

2025 CERTIFIED TOTALS

Property Count: 384

SPP - Pilot Point School District
ARB Approved Totals

10/7/2025 11:03:24AM

Land		Value			
Homesite:		20,505,889			
Non Homesite:		38,558,421			
Ag Market:		115,766,897			
Timber Market:		0	Total Land	(+)	174,831,207
Improvement		Value			
Homesite:		45,692,917			
Non Homesite:		20,445,472	Total Improvements	(+)	66,138,389
Non Real		Count	Value		
Personal Property:	21		2,554,921		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					243,524,517
Ag		Non Exempt	Exempt		
Total Productivity Market:	115,766,897		0		
Ag Use:	393,632		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	115,373,265		0		128,151,252
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	40,607,515
				Net Taxable	=
					78,640,042

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	2,403,269	217,283	671.90	1,541.61	19			
Total	2,403,269	217,283	671.90	1,541.61	19	Freeze Taxable	(-)	217,283
Tax Rate	0.9382000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	317,059	111,059	14,752	96,307	1			
Total	317,059	111,059	14,752	96,307	1	Transfer Adjustment	(-)	96,307
						Freeze Adjusted Taxable	=	78,326,452

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
735,530.67 = 78,326,452 * (0.9382000 / 100) + 671.90

Certified Estimate of Market Value: 243,524,517
Certified Estimate of Taxable Value: 78,640,042

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

2025 CERTIFIED TOTALS

Property Count: 384

SPP - Pilot Point School District
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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	60,000	60,000
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV4	5	0	48,000	48,000
EX-XN	2	0	41,967	41,967
EX-XV	18	0	24,688,262	24,688,262
EX366	3	0	1,638	1,638
HS	120	0	14,760,099	14,760,099
OV65	29	87,368	907,681	995,049
Totals		87,368	40,520,147	40,607,515

2025 CERTIFIED TOTALS

Property Count: 7

SPP - Pilot Point School District
Under ARB Review Totals

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Land		Value			
Homesite:		456,825			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	456,825
Improvement		Value			
Homesite:		1,539,805			
Non Homesite:		0	Total Improvements	(+)	1,539,805
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	1,996,630
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	1,996,630
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	1,996,630
			Total Exemptions Amount (Breakdown on Next Page)	(-)	560,000
			Net Taxable	=	1,436,630

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 13,478.46 = 1,436,630 * (0.938200 / 100)

Certified Estimate of Market Value:	1,306,336
Certified Estimate of Taxable Value:	918,651
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Grayson County

2025 CERTIFIED TOTALS

As of Supplement 9

Property Count: 7

SPP - Pilot Point School District
Under ARB Review Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
HS	4	0	560,000	560,000
Totals		0	560,000	560,000

2025 CERTIFIED TOTALS

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SPP - Pilot Point School District
Grand Totals

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Land		Value			
Homesite:		20,962,714			
Non Homesite:		38,558,421			
Ag Market:		115,766,897			
Timber Market:		0	Total Land	(+)	175,288,032
Improvement		Value			
Homesite:		47,232,722			
Non Homesite:		20,445,472	Total Improvements	(+)	67,678,194
Non Real		Count	Value		
Personal Property:	21		2,554,921		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					2,554,921
					245,521,147
Ag	Non Exempt	Exempt			
Total Productivity Market:	115,766,897	0			
Ag Use:	393,632	0	Productivity Loss	(-)	115,373,265
Timber Use:	0	0	Appraised Value	=	130,147,882
Productivity Loss:	115,373,265	0			
			Homestead Cap	(-)	5,300,102
			23.231 Cap	(-)	3,603,593
			Assessed Value	=	121,244,187
			Total Exemptions Amount	(-)	41,167,515
			(Breakdown on Next Page)		
			Net Taxable	=	80,076,672

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	2,403,269	217,283	671.90	1,541.61	19			
Total	2,403,269	217,283	671.90	1,541.61	19	Freeze Taxable	(-)	217,283
Tax Rate	0.9382000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	317,059	111,059	14,752	96,307	1			
Total	317,059	111,059	14,752	96,307	1	Transfer Adjustment	(-)	96,307
						Freeze Adjusted Taxable	=	79,763,082

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
749,009.14 = 79,763,082 * (0.9382000 / 100) + 671.90

Certified Estimate of Market Value: 244,830,853
Certified Estimate of Taxable Value: 79,558,693

