

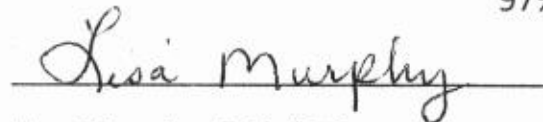
CERTIFICATION OF VALUES

2026

CLAY COUNTY

I, Lisa Murphy, Chief Appraiser of Clay County, by my signature affixed below, do hereby certify the taxable values for properties within the above tax unit in Clay County for tax year 2026. I Certified the Values on the 21st day of July 2026.

Total Market Value	4,099,055,714
Total Taxable Value not in Protest	1,425,350,981
Total Taxable Value in Protest at lower value	5,716,560
Total Certified Taxable Value	1,426,780,121
New Improvement Taxable Value (Corrected)	84,949,780
Collection Rate	97%



Lisa Murphy, RPA/RTA

Chief Appraiser

Average Home 2025 Market Value	181,741
Average Home 2025 Taxable Value	144,816
Average Home 2026 Market Value	183,196
Average Home 2026 Taxable Value	156,453

2026 Certified History Recap - Clay County Appraisal District

(01) - CLAY COUNTY

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homestead	(+)	69,108,610	3,208	0	192,063,640	581	133,050	5
Non Homestead	(+)	146,356,020	4,727	0	0	0	110,950	873
Productivity Market	(+)	2,298,233,440	7,045	0	947,720	2	85,371,590	7
Income	(+)	0	0	0	0	0	0	0
	(+)	0	0	0	0	0	0	0
Total Land(=)		2,513,698,070	14,980		7,145,700	24		0
Ag/Timber *does not include protested								
Timber Gain	(+)	0	0	0	0	0	0	0
Productivity Market	(+)	2,297,410,940	7,041	0	0	0	0	0
Land Ag 1D	(-)	0	0	0	0	0	0	0
Land Ag 1D1	(-)	53,164,920	7,041	0	0	0	0	0
Land Ag Timber	(-)	0	0	0	0	0	0	0
Productivity Loss(=)		2,244,246,020	7,045					
Improvements								
Homestead	(+)	557,509,810	3,020	0	5,339,330	116	5,370,440	112
New Homestead	(+)	6,362,860	454	0	760,900	98	0	0
Non Homestead	(+)	401,809,684	3,758	0	125,000	2	5,168,400	126
New Non Homestead	(+)	22,562,910	553	0	251,760	14	125,000	3
Income	(+)	0	0	0	0	0	0	0
Total Improvement(=)		988,245,764	7,785		6,187,290	228		126
Personal								
Homestead	(+)	22,744,920	287	0	0	0	0	0
New Homestead	(+)	890,310	23	0	0	0	0	0
Non Homestead	(+)	48,480,670	602	0	0	0	0	0
New Non Homestead	(+)	1,400,420	36	0	0	0	0	0
Total Personal(=)		73,516,320	948		210,103,880	96,279,430	2,615,337,173	
Mineral/Industrial/Utility/Personal Property								
Minerals/Oil & Gas	(+)	44,827,410	4,023	0	0	0	0	0
Industrial Real	(+)	223,392,140	26	0	0	0	0	0
Industrial/Utility Personal Property	(+)	255,376,510	557	0	0	0	0	0
Total Mineral Market Value(=)		523,596,060	4,606		39,044,270	172		0
Total Real & Personal Market	(+)	3,515,459,654	23,713	Protested Value:				
Total Mineral/Industrial Market	(+)	523,596,060	4,606	7,145,700				
Total Market Value(=)		4,039,055,714	28,319					
20% MIUP Circuit Breaker Limitation (-)		3,952,550	479					
10% Homestead Cap Loss (-)		44,116,869	1,580	Protested % of				
20% Circuit Breaker Limitation (-)		16,638,424	794	Market: 0.17 %				
Total Market After Cap(=)		4,034,347,871						
Land Timber Gain	(+)	0	0					
Productivity Loss	(-)	2,244,246,020	7,045					
Total Market Taxable(=)		1,790,101,851						
Losses								
Exempt Property								
Under \$500/\$2500								
Abatements								
Freepoint								
Goods in Transit								
Protested Value								
Chapter 313 Value Limitation								
Mineral Unknown								
Interstate Commerce								
Foreign Trade								
BPP Exempt: Single Situs/Owner								
BPP Exempt: Multi Situs on L1H1.2H								
BPP Exempt: Multi Situs on J								
BPP Exempt: Related Business Entity								
MultiUse								
Solar/Wind Power								
Vehicle Leased for Personal Use								
TCEQ/Pollution Control								
Allocation								
Historical								
Disaster Exemption								
Residence HS Destroyed by Fire								
Community Housing								
Childcare Facility								
Animal Feed Held For Sale at Retail								
Total Losses (includes Prod. Loss & Cap Loss) (=)								
Total Appraised Value (=)								

