

**2025 CERTIFIED TOTALS**

SFR - FRIONA ISD

Property Count: 4,949

Grand Totals

8/18/2026

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| Land                       |             | Value       |                                                     |                |               |
|----------------------------|-------------|-------------|-----------------------------------------------------|----------------|---------------|
| Homesite:                  |             | 12,950,477  |                                                     |                |               |
| Non Homesite:              |             | 14,468,989  |                                                     |                |               |
| Ag Market:                 |             | 351,253,728 |                                                     |                |               |
| Timber Market:             |             | 13,500      | Total Land                                          | (+)            | 378,686,694   |
| Improvement                |             | Value       |                                                     |                |               |
| Homesite:                  |             | 214,272,693 |                                                     |                |               |
| Non Homesite:              |             | 338,978,315 | Total Improvements                                  | (+)            | 553,251,008   |
| Non Real                   |             | Count       | Value                                               |                |               |
| Personal Property:         | 570         |             | 316,524,971                                         |                |               |
| Mineral Property:          | 2           |             | 213,550                                             |                |               |
| Autos:                     | 1,329       |             | 27,203,959                                          | Total Non Real | (+)           |
|                            |             |             | Market Value                                        | =              | 343,942,480   |
|                            |             |             |                                                     |                | 1,275,880,182 |
| Ag                         | Non Exempt  | Exempt      |                                                     |                |               |
| Total Productivity Market: | 351,254,704 | 12,524      |                                                     |                |               |
| Ag Use:                    | 63,403,891  | 2,366       | Productivity Loss                                   | (-)            | 287,848,578   |
| Timber Use:                | 2,235       | 0           | Appraised Value                                     | =              | 988,031,604   |
| Productivity Loss:         | 287,848,578 | 10,158      |                                                     |                |               |
|                            |             |             | Homestead Cap                                       | (-)            | 31,223,030    |
|                            |             |             | 23.231 Cap                                          | (-)            | 16,260,236    |
|                            |             |             | Assessed Value                                      | =              | 940,548,338   |
|                            |             |             | Total Exemptions Amount<br>(Breakdown on Next Page) | (-)            | 141,144,234   |
|                            |             |             | Net Taxable                                         | =              | 799,404,104   |

| Freeze   | Assessed   | Taxable   | Actual Tax | Ceiling   | Count |                         |               |
|----------|------------|-----------|------------|-----------|-------|-------------------------|---------------|
| DP       | 1,617,151  | 12,476    | 0.00       | 0.00      | 16    |                         |               |
| DPS      | 148,125    | 0         | 0.00       | 0.00      | 1     |                         |               |
| OV65     | 50,463,712 | 6,579,953 | 10,630.40  | 13,551.36 | 381   |                         |               |
| Total    | 52,228,988 | 6,592,429 | 10,630.40  | 13,551.36 | 398   | Freeze Taxable          | (-) 6,592,429 |
| Tax Rate | 1.0001000  |           |            |           |       |                         |               |
|          |            |           |            |           |       | Freeze Adjusted Taxable | = 792,811,675 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

7,939,539.96 = 792,811,675 \* (1.0001000 / 100) + 10,630.40

Certified Estimate of Market Value: 1,275,880,182  
 Certified Estimate of Taxable Value: 799,404,104

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

**2025 CERTIFIED TOTALS**

Property Count: 4,949

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Grand Totals

8/18/2026

2:27:19PM

**Exemption Breakdown**

| Exemption     | Count | Local    | State              | Total              |
|---------------|-------|----------|--------------------|--------------------|
| DP            | 19    | 0        | 226,312            | 226,312            |
| DPS           | 1     | 0        | 8,125              | 8,125              |
| DV1           | 2     | 0        | 17,000             | 17,000             |
| DV2           | 2     | 0        | 12,000             | 12,000             |
| DV3           | 1     | 0        | 47                 | 47                 |
| DV4           | 4     | 0        | 12,000             | 12,000             |
| DVHS          | 6     | 0        | 18,030             | 18,030             |
| EX            | 9     | 0        | 874,130            | 874,130            |
| EX-XF         | 1     | 0        | 334,117            | 334,117            |
| EX-XG         | 3     | 0        | 5,562              | 5,562              |
| EX-XI         | 5     | 0        | 109,755            | 109,755            |
| EX-XL         | 2     | 0        | 38,450             | 38,450             |
| EX-XN         | 1     | 0        | 60,350             | 60,350             |
| EX-XO         | 146   | 0        | 3,926,425          | 3,926,425          |
| EX-XV         | 151   | 0        | 38,185,939         | 38,185,939         |
| EX366         | 68    | 0        | 73,209             | 73,209             |
| HS            | 911   | 0        | 89,542,896         | 89,542,896         |
| OV65          | 411   | 0        | 7,699,887          | 7,699,887          |
| <b>Totals</b> |       | <b>0</b> | <b>141,144,234</b> | <b>141,144,234</b> |

# 2025 CERTIFIED TOTALS

SFR - FRIONA ISD

Property Count: 4,949

Grand Totals

8/18/2026

2:27:19PM

## State Category Breakdown

| State Code    | Description                   | Count | Acres               | New Value           | Market Value           | Taxable Value        |
|---------------|-------------------------------|-------|---------------------|---------------------|------------------------|----------------------|
| A             | SINGLE FAMILY RESIDENCE       | 1,278 | 288.0481            | \$1,210,199         | \$160,511,594          | \$61,121,536         |
| B             | MULTIFAMILY RESIDENCE         | 28    | 10.8203             | \$0                 | \$5,151,732            | \$4,212,690          |
| C1            | VACANT LOTS AND LAND TRACTS   | 118   | 63.8413             | \$0                 | \$1,595,986            | \$1,037,220          |
| D1            | QUALIFIED OPEN-SPACE LAND     | 924   | 205,753.6308        | \$0                 | \$351,261,376          | \$63,412,798         |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 239   |                     | \$0                 | \$10,943,181           | \$10,747,218         |
| E             | RURAL LAND, NON QUALIFIED OPE | 609   | 1,819.1001          | \$0                 | \$70,536,685           | \$36,868,016         |
| F1            | COMMERCIAL REAL PROPERTY      | 175   | 119.2790            | \$0                 | \$27,886,159           | \$23,751,784         |
| F2            | INDUSTRIAL AND MANUFACTURIN   | 158   | 843.1638            | \$28,639,016        | \$259,151,593          | \$258,792,293        |
| H1            | TANGIBLE PERSONAL, NON BUSIN  | 1,181 |                     | \$0                 | \$23,669,909           | \$23,669,909         |
| J2            | GAS DISTRIBUTION SYSTEM       | 4     |                     | \$0                 | \$5,999,550            | \$5,999,550          |
| J3            | ELECTRIC COMPANY (INCLUDING C | 16    | 6.4630              | \$0                 | \$12,328,302           | \$12,310,827         |
| J4            | TELEPHONE COMPANY (INCLUDI    | 29    | 1.8641              | \$0                 | \$6,114,334            | \$5,909,780          |
| J5            | RAILROAD                      | 12    | 15.5100             | \$0                 | \$36,190,831           | \$36,175,691         |
| J6            | PIPELAND COMPANY              | 3     |                     | \$0                 | \$1,165,710            | \$1,165,710          |
| J7            | CABLE TELEVISION COMPANY      | 3     |                     | \$0                 | \$25,530               | \$25,530             |
| J8            | OTHER TYPE OF UTILITY         | 1     |                     | \$0                 | \$4,847                | \$4,847              |
| L1            | COMMERCIAL PERSONAL PROPER    | 164   |                     | \$0                 | \$17,685,849           | \$17,685,849         |
| L2            | INDUSTRIAL AND MANUFACTURIN   | 270   |                     | \$0                 | \$233,497,223          | \$233,497,223        |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 11    |                     | \$0                 | \$709,119              | \$346,975            |
| S             | SPECIAL INVENTORY TAX         | 4     |                     | \$0                 | \$2,668,658            | \$2,668,658          |
| X             | TOTALLY EXEMPT PROPERTY       | 386   | 1,893.2214          | \$0                 | \$48,782,014           | \$0                  |
| <b>Totals</b> |                               |       | <b>210,814.9419</b> | <b>\$29,849,215</b> | <b>\$1,275,880,182</b> | <b>\$799,404,104</b> |

