

***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax (of ceilings applied):	\$299.27	
Total Freeze Taxable: (-)	69,788	"Freeze Adjusted Taxable Value"
New Imp/Pers with Ceiling: (+)	0	
Freeze Adjusted Taxable: (=)	92,047,055	**This number DOES NOT represent any Jurisdiction's Certified Taxable Value

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
9	5	0	0	0	0	0	0	0	0	0

Total Parcels*: 3,649* Parcel count is figured by parcel per ownership
 Total Owners: 1,484
 Total Items: 3,712

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

New Improvement/Personal Market: \$93,418 Taxable: \$79,380	+	Industrial/Utility/Personal Property New Value Taxable: \$0	=	Grand Total New Value Taxable: \$79,380
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New AG/Timber
 Market: \$0
 Taxable: \$0
 Value Loss: \$0
 Exempt Value of First Time Absolute Exemption: \$0
 Exempt Value of First Time Partial Exemption: \$0

Average Values* (includes protested & exempt value)

Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$155,673	8	Market	\$1,245,389
Taxable	\$37,790		Taxable	\$302,316
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$155,673	8	Market	\$1,245,389
Taxable	\$37,790		Taxable	\$302,316

Median Homestead Values* (includes protested & exempt value)

HOMESTEAD	Market: \$139,762	Market Value After Cap: \$130,707	Net Taxable Value: \$0
OVER 65	Market: \$85,997	Market Value After Cap: \$85,997	Net Taxable Value: \$0
ALL Homesteads	Market: \$130,707	Market Value After Cap: \$129,337	Net Taxable Value: \$0

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	89,967	14	0	Exempt Property	0	0	9,850	6
Non Homesite	(+)	542,119	33	0	Under \$500/\$2500	0	0	85,030	1,202
Productivity Market	(+)	102,631,420	237	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		103,263,506	284	0	Goods In Transit	0	0	0	0
					Protested Value	0	0	0	0
Ag/Timber *does not include protested					Chapter 313 Value Limitation			0	0
Timber Gain	(+)	0	0		Mineral Unknown			0	0
Productivity Market	(+)	102,631,420	237		Interstate Commerce			0	0
Land Ag 1D	(-)	0	0		Foreign Trade			0	0
Land Ag 1D1	(-)	22,276,805	237		BPP Exempt: Single Situs/Owner	61	1	70,940	5
Land Ag Timber	(-)	0	0		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Productivity Loss (=)		80,354,615	237		BPP Exempt: Multi Situs on J	0	0	1,527,500	24
					BPP Exempt: Related Business Entity	0	0	0	0
Improvements					MultiUse	0	0		
Homesite	(+)	1,941,326	14	0	Solar/Wind Power	0	0		
New Homesite	(+)	14,038	1	0	Vehicle Leased for Personal Use	0	0		
Non Homesite	(+)	3,048,973	52	0	TCEQ/Pollution Control	0	0		
New Non Homesite	(+)	79,380	1	0	Allocation	0	0		
Income	(+)	0	0	0	Historical	0	0		
Total Improvement (=)		5,083,717	68	0	Disaster Exemption	0	0		
					Residence HS Destroyed by Fire	0	0		
Personal					Community Housing	0	0		
Homesite	(+)	0	0	0	Childcare Facility	0	0		
New Homesite	(+)	0	0	0	Animal Feed Held For Sale at Retail	0	0		
Non Homesite	(+)	51,364	4	0					
New Non Homesite	(+)	0	0	0					
Total Personal (=)		51,364	4	0					
						61		1,693,320	
Mineral/Industrial/Utility/Personal Property					Total Losses (includes Prod. Loss & Cap Loss) (=)			88,390,741	
Minerals/Oil & Gas	(+)	38,117,150	3,328					Total Appraised Value (=)	93,665,386
Industrial Real	(+)	19,918,450	2		Homestead Exemptions			Value	# of Items
Industrial/Utility Personal Property	(+)	15,621,940	51		Homestead H,S	(+)	1,477,555		14
Total Mineral Market Value (=)		73,657,540	3,381		Senior S	(+)	70,988		2
					Disabled B	(+)	0		0
Total Real & Personal Market	(+)	108,398,587	356		DV 100%	(+)	0		0
Total Mineral/Industrial Market	(+)	73,657,540	3,381		Surviving Spouse of a Service Member	(+)	0		0
Total Market Value (=)		182,056,127	3,737		Surviving Spouse of a First Responder	(+)	0		0
					Total Reimbursable	(=)	1,548,543		16
20% MIUP Circuit Breaker Limitation	(-)	6,225,370	1,120		Local Discount	(+)	0		0
10% Homestead Cap Loss	(-)	114,149	1		Disabled Veteran	(+)	0		0
20% Circuit Breaker Limitation	(-)	3,226	2		Optional 65	(+)	0		0
Total Market After Cap(=)		175,713,382			Local Disabled	(+)	0		0
					State Homestead	(+)	0		0
Land Timber Gain	(+)	0	0		Disabled Vet Donated Home (Charity)	(+)	0		0
Productivity Loss	(-)	80,354,615	237		Surviving Spouse Ported Amounts	(+)	0		0
Total Market Taxable(=)		95,358,767			Total Exemptions	(=)	1,548,543		
								Total Exemptions* (-)	1,548,543
					SS - SPEARMAN ISD M&O Net Taxable Value (=)				92,116,843
					SSI - SPEARMAN ISD I&S Net Taxable Value (=)				92,116,843

