

# 2025 CERTIFIED TOTALS

Property Count: 3,087

SBE - Bells School District  
ARB Approved Totals

4/17/2026

1:08:17PM

Land		Value				
Homesite:		137,688,379				
Non Homesite:		44,377,665				
Ag Market:		528,038,633				
Timber Market:		0		<b>Total Land</b>	(+)	710,104,677
Improvement		Value				
Homesite:		354,624,091				
Non Homesite:		64,467,730		<b>Total Improvements</b>	(+)	419,091,821
Non Real		Count	Value			
Personal Property:		235	101,195,540			
Mineral Property:		0	0			
Autos:		0	0	<b>Total Non Real</b>	(+)	101,195,540
				<b>Market Value</b>	=	1,230,392,038
Ag	Non Exempt	Exempt				
Total Productivity Market:	528,038,633	0				
Ag Use:	1,266,817	0		<b>Productivity Loss</b>	(-)	526,771,816
Timber Use:	0	0		<b>Appraised Value</b>	=	703,620,222
Productivity Loss:	526,771,816	0		<b>Homestead Cap</b>	(-)	43,063,992
				<b>23.231 Cap</b>	(-)	3,353,264
				<b>Assessed Value</b>	=	657,202,966
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	226,904,957
				<b>Net Taxable</b>	=	430,298,009

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,188,398	633,215	1,235.88	1,776.88	33		
OV65	135,640,642	49,969,977	187,174.64	198,510.40	536		
<b>Total</b>	<b>140,829,040</b>	<b>50,603,192</b>	<b>188,410.52</b>	<b>200,287.28</b>	<b>569</b>	<b>Freeze Taxable</b>	(-) 50,603,192
<b>Tax Rate</b>	<b>1.1363000</b>						
						<b>Freeze Adjusted Taxable</b>	= 379,694,817

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 4,502,882.73 = 379,694,817 \* (1.1363000 / 100) + 188,410.52

Certified Estimate of Market Value: 1,230,392,038  
 Certified Estimate of Taxable Value: 430,298,009

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

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	36	0	970,900	970,900
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	70	0	427,230	427,230
DV4S	2	0	12,000	12,000
DVHS	55	0	8,214,661	8,214,661
DVHSS	5	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	4	0	389,566	389,566
EX-XU	2	0	184,748	184,748
EX-XV	65	0	30,510,456	30,510,456
EX-XV (Prorated)	1	0	42,379	42,379
EX366	30	0	34,740	34,740
HS	1,358	0	160,988,506	160,988,506
OV65	563	0	21,735,148	21,735,148
PC	9	990,618	0	990,618
SO	1	21,157	0	21,157
<b>Totals</b>		<b>1,011,775</b>	<b>225,893,182</b>	<b>226,904,957</b>

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Land		Value		
Homesite:		0		
Non Homesite:		0		
Ag Market:		0		
Timber Market:		0	<b>Total Land</b>	(+) 0
Improvement		Value		
Homesite:		0		
Non Homesite:		0	<b>Total Improvements</b>	(+) 0
Non Real		Count	Value	
Personal Property:	1	533		
Mineral Property:	0	0		
Autos:	0	0	<b>Total Non Real</b>	(+) 533
			<b>Market Value</b>	= 533
Ag		Non Exempt	Exempt	
Total Productivity Market:	0	0		
Ag Use:	0	0	<b>Productivity Loss</b>	(-) 0
Timber Use:	0	0	<b>Appraised Value</b>	= 533
Productivity Loss:	0	0	<b>Homestead Cap</b>	(-) 0
			<b>23.231 Cap</b>	(-) 0
			<b>Assessed Value</b>	= 533
			<b>Total Exemptions Amount</b>	(-) 533
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 0

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
0.00 = 0 \* (1.136300 / 100)

Certified Estimate of Market Value:	533
Certified Estimate of Taxable Value:	0
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**2025 CERTIFIED TOTALS**