**2025 CERTIFIED TOTALS**

Property Count: 4,949

SFR - FRIONA ISD  
Effective Rate Assumption

8/18/2026

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**New Value**

|                          |              |
|--------------------------|--------------|
| TOTAL NEW VALUE MARKET:  | \$29,849,215 |
| TOTAL NEW VALUE TAXABLE: | \$29,709,215 |

**New Exemptions**

| Exemption                      | Description                                      | Count |                   |             |
|--------------------------------|--------------------------------------------------|-------|-------------------|-------------|
| EX-XN                          | 11.252 Motor vehicles leased for personal use    | 1     | 2024 Market Value | \$0         |
| EX-XO                          | 11.254 Motor vehicles for income production and  | 146   | 2024 Market Value | \$3,124,300 |
| EX-XV                          | Other Exemptions (including public property, rel | 1     | 2024 Market Value | \$0         |
| EX366                          | HOUSE BILL 366                                   | 17    | 2024 Market Value | \$32,638    |
| ABSOLUTE EXEMPTIONS VALUE LOSS |                                                  |       |                   | \$3,156,938 |

| Exemption                     | Description                  | Count | Exemption Amount |
|-------------------------------|------------------------------|-------|------------------|
| DP                            | DISABILITY                   | 3     | \$74,610         |
| DV4                           | Disabled Veterans 70% - 100% | 1     | \$0              |
| HS                            | HOMESTEAD                    | 43    | \$4,490,057      |
| OV65                          | OVER 65                      | 29    | \$527,504        |
| PARTIAL EXEMPTIONS VALUE LOSS |                              | 76    | \$5,092,171      |
| NEW EXEMPTIONS VALUE LOSS     |                              |       | \$8,249,109      |

**Increased Exemptions**

| Exemption                       | Description | Count | Increased Exemption Amount |
|---------------------------------|-------------|-------|----------------------------|
| DP                              | DISABILITY  | 4     | \$111,702                  |
| HS                              | HOMESTEAD   | 462   | \$16,161,390               |
| OV65                            | OVER 65     | 140   | \$5,579,685                |
| INCREASED EXEMPTIONS VALUE LOSS |             | 606   | \$21,852,777               |
| TOTAL EXEMPTIONS VALUE LOSS     |             |       | \$30,101,886               |

**New Ag / Timber Exemptions****New Annexations****New Deannexations**

| Count | Market Value | Taxable Value |
|-------|--------------|---------------|
| 4     |              | \$0           |

**Average Homestead Value****Category A and E**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 909                    | \$164,359      | \$132,662            | \$31,697        |

**Category A Only**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 733                    | \$150,032      | \$124,277            | \$25,755        |

**Median Homestead Value****Category A and E**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 909                    | \$144,617     | \$140,000           | \$4,617        |

**Category A Only**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 733                    | \$135,640     | \$135,640           | \$0            |

**2025 CERTIFIED TOTALS**SFR - FRIONA ISD  
Lower Value Used

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
|-------------------------------|--------------------|------------------|

**Uncontested Value**

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

SFR - FRIONA ISD  
Grand Totals

Property Count: 50

7/21/2025

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| Land                       |            | Value      |                          |                |            |
|----------------------------|------------|------------|--------------------------|----------------|------------|
| Homesite:                  |            | 24,000     |                          |                |            |
| Non Homesite:              |            | 48,550     |                          |                |            |
| Ag Market:                 |            | 13,005,780 |                          |                |            |
| Timber Market:             |            | 0          | Total Land               | (+)            | 13,078,330 |
| Improvement                |            | Value      |                          |                |            |
| Homesite:                  |            | 476,950    |                          |                |            |
| Non Homesite:              |            | 212,710    | Total Improvements       | (+)            | 689,660    |
| Non Real                   |            | Count      | Value                    |                |            |
| Personal Property:         | 6          |            | 86,230                   |                |            |
| Mineral Property:          | 0          |            | 0                        |                |            |
| Autos:                     | 0          |            | 0                        | Total Non Real | (+)        |
|                            |            |            |                          | Market Value   | =          |
|                            |            |            |                          |                | 86,230     |
|                            |            |            |                          |                | 13,854,220 |
| Ag                         | Non Exempt | Exempt     |                          |                |            |
| Total Productivity Market: | 13,005,780 | 0          |                          |                |            |
| Ag Use:                    | 1,600,640  | 0          | Productivity Loss        | (-)            | 11,405,140 |
| Timber Use:                | 0          | 0          | Appraised Value          | =              | 2,449,080  |
| Productivity Loss:         | 11,405,140 | 0          |                          |                |            |
|                            |            |            | Homestead Cap            | (-)            | 53,103     |
|                            |            |            | 23.231 Cap               | (-)            | 0          |
|                            |            |            | Assessed Value           | =              | 2,395,977  |
|                            |            |            | Total Exemptions Amount  | (-)            | 212,207    |
|                            |            |            | (Breakdown on Next Page) |                |            |
|                            |            |            | Net Taxable              | =              | 2,183,770  |

| Freeze   | Assessed  | Taxable | Actual Tax | Ceiling | Count |                         |             |
|----------|-----------|---------|------------|---------|-------|-------------------------|-------------|
| OV65     | 71,797    | 0       | 0.00       | 0.00    | 1     |                         |             |
| Total    | 71,797    | 0       | 0.00       | 0.00    | 1     | Freeze Taxable          | (-) 0       |
| Tax Rate | 1.0009000 |         |            |         |       |                         |             |
|          |           |         |            |         |       | Freeze Adjusted Taxable | = 2,183,770 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 21,857.35 = 2,183,770 \* (1.0009000 / 100) + 0.00

Certified Estimate of Market Value: 13,854,220  
 Certified Estimate of Taxable Value: 2,183,770