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

2025 CERTIFIED TOTALS

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SPP - Pilot Point School District
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	60,000	60,000
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV4	5	0	48,000	48,000
EX-XN	2	0	41,967	41,967
EX-XV	18	0	24,688,262	24,688,262
EX366	3	0	1,638	1,638
HS	124	0	15,320,099	15,320,099
OV65	29	87,368	907,681	995,049
Totals		87,368	41,080,147	41,167,515

2025 CERTIFIED TOTALS

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SPP - Pilot Point School District
ARB Approved Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	173	191.6212	\$11,522,229	\$51,983,068	\$33,205,352
C1	VACANT LOTS AND LAND TRACTS	21	34.6810	\$0	\$2,403,124	\$2,401,994
D1	QUALIFIED OPEN-SPACE LAND	116	3,799.1538	\$0	\$115,766,897	\$393,632
D2	IMPROVEMENTS ON QUALIFIED OP	33		\$0	\$734,945	\$734,945
E	RURAL LAND, NON QUALIFIED OPE	49	96.4450	\$532,429	\$19,513,679	\$17,168,211
F1	COMMERCIAL REAL PROPERTY	11	35.7138	\$820,016	\$10,646,635	\$10,478,070
F2	INDUSTRIAL AND MANUFACTURIN	1	17.3850	\$0	\$10,742,145	\$10,742,145
L1	COMMERCIAL PERSONAL PROPE	15		\$0	\$2,481,316	\$2,481,316
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$30,000	\$30,000
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$0	\$144,295	\$144,295
O	RESIDENTIAL INVENTORY	6	1.1980	\$268,258	\$1,063,995	\$860,082
X	TOTALLY EXEMPT PROPERTY	23	745.1500	\$0	\$28,014,418	\$0
Totals			4,921.3478	\$13,142,932	\$243,524,517	\$78,640,042

2025 CERTIFIED TOTALS

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SPP - Pilot Point School District
Under ARB Review Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6	3.0900	\$606,078	\$1,968,098	\$1,408,098
C1	VACANT LOTS AND LAND TRACTS	1	0.2810	\$0	\$28,532	\$28,532
Totals			3.3710	\$606,078	\$1,996,630	\$1,436,630

2025 CERTIFIED TOTALS

Property Count: 391

SPP - Pilot Point School District
Grand Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	179	194.7112	\$12,128,307	\$53,951,166	\$34,613,450
C1	VACANT LOTS AND LAND TRACTS	22	34.9620	\$0	\$2,431,656	\$2,430,526
D1	QUALIFIED OPEN-SPACE LAND	116	3,799.1538	\$0	\$115,766,897	\$393,632
D2	IMPROVEMENTS ON QUALIFIED OP	33		\$0	\$734,945	\$734,945
E	RURAL LAND, NON QUALIFIED OPE	49	96.4450	\$532,429	\$19,513,679	\$17,168,211
F1	COMMERCIAL REAL PROPERTY	11	35.7138	\$820,016	\$10,646,635	\$10,478,070
F2	INDUSTRIAL AND MANUFACTURIN	1	17.3850	\$0	\$10,742,145	\$10,742,145
L1	COMMERCIAL PERSONAL PROPE	15		\$0	\$2,481,316	\$2,481,316
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$30,000	\$30,000
M1	TANGIBLE OTHER PERSONAL, MOB	3		\$0	\$144,295	\$144,295
O	RESIDENTIAL INVENTORY	6	1.1980	\$268,258	\$1,063,995	\$860,082
X	TOTALLY EXEMPT PROPERTY	23	745.1500	\$0	\$28,014,418	\$0
Totals			4,924.7188	\$13,749,010	\$245,521,147	\$80,076,672