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Under ARB Review Totals

4/17/2026

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
EX366	1	0	533	533
<b>Totals</b>		<b>0</b>	<b>533</b>	<b>533</b>

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Ag Market:	528,038,633			
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Improvement	Value			
Homesite:	354,624,091			
Non Homesite:	64,467,730	<b>Total Improvements</b>	(+) 419,091,821	
Non Real	Count	Value		
Personal Property:	236	101,196,073		
Mineral Property:	0	0		
Autos:	0	0	<b>Total Non Real</b>	(+) 101,196,073
			<b>Market Value</b>	= 1,230,392,571
Ag	Non Exempt	Exempt		
Total Productivity Market:	528,038,633	0		
Ag Use:	1,266,817	0	<b>Productivity Loss</b>	(-) 526,771,816
Timber Use:	0	0	<b>Appraised Value</b>	= 703,620,755
Productivity Loss:	526,771,816	0	<b>Homestead Cap</b>	(-) 43,063,992
			<b>23.231 Cap</b>	(-) 3,353,264
			<b>Assessed Value</b>	= 657,203,499
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 226,905,490
			<b>Net Taxable</b>	= 430,298,009

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,188,398	633,215	1,235.88	1,776.88	33		
OV65	135,640,642	49,969,977	187,174.64	198,510.40	536		
<b>Total</b>	<b>140,829,040</b>	<b>50,603,192</b>	<b>188,410.52</b>	<b>200,287.28</b>	<b>569</b>	<b>Freeze Taxable</b>	(-) 50,603,192
<b>Tax Rate</b>	<b>1.1363000</b>						
						<b>Freeze Adjusted Taxable</b>	= 379,694,817

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 4,502,882.73 = 379,694,817 \* (1.1363000 / 100) + 188,410.52

Certified Estimate of Market Value: 1,230,392,571  
 Certified Estimate of Taxable Value: 430,298,009

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

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EX-XR	4	0	389,566	389,566
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EX-XV	65	0	30,510,456	30,510,456
EX-XV (Prorated)	1	0	42,379	42,379
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HS	1,358	0	160,988,506	160,988,506
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PC	9	990,618	0	990,618
SO	1	21,157	0	21,157
<b>Totals</b>		<b>1,011,775</b>	<b>225,893,715</b>	<b>226,905,490</b>

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## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,098	1,340.8728	\$6,130,206	\$259,538,353	\$130,207,709
B	MULTIFAMILY RESIDENCE	13	6.2303	\$43,990	\$5,534,489	\$5,244,874
C1	VACANT LOTS AND LAND TRACTS	101	125.9830	\$0	\$6,779,236	\$6,242,833
D1	QUALIFIED OPEN-SPACE LAND	1,081	31,466.6823	\$0	\$528,038,633	\$1,252,329
D2	IMPROVEMENTS ON QUALIFIED OP	405		\$696,926	\$7,992,930	\$7,871,012
E	RURAL LAND, NON QUALIFIED OPE	849	2,738.4261	\$6,087,089	\$259,148,245	\$152,987,161
F1	COMMERCIAL REAL PROPERTY	66	227.9537	\$330,909	\$23,899,844	\$23,484,779
J2	GAS DISTRIBUTION SYSTEM	4	23.9170	\$0	\$2,130,220	\$2,010,220
J3	ELECTRIC COMPANY (INCLUDING C	15	8.5655	\$0	\$13,352,968	\$13,276,741
J4	TELEPHONE COMPANY (INCLUDI	5	0.1722	\$0	\$480,194	\$475,314
J5	RAILROAD	5	5.1530	\$0	\$1,418,038	\$1,409,851
J6	PIPELAND COMPANY	30		\$0	\$46,836,334	\$46,776,092
J7	CABLE TELEVISION COMPANY	1		\$0	\$27,731	\$27,731
L1	COMMERCIAL PERSONAL PROPE	118		\$0	\$12,875,122	\$12,851,976
L2	INDUSTRIAL AND MANUFACTURIN	24		\$0	\$24,092,788	\$23,164,401
M1	TANGIBLE OTHER PERSONAL, MOB	66		\$771,044	\$4,570,916	\$3,014,986
X	TOTALLY EXEMPT PROPERTY	120	339.2339	\$0	\$33,675,997	\$0
<b>Totals</b>			<b>36,283.1898</b>	<b>\$14,060,164</b>	<b>\$1,230,392,038</b>	<b>\$430,298,009</b>