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

**2025 CERTIFIED TOTALS**SFR - FRIONA ISD  
Grand Totals

Property Count: 50

7/21/2025 4:41:43PM

**State Category Breakdown**

| State Code | Description                   | Count | Acres       | New Value | Market Value | Taxable Value |
|------------|-------------------------------|-------|-------------|-----------|--------------|---------------|
| D1         | QUALIFIED OPEN-SPACE LAND     | 43    | 11,551.9800 | \$0       | \$13,005,780 | \$1,600,640   |
| D2         | IMPROVEMENTS ON QUALIFIED OP  | 11    |             | \$0       | \$100,160    | \$100,160     |
| E          | RURAL LAND, NON QUALIFIED OPE | 8     | 39.0000     | \$0       | \$662,050    | \$397,150     |
| J2         | GAS DISTRIBUTION SYSTEM       | 1     |             | \$0       | \$3,550      | \$3,550       |
| J3         | ELECTRIC COMPANY (INCLUDING C | 1     |             | \$0       | \$0          | \$0           |
| J4         | TELEPHONE COMPANY (INCLUDI    | 1     |             | \$0       | \$37,470     | \$37,470      |
| L1         | COMMERCIAL PERSONAL PROPE     | 1     |             | \$0       | \$44,800     | \$44,800      |
| X          | TOTALLY EXEMPT PROPERTY       | 2     |             | \$0       | \$410        | \$0           |
| Totals     |                               |       | 11,590.9800 | \$0       | \$13,854,220 | \$2,183,770   |

## 2026 CERTIFIED TOTALS

Property Count: 3,624

SFR - FRIONA ISD  
ARB Approved Totals

8/18/2026

2:31:37PM

| Land                       |             | Value       |                                                     |                |               |
|----------------------------|-------------|-------------|-----------------------------------------------------|----------------|---------------|
| Homesite:                  |             | 12,920,974  |                                                     |                |               |
| Non Homesite:              |             | 15,442,884  |                                                     |                |               |
| Ag Market:                 |             | 421,651,287 |                                                     |                |               |
| Timber Market:             |             | 15,000      | Total Land                                          | (+)            | 450,030,145   |
| Improvement                |             | Value       |                                                     |                |               |
| Homesite:                  |             | 246,996,174 |                                                     |                |               |
| Non Homesite:              |             | 314,686,520 | Total Improvements                                  | (+)            | 561,682,694   |
| Non Real                   |             | Count       | Value                                               |                |               |
| Personal Property:         | 544         |             | 327,032,943                                         |                |               |
| Mineral Property:          | 18          |             | 3,956,430                                           |                |               |
| Autos:                     | 2           |             | 0                                                   | Total Non Real | (+)           |
|                            |             |             |                                                     | Market Value   | =             |
|                            |             |             |                                                     |                | 330,989,373   |
|                            |             |             |                                                     |                | 1,342,702,212 |
| Ag                         | Non Exempt  | Exempt      |                                                     |                |               |
| Total Productivity Market: | 421,648,892 | 17,395      |                                                     |                |               |
| Ag Use:                    | 68,493,396  | 2,435       | Productivity Loss                                   | (-)            | 353,153,201   |
| Timber Use:                | 2,295       | 0           | Appraised Value                                     | =              | 989,549,011   |
| Productivity Loss:         | 353,153,201 | 14,960      |                                                     |                |               |
|                            |             |             | Homestead Cap                                       | (-)            | 39,326,509    |
|                            |             |             | 23.231 Cap                                          | (-)            | 15,392,452    |
|                            |             |             | Assessed Value                                      | =              | 934,830,050   |
|                            |             |             | Total Exemptions Amount<br>(Breakdown on Next Page) | (-)            | 161,549,201   |
|                            |             |             | Net Taxable                                         | =              | 773,280,849   |

| Freeze   | Assessed   | Taxable   | Actual Tax     | Ceiling    | Count |                         |     |             |
|----------|------------|-----------|----------------|------------|-------|-------------------------|-----|-------------|
| DP       | 2,215,234  | 220,859   | 1,857.83       | 1,857.83   | 17    |                         |     |             |
| OV65     | 56,486,658 | 9,190,417 | 14,871.08      | 17,003.33  | 391   |                         |     |             |
| Total    | 58,701,892 | 9,411,276 | 16,728.91      | 18,861.16  | 408   | Freeze Taxable          | (-) | 9,411,276   |
| Tax Rate | 1.0001000  |           |                |            |       |                         |     |             |
| Transfer | Assessed   | Taxable   | Post % Taxable | Adjustment | Count |                         |     |             |
| OV65     | 237,899    | 37,899    | 32,044         | 5,855      | 1     |                         |     |             |
| Total    | 237,899    | 37,899    | 32,044         | 5,855      | 1     | Transfer Adjustment     | (-) | 5,855       |
|          |            |           |                |            |       | Freeze Adjusted Taxable | =   | 763,863,718 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
7,656,129.95 = 763,863,718 \* (1.0001000 / 100) + 16,728.91

Certified Estimate of Market Value: 1,342,702,212  
Certified Estimate of Taxable Value: 773,280,849

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

**2026 CERTIFIED TOTALS**

Property Count: 3,624

SFR - FRIONA ISD  
ARB Approved Totals

8/18/2026

2:31:48PM

**Exemption Breakdown**

| Exemption | Count | Local | State       | Total       |
|-----------|-------|-------|-------------|-------------|
| 145B      | 327   | 0     | 12,717,027  | 12,717,027  |
| 145D      | 21    | 0     | 231,560     | 231,560     |
| 145D1     | 23    | 0     | 1,558,440   | 1,558,440   |
| DP        | 17    | 0     | 245,980     | 245,980     |
| DV1       | 2     | 0     | 17,000      | 17,000      |
| DV2       | 1     | 0     | 12,000      | 12,000      |
| DV3       | 1     | 0     | 56          | 56          |
| DV4       | 3     | 0     | 10,175      | 10,175      |
| DVHS      | 7     | 0     | 397,064     | 397,064     |
| EX        | 19    | 0     | 4,367,570   | 4,367,570   |
| EX-XF     | 1     | 0     | 329,018     | 329,018     |
| EX-XG     | 3     | 0     | 6,674       | 6,674       |
| EX-XI     | 5     | 0     | 131,706     | 131,706     |
| EX-XL     | 2     | 0     | 45,393      | 45,393      |
| EX-XV     | 150   | 0     | 39,460,542  | 39,460,542  |
| HS        | 902   | 0     | 93,201,776  | 93,201,776  |
| OV65      | 429   | 0     | 8,817,220   | 8,817,220   |
| Totals    |       | 0     | 161,549,201 | 161,549,201 |

