

# 2025 CERTIFIED TOTALS

Property Count: 116,510

JRC - Jr College  
ARB Approved Totals

4/17/2026

1:08:17PM

| Land                       |                | Value          |        |                                 |                    |
|----------------------------|----------------|----------------|--------|---------------------------------|--------------------|
| Homesite:                  |                | 4,786,817,419  |        |                                 |                    |
| Non Homesite:              |                | 5,437,592,763  |        |                                 |                    |
| Ag Market:                 |                | 11,568,553,713 |        |                                 |                    |
| Timber Market:             |                | 0              |        | <b>Total Land</b>               | (+) 21,792,963,895 |
| Improvement                |                | Value          |        |                                 |                    |
| Homesite:                  |                | 12,048,164,576 |        |                                 |                    |
| Non Homesite:              |                | 9,838,461,611  |        | <b>Total Improvements</b>       | (+) 21,886,626,187 |
| Non Real                   |                | Count          | Value  |                                 |                    |
| Personal Property:         | 5,916          | 3,579,466,977  |        |                                 |                    |
| Mineral Property:          | 16,788         | 166,813,264    |        |                                 |                    |
| Autos:                     | 1              | 30,000         |        | <b>Total Non Real</b>           | (+) 3,746,310,241  |
|                            |                |                |        | <b>Market Value</b>             | = 47,425,900,323   |
| Ag                         |                | Non Exempt     | Exempt |                                 |                    |
| Total Productivity Market: | 11,563,427,749 | 5,125,964      |        |                                 |                    |
| Ag Use:                    | 25,913,049     | 5,388          |        | <b>Productivity Loss</b>        | (-) 11,537,514,700 |
| Timber Use:                | 0              | 0              |        | <b>Appraised Value</b>          | = 35,888,385,623   |
| Productivity Loss:         | 11,537,514,700 | 5,120,576      |        | <b>Homestead Cap</b>            | (-) 1,010,334,841  |
|                            |                |                |        | <b>23.231 Cap</b>               | (-) 268,894,351    |
|                            |                |                |        | <b>Assessed Value</b>           | = 34,609,156,431   |
|                            |                |                |        | <b>Total Exemptions Amount</b>  | (-) 7,671,452,843  |
|                            |                |                |        | <b>(Breakdown on Next Page)</b> |                    |
|                            |                |                |        | <b>Net Taxable</b>              | = 26,937,703,588   |

| Freeze          | Assessed             | Taxable              | Actual Tax          | Ceiling             | Count         |   |
|-----------------|----------------------|----------------------|---------------------|---------------------|---------------|---|
| DP              | 172,885,413          | 164,289,858          | 172,068.12          | 175,175.99          | 856           |   |
| DPS             | 3,143,711            | 2,976,772            | 2,789.40            | 2,789.40            | 16            |   |
| OV65            | 4,375,216,539        | 3,964,935,183        | 3,779,142.83        | 3,849,139.69        | 16,186        |   |
| <b>Total</b>    | <b>4,551,245,663</b> | <b>4,132,201,813</b> | <b>3,954,000.35</b> | <b>4,027,105.08</b> | <b>17,058</b> | <b>Freeze Taxable</b> (-) 4,132,201,813 |
| <b>Tax Rate</b> | <b>0.1459800</b>     |                      |                     |                     |               |   |

| Transfer     | Assessed         | Taxable          | Post % Taxable   | Adjustment       | Count     |   |
|--------------|------------------|------------------|------------------|------------------|-----------|---|
| OV65         | 4,588,565        | 4,153,776        | 3,099,112        | 1,054,664        | 12        |   |
| <b>Total</b> | <b>4,588,565</b> | <b>4,153,776</b> | <b>3,099,112</b> | <b>1,054,664</b> | <b>12</b> | <b>Transfer Adjustment</b> (-) 1,054,664        |
|              |                  |                  |                  |                  |           | <b>Freeze Adjusted Taxable</b> = 22,804,447,111 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 37,243,932.24 = 22,804,447,111 \* (0.1459800 / 100) + 3,954,000.35

Certified Estimate of Market Value: 47,425,900,323  
 Certified Estimate of Taxable Value: 26,937,703,588