***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax (of ceilings applied): \$299.27

Total Freeze Taxable: (-) 69,788

New Imp/Pers with Ceiling: (+) 0

****Freeze Adjusted Taxable: (=)** 92,047,055**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
9	5	0	0	0	0	0	0	0	0	0

Total Parcels*: 3,649* Parcel count is figured by parcel per ownership

Total Owners: 1,484

Total Items: 3,712

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

New Improvement/Personal

Market: \$93,418

Taxable: \$79,380

Industrial/Utility/Personal Property New Value

+ Taxable: \$0

=

Grand Total New Value

Taxable: \$79,380

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$0

Exempt Value of First Time Partial Exemption: \$0

Average Values* (includes protested & exempt value)**Average Homestead Value A* and E*****Parcels****Total Homestead Value A* and E***

Market \$155,673

8

Market \$1,245,389

Taxable \$37,790

Taxable \$302,316

Average Homestead Value A* and E* and M1**Parcels****Total Homestead Value A* and E* and M1**

Market \$155,673

8

Market \$1,245,389

Taxable \$37,790

Taxable \$302,316

Median Homestead Values* (includes protested & exempt value)

HOMESTEAD

Market: \$139,762

Market Value After Cap: \$130,707

Net Taxable Value: \$0

OVER 65

Market: \$85,997

Market Value After Cap: \$85,997

Net Taxable Value: \$0

ALL Homesteads

Market: \$130,707

Market Value After Cap: \$129,337

Net Taxable Value: \$0

2026 Certified History Recap - Ochiltree CAD

(SS) - SPEARMAN ISD M&O

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
D1	237	57,638.4229	0	22,276,805	102,631,420	0	0	0	102,631,420	22,276,805	22,276,805
D2	40	0.0000	0	0	0	2,263,229	0	0	2,263,229	2,263,229	2,263,229
D*	277	57,638.4229	0	22,276,805	102,631,420	2,263,229	0	0	104,894,649	24,540,034	24,540,034
E	44	413.8350	500,196	0	0	2,498,609	29,165	0	3,027,970	2,912,784	1,364,241
E*	44	413.8350	500,196	0	0	2,498,609	29,165	0	3,027,970	2,912,784	1,364,241
F1	2	7.9700	53,198	0	0	0	0	0	53,198	53,198	53,198
F1	2	7.9700	53,198	0	0	0	0	0	53,198	53,198	53,198
F2	7	80.7460	78,692	0	0	321,879	0	19,918,450	20,319,021	20,319,021	20,319,021
F2	7	80.7460	78,692	0	0	321,879	0	19,918,450	20,319,021	20,319,021	20,319,021
F*	9	88.7160	131,890	0	0	321,879	0	19,918,450	20,372,219	20,372,219	20,372,219
G1	3,321	0.0000	0	0	0	0	0	37,972,480	37,972,480	31,747,110	31,662,080
G1C	1	0.0000	0	0	0	0	0	134,820	134,820	134,820	134,820
G*	3,322	0.0000	0	0	0	0	0	38,107,300	38,107,300	31,881,930	31,796,900
J2	1	0.0000	0	0	0	0	0	13,100	13,100	13,100	0
J3	4	0.0000	0	0	0	0	0	939,820	939,820	939,820	814,820
J4	3	0.0000	0	0	0	0	0	79,860	79,860	79,860	0
J6	27	0.0000	0	0	0	0	0	10,716,720	10,716,720	10,716,720	9,670,020
J8	11	0.0000	0	0	0	0	0	3,801,500	3,801,500	3,801,500	3,538,660
J*	46	0.0000	0	0	0	0	0	15,551,000	15,551,000	15,551,000	14,023,500
L1	1	0.0000	0	0	0	0	61	61	61	61	0
L1	1	0.0000	0	0	0	0	61	61	61	61	0
L2	3	0.0000	0	0	0	0	0	70,530	70,530	70,530	0
L2J	2	0.0000	0	0	0	0	0	410	410	410	0
L2	5	0.0000	0	0	0	0	0	70,940	70,940	70,940	0
L*	6	0.0000	0	0	0	0	61	70,940	71,001	71,001	0
M1	2	0.0000	0	0	0	0	22,138	22,138	22,138	19,949	19,949
M*	2	0.0000	0	0	0	0	22,138	22,138	22,138	19,949	19,949
XV	6	0.0000	0	0	0	0	0	9,850	9,850	9,850	0
X*	6	0.0000	0	0	0	0	0	9,850	9,850	9,850	0
TOTAL:	3,712	58,140.9739	632,086	22,276,805	102,631,420	5,083,717	51,364	73,657,540	182,056,127	95,358,767	92,116,843