# 2026 CERTIFIED TOTALS

SFR - FRIONA ISD

Property Count: 3,624

Grand Totals

8/18/2026

2:31:37PM

| Land                       |             | Value       |                          |                |               |
|----------------------------|-------------|-------------|--------------------------|----------------|---------------|
| Homesite:                  |             | 12,920,974  |                          |                |               |
| Non Homesite:              |             | 15,442,884  |                          |                |               |
| Ag Market:                 |             | 421,651,287 |                          |                |               |
| Timber Market:             |             | 15,000      | Total Land               | (+)            | 450,030,145   |
| Improvement                |             | Value       |                          |                |               |
| Homesite:                  |             | 246,996,174 |                          |                |               |
| Non Homesite:              |             | 314,686,520 | Total Improvements       | (+)            | 561,682,694   |
| Non Real                   |             | Count       | Value                    |                |               |
| Personal Property:         | 544         |             | 327,032,943              |                |               |
| Mineral Property:          | 18          |             | 3,956,430                |                |               |
| Autos:                     | 2           |             | 0                        | Total Non Real | (+)           |
|                            |             |             |                          | Market Value   | =             |
|                            |             |             |                          |                | 330,989,373   |
|                            |             |             |                          |                | 1,342,702,212 |
| Ag                         | Non Exempt  | Exempt      |                          |                |               |
| Total Productivity Market: | 421,648,892 | 17,395      |                          |                |               |
| Ag Use:                    | 68,493,396  | 2,435       | Productivity Loss        | (-)            | 353,153,201   |
| Timber Use:                | 2,295       | 0           | Appraised Value          | =              | 989,549,011   |
| Productivity Loss:         | 353,153,201 | 14,960      |                          |                |               |
|                            |             |             | Homestead Cap            | (-)            | 39,326,509    |
|                            |             |             | 23.231 Cap               | (-)            | 15,392,452    |
|                            |             |             | Assessed Value           | =              | 934,830,050   |
|                            |             |             | Total Exemptions Amount  | (-)            | 161,549,201   |
|                            |             |             | (Breakdown on Next Page) |                |               |
|                            |             |             | Net Taxable              | =              | 773,280,849   |

| Freeze   | Assessed   | Taxable   | Actual Tax     | Ceiling    | Count |                         |     |             |
|----------|------------|-----------|----------------|------------|-------|-------------------------|-----|-------------|
| DP       | 2,215,234  | 220,859   | 1,857.83       | 1,857.83   | 17    |                         |     |             |
| OV65     | 56,486,658 | 9,190,417 | 14,871.08      | 17,003.33  | 391   |                         |     |             |
| Total    | 58,701,892 | 9,411,276 | 16,728.91      | 18,861.16  | 408   | Freeze Taxable          | (-) | 9,411,276   |
| Tax Rate | 1.0001000  |           |                |            |       |                         |     |             |
| Transfer | Assessed   | Taxable   | Post % Taxable | Adjustment | Count |                         |     |             |
| OV65     | 237,899    | 37,899    | 32,044         | 5,855      | 1     |                         |     |             |
| Total    | 237,899    | 37,899    | 32,044         | 5,855      | 1     | Transfer Adjustment     | (-) | 5,855       |
|          |            |           |                |            |       | Freeze Adjusted Taxable | =   | 763,863,718 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
7,656,129.95 = 763,863,718 \* (1.0001000 / 100) + 16,728.91

Certified Estimate of Market Value: 1,342,702,212  
Certified Estimate of Taxable Value: 773,280,849

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

**2026 CERTIFIED TOTALS**

Property Count: 3,624

SFR - FRIONA ISD  
Grand Totals

8/18/2026

2:31:48PM

**Exemption Breakdown**

| Exemption | Count | Local | State       | Total       |
|-----------|-------|-------|-------------|-------------|
| 145B      | 327   | 0     | 12,717,027  | 12,717,027  |
| 145D      | 21    | 0     | 231,560     | 231,560     |
| 145D1     | 23    | 0     | 1,558,440   | 1,558,440   |
| DP        | 17    | 0     | 245,980     | 245,980     |
| DV1       | 2     | 0     | 17,000      | 17,000      |
| DV2       | 1     | 0     | 12,000      | 12,000      |
| DV3       | 1     | 0     | 56          | 56          |
| DV4       | 3     | 0     | 10,175      | 10,175      |
| DVHS      | 7     | 0     | 397,064     | 397,064     |
| EX        | 19    | 0     | 4,367,570   | 4,367,570   |
| EX-XF     | 1     | 0     | 329,018     | 329,018     |
| EX-XG     | 3     | 0     | 6,674       | 6,674       |
| EX-XI     | 5     | 0     | 131,706     | 131,706     |
| EX-XL     | 2     | 0     | 45,393      | 45,393      |
| EX-XV     | 150   | 0     | 39,460,542  | 39,460,542  |
| HS        | 902   | 0     | 93,201,776  | 93,201,776  |
| OV65      | 429   | 0     | 8,817,220   | 8,817,220   |
| Totals    |       | 0     | 161,549,201 | 161,549,201 |

**2026 CERTIFIED TOTALS**

Property Count: 3,624

SFR - FRIONA ISD  
ARB Approved Totals

8/18/2026 2:31:48PM

**State Category Breakdown**

| State Code    | Description                   | Count               | Acres        | New Value           | Market Value           | Taxable Value        |
|---------------|-------------------------------|---------------------|--------------|---------------------|------------------------|----------------------|
| A             | SINGLE FAMILY RESIDENCE       | 1,292               | 285.9771     | \$857,428           | \$186,874,762          | \$73,692,309         |
| B             | MULTIFAMILY RESIDENCE         | 28                  | 10.8203      | \$392,332           | \$5,165,159            | \$4,444,125          |
| C1            | VACANT LOTS AND LAND TRACTS   | 156                 | 99.5775      | \$0                 | \$2,103,750            | \$1,196,971          |
| D1            | QUALIFIED OPEN-SPACE LAND     | 925                 | 205,747.5188 | \$0                 | \$421,655,564          | \$68,502,363         |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 239                 |              | \$0                 | \$10,603,980           | \$10,490,754         |
| E             | RURAL LAND, NON QUALIFIED OPE | 659                 | 2,037.6963   | \$58,266            | \$77,345,168           | \$41,918,644         |
| F1            | COMMERCIAL REAL PROPERTY      | 212                 | 125.1570     | \$0                 | \$30,461,348           | \$24,976,554         |
| F2            | INDUSTRIAL AND MANUFACTURIN   | 157                 | 841.5568     | \$12,258,812        | \$236,430,865          | \$235,442,374        |
| H             | TANGIBLE PERSONAL, NON BUSIN  | 4                   |              | \$0                 | \$380,650              | \$225,000            |
| J2            | GAS DISTRIBUTION SYSTEM       | 4                   |              | \$0                 | \$6,580,120            | \$6,455,120          |
| J3            | ELECTRIC COMPANY (INCLUDING C | 16                  | 6.4630       | \$0                 | \$16,466,632           | \$16,057,592         |
| J4            | TELEPHONE COMPANY (INCLUDI    | 21                  | 1.8641       | \$0                 | \$5,452,956            | \$4,706,431          |
| J5            | RAILROAD                      | 11                  | 15.5100      | \$0                 | \$35,147,538           | \$34,999,397         |
| J6            | PIPELAND COMPANY              | 3                   |              | \$0                 | \$1,209,100            | \$922,490            |
| J7            | CABLE TELEVISION COMPANY      | 3                   |              | \$0                 | \$25,530               | \$0                  |
| J8            | OTHER TYPE OF UTILITY         | 1                   |              | \$0                 | \$9,238                | \$0                  |
| L1            | COMMERCIAL PERSONAL PROPER    | 216                 |              | \$0                 | \$19,031,317           | \$11,233,374         |
| L2            | INDUSTRIAL AND MANUFACTURIN   | 269                 |              | \$0                 | \$239,682,433          | \$234,696,677        |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 10                  |              | \$0                 | \$754,394              | \$339,869            |
| S             | SPECIAL INVENTORY TAX         | 5                   |              | \$0                 | \$2,980,805            | \$2,980,805          |
| X             | TOTALLY EXEMPT PROPERTY       | 180                 | 1,627.7405   | \$0                 | \$44,340,903           | \$0                  |
| <b>Totals</b> |                               | <b>210,799.8814</b> |              | <b>\$13,566,838</b> | <b>\$1,342,702,212</b> | <b>\$773,280,849</b> |

