\$6,559,689
J2	GAS DISTRIBUTION SYSTEM	1	0.1100	\$0	\$12,971	\$12,971
J3	ELECTRIC COMPANY (INCLUDING CC	1	20.1810	\$0	\$894,502	\$894,502
J4	TELEPHONE COMPANY (INCLUDING	2	10.2870	\$0	\$449,296	\$395,105
J5	RAILROAD	1	2.2930	\$0	\$145,686	\$145,686
J6	PIPELAND COMPANY	1	1.5000	\$0	\$128,120	\$128,120
L1	COMMERCIAL PERSONAL PROPER	97		\$0	\$9,194,553	\$9,194,553
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$2,674,861	\$2,674,861
L4	LEASE ACCOUNTS	57		\$0	\$1,617,708	\$1,479,505
M1	TANGIBLE OTHER PERSONAL, MOBI	107		\$547,360	\$4,696,233	\$3,505,157
O1	RESIDENTIAL INVENTORY	476	188.3510	\$16,849,229	\$38,905,702	\$36,186,327
S		3		\$0	\$51,251	\$51,251
X	DO NOT USE	150	448.8383	\$23,971	\$76,263,173	\$966,982
Totals			46,501.9219	\$44,061,298	\$2,256,285,747	\$588,104,252

2025 CERTIFIED TOTALS

Property Count: 4,153

SHO - Howe School District
Effective Rate Assumption

10/7/2025 11:05:08AM

New Value

TOTAL NEW VALUE MARKET:	\$44,061,298
TOTAL NEW VALUE TAXABLE:	\$38,692,971

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	1	2024 Market Value	\$0
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$0
EX-XR	11.30 Nonprofit water or wastewater corporati	3	2024 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	2	2024 Market Value	\$270,290
ABSOLUTE EXEMPTIONS VALUE LOSS				\$270,290

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	\$24,385
DV1	Disabled Veterans 10% - 29%	2	\$10,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV4	Disabled Veterans 70% - 100%	7	\$48,000
DVHS	Disabled Veteran Homestead	7	\$1,863,241
HS	HOMESTEAD	84	\$9,022,583
OV65	OVER 65	31	\$1,424,067
PARTIAL EXEMPTIONS VALUE LOSS		133	\$12,399,776
NEW EXEMPTIONS VALUE LOSS			\$12,670,066

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	DISABILITY	31	\$1,253,940
DPS	DISABLED Surviving Spouse	2	\$100,000
HS	HOMESTEAD	1,376	\$49,772,087
OV65	OVER 65	507	\$21,611,289
INCREASED EXEMPTIONS VALUE LOSS		1,916	\$72,737,316

TOTAL EXEMPTIONS VALUE LOSS	\$85,407,382
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New Ag / Timber Exemptions

2024 Market Value	\$515,729	Count: 2
2025 Ag/Timber Use	\$550	
NEW AG / TIMBER VALUE LOSS	\$515,179	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,537	\$351,146	\$156,667	\$194,479

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,253	\$327,286	\$149,943	\$177,343

2025 CERTIFIED TOTALS

SHO - Howe School District

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,537	\$309,548	\$140,000	\$169,548

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,253	\$299,956	\$140,000	\$159,956

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
37	\$25,128,184	\$7,392,938

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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