OCHILTREE APPRAISAL DISTRICT
825 S. MAIN SUITE 100
PERRYTON, TEXAS 79070

2025 TAX RATES

OCHILTREE COUNTY MAINTENANCE & OPERATION	CO	0.627225	0.666938
OCHILTREE COUNTY INTEREST & SINKING	COIS	0.039713	
CITY OF PERRYTON MAINTENANCE & OPERATION	TP	0.545668	
PERRYTON ISD MAINTENANCE & OPERATION	SP	0.712200	1.022200
PERRYTON ISD INTEREST & SINKING	SP	0.310000	
SPEARMAN ISD MAINTENANCE & OPERATION	SS	0.770500	1.152830
SPEARMAN ISD INTEREST & SINKING	SS	0.382330	
BOOKER ISD MAINTENANCE & OPERATION	SB	0.802200	1.191700
BOOKER ISD INTEREST & SINKING	SB	0.389500	
OCHILTREE HOSPITAL DISTRICT	HSP	0.430297	
NORTH PLAINS GCD	NPG	0.031909	
FRANK PHILLIPS COLLEGE	FPC	0.044000	
CITY TOTAL (WITHIN CITY LIMITS)		2.741012	
PISD (RURAL & PISD)		2.195344	
SISD (RURAL & SISD)		2.325974	
BISD (RURAL & BISD)		2.364844	
COUNTY TOTAL		1.173144	
CITY OF BOOKER		0.610516	

Jurisdiction Totals

Month/Year Totals June/2026
Start Month/Year October/2025
For..... SS - SPEARMAN ISD M&O

CURRENT - MONTH TO DATE

Beginning Tax Balance	\$9,380.57	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$9,380.57	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	2,447.66	
Plus Taxes Refunds/Returns.....	0.00	2,447.66
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	354.68	354.68
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	80.52	80.52
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$6,932.91	

CURRENT - YEAR TO DATE

Beginning Tax Balance	\$722,827.17	
Plus Supplements.....	1,720.73	
Less Adjustments.....	-1,720.73	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$722,827.17	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	715,894.26	
Plus Taxes Refunds/Returns.....	0.00	715,894.26
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	1,583.33	1,583.33
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	89.41	89.41
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$6,932.91	

99.04 % Collected
0.96 % Due

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	\$10,323.36	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$10,323.36	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	26.59	
Plus Taxes Refunds/Returns.....	0.00	26.59
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	7.45	7.45
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	6.81	6.81
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$10,296.77	

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	\$12,598.79	
Plus Supplements.....	34.44	
Less Adjustments.....	-34.44	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$12,598.79	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	2,302.02	
Plus Taxes Refunds/Returns.....	0.00	2,302.02
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	752.62	752.62
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	597.31	597.31
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$10,296.77	

18.27 % Collected
81.73 % Due

Jurisdiction Totals

Month/Year Totals June/2026
 Start Month/Year October/2025
 For..... SSI - SPEARMAN ISD I&S

CURRENT - MONTH TO DATE

Beginning Tax Balance	\$4,654.73	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$4,654.73	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	1,214.55	
Plus Taxes Refunds/Returns.....	0.00	1,214.55
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	175.99	175.99
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	39.95	39.95
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$3,440.18	