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

**2025 CERTIFIED TOTALS**

Property Count: 116,510

JRC - Jr College  
ARB Approved Totals

4/17/2026

1:09:07PM

**Exemption Breakdown**

| <b>Exemption</b> | <b>Count</b> | <b>Local</b>         | <b>State</b>         | <b>Total</b>         |
|------------------|--------------|----------------------|----------------------|----------------------|
| AB               | 40           | 2,241,567,297        | 0                    | 2,241,567,297        |
| CCF              | 6            | 0                    | 0                    | 0                    |
| CHODO (Partial)  | 2            | 3,873,244            | 0                    | 3,873,244            |
| DP               | 896          | 0                    | 0                    | 0                    |
| DPS              | 16           | 0                    | 0                    | 0                    |
| DV1              | 130          | 0                    | 645,835              | 645,835              |
| DV1S             | 6            | 0                    | 30,000               | 30,000               |
| DV2              | 93           | 0                    | 679,459              | 679,459              |
| DV2S             | 4            | 0                    | 30,000               | 30,000               |
| DV3              | 154          | 0                    | 1,469,954            | 1,469,954            |
| DV3S             | 3            | 0                    | 30,000               | 30,000               |
| DV4              | 1,576        | 0                    | 11,267,290           | 11,267,290           |
| DV4S             | 158          | 0                    | 1,005,662            | 1,005,662            |
| DVCH             | 1            | 0                    | 506,565              | 506,565              |
| DVHS             | 1,256        | 0                    | 407,706,772          | 407,706,772          |
| DVHSS            | 187          | 0                    | 41,131,137           | 41,131,137           |
| EX               | 3            | 0                    | 260,030              | 260,030              |
| EX (Prorated)    | 1            | 0                    | 17,586               | 17,586               |
| EX-XA (Prorated) | 1            | 0                    | 773,632              | 773,632              |
| EX-XD            | 7            | 0                    | 370,407              | 370,407              |
| EX-XD (Prorated) | 2            | 0                    | 125,555              | 125,555              |
| EX-XG            | 14           | 0                    | 3,970,398            | 3,970,398            |
| EX-XI            | 15           | 0                    | 4,476,064            | 4,476,064            |
| EX-XI (Prorated) | 2            | 0                    | 696,505              | 696,505              |
| EX-XJ            | 141          | 0                    | 220,361,961          | 220,361,961          |
| EX-XJ (Prorated) | 1            | 0                    | 70,787               | 70,787               |
| EX-XL            | 5            | 0                    | 854,605              | 854,605              |
| EX-XN            | 30           | 0                    | 36,457,002           | 36,457,002           |
| EX-XR            | 106          | 0                    | 26,963,630           | 26,963,630           |
| EX-XU            | 9            | 0                    | 3,187,653            | 3,187,653            |
| EX-XV            | 2,749        | 0                    | 4,066,638,611        | 4,066,638,611        |
| EX-XV (Prorated) | 41           | 0                    | 33,232,045           | 33,232,045           |
| EX366            | 4,037        | 0                    | 1,069,958            | 1,069,958            |
| FR               | 39           | 256,270,777          | 0                    | 256,270,777          |
| FRSS             | 3            | 0                    | 865,522              | 865,522              |
| LVE              | 1            | 75,256               | 0                    | 75,256               |
| MASSS            | 1            | 0                    | 25,399               | 25,399               |
| MED              | 1            | 0                    | 253,940              | 253,940              |
| OV65             | 17,424       | 230,422,396          | 0                    | 230,422,396          |
| OV65S            | 42           | 510,000              | 0                    | 510,000              |
| PC               | 65           | 69,158,335           | 0                    | 69,158,335           |
| PPV              | 21           | 522,253              | 0                    | 522,253              |
| SO               | 27           | 3,879,321            | 0                    | 3,879,321            |
| <b>Totals</b>    |              | <b>2,806,278,879</b> | <b>4,865,173,964</b> | <b>7,671,452,843</b> |

# 2025 CERTIFIED TOTALS

Property Count: 27

JRC - Jr College  
Under ARB Review Totals

4/17/2026

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| Land                       |            |  | Value      |   |            |  |
|----------------------------|------------|--|------------|---|------------|--|
| Homesite:                  |            |  | 1,728,294  |   |            |  |
| Non Homesite:              |            |  | 4,685,312  |   |            |  |
| Ag Market:                 |            |  | 11,817,308 |   |            |  |
| Timber Market:             |            |  | 0          | <b>Total Land</b>   | (+)        |  |
|                            |            |  |            |   | 18,230,914 |  |
| Improvement                |            |  | Value      |   |            |  |
| Homesite:                  |            |  | 3,650,415  |   |            |  |
| Non Homesite:              |            |  | 20,119,636 | <b>Total Improvements</b>                                   | (+)        |  |
|                            |            |  |            |   | 23,770,051 |  |
| Non Real                   | Count      |  |            | Value   |            |  |
| Personal Property:         | 1          |  | 32,542     |   |            |  |
| Mineral Property:          | 0          |  | 0          |   |            |  |
| Autos:                     | 0          |  | 0          | <b>Total Non Real</b>                                       | (+)        |  |
|                            |            |  |            |   | 32,542     |  |
|                            |            |  |            | <b>Market Value</b>   | =          |  |
|                            |            |  |            |   | 42,033,507 |  |
| Ag                         | Non Exempt |  |            | Exempt  |            |  |
| Total Productivity Market: | 11,817,308 |  | 0          |   |            |  |
| Ag Use:                    | 13,502     |  | 0          | <b>Productivity Loss</b>                                    | (-)        |  |
| Timber Use:                | 0          |  | 0          | <b>Appraised Value</b>                                      | =          |  |
| Productivity Loss:         | 11,803,806 |  | 0          |   | 30,229,701 |  |
|                            |            |  |            | <b>Homestead Cap</b>  | (-)        |  |
|                            |            |  |            |   | 252,109    |  |
|                            |            |  |            | <b>23.231 Cap</b>   | (-)        |  |
|                            |            |  |            |   | 4,300      |  |
|                            |            |  |            | <b>Assessed Value</b>                                       | =          |  |
|                            |            |  |            |   | 29,973,292 |  |
|                            |            |  |            | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)        |  |
|                            |            |  |            |   | 0          |  |
|                            |            |  |            | <b>Net Taxable</b>  | =          |  |
|                            |            |  |            |   | 29,973,292 |  |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 43,755.01 = 29,973,292 \* (0.145980 / 100)

|                                      |            |
|--------------------------------------|------------|
| Certified Estimate of Market Value:  | 38,966,234 |
| Certified Estimate of Taxable Value: | 27,723,622 |
| Tax Increment Finance Value:         | 0          |
| Tax Increment Finance Levy:          | 0.00       |

**2025 CERTIFIED TOTALS**

JRC - Jr College

4/17/2026

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**Exemption Breakdown**

| Exemption | Count  | Local | State | Total |
|-----------|--------|-------|-------|-------|
|           | Totals |       |       |       |