# 2025 CERTIFIED TOTALS

Property Count: 1

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Under ARB Review Totals

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## State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
X TOTALLY EXEMPT PROPERTY	1		\$0	\$533	\$0
	<b>Totals</b>	0.0000	\$0	\$533	\$0

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## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,098	1,340.8728	\$6,130,206	\$259,538,353	\$130,207,709
B	MULTIFAMILY RESIDENCE	13	6.2303	\$43,990	\$5,534,489	\$5,244,874
C1	VACANT LOTS AND LAND TRACTS	101	125.9830	\$0	\$6,779,236	\$6,242,833
D1	QUALIFIED OPEN-SPACE LAND	1,081	31,466.6823	\$0	\$528,038,633	\$1,252,329
D2	IMPROVEMENTS ON QUALIFIED OP	405		\$696,926	\$7,992,930	\$7,871,012
E	RURAL LAND, NON QUALIFIED OPE	849	2,738.4261	\$6,087,089	\$259,148,245	\$152,987,161
F1	COMMERCIAL REAL PROPERTY	66	227.9537	\$330,909	\$23,899,844	\$23,484,779
J2	GAS DISTRIBUTION SYSTEM	4	23.9170	\$0	\$2,130,220	\$2,010,220
J3	ELECTRIC COMPANY (INCLUDING C	15	8.5655	\$0	\$13,352,968	\$13,276,741
J4	TELEPHONE COMPANY (INCLUDI	5	0.1722	\$0	\$480,194	\$475,314
J5	RAILROAD	5	5.1530	\$0	\$1,418,038	\$1,409,851
J6	PIPELAND COMPANY	30		\$0	\$46,836,334	\$46,776,092
J7	CABLE TELEVISION COMPANY	1		\$0	\$27,731	\$27,731
L1	COMMERCIAL PERSONAL PROPE	118		\$0	\$12,875,122	\$12,851,976
L2	INDUSTRIAL AND MANUFACTURIN	24		\$0	\$24,092,788	\$23,164,401
M1	TANGIBLE OTHER PERSONAL, MOB	66		\$771,044	\$4,570,916	\$3,014,986
X	TOTALLY EXEMPT PROPERTY	121	339.2339	\$0	\$33,676,530	\$0
<b>Totals</b>			<b>36,283.1898</b>	<b>\$14,060,164</b>	<b>\$1,230,392,571</b>	<b>\$430,298,009</b>

**2025 CERTIFIED TOTALS**

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**CAD State Category Breakdown**