2025 CERTIFIED TOTALS

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SPP - Pilot Point School District
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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY	99	51.2140	\$11,362,887	\$33,657,108	\$23,032,795
A2	REAL-RESIDENTIAL MOBILE HOMES	73	133.7542	\$159,342	\$17,840,786	\$9,687,383
A4	REAL-OTHER IMPROVEMENTS WITH	2	6.6530	\$0	\$485,174	\$485,174
C1	REAL-VAC PLATTED LOTS-RESIDENT	14	18.5030	\$0	\$825,324	\$824,194
C1C	REAL-VAC PLATTED LOTS - COMMER	7	16.1780	\$0	\$1,577,800	\$1,577,800
D1	REAL-ACREAGE WITH AG	116	3,799.1538	\$0	\$115,766,897	\$393,632
D2	FARM & RANCH IMPS ON AG QUALI	33		\$0	\$734,945	\$734,945
E	REAL-NON QUAL OPEN SPACE LAND	49	96.4450	\$532,429	\$19,513,679	\$17,168,211
F1	COMMERCIAL REAL PROPERTY	11	35.7138	\$820,016	\$10,646,635	\$10,478,070
F2	INDUSTRIAL REAL PROPERTY	1	17.3850	\$0	\$10,742,145	\$10,742,145
L1	COMMERCIAL PERSONAL PROPER	13		\$0	\$2,436,066	\$2,436,066
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$30,000	\$30,000
L4	LEASE ACCOUNTS	4		\$0	\$45,250	\$45,250
M1	TANGIBLE OTHER PERSONAL, MOBI	3		\$0	\$144,295	\$144,295
O1	RESIDENTIAL INVENTORY	6	1.1980	\$268,258	\$1,063,995	\$860,082
X	DO NOT USE	23	745.1500	\$0	\$28,014,418	\$0
Totals			4,921.3478	\$13,142,932	\$243,524,517	\$78,640,042

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY }	5	1.0610	\$606,078	\$1,629,309	\$1,209,309
A2	REAL-RESIDENTIAL MOBILE HOMES	1	2.0290	\$0	\$338,789	\$198,789
C1C	REAL-VAC PLATTED LOTS - COMMER	1	0.2810	\$0	\$28,532	\$28,532
Totals			3.3710	\$606,078	\$1,996,630	\$1,436,630

2025 CERTIFIED TOTALS

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Grand Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY	104	52.2750	\$11,968,965	\$35,286,417	\$24,242,104
A2	REAL-RESIDENTIAL MOBILE HOMES	74	135.7832	\$159,342	\$18,179,575	\$9,886,172
A4	REAL-OTHER IMPROVEMENTS WITH	2	6.6530	\$0	\$485,174	\$485,174
C1	REAL-VAC PLATTED LOTS-RESIDENT	14	18.5030	\$0	\$825,324	\$824,194
C1C	REAL-VAC PLATTED LOTS - COMMER	8	16.4590	\$0	\$1,606,332	\$1,606,332
D1	REAL-ACREAGE WITH AG	116	3,799.1538	\$0	\$115,766,897	\$393,632
D2	FARM & RANCH IMPS ON AG QUALI	33		\$0	\$734,945	\$734,945
E	REAL-NON QUAL OPEN SPACE LAND	49	96.4450	\$532,429	\$19,513,679	\$17,168,211
F1	COMMERCIAL REAL PROPERTY	11	35.7138	\$820,016	\$10,646,635	\$10,478,070
F2	INDUSTRIAL REAL PROPERTY	1	17.3850	\$0	\$10,742,145	\$10,742,145
L1	COMMERCIAL PERSONAL PROPER	13		\$0	\$2,436,066	\$2,436,066
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$30,000	\$30,000
L4	LEASE ACCOUNTS	4		\$0	\$45,250	\$45,250
M1	TANGIBLE OTHER PERSONAL, MOBI	3		\$0	\$144,295	\$144,295
O1	RESIDENTIAL INVENTORY	6	1.1980	\$268,258	\$1,063,995	\$860,082
X	DO NOT USE	23	745.1500	\$0	\$28,014,418	\$0
Totals			4,924.7188	\$13,749,010	\$245,521,147	\$80,076,672

2025 CERTIFIED TOTALS

Property Count: 391

SPP - Pilot Point School District
Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$13,749,010
TOTAL NEW VALUE TAXABLE:	\$10,749,211

New Exemptions

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	\$60,000
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV4	Disabled Veterans 70% - 100%	4	\$36,000
HS	HOMESTEAD	30	\$3,915,014
OV65	OVER 65	8	\$528,000
PARTIAL EXEMPTIONS VALUE LOSS		44	\$4,544,014
NEW EXEMPTIONS VALUE LOSS			\$4,544,014

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
HS	HOMESTEAD	77	\$2,871,266
OV65	OVER 65	7	\$355,368
INCREASED EXEMPTIONS VALUE LOSS		84	\$3,226,634

TOTAL EXEMPTIONS VALUE LOSS	\$7,770,648
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New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
123	\$346,193	\$166,546	\$179,647

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
109	\$318,514	\$168,920	\$149,594

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
123	\$323,891	\$140,000	\$183,891

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
109	\$320,604	\$140,000	\$180,604

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
7	\$1,996,630	\$918,651

2025 CERTIFIED TOTALS
SPP - Pilot Point School District

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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