# 2025 CERTIFIED TOTALS

Property Count: 116,537

JRC - Jr College  
Grand Totals

4/17/2026

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| Land                       |                | Value          |        |                                 |                    |
|----------------------------|----------------|----------------|--------|---------------------------------|--------------------|
| Homesite:                  |                | 4,788,545,713  |        |                                 |                    |
| Non Homesite:              |                | 5,442,278,075  |        |                                 |                    |
| Ag Market:                 |                | 11,580,371,021 |        |                                 |                    |
| Timber Market:             |                | 0              |        | <b>Total Land</b>               | (+) 21,811,194,809 |
| Improvement                |                | Value          |        |                                 |                    |
| Homesite:                  |                | 12,051,814,991 |        |                                 |                    |
| Non Homesite:              |                | 9,858,581,247  |        | <b>Total Improvements</b>       | (+) 21,910,396,238 |
| Non Real                   |                | Count          | Value  |                                 |                    |
| Personal Property:         | 5,917          | 3,579,499,519  |        |                                 |                    |
| Mineral Property:          | 16,788         | 166,813,264    |        |                                 |                    |
| Autos:                     | 1              | 30,000         |        | <b>Total Non Real</b>           | (+) 3,746,342,783  |
|                            |                |                |        | <b>Market Value</b>             | = 47,467,933,830   |
| Ag                         |                | Non Exempt     | Exempt |                                 |                    |
| Total Productivity Market: | 11,575,245,057 | 5,125,964      |        |                                 |                    |
| Ag Use:                    | 25,926,551     | 5,388          |        | <b>Productivity Loss</b>        | (-) 11,549,318,506 |
| Timber Use:                | 0              | 0              |        | <b>Appraised Value</b>          | = 35,918,615,324   |
| Productivity Loss:         | 11,549,318,506 | 5,120,576      |        | <b>Homestead Cap</b>            | (-) 1,010,586,950  |
|                            |                |                |        | <b>23.231 Cap</b>               | (-) 268,898,651    |
|                            |                |                |        | <b>Assessed Value</b>           | = 34,639,129,723   |
|                            |                |                |        | <b>Total Exemptions Amount</b>  | (-) 7,671,452,843  |
|                            |                |                |        | <b>(Breakdown on Next Page)</b> |                    |
|                            |                |                |        | <b>Net Taxable</b>              | = 26,967,676,880   |

| Freeze          | Assessed             | Taxable              | Actual Tax          | Ceiling             | Count         |   |
|-----------------|----------------------|----------------------|---------------------|---------------------|---------------|---|
| DP              | 172,885,413          | 164,289,858          | 172,068.12          | 175,175.99          | 856           |   |
| DPS             | 3,143,711            | 2,976,772            | 2,789.40            | 2,789.40            | 16            |   |
| OV65            | 4,375,216,539        | 3,964,935,183        | 3,779,142.83        | 3,849,139.69        | 16,186        |   |
| <b>Total</b>    | <b>4,551,245,663</b> | <b>4,132,201,813</b> | <b>3,954,000.35</b> | <b>4,027,105.08</b> | <b>17,058</b> | <b>Freeze Taxable</b> (-) 4,132,201,813 |
| <b>Tax Rate</b> | <b>0.1459800</b>     |                      |                     |                     |               |   |

| Transfer     | Assessed         | Taxable          | Post % Taxable   | Adjustment       | Count     |   |
|--------------|------------------|------------------|------------------|------------------|-----------|---|
| OV65         | 4,588,565        | 4,153,776        | 3,099,112        | 1,054,664        | 12        |   |
| <b>Total</b> | <b>4,588,565</b> | <b>4,153,776</b> | <b>3,099,112</b> | <b>1,054,664</b> | <b>12</b> | <b>Transfer Adjustment</b> (-) 1,054,664        |
|              |                  |                  |                  |                  |           | <b>Freeze Adjusted Taxable</b> = 22,834,420,403 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 37,287,687.25 = 22,834,420,403 \* (0.1459800 / 100) + 3,954,000.35

Certified Estimate of Market Value: 47,464,866,557  
 Certified Estimate of Taxable Value: 26,965,427,210