**2026 CERTIFIED TOTALS**

Property Count: 3,624

SFR - FRIONA ISD  
Grand Totals

8/18/2026

2:31:48PM

**State Category Breakdown**

| State Code Description |                               | Count               | Acres        | New Value           | Market Value           | Taxable Value        |
|------------------------|-------------------------------|---------------------|--------------|---------------------|------------------------|----------------------|
| A                      | SINGLE FAMILY RESIDENCE       | 1,292               | 285.9771     | \$857,428           | \$186,874,762          | \$73,692,309         |
| B                      | MULTIFAMILY RESIDENCE         | 28                  | 10.8203      | \$392,332           | \$5,165,159            | \$4,444,125          |
| C1                     | VACANT LOTS AND LAND TRACTS   | 156                 | 99.5775      | \$0                 | \$2,103,750            | \$1,196,971          |
| D1                     | QUALIFIED OPEN-SPACE LAND     | 925                 | 205,747.5188 | \$0                 | \$421,655,564          | \$68,502,363         |
| D2                     | IMPROVEMENTS ON QUALIFIED OP  | 239                 |              | \$0                 | \$10,603,980           | \$10,490,754         |
| E                      | RURAL LAND, NON QUALIFIED OPE | 659                 | 2,037.6963   | \$58,266            | \$77,345,168           | \$41,918,644         |
| F1                     | COMMERCIAL REAL PROPERTY      | 212                 | 125.1570     | \$0                 | \$30,461,348           | \$24,976,554         |
| F2                     | INDUSTRIAL AND MANUFACTURIN   | 157                 | 841.5568     | \$12,258,812        | \$236,430,865          | \$235,442,374        |
| H                      | TANGIBLE PERSONAL, NON BUSIN  | 4                   |              | \$0                 | \$380,650              | \$225,000            |
| J2                     | GAS DISTRIBUTION SYSTEM       | 4                   |              | \$0                 | \$6,580,120            | \$6,455,120          |
| J3                     | ELECTRIC COMPANY (INCLUDING C | 16                  | 6.4630       | \$0                 | \$16,466,632           | \$16,057,592         |
| J4                     | TELEPHONE COMPANY (INCLUDI    | 21                  | 1.8641       | \$0                 | \$5,452,956            | \$4,706,431          |
| J5                     | RAILROAD                      | 11                  | 15.5100      | \$0                 | \$35,147,538           | \$34,999,397         |
| J6                     | PIPELAND COMPANY              | 3                   |              | \$0                 | \$1,209,100            | \$922,490            |
| J7                     | CABLE TELEVISION COMPANY      | 3                   |              | \$0                 | \$25,530               | \$0                  |
| J8                     | OTHER TYPE OF UTILITY         | 1                   |              | \$0                 | \$9,238                | \$0                  |
| L1                     | COMMERCIAL PERSONAL PROPER    | 216                 |              | \$0                 | \$19,031,317           | \$11,233,374         |
| L2                     | INDUSTRIAL AND MANUFACTURIN   | 269                 |              | \$0                 | \$239,682,433          | \$234,696,677        |
| M1                     | TANGIBLE OTHER PERSONAL, MOB  | 10                  |              | \$0                 | \$754,394              | \$339,869            |
| S                      | SPECIAL INVENTORY TAX         | 5                   |              | \$0                 | \$2,980,805            | \$2,980,805          |
| X                      | TOTALLY EXEMPT PROPERTY       | 180                 | 1,627.7405   | \$0                 | \$44,340,903           | \$0                  |
| <b>Totals</b>          |                               | <b>210,799.8814</b> |              | <b>\$13,566,838</b> | <b>\$1,342,702,212</b> | <b>\$773,280,849</b> |

**2026 CERTIFIED TOTALS**

Property Count: 3,624

SFR - FRIONA ISD  
Effective Rate Assumption

8/18/2026

2:31:48PM

**New Value**

|                          |              |
|--------------------------|--------------|
| TOTAL NEW VALUE MARKET:  | \$13,566,838 |
| TOTAL NEW VALUE TAXABLE: | \$13,541,087 |

**New Exemptions**

| Exemption                      | Description                                      | Count | 2025 Market Value |          |
|--------------------------------|--------------------------------------------------|-------|-------------------|----------|
| EX-XV                          | Other Exemptions (including public property, rel | 1     |                   | \$90,854 |
| ABSOLUTE EXEMPTIONS VALUE LOSS |                                                  |       |                   | \$90,854 |

| Exemption                     | Description                           | Count | Exemption Amount |
|-------------------------------|---------------------------------------|-------|------------------|
| 145B                          | 11.145 (b) Single Situs, Single Owner | 224   | \$8,244,277      |
| DVHS                          | Disabled Veteran Homestead            | 1     | \$344,983        |
| HS                            | HOMESTEAD                             | 32    | \$4,159,090      |
| OV65                          | OVER 65                               | 35    | \$373,017        |
| PARTIAL EXEMPTIONS VALUE LOSS |                                       | 292   | \$13,121,367     |
| NEW EXEMPTIONS VALUE LOSS     |                                       |       | \$13,212,221     |

**Increased Exemptions**

| Exemption                       | Description | Count | Increased Exemption Amount |
|---------------------------------|-------------|-------|----------------------------|
| INCREASED EXEMPTIONS VALUE LOSS |             |       |                            |
| TOTAL EXEMPTIONS VALUE LOSS     |             |       | \$13,212,221               |

**New Ag / Timber Exemptions****New Annexations****New Deannexations**

| Count | Market Value | Taxable Value |
|-------|--------------|---------------|
| 402   | \$8,145,125  | \$7,548,625   |

**Average Homestead Value****Category A and E**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 900                    | \$188,334      | \$147,033            | \$41,301        |

**Category A Only**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 725                    | \$174,579      | \$140,257            | \$34,322        |

**Median Homestead Value****Category A and E**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 900                    | \$170,005     | \$141,766           | \$28,239       |

**Category A Only**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 725                    | \$161,901     | \$140,000           | \$21,901       |

**Lower Value Used**

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
|-------------------------------|--------------------|------------------|