CURRENT - YEAR TO DATE

Beginning Tax Balance	\$358,927.44	
Plus Supplements.....	853.86	
Less Adjustments.....	-853.87	-0.01
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$358,927.43	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	355,487.25	
Plus Taxes Refunds/Returns.....	0.00	355,487.25
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	785.55	785.55
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	44.36	44.36
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$3,440.18	

99.04 % Collected
 0.96 % Due

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	\$2,132.54	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$2,132.54	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	6.46	
Plus Taxes Refunds/Returns.....	0.00	6.46
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	1.81	1.81
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	1.65	1.65
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$2,126.08	

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	\$2,645.20	
Plus Supplements.....	8.37	
Less Adjustments.....	-8.37	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$2,645.20	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	519.12	
Plus Taxes Refunds/Returns.....	0.00	519.12
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	166.98	166.98
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	133.99	133.99
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$2,126.08	

19.62 % Collected
 80.38 % Due

OCHILTREE COUNTY APPRAISAL DISTRICT

Julia Mendez, RPA, RTA, Chief Appraiser

825 S. Main, Suite 100, Perryton, TX 79070

Certification of 2026 Appraisal Roll For SPEARMAN ISD

I, Julia Mendez, Chief Appraiser for Ochiltree County Appraisal District for SPEARMAN ISD Solemnly swear that the number listed is that portion of the approved appraisal roll of the Ochiltree County Appraisal District which lists property taxable by SPEARMAN ISD and Constitutes the Appraisal Roll for SPEARMAN ISD.

M&O

2026 Market Value.....	182,056,127
2026 Appraisal Value.....	93,665,386
2026 Net Taxable Value (less exemptions).....	92,116,843

I&S

2026 Market Value.....	182,056,127
2026 Appraised Value.....	93,665,386
2026 Net Taxable Value.....	92,116,843

Date: July 20, 2026



Julia Mendez, RPA, RTA
Chief Appraiser

Received By _____ Date: _____

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	89,967	14	0	Exempt Property	0	0	9,850	6
Non Homesite	(+)	542,119	33	0	Under \$500/\$2500	0	0	85,030	1,202
Productivity Market	(+)	102,631,420	237	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		103,263,506	284	0	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	102,631,420	237		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	22,276,805	237		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	61	1	70,940	5
Productivity Loss (=)		80,354,615	237		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	1,527,500	24
Homesite	(+)	1,941,326	14	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	14,038	1	0	MultiUse	0	0		
Non Homesite	(+)	3,048,973	52	0	Solar/Wind Power	0	0		
New Non Homesite	(+)	79,380	1	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		5,083,717	68	0	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	0	0	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	51,364	4	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal (=)		51,364	4	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						61		1,693,320	
Minerals/Oil & Gas	(+)	38,117,150	3,328		Total Losses (includes Prod. Loss & Cap Loss) (=)			88,390,741	
Industrial Real	(+)	19,918,450	2		Total Appraised Value (=)			93,665,386	
Industrial/Utility Personal Property	(+)	15,621,940	51		Homestead Exemptions		Value	# of Items	
Total Mineral Market Value(=)		73,657,540	3,381		Homestead H,S	(+)	1,477,555	14	
Total Real & Personal Market	(+)	108,398,587	356		Senior S	(+)	70,988	2	
Total Mineral/Industrial Market	(+)	73,657,540	3,381		Disabled B	(+)	0	0	
Total Market Value(=)		182,056,127	3,737		DV 100%	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	6,225,370	1,120		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	114,149	1		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	3,226	2		Total Reimbursable (=)		1,548,543	16	
Total Market After Cap(=)		175,713,382			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	0	0	
Productivity Loss	(-)	80,354,615	237		Optional 65	(+)	0	0	
Total Market Taxable(=)		95,358,767			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		1,548,543		
					Total Exemptions* (-)			1,548,543	

SS - SPEARMAN ISD M&O Net Taxable Value (=)	92,116,843
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SSI - SPEARMAN ISD I&S Net Taxable Value (=)	92,116,843
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***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax (of ceilings applied):	\$299.27
Total Freeze Taxable: (-)	69,788
New Imp/Pers with Ceiling: (+)	0
Freeze Adjusted Taxable: (=)	92,047,055This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
9	5	0	0	0	0	0	0	0	0	0

Total Parcels*:	3,649* Parcel count is figured by parcel per ownership
Total Owners:	1,484
Total Items:	3,712