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

# 2025 CERTIFIED TOTALS

Property Count: 116,537

JRC - Jr College  
Grand Totals

4/17/2026

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## Exemption Breakdown

| Exemption        | Count  | Local                | State                | Total                |
|------------------|--------|----------------------|----------------------|----------------------|
| AB               | 40     | 2,241,567,297        | 0                    | 2,241,567,297        |
| CCF              | 6      | 0                    | 0                    | 0                    |
| CHODO (Partial)  | 2      | 3,873,244            | 0                    | 3,873,244            |
| DP               | 896    | 0                    | 0                    | 0                    |
| DPS              | 16     | 0                    | 0                    | 0                    |
| DV1              | 130    | 0                    | 645,835              | 645,835              |
| DV1S             | 6      | 0                    | 30,000               | 30,000               |
| DV2              | 93     | 0                    | 679,459              | 679,459              |
| DV2S             | 4      | 0                    | 30,000               | 30,000               |
| DV3              | 154    | 0                    | 1,469,954            | 1,469,954            |
| DV3S             | 3      | 0                    | 30,000               | 30,000               |
| DV4              | 1,576  | 0                    | 11,267,290           | 11,267,290           |
| DV4S             | 158    | 0                    | 1,005,662            | 1,005,662            |
| DVCH             | 1      | 0                    | 506,565              | 506,565              |
| DVHS             | 1,256  | 0                    | 407,706,772          | 407,706,772          |
| DVHSS            | 187    | 0                    | 41,131,137           | 41,131,137           |
| EX               | 3      | 0                    | 260,030              | 260,030              |
| EX (Prorated)    | 1      | 0                    | 17,586               | 17,586               |
| EX-XA (Prorated) | 1      | 0                    | 773,632              | 773,632              |
| EX-XD            | 7      | 0                    | 370,407              | 370,407              |
| EX-XD (Prorated) | 2      | 0                    | 125,555              | 125,555              |
| EX-XG            | 14     | 0                    | 3,970,398            | 3,970,398            |
| EX-XI            | 15     | 0                    | 4,476,064            | 4,476,064            |
| EX-XI (Prorated) | 2      | 0                    | 696,505              | 696,505              |
| EX-XJ            | 141    | 0                    | 220,361,961          | 220,361,961          |
| EX-XJ (Prorated) | 1      | 0                    | 70,787               | 70,787               |
| EX-XL            | 5      | 0                    | 854,605              | 854,605              |
| EX-XN            | 30     | 0                    | 36,457,002           | 36,457,002           |
| EX-XR            | 106    | 0                    | 26,963,630           | 26,963,630           |
| EX-XU            | 9      | 0                    | 3,187,653            | 3,187,653            |
| EX-XV            | 2,749  | 0                    | 4,066,638,611        | 4,066,638,611        |
| EX-XV (Prorated) | 41     | 0                    | 33,232,045           | 33,232,045           |
| EX366            | 4,037  | 0                    | 1,069,958            | 1,069,958            |
| FR               | 39     | 256,270,777          | 0                    | 256,270,777          |
| FRSS             | 3      | 0                    | 865,522              | 865,522              |
| LVE              | 1      | 75,256               | 0                    | 75,256               |
| MASSS            | 1      | 0                    | 25,399               | 25,399               |
| MED              | 1      | 0                    | 253,940              | 253,940              |
| OV65             | 17,424 | 230,422,396          | 0                    | 230,422,396          |
| OV65S            | 42     | 510,000              | 0                    | 510,000              |
| PC               | 65     | 69,158,335           | 0                    | 69,158,335           |
| PPV              | 21     | 522,253              | 0                    | 522,253              |
| SO               | 27     | 3,879,321            | 0                    | 3,879,321            |
| <b>Totals</b>    |        | <b>2,806,278,879</b> | <b>4,865,173,964</b> | <b>7,671,452,843</b> |

**2025 CERTIFIED TOTALS**

Property Count: 116,510

JRC - Jr College  
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**State Category Breakdown**

| State Code    | Description                   | Count  | Acres               | New Value              | Market Value            | Taxable Value           |
|---------------|-------------------------------|--------|---------------------|------------------------|-------------------------|-------------------------|
| A             | SINGLE FAMILY RESIDENCE       | 50,906 | 32,230.7050         | \$574,409,058          | \$13,845,092,954        | \$12,526,052,384        |
| B             | MULTIFAMILY RESIDENCE         | 1,182  | 572.2587            | \$175,452,038          | \$991,702,664           | \$989,463,913           |
| C1            | VACANT LOTS AND LAND TRACTS   | 9,581  | 7,729.4858          | \$9,000                | \$688,309,646           | \$656,586,123           |
| D1            | QUALIFIED OPEN-SPACE LAND     | 13,696 | 442,798.1754        | \$0                    | \$11,563,427,749        | \$25,806,735            |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 4,344  |                     | \$10,415,336           | \$149,983,083           | \$149,356,841           |
| E             | RURAL LAND, NON QUALIFIED OPE | 10,226 | 41,542.6601         | \$84,548,656           | \$3,726,518,624         | \$3,315,278,749         |
| F1            | COMMERCIAL REAL PROPERTY      | 4,326  | 6,155.3418          | \$72,703,746           | \$2,984,280,892         | \$2,916,141,983         |
| F2            | INDUSTRIAL AND MANUFACTURIN   | 144    | 2,600.6376          | \$467,056,252          | \$4,762,646,626         | \$2,900,314,058         |
| G1            | OIL AND GAS                   | 13,382 |                     | \$0                    | \$165,903,202           | \$156,640,515           |
| J1            | WATER SYSTEMS                 | 38     | 6.9445              | \$0                    | \$4,832,358             | \$4,692,371             |
| J2            | GAS DISTRIBUTION SYSTEM       | 45     | 35.7066             | \$0                    | \$78,411,262            | \$78,273,296            |
| J3            | ELECTRIC COMPANY (INCLUDING C | 121    | 88.5203             | \$0                    | \$265,951,076           | \$265,039,646           |
| J4            | TELEPHONE COMPANY (INCLUDI    | 80     | 17.8269             | \$0                    | \$17,195,740            | \$17,109,460            |
| J5            | RAILROAD                      | 81     | 50.9512             | \$0                    | \$129,695,670           | \$129,457,483           |
| J6            | PIPELAND COMPANY              | 291    | 41.4770             | \$0                    | \$187,374,672           | \$179,054,782           |
| J7            | CABLE TELEVISION COMPANY      | 23     | 0.2338              | \$0                    | \$9,837,108             | \$9,837,108             |
| L1            | COMMERCIAL PERSONAL PROPE     | 4,041  |                     | \$517,659              | \$960,453,793           | \$946,569,250           |
| L2            | INDUSTRIAL AND MANUFACTURIN   | 528    |                     | \$435,695,451          | \$1,823,546,415         | \$1,128,160,684         |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 1,804  |                     | \$8,972,985            | \$101,633,807           | \$94,148,444            |
| O             | RESIDENTIAL INVENTORY         | 4,626  | 1,247.6364          | \$161,333,814          | \$388,137,638           | \$380,231,718           |
| S             | SPECIAL INVENTORY TAX         | 158    |                     | \$0                    | \$69,488,044            | \$69,488,044            |
| X             | TOTALLY EXEMPT PROPERTY       | 7,188  | 70,555.1012         | \$70,219,642           | \$4,511,477,300         | \$0                     |
| <b>Totals</b> |                               |        | <b>605,673.6623</b> | <b>\$2,061,333,637</b> | <b>\$47,425,900,323</b> | <b>\$26,937,703,587</b> |