01 - CLAY COUNTY Net Taxable Value (=) 1,426,780,121

2026 Certified History Recap - Clay County Appraisal District

(01) - CLAY COUNTY

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,596	1,786	0	71	0	0	0	276	172	0	0

Total Parcels*: 20,079* Parcel count is figured by parcel per ownership

Total Owners: 8,715

Total Items: 22,159

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	Industrial/Utility/Personal Property New Value	Grand Total New Value (does not include G category codes)
Market: \$31,216,500		
Taxable: \$23,848,530	+ Taxable: \$61,101,250	Taxable: \$84,949,780

G: Oil and Gas, Minerals New Value**

Taxable: \$0**

New AG/Timber
Market: \$921,100
Taxable: \$19,530
Value Loss: \$901,570

Exempt Value of First Time Absolute Exemption: \$29,650
Exempt Value of First Time Partial Exemption: \$2,192,300

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations. Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$174,198	2,672	Market \$465,450,400
Taxable \$147,309		Taxable \$393,610,421
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$183,196	3,071	Market \$562,597,100
Taxable \$156,453		Taxable \$480,465,841
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$174,498	3,327	Market \$580,557,640
Taxable \$148,194		Taxable \$493,040,771
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$70,158	-256	Market \$17,960,540
Taxable \$49,121		Taxable \$12,574,930

Median Homestead Values* (includes protested & exempt value)

DVE/Homestead	Market	Market Value After Cap:	Net Taxable Value:
DVE/Over 65	\$270,510	\$235,410	\$0
SS SVC MEMBER/Over 65	\$271,220	\$232,800	\$0
DISABLED	\$190,440	\$166,660	\$0
HOMESTEAD	\$129,550	\$129,550	\$0
OVER 65	\$59,770	\$48,240	\$142,960
ALL Homesteads	\$163,620	\$153,350	\$147,020
	\$147,740	\$133,310	\$127,290
	\$154,240	\$142,740	\$127,160