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

New Improvement/Personal Market: \$93,418 Taxable: \$79,380	+	Industrial/Utility/Personal Property New Value Taxable: \$0	=	Grand Total New Value Taxable: \$79,380
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New AG/Timber Market: \$0 Taxable: \$0 Value Loss: \$0	Exempt Value of First Time Absolute Exemption: \$0 Exempt Value of First Time Partial Exemption: \$0
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Average Values* (includes protested & exempt value)

Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$155,673	8	Market	\$1,245,389
Taxable	\$37,790		Taxable	\$302,316
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$155,673	8	Market	\$1,245,389
Taxable	\$37,790		Taxable	\$302,316

Median Homestead Values* (includes protested & exempt value)

HOMESTEAD	Market: \$139,762	Market Value After Cap: \$130,707	Net Taxable Value: \$0
OVER 65	Market: \$85,997	Market Value After Cap: \$85,997	Net Taxable Value: \$0
ALL Homesteads	Market: \$130,707	Market Value After Cap: \$129,337	Net Taxable Value: \$0

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
D1	237	57,638.4229	0	22,276,805	102,631,420	0	0		102,631,420	22,276,805	22,276,805
D2	40	0.0000	0			2,263,229	0		2,263,229	2,263,229	2,263,229
D*	277	57,638.4229	0	22,276,805	102,631,420	2,263,229	0		104,894,649	24,540,034	24,540,034
E	44	413.8350	500,196			2,498,609	29,165		3,027,970	2,912,784	1,364,241
E*	44	413.8350	500,196			2,498,609	29,165		3,027,970	2,912,784	1,364,241
F1	2	7.9700	53,198			0	0		53,198	53,198	53,198
F1	2	7.9700	53,198			0	0		53,198	53,198	53,198
F2	7	80.7460	78,692			321,879	0	19,918,450	20,319,021	20,319,021	20,319,021
F2	7	80.7460	78,692			321,879	0	19,918,450	20,319,021	20,319,021	20,319,021
F*	9	88.7160	131,890			321,879	0	19,918,450	20,372,219	20,372,219	20,372,219
G1	3,321	0.0000	0			0	0	37,972,480	37,972,480	31,747,110	31,662,080
G1C	1	0.0000	0			0	0	134,820	134,820	134,820	134,820
G*	3,322	0.0000	0			0	0	38,107,300	38,107,300	31,881,930	31,796,900
J2	1	0.0000	0			0	0	13,100	13,100	13,100	0
J3	4	0.0000	0			0	0	939,820	939,820	939,820	814,820
J4	3	0.0000	0			0	0	79,860	79,860	79,860	0
J6	27	0.0000	0			0	0	10,716,720	10,716,720	10,716,720	9,670,020
J8	11	0.0000	0			0	0	3,801,500	3,801,500	3,801,500	3,538,660
J*	46	0.0000	0			0	0	15,551,000	15,551,000	15,551,000	14,023,500
L1	1	0.0000	0			0	61		61	61	0
L1	1	0.0000	0			0	61		61	61	0
L2	3	0.0000	0			0	0	70,530	70,530	70,530	0
L2J	2	0.0000	0			0	0	410	410	410	0
L2	5	0.0000	0			0	0	70,940	70,940	70,940	0
L*	6	0.0000	0			0	61	70,940	71,001	71,001	0
M1	2	0.0000	0			0	22,138		22,138	19,949	19,949
M*	2	0.0000	0			0	22,138		22,138	19,949	19,949
XV	6	0.0000	0			0	0	9,850	9,850	9,850	0
X*	6	0.0000	0			0	0	9,850	9,850	9,850	0
TOTAL:	3,712	58,140.9739	632,086	22,276,805	102,631,420	5,083,717	51,364	73,657,540	182,056,127	95,358,767	92,116,843

Julia Mendez

From: Julia Mendez
Sent: Monday, July 20, 2026 3:11 PM
To: 'brenda.ferguson@spearmanisd.net'; 'Lcumming's'
Cc: 'mjones@ochiltread.org'
Subject: 2026 Certified Totals - Spearman ISD
Attachments: 2026 Spearman ISD Certified letter with recap.pdf

Importance: High

Tracking:	Recipient	Delivery
	'brenda.ferguson@spearmanisd.net'	
	'Lcumming's'	
	'mjones@ochiltread.org'	Delivered: 7/20/2026 3:11 PM

Good afternoon,

Please see attached totals.

Thank you,

Julia Mendez
Chief Appraiser, RPA, RTA
825 S. Main St., Suite 100
Perryton, TX 79070
o.806.435-9623
c.806.881.8038