Property Count: 49

SFR - FRIONA ISD  
ARB Approved Totals

7/18/2026

9:17:18PM

| Land           |  | Value      |            |                |
|----------------|--|------------|------------|----------------|
| Homesite:      |  | 24,000     |            |                |
| Non Homesite:  |  | 12,750     |            |                |
| Ag Market:     |  | 16,293,920 |            |                |
| Timber Market: |  | 0          | Total Land | (+) 16,330,670 |

| Improvement   |  | Value   |                    |             |
|---------------|--|---------|--------------------|-------------|
| Homesite:     |  | 476,950 |                    |             |
| Non Homesite: |  | 212,710 | Total Improvements | (+) 689,660 |

| Non Real           |   | Count | Value  |                           |
|--------------------|---|-------|--------|---------------------------|
| Personal Property: | 5 |       | 88,430 |                           |
| Mineral Property:  | 0 |       | 0      |                           |
| Autos:             | 0 |       | 0      | Total Non Real            |
|                    |   |       |        | (+) 88,430                |
|                    |   |       |        | Market Value = 17,108,760 |

| Ag                         |            | Non Exempt | Exempt                   |                |
|----------------------------|------------|------------|--------------------------|----------------|
| Total Productivity Market: | 16,293,920 | 0          |                          |                |
| Ag Use:                    | 1,623,290  | 0          | Productivity Loss        | (-) 14,670,630 |
| Timber Use:                | 0          | 0          | Appraised Value          | = 2,438,130    |
| Productivity Loss:         | 14,670,630 | 0          |                          |                |
|                            |            |            | Homestead Cap            | (-) 45,923     |
|                            |            |            | 23.231 Cap               | (-) 0          |
|                            |            |            | Assessed Value           | = 2,392,207    |
|                            |            |            | Total Exemptions Amount  | (-) 307,407    |
|                            |            |            | (Breakdown on Next Page) |                |
|                            |            |            | Net Taxable              | = 2,084,800    |

| Freeze   | Assessed  | Taxable | Actual Tax | Ceiling | Count |                      |
|----------|-----------|---------|------------|---------|-------|----------------------|
| OV65     | 78,977    | 0       | 0.00       | 0.00    | 1     |                      |
| Total    | 78,977    | 0       | 0.00       | 0.00    | 1     | Freeze Taxable (-) 0 |
| Tax Rate | 1.0001000 |         |            |         |       |                      |

Freeze Adjusted Taxable = 2,084,800

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 20,850.08 = 2,084,800 \* (1.0001000 / 100) + 0.00

Certified Estimate of Market Value: 17,108,760  
 Certified Estimate of Taxable Value: 2,084,800

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

**Property Count: 49**

**SFR - FRIONA ISD**  
**Grand Totals**

7/18/2026 9:17:18PM

| Land                       |            | Value      |                                                     |                |
|----------------------------|------------|------------|-----------------------------------------------------|----------------|
| Homesite:                  |            | 24,000     |                                                     |                |
| Non Homesite:              |            | 12,750     |                                                     |                |
| Ag Market:                 |            | 16,293,920 |                                                     |                |
| Timber Market:             |            | 0          | Total Land                                          | (+) 16,330,670 |
| Improvement                |            | Value      |                                                     |                |
| Homesite:                  |            | 476,950    |                                                     |                |
| Non Homesite:              |            | 212,710    | Total Improvements                                  | (+) 689,660    |
| Non Real                   |            | Count      | Value                                               |                |
| Personal Property:         | 5          | 88,430     |                                                     |                |
| Mineral Property:          | 0          | 0          |                                                     |                |
| Autos:                     | 0          | 0          | Total Non Real                                      | (+) 88,430     |
|                            |            |            | Market Value                                        | = 17,108,760   |
| Ag                         |            | Non Exempt | Exempt                                              |                |
| Total Productivity Market: | 16,293,920 | 0          |                                                     |                |
| Ag Use:                    | 1,623,290  | 0          | Productivity Loss                                   | (-) 14,670,630 |
| Timber Use:                | 0          | 0          | Appraised Value                                     | = 2,438,130    |
| Productivity Loss:         | 14,670,630 | 0          |                                                     |                |
|                            |            |            | Homestead Cap                                       | (-) 45,923     |
|                            |            |            | 23.231 Cap                                          | (-) 0          |
|                            |            |            | Assessed Value                                      | = 2,392,207    |
|                            |            |            | Total Exemptions Amount<br>(Breakdown on Next Page) | (-) 307,407    |
|                            |            |            | Net Taxable                                         | = 2,084,800    |

| Freeze   | Assessed  | Taxable | Actual Tax | Celling | Count |                         |           |
|----------|-----------|---------|------------|---------|-------|-------------------------|-----------|
| OV65     | 78,977    | 0       | 0.00       | 0.00    | 1     |                         |           |
| Total    | 78,977    | 0       | 0.00       | 0.00    | 1     | Freeze Taxable          | (-) 0     |
| Tax Rate | 1.0001000 |         |            |         |       |                         |           |
|          |           |         |            |         |       | Freeze Adjusted Taxable | 2,084,800 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
20,850.08 = 2,084,800 \* (1.0001000 / 100) + 0.00

|                                      |            |
|--------------------------------------|------------|
| Certified Estimate of Market Value:  | 17,108,760 |
| Certified Estimate of Taxable Value: | 2,084,800  |

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

Deaf Smith County

**2026 CERTIFIED TOTALS**

As of Certification

Property Count: 49

SFR - FRIONA ISD  
ARB Approved Totals

7/18/2026 9:17:29PM

**State Category Breakdown**

| State Code    | Description                   | Count | Acres       | New Value | Market Value | Taxable Value |
|---------------|-------------------------------|-------|-------------|-----------|--------------|---------------|
| D1            | QUALIFIED OPEN-SPACE LAND     | 44    | 11,582.9800 | \$0       | \$16,293,920 | \$1,623,290   |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 11    |             | \$0       | \$100,160    | \$100,160     |
| E             | RURAL LAND, NON QUALIFIED OPE | 7     | 8.0000      | \$0       | \$626,250    | \$361,350     |
| J2            | GAS DISTRIBUTION SYSTEM       | 1     |             | \$0       | \$3,730      | \$0           |
| J3            | ELECTRIC COMPANY (INCLUDING C | 1     |             | \$0       | \$0          | \$0           |
| J4            | TELEPHONE COMPANY (INCLUDI    | 1     |             | \$0       | \$30,450     | \$0           |
| L1            | COMMERCIAL PERSONAL PROPE     | 2     |             | \$0       | \$54,250     | \$0           |
| <b>Totals</b> |                               |       | 11,590.9800 | \$0       | \$17,108,760 | \$2,084,800   |

**2026 CERTIFIED TOTALS**

Property Count: 49

SFR - FRJONA ISD  
Effective Rate Assumption

7/18/2026

9:17:29PM

**New Value**TOTAL NEW VALUE MARKET:  
TOTAL NEW VALUE TAXABLE:\$0  
\$0**New Exemptions**

| Exemption | Description | Count | Exemption Amount |
|-----------|-------------|-------|------------------|
|-----------|-------------|-------|------------------|

**ABSOLUTE EXEMPTIONS VALUE LOSS**

| Exemption                     | Description                           | Count | Exemption Amount |
|-------------------------------|---------------------------------------|-------|------------------|
| 145B                          | 11.145 (b) Single Situs, Single Owner | 4     | \$88,290         |
| 145D                          | 11.145 (d) Multiple Situs, Leases     | 1     | \$140            |
| PARTIAL EXEMPTIONS VALUE LOSS |                                       |       | \$88,430         |
| NEW EXEMPTIONS VALUE LOSS     |                                       |       | \$88,430         |

