

2025 CERTIFIED TOTALS

Property Count: 400

SPP - Pilot Point School District
ARB Approved Totals

4/17/2026

1:08:17PM

Land		Value			
Homesite:		20,962,130			
Non Homesite:		38,558,421			
Ag Market:		115,766,897			
Timber Market:		0		Total Land	(+) 175,287,448
Improvement		Value			
Homesite:		47,229,368			
Non Homesite:		20,445,472		Total Improvements	(+) 67,674,840
Non Real		Count	Value		
Personal Property:	30	5,893,268			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 5,893,268
				Market Value	= 248,855,556
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	= 133,482,291
Productivity Loss:	115,373,265	0		Homestead Cap	(-) 5,300,102
				23.231 Cap	(-) 3,603,593
				Assessed Value	= 124,578,596
				Total Exemptions Amount	(-) 41,612,433
				(Breakdown on Next Page)	
				Net Taxable	= 82,966,163

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	3,423,537	825,551	4,630.52	4,630.52	21			
Total	3,423,537	825,551	4,630.52	4,630.52	21	Freeze Taxable	(-) 825,551	
Tax Rate	0.9382000							
						Freeze Adjusted Taxable	= 82,140,612	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 775,273.74 = 82,140,612 * (0.9382000 / 100) + 4,630.52

Certified Estimate of Market Value: 248,855,556
 Certified Estimate of Taxable Value: 82,966,163

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

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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	36,000	36,000
DVHS	1	0	176,918	176,918
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	126	0	15,600,099	15,600,099
OV65	29	87,368	907,681	995,049
Totals		87,368	41,525,065	41,612,433

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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	\$53,947,228	\$34,164,594
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
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$179,080	\$179,080
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$33,575	\$33,575
J7	CABLE TELEVISION COMPANY	1		\$0	\$934,378	\$934,378
L1	COMMERCIAL PERSONAL PROPE	15		\$0	\$2,481,316	\$2,481,316
L2	INDUSTRIAL AND MANUFACTURIN	7		\$0	\$2,221,314	\$2,221,314
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	\$248,855,556	\$82,966,163

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L1	COMMERCIAL PERSONAL PROPE	15		\$0	\$2,481,316	\$2,481,316
L2	INDUSTRIAL AND MANUFACTURIN	7		\$0	\$2,221,314	\$2,221,314
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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	\$35,282,479	\$23,793,248
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
J3	ELECTRIC COMPANY (INCLUDING CC	1		\$0	\$179,080	\$179,080
J4	TELEPHONE COMPANY (INCLUDING	1		\$0	\$33,575	\$33,575
J7	CABLE TELEVISION COMPANY	1		\$0	\$934,378	\$934,378
L1	COMMERCIAL PERSONAL PROPER	13		\$0	\$2,436,066	\$2,436,066
L2	INDUSTRIAL PERSONAL PROPERTY	7		\$0	\$2,221,314	\$2,221,314
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	\$248,855,556	\$82,966,163

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Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$13,749,010
TOTAL NEW VALUE TAXABLE:	\$10,413,201

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	\$24,000
DVHS	Disabled Veteran Homestead	1	\$176,918
HS	HOMESTEAD	32	\$4,195,014
OV65	OVER 65	8	\$528,000
PARTIAL EXEMPTIONS VALUE LOSS		47	\$4,988,932
		NEW EXEMPTIONS VALUE LOSS	\$4,988,932

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 \$8,215,566

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
125	\$346,785	\$166,121	\$180,664

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
111	\$319,679	\$168,399	\$151,280

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
125	\$324,061	\$140,000	\$184,061

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
111	\$320,921	\$140,000	\$180,921

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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