2026 Certified History Recap - Clay County Appraisal District

(01) - CLAY COUNTY

Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	3,518	6,335.5699	66,571.670			491,964,540	1,057,730		559,593,940	528,448,441	489,347,961
A2	844	899.0928	12,139.820			15,887,000	3,251,730		31,278,550	27,346,016	25,723,446
A3	185	1,9424	237,340			16,519,634	2,824,210		19,581,184	18,535,114	17,117,664
A4	75	60.7824	672,850			871,020	0		1,543,870	1,459,500	1,441,150
A*	4,622	7,297,3875	79,621,680			525,242,194	7,133,670		611,997,544	575,789,071	533,630,221
B1	14	13.9350	179,370			5,662,040	0		5,841,410	5,841,410	5,540,650
B3	2	16.5520	148,680			3,482,210	0		3,630,890	3,355,300	3,355,300
B*	16	30,4870	328,050			9,144,250	0		9,472,300	9,196,710	8,895,950
C1	958	1,367,0758	13,138,380			56,110	0		13,194,490	10,934,600	10,878,640
C*	958	1,367,0758	13,138,380			56,110	0		13,194,490	10,934,600	10,878,640
D1	7,045	662,571,0079	0	53,175,370	2,298,233,440	0	0		2,298,233,440	53,175,370	53,093,750
D2	1,395	0.0000	0			69,407,120	0		69,407,120	65,924,300	65,665,870
D*	8,440	662,571,0079	0	53,175,370	2,298,233,440	69,407,120	0		2,367,640,560	119,099,670	118,759,620
E	15	49.1200	215,250			211,650	0		426,900	426,900	426,900
E1	797	3,590,4250	20,848,580			127,778,500	0		148,625,080	141,615,890	132,380,600
E2	61	487,7050	3,845,220			3,987,710	0		7,832,930	7,014,520	6,969,220
E2M	104	147,2600	893,230			1,115,900	0		2,009,130	1,929,220	1,710,080
E2S	520	838,6442	4,708,570			65,407,370	0		70,115,940	68,273,060	63,723,580
E3	273	2,945,4330	21,227,070			1,739,020	0		22,966,090	19,702,480	19,441,930
E*	1,770	8,058,5872	51,737,920			200,238,150	0		251,976,070	238,962,070	224,652,310
F1	259	482,1415	5,028,710			49,609,880	0		54,638,590	53,695,230	49,674,590
F1	259	482,1415	5,028,710			49,609,880	0		54,638,590	53,695,230	49,674,590
F2	37	394,3630	1,655,340			6,767,920	0		223,392,140	231,815,400	144,248,250
F2	37	394,3630	1,655,340			6,767,920	0		223,392,140	231,815,400	144,248,250
F*	296	876,5045	6,684,050			56,377,800	0		223,392,140	284,973,370	193,922,840
G1	4,018	0.0000	0			0	0		44,694,360	41,109,320	40,998,370
G*	4,018	0.0000	0			0	0		44,694,360	41,109,320	40,998,370
J2	9	7,3800	77,800			60,500	0		5,204,550	5,331,290	5,205,290
J2A	4	0.0000	0			0	0		12,865,070	12,865,070	12,740,070
J3	57	33,8340	341,780			26,560	0		84,613,240	84,619,460	83,804,750
J3A	2	0.0000	0			0	0		27,590	27,590	27,590
J4	122	37,4500	313,720			269,030	0		6,944,980	7,527,730	7,474,550
J4A	5	0.0000	0			0	0		230,390	230,390	139,130
J5	16	21,7870	164,480			0	0		33,395,980	33,525,910	33,400,910
J5A	2	0.0000	0			0	0		51,400	51,400	51,400
J6	223	155,1710	1,020,360			17,500	0		96,877,730	97,915,590	93,078,470
J6A	17	0.0000	0			0	0		4,970,550	4,970,550	4,718,750
J7	7	7,2190	74,150			5,220	0		1,360,210	1,439,580	1,165,570
J8	2	0.0000	0			0	0		1,700	1,700	0
J8A	2	0.0000	0			0	0		46,000	46,000	0
J9	2	0.0000	0			0	0		0	0	0
J*	470	262,8410	1,992,290			378,810	0		246,221,050	248,592,150	240,288,560
L1	237	0.0000	0			0	20,483,240		20,483,240	20,483,240	13,983,210
L1	237	0.0000	0			0	20,483,240		20,483,240	20,483,240	13,983,210

2026 Certified History Recap - Clay County Appraisal District

(01) - CLAY COUNTY

Code	Items	Acres	Land	Ag Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2	3	0.0000	0			0	3,460,090		3,460,090	3,460,090	3,007,820
L2A	3	0.0000	0			0	0	52,500	52,500	52,500	47,000
L2C	11	0.0000	0			0	0	1,051,640	1,051,640	1,051,640	257,510
L2D	3	0.0000	0			0	0	59,110	59,110	59,110	25,539
L2G	33	0.0000	0			0	0	2,344,210	2,344,210	2,344,210	2,012,430
L2J	8	0.0000	0			0	0	141,830	141,830	141,830	43,096
L2L	2	0.0000	0			0	0	13,730	13,730	13,730	0
L2M	14	0.0000	0			0	0	710,410	710,410	710,410	512,875
L2P	30	0.0000	0			0	0	1,878,820	1,878,820	1,878,820	34,230
L2Q	44	0.0000	0			0	0	2,903,210	2,903,210	2,903,210	659,550
L2	151	0.0000	0			0	3,460,090	9,155,460	12,615,550	12,615,550	6,600,050
L-	388	0.0000	0			0	23,943,330	9,155,460	33,098,790	33,098,790	20,583,260
M1	585	0.0000	0			163,620	32,875,390		33,039,010	29,158,600	27,465,220
M-	585	0.0000	0			163,620	32,875,390		33,039,010	29,158,600	27,465,220
O	4	39.9110	101,600			0	0		101,600	101,600	101,600
O+	4	39.9110	101,600			0	0		101,600	101,600	101,600
S	7	0.0000	0			0	6,603,530		6,603,530	6,603,530	6,603,530
S+	7	0.0000	0			0	6,603,530		6,603,530	6,603,530	6,603,530
XB	1	0.0000	0			0	400		400	400	0
XU	4	0.0000	0			0	0	130,650	130,650	130,650	0
XV	580	19,914.9073	61,860,660			127,237,210	2,960,000	2,400	192,060,270	192,060,270	0
X+	585	19,914.9073	61,860,660			127,237,210	2,960,400	133,050	192,191,320	192,191,320	0
TOTAL:	22,159	700,418.7092	215,464,630	53,175,370	2,298,233,440	988,245,264	73,516,320	523,596,060	4,099,055,714	1,789,289,801	1,426,780,121