**2025 CERTIFIED TOTALS**

Property Count: 27

JRC - Jr College  
Under ARB Review Totals

4/17/2026 1:09:07PM

**State Category Breakdown**

| State Code    | Description                   | Count | Acres    | New Value   | Market Value | Taxable Value |
|---------------|-------------------------------|-------|----------|-------------|--------------|---------------|
| A             | SINGLE FAMILY RESIDENCE       | 9     | 6.3291   | \$851,546   | \$4,059,235  | \$3,960,042   |
| B             | MULTIFAMILY RESIDENCE         | 3     | 18.0106  | \$0         | \$22,393,108 | \$22,393,108  |
| D1            | QUALIFIED OPEN-SPACE LAND     | 8     | 374.2840 | \$0         | \$11,817,308 | \$13,502      |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 1     |          | \$0         | \$10,205     | \$10,205      |
| E             | RURAL LAND, NON QUALIFIED OPE | 5     | 27.2170  | \$240,817   | \$1,666,766  | \$1,513,850   |
| F1            | COMMERCIAL REAL PROPERTY      | 1     | 28.6650  | \$0         | \$2,000,432  | \$2,000,432   |
| L1            | COMMERCIAL PERSONAL PROPE     | 1     |          | \$0         | \$32,542     | \$32,542      |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 1     |          | \$48,259    | \$53,911     | \$49,611      |
| <b>Totals</b> |                               |       | 454.5057 | \$1,140,622 | \$42,033,507 | \$29,973,292  |

**2025 CERTIFIED TOTALS**

Property Count: 116,537

JRC - Jr College  
Grand Totals

4/17/2026 1:09:07PM

**State Category Breakdown**

| State Code | Description                   | Count  | Acres        | New Value       | Market Value     | Taxable Value    |
|------------|-------------------------------|--------|--------------|-----------------|------------------|------------------|
| A          | SINGLE FAMILY RESIDENCE       | 50,915 | 32,237.0341  | \$575,260,604   | \$13,849,152,189 | \$12,530,012,426 |
| B          | MULTIFAMILY RESIDENCE         | 1,185  | 590.2693     | \$175,452,038   | \$1,014,095,772  | \$1,011,857,021  |
| C1         | VACANT LOTS AND LAND TRACTS   | 9,581  | 7,729.4858   | \$9,000         | \$688,309,646    | \$656,586,123    |
| D1         | QUALIFIED OPEN-SPACE LAND     | 13,704 | 443,172.4594 | \$0             | \$11,575,245,057 | \$25,820,237     |
| D2         | IMPROVEMENTS ON QUALIFIED OP  | 4,345  |              | \$10,415,336    | \$149,993,288    | \$149,367,046    |
| E          | RURAL LAND, NON QUALIFIED OPE | 10,231 | 41,569.8771  | \$84,789,473    | \$3,728,185,390  | \$3,316,792,599  |
| F1         | COMMERCIAL REAL PROPERTY      | 4,327  | 6,184.0068   | \$72,703,746    | \$2,986,281,324  | \$2,918,142,415  |
| F2         | INDUSTRIAL AND MANUFACTURIN   | 144    | 2,600.6376   | \$467,056,252   | \$4,762,646,626  | \$2,900,314,058  |
| G1         | OIL AND GAS                   | 13,382 |              | \$0             | \$165,903,202    | \$156,640,515    |
| J1         | WATER SYSTEMS                 | 38     | 6.9445       | \$0             | \$4,832,358      | \$4,692,371      |
| J2         | GAS DISTRIBUTION SYSTEM       | 45     | 35.7066      | \$0             | \$78,411,262     | \$78,273,296     |
| J3         | ELECTRIC COMPANY (INCLUDING C | 121    | 88.5203      | \$0             | \$265,951,076    | \$265,039,646    |
| J4         | TELEPHONE COMPANY (INCLUDI    | 80     | 17.8269      | \$0             | \$17,195,740     | \$17,109,460     |
| J5         | RAILROAD                      | 81     | 50.9512      | \$0             | \$129,695,670    | \$129,457,483    |
| J6         | PIPELAND COMPANY              | 291    | 41.4770      | \$0             | \$187,374,672    | \$179,054,782    |
| J7         | CABLE TELEVISION COMPANY      | 23     | 0.2338       | \$0             | \$9,837,108      | \$9,837,108      |
| L1         | COMMERCIAL PERSONAL PROPE     | 4,042  |              | \$517,659       | \$960,486,335    | \$946,601,792    |
| L2         | INDUSTRIAL AND MANUFACTURIN   | 528    |              | \$435,695,451   | \$1,823,546,415  | \$1,128,160,684  |
| M1         | TANGIBLE OTHER PERSONAL, MOB  | 1,805  |              | \$9,021,244     | \$101,687,718    | \$94,198,055     |
| O          | RESIDENTIAL INVENTORY         | 4,626  | 1,247.6364   | \$161,333,814   | \$388,137,638    | \$380,231,718    |
| S          | SPECIAL INVENTORY TAX         | 158    |              | \$0             | \$69,488,044     | \$69,488,044     |
| X          | TOTALLY EXEMPT PROPERTY       | 7,188  | 70,555.1012  | \$70,219,642    | \$4,511,477,300  | \$0              |
|            | <b>Totals</b>                 |        | 606,128.1680 | \$2,062,474,259 | \$47,467,933,830 | \$26,967,676,879 |