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	1	0.3131	\$0	\$277,630	\$224,315
A1 REAL-RESIDENTIAL SINGLE FAMILY &	830	1,014.6745	\$5,658,231	\$226,505,333	\$113,654,211
A2 REAL-RESIDENTIAL MOBILE HOMES	249	291.0005	\$467,143	\$29,575,603	\$14,296,798
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	\$3,077,804	\$2,998,820
B2 REAL-RESIDENTIAL APARTMENTS	2	0.9988	\$0	\$2,456,685	\$2,246,054
C1 REAL-VAC PLATTED LOTS-RESIDENT	81	95.1171	\$0	\$5,204,300	\$4,987,253
C1C REAL-VAC PLATTED LOTS - COMMER	20	30.8659	\$0	\$1,574,936	\$1,255,580
D1 REAL-ACREAGE WITH AG	1,081	31,466.6823	\$0	\$528,038,633	\$1,252,329
D2 FARM & RANCH IMPS ON AG QUALI	405		\$696,926	\$7,992,930	\$7,871,012
E REAL-NON QUAL OPEN SPACE LAND	849	2,738.4261	\$6,087,089	\$259,148,245	\$152,987,161
F1 COMMERCIAL REAL PROPERTY	66	227.9537	\$330,909	\$23,899,844	\$23,484,779
J2 GAS DISTRIBUTION SYSTEM	4	23.9170	\$0	\$2,130,220	\$2,010,220
J3 ELECTRIC COMPANY (INCLUDING CC	15	8.5655	\$0	\$13,352,968	\$13,276,741
J4 TELEPHONE COMPANY (INCLUDING I	5	0.1722	\$0	\$480,194	\$475,314
J5 RAILROAD	5	5.1530	\$0	\$1,418,038	\$1,409,851
J6 PIPELAND COMPANY	30		\$0	\$46,836,334	\$46,776,092
J7 CABLE TELEVISION COMPANY	1		\$0	\$27,731	\$27,731
L1 COMMERCIAL PERSONAL PROPER	83		\$0	\$11,695,179	\$11,693,190
L2 INDUSTRIAL PERSONAL PROPERTY	24		\$0	\$24,092,788	\$23,164,401
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
X DO NOT USE	120	339.2339	\$0	\$33,675,997	\$0
<b>Totals</b>		<b>36,283.1898</b>	<b>\$14,060,164</b>	<b>\$1,230,392,038</b>	<b>\$430,298,009</b>

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## CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
X DO NOT USE	1		\$0	\$533	\$0
<b>Totals</b>		0.0000	\$0	\$533	\$0

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Grand Totals

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B2 REAL-RESIDENTIAL APARTMENTS	2	0.9988	\$0	\$2,456,685	\$2,246,054
C1 REAL-VAC PLATTED LOTS-RESIDENT	81	95.1171	\$0	\$5,204,300	\$4,987,253
C1C REAL-VAC PLATTED LOTS - COMMER	20	30.8659	\$0	\$1,574,936	\$1,255,580
D1 REAL-ACREAGE WITH AG	1,081	31,466.6823	\$0	\$528,038,633	\$1,252,329
D2 FARM & RANCH IMPS ON AG QUALI	405		\$696,926	\$7,992,930	\$7,871,012
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M1 TANGIBLE OTHER PERSONAL, MOBI	66		\$771,044	\$4,570,916	\$3,014,986
X DO NOT USE	121	339.2339	\$0	\$33,676,530	\$0
<b>Totals</b>		<b>36,283.1898</b>	<b>\$14,060,164</b>	<b>\$1,230,392,571</b>	<b>\$430,298,009</b>

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Effective Rate Assumption

4/17/2026 1:09:07PM

## New Value

**TOTAL NEW VALUE MARKET: \$14,060,164**  
**TOTAL NEW VALUE TAXABLE: \$12,432,191**

## New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	4	2024 Market Value	\$562,075
EX366	HOUSE BILL 366	3	2024 Market Value	\$22,760
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$584,835</b>

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%	7	\$60,692
DVHS	Disabled Veteran Homestead	9	\$1,423,487
HS	HOMESTEAD	47	\$3,959,801
OV65	OVER 65	23	\$938,291
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$6,522,271</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$7,107,106</b>

## Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	DISABILITY	18	\$682,801
HS	HOMESTEAD	1,134	\$40,254,555
OV65	OVER 65	382	\$16,084,204
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			<b>\$57,021,560</b>

**TOTAL EXEMPTIONS VALUE LOSS \$64,128,666**

## New Ag / Timber Exemptions

2024 Market Value \$677,544 Count: 3  
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
1,332	\$304,460	\$152,049	\$152,411

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
778	\$268,328	\$144,744	\$123,584

**2025 CERTIFIED TOTALS**

SBE - Bells School District

**Median Homestead Value**

**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,332	\$279,737	\$140,000	\$139,737

**Category A Only**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
778	\$251,862	\$140,000	\$111,862

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
1	\$533	\$0

**Uncontested Value**

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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