

2026 PRELIMINARY TOTALS

NAV - PORT FREEPORT
Grand Totals

Property Count: 133,958

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Land		Value				
Homesite:		3,362,144,587				
Non Homesite:		3,414,484,070				
Ag Market:		3,029,074,198				
Timber Market:		0		Total Land	(+)	9,805,702,855
Improvement		Value				
Homesite:		11,571,022,558				
Non Homesite:		27,840,090,894		Total Improvements	(+)	39,411,113,452
Non Real		Count	Value			
Personal Property:	8,059	5,155,275,960				
Mineral Property:	28,078	17,742,739				
Autos:	0	0		Total Non Real	(+)	5,173,018,699
				Market Value	=	54,389,835,006
Ag	Non Exempt	Exempt				
Total Productivity Market:	3,028,108,483	965,715				
Ag Use:	40,280,271	2,125		Productivity Loss	(-)	2,987,828,212
Timber Use:	0	0		Appraised Value	=	51,402,006,794
Productivity Loss:	2,987,828,212	963,590		Homestead Cap	(-)	711,084,800
				23.231 Cap	(-)	703,108,962
				Assessed Value	=	49,987,813,032
				Total Exemptions Amount (Breakdown on Next Page)	(-)	14,890,239,317
				Net Taxable	=	35,097,573,715

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
0.00 = 35,097,573,715 * (0.000000 / 100)

Certified Estimate of Market Value: 54,033,165,793
Certified Estimate of Taxable Value: 34,876,797,413

Tif Zone Code	Tax Increment Loss
2007 TIF	14,157,357
Tax Increment Finance Value:	14,157,357
Tax Increment Finance Levy:	0.00

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	4,105	0	181,123,910	181,123,910
145D	3,618	0	25,850,260	25,850,260
145F	336	0	13,962,710	13,962,710
AB	12	3,508,910,620	0	3,508,910,620
CHODO	1	4,770,700	0	4,770,700
CHODO (Partial)	44	22,877,745	0	22,877,745
DP	793	120,777,405	0	120,777,405
DPS	4	0	0	0
DV1	244	0	2,097,547	2,097,547
DV1S	14	0	67,500	67,500
DV2	168	0	1,495,641	1,495,641
DV2S	5	0	37,500	37,500
DV3	290	0	2,828,061	2,828,061
DV3S	6	0	50,000	50,000
DV4	766	0	6,684,470	6,684,470
DV4S	45	0	341,350	341,350
DVHS	1,093	0	373,108,964	373,108,964
DVHSS	96	0	25,669,745	25,669,745
EX-XD	7	0	6,974,147	6,974,147
EX-XG	6	0	2,178,273	2,178,273
EX-XJ	3	0	12,613,680	12,613,680
EX-XL	5	0	2,004,050	2,004,050
EX-XN	221	0	38,964,274	38,964,274
EX-XU	1	0	100	100
EX-XV	4,569	0	3,322,637,782	3,322,637,782
EX-XV (Prorated)	6	0	57,280	57,280
EX366	19,058	0	199,317	199,317
FR	54	657,153,806	0	657,153,806
FRSS	5	0	1,513,670	1,513,670
HS	37,878	1,660,513,480	0	1,660,513,480
HT	2	359,580	0	359,580
MED	1	0	328,296	328,296
OV65	14,137	2,665,803,679	0	2,665,803,679
OV65S	604	112,114,996	0	112,114,996
PC	73	2,114,315,839	0	2,114,315,839
SO	82	1,852,940	0	1,852,940
Totals		10,869,450,790	4,020,788,527	14,890,239,317

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	51,784	44,257.5287	\$234,286,581	\$14,239,622,983	\$8,815,802,851
B	MULTIFAMILY RESIDENCE	401	69.4896	\$48,638,900	\$968,094,388	\$943,675,591
C1	VACANT LOTS AND LAND TRACTS	18,866	17,581.4594	\$6,570	\$772,391,534	\$634,039,035
D1	QUALIFIED OPEN-SPACE LAND	8,123	373,796.3837	\$0	\$3,028,108,483	\$40,202,936
D2	IMPROVEMENTS ON QUALIFIED OP	840		\$977,010	\$15,977,940	\$15,955,786
E	RURAL LAND, NON QUALIFIED OPE	7,802	80,855.7909	\$29,275,909	\$1,494,364,460	\$1,054,514,758
F1	COMMERCIAL REAL PROPERTY	2,947	4,803.2506	\$58,149,510	\$2,824,489,173	\$2,668,782,920
F2	INDUSTRIAL AND MANUFACTURIN	296	5,597.9762	\$4,135,376,160	\$22,630,505,760	\$16,981,579,539
G1	OIL AND GAS	8,846		\$0	\$15,188,298	\$11,805,298
G3	OTHER SUB-SURFACE INTERESTS	63		\$0	\$1,770,291	\$1,654,520
J1	WATER SYSTEMS	8	1.6411	\$0	\$277,560	\$199,818
J2	GAS DISTRIBUTION SYSTEM	26	0.1844	\$0	\$20,843,890	\$20,826,520
J3	ELECTRIC COMPANY (INCLUDING C	150	186.3125	\$0	\$552,683,140	\$547,380,137
J4	TELEPHONE COMPANY (INCLUDI	305	7.8065	\$0	\$40,923,310	\$23,424,673
J5	RAILROAD	94	225.6610	\$0	\$94,403,950	\$92,690,931
J6	PIPELAND COMPANY	1,295	13.4500	\$0	\$1,036,550,920	\$1,012,553,787
J7	CABLE TELEVISION COMPANY	80	0.1870	\$0	\$27,181,620	\$24,041,674
J8	OTHER TYPE OF UTILITY	57		\$0	\$6,842,990	\$4,949,971
L1	COMMERCIAL PERSONAL PROPE	5,594		\$494,350	\$745,520,260	\$582,342,115
L2	INDUSTRIAL AND MANUFACTURIN	256		\$0	\$1,888,997,120	\$1,213,492,540
M1	TANGIBLE OTHER PERSONAL, MOB	3,709		\$7,330,340	\$167,179,010	\$129,279,046
O	RESIDENTIAL INVENTORY	3,572	661.8267	\$92,778,621	\$248,057,526	\$239,645,309
S	SPECIAL INVENTORY TAX	84		\$0	\$42,000,410	\$38,744,076
X	TOTALLY EXEMPT PROPERTY	23,921	181,091.5274	\$9,108,630	\$3,527,859,990	\$0
	Totals		709,150.4757	\$4,616,422,581	\$54,389,835,006	\$35,097,583,831