# 2025 CERTIFIED TOTALS

Property Count: 116,510

JRC - Jr College  
ARB Approved Totals

4/17/2026 1:09:07PM

## CAD State Category Breakdown

| State Code Description              | Count  | Acres               | New Value              | Market Value            | Taxable Value           |
|-------------------------------------|--------|---------------------|------------------------|-------------------------|-------------------------|
| A                                   | 17     | 4.8653              | \$104,522              | \$2,239,703             | \$1,917,204             |
| A1 REAL-RESIDENTIAL SINGLE FAMILY & | 45,345 | 27,302.9381         | \$559,938,663          | \$13,138,616,010        | \$11,925,000,025        |
| A2 REAL-RESIDENTIAL MOBILE HOMES    | 4,486  | 4,038.6203          | \$12,768,827           | \$592,651,456           | \$493,268,724           |
| A3 REAL-RESIDENTIAL SINGLE FAMILY & | 319    | 0.7435              | \$485,839              | \$30,868,199            | \$28,684,478            |
| A4 REAL-OTHER IMPROVEMENTS WITH     | 1,063  | 883.5378            | \$1,111,207            | \$80,717,586            | \$77,181,953            |
| B                                   | 5      | 7.9017              | \$0                    | \$14,549,037            | \$14,549,037            |
| B1 REAL-RESIDENTIAL DUPLEXES        | 1,047  | 261.5286            | \$3,044,881            | \$290,978,163           | \$290,351,576           |
| B2 REAL-RESIDENTIAL APARTMENTS      | 138    | 302.8284            | \$172,407,157          | \$686,175,464           | \$684,563,300           |
| C1 REAL-VAC PLATTED LOTS-RESIDENT   | 8,275  | 4,702.0658          | \$0                    | \$419,091,650           | \$406,236,167           |
| C1C REAL-VAC PLATTED LOTS - COMMER  | 1,306  | 3,027.4200          | \$9,000                | \$269,217,996           | \$250,349,956           |
| D1 REAL-ACREAGE WITH AG             | 13,697 | 442,803.8349        | \$0                    | \$11,563,617,342        | \$25,996,328            |
| D2 FARM & RANCH IMPS ON AG QUALI    | 4,344  |                     | \$10,415,336           | \$149,983,083           | \$149,356,841           |
| E REAL-NON QUAL OPEN SPACE LAND     | 10,226 | 41,537.0006         | \$84,548,656           | \$3,726,329,031         | \$3,315,089,156         |
| F1 COMMERCIAL REAL PROPERTY         | 4,326  | 6,155.3418          | \$72,703,746           | \$2,984,280,892         | \$2,916,141,983         |
| F2 INDUSTRIAL REAL PROPERTY         | 144    | 2,600.6376          | \$467,056,252          | \$4,762,646,626         | \$2,900,314,058         |
| G1 OIL & GAS                        | 13,382 |                     | \$0                    | \$165,903,202           | \$156,640,515           |
| J1 WATER SYSTEMS                    | 38     | 6.9445              | \$0                    | \$4,832,358             | \$4,692,371             |
| J2 GAS DISTRIBUTION SYSTEM          | 45     | 35.7066             | \$0                    | \$78,411,262            | \$78,273,296            |
| J3 ELECTRIC COMPANY (INCLUDING CC   | 121    | 88.5203             | \$0                    | \$265,951,076           | \$265,039,646           |
| J4 TELEPHONE COMPANY (INCLUDING     | 80     | 17.8269             | \$0                    | \$17,195,740            | \$17,109,460            |
| J5 RAILROAD                         | 81     | 50.9512             | \$0                    | \$129,695,670           | \$129,457,483           |
| J6 PIPELAND COMPANY                 | 291    | 41.4770             | \$0                    | \$187,374,672           | \$179,054,782           |
| J7 CABLE TELEVISION COMPANY         | 23     | 0.2338              | \$0                    | \$9,837,108             | \$9,837,108             |
| L1 COMMERCIAL PERSONAL PROPER       | 3,768  |                     | \$517,659              | \$870,271,301           | \$859,640,259           |
| L2 INDUSTRIAL PERSONAL PROPERTY     | 528    |                     | \$435,695,451          | \$1,823,546,415         | \$1,128,160,684         |
| L4 LEASE ACCOUNTS                   | 331    |                     | \$0                    | \$90,182,492            | \$86,928,991            |
| M1 TANGIBLE OTHER PERSONAL, MOBI    | 1,804  |                     | \$8,972,985            | \$101,633,807           | \$94,148,444            |
| O1 RESIDENTIAL INVENTORY            | 4,626  | 1,247.6364          | \$161,333,814          | \$388,137,638           | \$380,231,718           |
| S                                   | 158    |                     | \$0                    | \$69,488,044            | \$69,488,044            |
| X DO NOT USE                        | 7,188  | 70,555.1012         | \$70,219,642           | \$4,511,477,300         | \$0                     |
| <b>Totals</b>                       |        | <b>605,673.6623</b> | <b>\$2,061,333,637</b> | <b>\$47,425,900,323</b> | <b>\$26,937,703,587</b> |