**Increased Exemptions**

| Exemption | Description | Count | Increased Exemption Amount |
|-----------|-------------|-------|----------------------------|
|-----------|-------------|-------|----------------------------|

**INCREASED EXEMPTIONS VALUE LOSS**

TOTAL EXEMPTIONS VALUE LOSS \$88,430

**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 |
|------------------------|----------------|----------------------|-----------------|
| 2                      | \$247,475      | \$132,450            | \$115,025       |

**Median Homestead Value**

Category A and E

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 2                      | \$247,475     | \$132,450           | \$115,025      |

**Lower Value Used**

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
|-------------------------------|--------------------|------------------|

**Uncontested Value**

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

*Deaf Smith County Appraisal District*

CHIEF APPRAISER  
MARK POWERS, RPA, RTA

140 E. 3rd STREET  
P.O. BOX 2298 • HEREFORD, TEXAS 79045  
PH. 806-364-0625  
FAX 806-364-6895

OFFICE STAFF  
MIRANDA BARRIENTOS  
JEANETTE BROWNING  
ALE GUERRERO  
DANIEL RICO  
ANTHONY SOTO

July 21, 2026

Parmer CAD  
Attn: Jill Timms  
P.O. Box 56  
Bovina, TX 79009

RE: Certification of the 2026 Appraisal Roll  
Certified Mail: 7021 0950 0002 0531 0452

Enclosed is a copy of the "Certification of the 2026 Appraisal Roll" for the Friona Independent School District for your files. I am sending each entity their respective copies. If you have any questions, please call our office at 806-364-0625.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Powers", with a long horizontal flourish extending to the right.

Mark Powers  
Chief Appraiser

# Tax Collections Activity Report - Current/Delinquent

8/18/2026 2:49:55PM Report Criteria

Entity: ALL  
Year: ALL  
Date Range: 01/01/2025 to 12/31/2025  
Batch(es): ALL

Entity FRIONA ISD

| Current Year                     | M&O          | I&S        | Delinquent Years                 | M&O          | I&S          | All Years                        | M&O          | I&S          |
|----------------------------------|--------------|------------|----------------------------------|--------------|--------------|----------------------------------|--------------|--------------|
| Taxes                            | 1,032,978.36 | 517,962.33 | Taxes                            | 3,332,411.28 | 2,164,317.13 | Taxes                            | 4,365,389.64 | 2,682,279.46 |
| Discounts                        | 0.00         | 0.00       | Discounts                        | 0.00         | 0.00         | Discounts                        | 0.00         | 0.00         |
| Penalty                          | 0.00         | 0.00       | Penalty                          | 37,792.80    | 18,800.14    | Penalty                          | 37,792.80    | 18,800.14    |
| Interest                         | 0.00         | 0.00       | Interest                         | 19,663.55    | 9,345.34     | Interest                         | 19,663.55    | 9,345.34     |
| Total Collected                  | 1,032,978.36 | 517,962.33 | Total Collected                  | 3,389,867.63 | 2,192,462.61 | Total Collected                  | 4,422,845.99 | 2,710,424.94 |
| Total Collected                  | 1,550,940.69 |            | Total Collected                  | 5,582,330.24 |              | Total Collected                  | 7,133,270.93 |              |
| Refunds Paid                     |              |            | Refunds Paid                     |              |              | Refunds Paid                     |              |              |
| Taxes                            | 0.00         | 0.00       | Taxes                            | 45,330.57    | 22,914.95    | Taxes                            | 45,330.57    | 22,914.95    |
| Penalty                          | 0.00         | 0.00       | Penalty                          | 0.00         | 0.00         | Penalty                          | 0.00         | 0.00         |
| Interest                         | 0.00         | 0.00       | Interest                         | 0.00         | 0.00         | Interest                         | 0.00         | 0.00         |
| Total Refunded:                  | 0.00         | 0.00       | Total Refunded:                  | 45,330.57    | 22,914.95    | Total Refunded:                  | 45,330.57    | 22,914.95    |
| Total Refunded:                  | 0.00         |            | Total Refunded:                  | 68,245.52    |              | Total Refunded:                  | 68,245.52    |              |
| Taxes                            | 1,032,978.36 | 517,962.33 | Taxes                            | 3,287,080.71 | 2,141,402.18 | Taxes                            | 4,320,059.07 | 2,659,364.51 |
| Penalty                          | 0.00         | 0.00       | Penalty                          | 37,792.80    | 18,800.14    | Penalty                          | 37,792.80    | 18,800.14    |
| Interest                         | 0.00         | 0.00       | Interest                         | 19,663.55    | 9,345.34     | Interest                         | 19,663.55    | 9,345.34     |
| Total Disbursed:                 | 1,032,978.36 | 517,962.33 | Total Disbursed:                 | 3,344,537.06 | 2,169,547.66 | Total Disbursed:                 | 4,377,515.42 | 2,687,509.99 |
| Total Disbursed:                 | 1,550,940.69 |            | Total Disbursed:                 | 5,514,084.72 |              | Total Disbursed:                 | 7,065,025.41 |              |
| Current Year                     |              |            |                                  |              |              |                                  |              |              |
| Total Collected                  | 1,550,940.69 |            | Total Collected                  | 5,582,330.24 |              | Total Collected                  | 7,133,270.93 |              |
| Attorney Fees                    | 0.00         |            | Attorney Fees                    | 55,739.98    |              | Attorney Fees                    | 55,739.98    |              |
| Other Fees                       | 0.00         |            | Other Fees                       | 0.00         |              | Other Fees                       | 0.00         |              |
| Overpayments                     | 0.04         |            | Overpayments                     | 3,120.98     |              | Overpayments                     | 3,121.02     |              |
| Total Paid                       | 1,550,940.73 |            | Total Paid                       | 5,641,191.20 |              | Total Paid                       | 7,192,131.93 |              |
| Underpayments                    | 0.00         |            | Underpayments                    | 0.00         |              | Underpayments                    | 0.00         |              |
| Total Paid                       | 1,550,940.73 |            | Total Paid                       | 5,641,191.20 |              | Total Paid                       | 7,192,131.93 |              |
| Delinquent Years                 |              |            |                                  |              |              |                                  |              |              |
| Total Collected                  |              |            | Total Collected                  |              |              | Total Collected                  |              |              |
| Attorney Fees                    |              |            | Attorney Fees                    |              |              | Attorney Fees                    |              |              |
| Other Fees                       |              |            | Other Fees                       |              |              | Other Fees                       |              |              |
| Overpayments                     |              |            | Overpayments                     |              |              | Overpayments                     |              |              |
| Total Paid                       |              |            | Total Paid                       |              |              | Total Paid                       |              |              |
| Underpayments                    |              |            | Underpayments                    |              |              | Underpayments                    |              |              |
| Total Paid                       |              |            | Total Paid                       |              |              | Total Paid                       |              |              |
| All Years                        |              |            |                                  |              |              |                                  |              |              |
| Total Collected                  |              |            | Total Collected                  |              |              | Total Collected                  |              |              |
| Attorney Fees                    |              |            | Attorney Fees                    |              |              | Attorney Fees                    |              |              |
| Refunds Paid - Attorney Fees     |              |            | Refunds Paid - Attorney Fees     |              |              | Refunds Paid - Attorney Fees     |              |              |
| Attorney Fee Disbursement Amount |              |            | Attorney Fee Disbursement Amount |              |              | Attorney Fee Disbursement Amount |              |              |

