HOPKINS COUNTY APPRAISAL DISTRICT
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Miller Grove ISD
7819 Farm Road 275 S
Cumby, TX 75433

Attn: Dr. Linda Rankin: Superintendent

Dear Dr. Rankin:

In compliance with the Appraisal Review Board Order of July 23rd, 2025 approving the appraisal records for the 2025 Appraisal Roll, the following information details your 2025 certified values:

In accordance with Senate Bill 4 for school districts only, these values are using the $140,000 homestead exemption and the $60,000 over-65/disabled exemption amounts.

Total Market Value ....$	426,189,076
Exempt Property ....$	5,869,688
Value Lost to Agricultural Usage ....$	227,934,360
Disabled Veterans Exemptions....................$	157,010
Frozen & over 65 Disabled Veterans Exemption ....$	20,212
Homestead Exemption....................$	30,236,048
Frozen Homestead Exemption (For school districts only) ....$	27,352,588
Exemption for Over 65....................$ (For school districts, this amount reflects only first applications for 2025)	376,680
Frozen Over 65 Exemption ....$ (Amount of exemption granted by school districts only)	5,703,104
Disabled Person Exemptions....................$	120,000
Frozen Disabled Person Exemptions ....$	441,743
100% Homesite Veterans Exemption ....$	2,726,593
Value Lost to Tax Abatements ....$	0
Value Lost to Pollution Control Exemption....................$	1,918,830
Value Lost to Freeport Exemption ....$	0
Value Lost to $500 Minimum Value ....$	1,020
Value Lost to 10% Homestead Cap....................$	15,908,113
Value Lost to 20% Circuit Breaker Cap ....$	1,724,709
Value Lost to Temporary Disaster Exemption ....$	0

Value Lost to Other ....$ 0

NET TAXABLE VALUE .... $ 105,698,378
(For school districts, this amount reflects total taxable value before Reduction of 65 & over frozen taxable value)

NOTE: The net taxable value stated above represents a decrease of -4% below the 2024 certified net taxable value.

Frozen Taxable Value (For school districts only) ....$ 8,403,269

Frozen Tax (For school districts only) ....$ 61,990

New Construction/New Personal ....$ 7,473,530
(This amount is included with the net taxable value)

Adjusted Taxable Value for 2025 Levy Calculations .... $ 97,295,109

FOR THOSE ENTITIES WITH 313 AGREEMENTS

VLA Cap...$ 0

Certified this the 25th day of July, 2025.

Cathy N. Singleton

Cathy N Singleton, Chief Appraiser

7/30/2025 11:36:24 AM

EFFECTIVE TAX RATE TOTALS YEAR 2025

Entity: 050

		School	Non School
2024 Taxable Value	107,665,790	Line 1	Line 1
2024 25.25(d) Adjustments	0	Line 1	Line 1
2024 Appeal Under Chapter 42 as of July 25	0	Line 1	Line 1
2024 Tax Ceilings	14,880,187	Line 2	Line 2
2024 Appraised I&S value of property subject to chapter 313 agreement	0.00	Line 4A	Line 29
2024 Limited M&O value of property subject to vhapter 313 agreement	0.00	Line 4B	
2024 Maintenance and Operations Rate	0.007552		
2024 Interest and Sinking Rate	0.0027		
2024 Total Adopted Tax Rate	0.010252	Line 4	Line 4
2025 New Absolute Exemptions	0	Line 10A	Line 10A
2025 New Partial Exemptions	3,211,517	Line 10B	Line 10B
2024 Market Value of New 2025 Productivity	995,900	Line 11A	Line 11A
2025 New Productivity or Special Appraised Value	7,390	Line 11B	Line 11B
2025 TIF zone captured appraised value of property	0		Line 18D
2025 Certified values	105,595,868	Line 17A	Line 18A
2025 Pollution Control Exemption	0	Line 17B	Line 18C
2025 Taxable Value of Properties Under Protest	1,008,416	Line 18A	Line 19A
* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest			
2025 Tax Ceilings - Taxable Value	8,403,269	Line 19	Line 20
2025 New value of property subject to chapter 313 agreements	0		
2025 Total Taxable Value of New Improvements and New Personal Property	6,499,272	Line 23	Line 24

Land		Value			
Homesite:		630,182			
Non Homesite:		1,247,378			
Ag Market:		11,627,790			
Timber Market:		169,409	Total Land	(+)	13,674,759

Improvement		Value			
Homesite:		5,157,483			
Non Homesite:		3,058,536	Total Improvements	(+)	8,216,019

Non Real	Count	Value			
Personal Property:	6	361,160			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	361,160
			Market Value	=	22,251,938

Ag	Non Exempt	Exempt			
Total Productivity Market:	11,797,199	0			
Ag Use:	200,591	0	Productivity Loss	(-)	11,593,132
Timber Use:	3,476	0	Appraised Value	=	10,658,806
Productivity Loss:	11,593,132	0			
			Homestead Cap	(-)	123,929
			23.231 Cap	(-)	60,044
			Assessed Value	=	10,474,833
			Total Exemptions Amount (Breakdown on Next Page)	(-)	3,517,517
			Net Taxable	=	6,957,316

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	49,845	0	0.00	0.00	2			
OV65	2,295,998	1,043,254	9,819.55	11,677.95	9			
Total	2,345,843	1,043,254	9,819.55	11,677.95	11	Freeze Taxable	(-)	1,043,254
Tax Rate	1.0252000							

Freeze Adjusted Taxable = 5,914,062

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
70,450.51 = 5,914,062 * (1.0252000 / 100) + 9,819.55

Certified Estimate of Market Value:	22,251,938
Certified Estimate of Taxable Value:	6,957,316

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

New Value

TOTAL NEW VALUE MARKET:	**$838,904**
TOTAL NEW VALUE TAXABLE:	**$838,904**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description		Count	Exemption Amount
HS	Homestead		1	$62,329
		PARTIAL EXEMPTIONS VALUE LOSS	**1**	**$62,329**
		NEW EXEMPTIONS VALUE LOSS		**$62,329**

Increased Exemptions

Exemption	Description		Count	Increased Exemption Amount
HS	Homestead		14	$498,907
OV65	Over 65		5	$222,876
		INCREASED EXEMPTIONS VALUE LOSS	**19**	**$721,783**

TOTAL EXEMPTIONS VALUE LOSS	**$784,112**

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
21	$259,451	$112,865	$146,586

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10	$296,055	$126,129	$169,926

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used