**2025 CERTIFIED TOTALS**

Property Count: 27

JRC - Jr College  
Under ARB Review 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 & | 9     | 6.3291   | \$851,546   | \$4,059,235  | \$3,960,042   |
| B1            | REAL-RESIDENTIAL DUPLEXES        | 1     | 0.1406   | \$0         | \$193,108    | \$193,108     |
| B2            | REAL-RESIDENTIAL APARTMENTS      | 2     | 17.8700  | \$0         | \$22,200,000 | \$22,200,000  |
| D1            | REAL-ACREAGE WITH AG             | 8     | 374.2840 | \$0         | \$11,817,308 | \$13,502      |
| D2            | FARM & RANCH IMPS ON AG QUALI    | 1     |          | \$0         | \$10,205     | \$10,205      |
| E             | REAL-NON QUAL OPEN SPACE LAND    | 5     | 27.2170  | \$240,817   | \$1,666,766  | \$1,513,850   |
| F1            | COMMERCIAL REAL PROPERTY         | 1     | 28.6650  | \$0         | \$2,000,432  | \$2,000,432   |
| L1            | COMMERCIAL PERSONAL PROPER       | 1     |          | \$0         | \$533        | \$533         |
| L4            | LEASE ACCOUNTS                   | 1     |          | \$0         | \$32,009     | \$32,009      |
| M1            | TANGIBLE OTHER PERSONAL, MOBI    | 1     |          | \$48,259    | \$53,911     | \$49,611      |
| <b>Totals</b> |                                  |       | 454.5057 | \$1,140,622 | \$42,033,507 | \$29,973,292  |

# 2025 CERTIFIED TOTALS

Property Count: 116,537

JRC - Jr College  
Grand Totals

4/17/2026 1:09:07PM

## CAD State Category Breakdown

| State Code Description              | Count  | Acres               | New Value              | Market Value            | Taxable Value           |
|-------------------------------------|--------|---------------------|------------------------|-------------------------|-------------------------|
| A                                   | 17     | 4.8653              | \$104,522              | \$2,239,703             | \$1,917,204             |
| A1 REAL-RESIDENTIAL SINGLE FAMILY & | 45,354 | 27,309.2672         | \$560,790,209          | \$13,142,675,245        | \$11,928,960,067        |
| A2 REAL-RESIDENTIAL MOBILE HOMES    | 4,486  | 4,038.6203          | \$12,768,827           | \$592,651,456           | \$493,268,724           |
| A3 REAL-RESIDENTIAL SINGLE FAMILY & | 319    | 0.7435              | \$485,839              | \$30,868,199            | \$28,684,478            |
| A4 REAL-OTHER IMPROVEMENTS WITH     | 1,063  | 883.5378            | \$1,111,207            | \$80,717,586            | \$77,181,953            |
| B                                   | 5      | 7.9017              | \$0                    | \$14,549,037            | \$14,549,037            |
| B1 REAL-RESIDENTIAL DUPLEXES        | 1,048  | 261.6692            | \$3,044,881            | \$291,171,271           | \$290,544,684           |
| B2 REAL-RESIDENTIAL APARTMENTS      | 140    | 320.6984            | \$172,407,157          | \$708,375,464           | \$706,763,300           |
| C1 REAL-VAC PLATTED LOTS-RESIDENT   | 8,275  | 4,702.0658          | \$0                    | \$419,091,650           | \$406,236,167           |
| C1C REAL-VAC PLATTED LOTS - COMMER  | 1,306  | 3,027.4200          | \$9,000                | \$269,217,996           | \$250,349,956           |
| D1 REAL-ACREAGE WITH AG             | 13,705 | 443,178.1189        | \$0                    | \$11,575,434,650        | \$26,009,830            |
| D2 FARM & RANCH IMPS ON AG QUALI    | 4,345  |                     | \$10,415,336           | \$149,993,288           | \$149,367,046           |
| E REAL-NON QUAL OPEN SPACE LAND     | 10,231 | 41,564.2176         | \$84,789,473           | \$3,727,995,797         | \$3,316,603,006         |
| F1 COMMERCIAL REAL PROPERTY         | 4,327  | 6,184.0068          | \$72,703,746           | \$2,986,281,324         | \$2,918,142,415         |
| F2 INDUSTRIAL REAL PROPERTY         | 144    | 2,600.6376          | \$467,056,252          | \$4,762,646,626         | \$2,900,314,058         |
| G1 OIL & GAS                        | 13,382 |                     | \$0                    | \$165,903,202           | \$156,640,515           |
| J1 WATER SYSTEMS                    | 38     | 6.9445              | \$0                    | \$4,832,358             | \$4,692,371             |
| J2 GAS DISTRIBUTION SYSTEM          | 45     | 35.7066             | \$0                    | \$78,411,262            | \$78,273,296            |
| J3 ELECTRIC COMPANY (INCLUDING CC   | 121    | 88.5203             | \$0                    | \$265,951,076           | \$265,039,646           |
| J4 TELEPHONE COMPANY (INCLUDING     | 80     | 17.8269             | \$0                    | \$17,195,740            | \$17,109,460            |
| J5 RAILROAD                         | 81     | 50.9512             | \$0                    | \$129,695,670           | \$129,457,483           |
| J6 PIPELAND COMPANY                 | 291    | 41.4770             | \$0                    | \$187,374,672           | \$179,054,782           |
| J7 CABLE TELEVISION COMPANY         | 23     | 0.2338              | \$0                    | \$9,837,108             | \$9,837,108             |
| L1 COMMERCIAL PERSONAL PROPER       | 3,769  |                     | \$517,659              | \$870,271,834           | \$859,640,792           |
| L2 INDUSTRIAL PERSONAL PROPERTY     | 528    |                     | \$435,695,451          | \$1,823,546,415         | \$1,128,160,684         |
| L4 LEASE ACCOUNTS                   | 332    |                     | \$0                    | \$90,214,501            | \$86,961,000            |
| M1 TANGIBLE OTHER PERSONAL, MOBI    | 1,805  |                     | \$9,021,244            | \$101,687,718           | \$94,198,055            |
| O1 RESIDENTIAL INVENTORY            | 4,626  | 1,247.6364          | \$161,333,814          | \$388,137,638           | \$380,231,718           |
| S                                   | 158    |                     | \$0                    | \$69,488,044            | \$69,488,044            |
| X DO NOT USE                        | 7,188  | 70,555.1012         | \$70,219,642           | \$4,511,477,300         | \$0                     |
| <b>Totals</b>                       |        | <b>606,128.1680</b> | <b>\$2,062,474,259</b> | <b>\$47,467,933,830</b> | <b>\$26,967,676,879</b> |