0.00

55,739.98

55,739.98

**Year to Date Recap Report** 07/28/2025-07/28/2026

8/19/2026 9:27:37AM

| Totals for Entity:              |                |               | SFR            | FRIONA ISD     |          |      |                |            |            |            |           |                |            |        |       |
|---------------------------------|----------------|---------------|----------------|----------------|----------|------|----------------|------------|------------|------------|-----------|----------------|------------|--------|-------|
| Year                            | Original Tax   | Adjustments   | Adjusted Tax   | Base Tax Pd    | Under    | Disc | Eff Taxes Paid | Penalty    | Interest   | Alt Fee    | Overage   | Payments       | Balance    | %      | #Owed |
| 2011                            | 2,913,557.16   | -29,111.32    | 2,914,445.84   | 2,913,589.41   | 0.00     | 0.00 | 2,913,589.41   | 11,413.65  | 10,723.44  | 10,583.20  | 1,138.27  | 2,947,447.97   | 856.43     | 99.97  | 15    |
| 2012                            | 3,327,500.14   | -32,640.71    | 3,294,859.43   | 3,294,793.92   | 0.00     | 0.00 | 3,294,793.92   | 14,834.51  | 11,705.98  | 13,515.64  | 525.71    | 3,335,375.76   | 65.51      | 100.00 | 13    |
| 2013                            | 3,365,910.70   | -20,918.84    | 3,364,991.86   | 3,364,244.23   | 0.00     | 0.00 | 3,364,244.23   | 14,845.60  | 12,740.20  | 12,046.18  | 190.58    | 3,404,066.79   | 747.63     | 99.98  | 14    |
| 2014                            | 3,571,329.70   | -13,030.52    | 3,558,299.18   | 3,557,007.36   | 0.00     | 0.00 | 3,557,007.36   | 15,941.67  | 12,012.61  | 11,987.86  | 1,750.55  | 3,598,700.05   | 1,291.82   | 99.96  | 14    |
| 2015                            | 3,907,413.38   | -54,499.42    | 3,852,913.96   | 3,851,586.67   | 0.00     | 0.00 | 3,851,586.67   | 21,567.78  | 15,671.98  | 24,799.99  | 4,664.17  | 3,918,280.59   | 1,327.29   | 99.97  | 13    |
| 2016                            | 3,955,061.61   | -40,968.55    | 3,914,093.06   | 3,905,242.66   | 0.00     | 0.00 | 3,905,242.66   | 15,507.26  | 14,150.20  | 16,018.42  | 95.83     | 3,951,014.37   | 8,850.40   | 99.77  | 96    |
| 2017                            | 4,303,540.56   | -36,736.48    | 4,266,804.08   | 4,252,962.00   | 0.00     | 0.00 | 4,252,962.00   | 13,204.02  | 10,448.82  | 11,931.57  | 3,086.39  | 4,291,632.80   | 13,842.08  | 99.68  | 135   |
| 2018                            | 4,454,832.44   | -172.46       | 4,454,659.98   | 4,443,752.39   | 0.00     | 0.00 | 4,443,752.39   | 15,755.04  | 10,961.91  | 14,263.75  | 92.51     | 4,484,825.60   | 10,907.59  | 99.76  | 112   |
| 2019                            | 6,101,998.36   | -139,623.84   | 5,962,374.52   | 5,944,889.73   | 0.00     | 0.00 | 5,944,889.73   | 26,231.54  | 18,023.68  | 21,139.62  | 27.40     | 6,010,311.97   | 17,484.79  | 99.71  | 139   |
| 2020                            | 6,273,379.70   | -24,045.28    | 6,249,334.42   | 6,178,422.32   | 0.00     | 0.00 | 6,178,422.32   | 23,828.20  | 14,163.67  | 13,549.20  | 6,142.12  | 6,236,105.51   | 70,912.10  | 98.87  | 171   |
| 2021                            | 6,358,755.20   | -59,879.42    | 6,298,875.78   | 6,214,151.10   | 0.00     | 0.00 | 6,214,151.10   | 37,280.52  | 21,072.98  | 13,189.56  | 10,779.29 | 6,296,473.45   | 84,724.68  | 98.65  | 269   |
| 2022                            | 6,932,796.98   | -44,541.53    | 6,888,255.45   | 6,842,981.32   | 0.00     | 0.00 | 6,842,981.32   | 37,892.46  | 29,141.66  | 25,916.27  | 2,189.63  | 6,938,121.34   | 45,274.13  | 99.34  | 284   |
| 2023                            | 6,819,018.06   | -338,351.11   | 6,480,666.95   | 6,441,852.65   | 0.00     | 0.00 | 6,441,852.65   | 44,723.38  | 30,943.74  | 26,919.05  | 12,074.58 | 6,556,513.40   | 38,814.30  | 99.40  | 252   |
| 2024                            | 7,280,586.15   | -305,215.30   | 6,975,370.85   | 6,842,182.09   | 0.00     | 0.00 | 6,842,182.09   | 55,447.02  | 25,193.20  | 52,839.93  | 3,118.67  | 6,978,780.91   | 133,188.76 | 98.09  | 323   |
| 2025                            | 8,016,291.23   | -80,577.94    | 7,935,713.29   | 7,695,771.25   | 0.00     | 0.00 | 7,695,771.25   | 31,004.51  | 10,857.69  | 1,966.77   | 6,096.22  | 7,745,698.44   | 239,942.04 | 96.98  | 553   |
| Total for all Delinquent Years: |                |               |                |                |          |      |                |            |            |            |           |                |            |        |       |
|                                 | 104,366,999.28 | -1,711,694.38 | 102,655,304.90 | 102,203,844.36 | 3,489.87 | 0.00 | 102,207,334.23 | 544,975.29 | 484,376.29 | 472,562.08 | 55,716.84 | 103,761,474.86 | 447,970.67 | 2,057  |       |
| Totals for All Years:           |                |               |                |                |          |      |                |            |            |            |           |                |            |        |       |
|                                 | 112,383,290.51 | -1,792,272.32 | 110,591,018.19 | 109,899,615.61 | 3,489.87 | 0.00 | 109,903,105.48 | 575,979.80 | 495,233.98 | 474,528.85 | 61,815.06 | 111,507,173.30 | 667,912.71 | 2,610  |       |
| Refund Paid:                    |                |               |                |                |          |      |                |            |            |            |           |                |            |        |       |
|                                 |                | -162,002.91   |                |                | 0.00     | 0.00 |                | -366.85    | -193.81    | -230.95    | 0.00      | -162,814.52    |            |        |       |

$$\text{Effective Taxes Paid} = \text{Base Tax Pd} + \text{Under} + \text{Disc}$$

**Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage**

**Balance = Adjusted Tax-Eff Taxes Paid**