# 2025 CERTIFIED TOTALS

Property Count: 116,537

JRC - Jr College  
Effective Rate Assumption

4/17/2026

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## New Value

**TOTAL NEW VALUE MARKET: \$2,062,474,259**  
**TOTAL NEW VALUE TAXABLE: \$1,964,182,470**

## New Exemptions

| Exemption                             | Description                                     | Count |                   |                     |
|---------------------------------------|---|-------|-------------------|---------------------|
| EX                                    | TOTAL EXEMPTION                                 | 2     | 2024 Market Value | \$17,460            |
| EX-XA                                 | 11.111 Public property for housing indigent per | 1     | 2024 Market Value | \$1,768,754         |
| EX-XI                                 | 11.19 Youth spiritual, mental, and physical dev | 1     | 2024 Market Value | \$579,926           |
| EX-XJ                                 | 11.21 Private schools                           | 1     | 2024 Market Value | \$119,558           |
| EX-XN                                 | 11.252 Motor vehicles leased for personal use   | 6     | 2024 Market Value | \$168,072           |
| EX-XR                                 | 11.30 Nonprofit water or wastewater corporati   | 3     | 2024 Market Value | \$0                 |
| EX-XV                                 | Other Exemptions (including public property, r  | 63    | 2024 Market Value | \$41,829,719        |
| EX366                                 | HOUSE BILL 366                                  | 478   | 2024 Market Value | \$771,290           |
| <b>ABSOLUTE EXEMPTIONS VALUE LOSS</b> |   |       |                   | <b>\$45,254,779</b> |

| Exemption                            | Description                                  | Count        | Exemption Amount     |
|--------------------------------------|--|--------------|----------------------|
| DP                                   | DISABILITY                                   | 40           | \$0                  |
| DPS                                  | DISABLED Surviving Spouse                    | 1            | \$0                  |
| DV1                                  | Disabled Veterans 10% - 29%                  | 35           | \$198,922            |
| DV2                                  | Disabled Veterans 30% - 49%                  | 24           | \$184,500            |
| DV3                                  | Disabled Veterans 50% - 69%                  | 35           | \$342,954            |
| DV3S                                 | Disabled Veterans Surviving Spouse 50% - 69% | 1            | \$10,000             |
| DV4                                  | Disabled Veterans 70% - 100%                 | 182          | \$1,539,222          |
| DV4S                                 | Disabled Veterans Surviving Spouse 70% - 100 | 6            | \$36,000             |
| DVHS                                 | Disabled Veteran Homestead                   | 222          | \$56,842,851         |
| OV65                                 | OVER 65                                      | 1,032        | \$13,160,320         |
| OV65S                                | OVER 65 Surviving Spouse                     | 5            | \$75,000             |
| <b>PARTIAL EXEMPTIONS VALUE LOSS</b> |  | <b>1,583</b> | <b>\$72,389,769</b>  |
| <b>NEW EXEMPTIONS VALUE LOSS</b>     |  |              | <b>\$117,644,548</b> |

## Increased Exemptions

| Exemption                              | Description | Count | Increased Exemption Amount |
|--|-------------|-------|----------------------------|
| <b>INCREASED EXEMPTIONS VALUE LOSS</b> |             |       |                            |
| <b>TOTAL EXEMPTIONS VALUE LOSS</b>     |             |       | <b>\$117,644,548</b>       |

## New Ag / Timber Exemptions

2024 Market Value \$28,471,491 Count: 83  
 2025 Ag/Timber Use \$35,986  
**NEW AG / TIMBER VALUE LOSS \$28,435,505**

## New Annexations

## New Deannexations

## Average Homestead Value

Category A and E

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 38,250                 | \$326,712      | \$26,365             | \$300,347       |

Category A Only

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 32,460                 | \$310,213      | \$22,609             | \$287,604       |

**2025 CERTIFIED TOTALS**

JRC - Jr College

**Median Homestead Value**

**Category A and E**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 38,250                 | \$281,425     | \$1,393             | \$280,032      |

**Category A Only**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 32,460                 | \$267,556     | \$610               | \$266,946      |

**Lower Value Used**

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
| 27                            | \$42,033,507       | \$27,723,622     |

**Uncontested Value**

| Count of Uncontested Properties | Total Market Value | Total Uncontested Value |
|---------------------------------|--------------------|-------------------------|
|---------------------------------|--------------------|-------------------------|