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	37	4.6391	\$0	\$2,553,473	\$1,454,006
A1 SINGLE FAMILY RESIDENCE	47,422	37,364.2308	\$228,065,151	\$13,776,184,096	\$8,529,452,932
A2 MOBILE HOME ON LAND	4,852	6,888.6588	\$6,221,430	\$454,166,354	\$281,472,093
A3 IMPROVEMENT ONLY	85		\$0	\$6,719,060	\$3,423,820
B	6		\$0	\$20,460,740	\$18,177,260
B1 APARTMENTS	157	17.2520	\$47,945,200	\$895,881,268	\$880,823,743
B2 DUPLEX	238	52.2376	\$693,700	\$51,752,380	\$44,674,588
C1 VACANT LOT IN CITY	6,308	3,168.5431	\$6,570	\$188,652,428	\$160,259,926
C2 COMMERCIAL OR INDUSTRIAL VAC	957	2,478.9674	\$0	\$109,482,274	\$68,156,682
C3 VACANT LOT OUT SIDE CITY	11,606	11,933.9489	\$0	\$474,256,832	\$405,622,427
D1 QUALIFIED AG LAND	8,219	374,075.8085	\$0	\$3,031,371,308	\$43,465,761
D2 IMPROVEMENTS ON QUALIFIED AG L	840		\$977,010	\$15,977,940	\$15,955,786
E1 FARM OR RANCH IMPROVEMENT	2,904	5,418.0987	\$27,429,379	\$815,793,349	\$490,002,511
E2 FARM OR RANCH OUT BUILDINGS	1,972	14.4020	\$1,846,530	\$24,323,923	\$22,233,352
E4 NON QUALIFIED AG LAND	3,417	75,143.8654	\$0	\$650,984,363	\$539,016,070
F1 COMMERCIAL REAL PROPERTY	2,947	4,803.2506	\$58,149,510	\$2,824,489,173	\$2,668,782,920
F2 INDUSTRIAL REAL PROPERTY	296	5,597.9762	\$4,135,376,160	\$22,630,505,760	\$16,981,579,539
G1 OIL AND GAS	8,846		\$0	\$15,188,298	\$11,805,298
G3 MINERALS NON PRODUCTING	63		\$0	\$1,770,291	\$1,654,520
J1 WATER SYSTEMS	8	1.6411	\$0	\$277,560	\$199,818
J2 GAS DISTRIBUTION SYSTEM	26	0.1844	\$0	\$20,843,890	\$20,826,520
J3 ELECTRIC COMPANY	150	186.3125	\$0	\$552,683,140	\$547,380,137
J4 TELEPHONE COMPANY	305	7.8065	\$0	\$40,923,310	\$23,424,673
J5 RAILROAD	94	225.6610	\$0	\$94,403,950	\$92,690,931
J6 PIPELINES	1,295	13.4500	\$0	\$1,036,550,920	\$1,012,553,787
J7 CABLE TELEVISION COMPANY	80	0.1870	\$0	\$27,181,620	\$24,041,674
J8 REAL & TANGIBLE PERSONAL, UTIL	57		\$0	\$6,842,990	\$4,949,971
L1 COMMERCIAL PERSONAL PROPER	5,594		\$494,350	\$745,520,260	\$582,342,115
L2 INDUSTRIAL PERSONAL PROPERTY	256		\$0	\$1,888,997,120	\$1,213,492,540
M1 MOBILE HOMES	3,709		\$7,330,340	\$167,179,010	\$129,279,046
O	2	0.0251	\$0	\$7,637	\$7,637
O1 RESIDENTIAL INVENTORY VACANT L	3,087	592.4694	\$0	\$116,657,138	\$110,649,352
O2 RESIDENTIAL INVENTORY IMPROVE	491	69.3322	\$92,778,621	\$131,392,751	\$128,988,320
S SPECIAL INVENTORY	84		\$0	\$42,000,410	\$38,744,076
X TOTAL EXEMPT	23,921	181,091.5274	\$9,108,630	\$3,527,859,990	\$0
Totals	709,150.4757	709,150.4757	\$4,616,422,581	\$54,389,835,006	\$35,097,583,831

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Effective Rate Assumption

Property Count: 133,958

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New Value

TOTAL NEW VALUE MARKET:	\$4,616,422,581
TOTAL NEW VALUE TAXABLE:	\$4,568,207,473

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	4	2025 Market Value	\$53,460
EX-XV	Other Exemptions (including public property, r	86	2025 Market Value	\$15,458,181
EX366	HB366 Exempt	299	2025 Market Value	\$56,046
ABSOLUTE EXEMPTIONS VALUE LOSS				\$15,567,687

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	4,105	\$181,123,910
145D	11.145 (d) Multiple Situs, Leases	3,618	\$25,850,260
145F	11.145 (f) Single Situs, Related Business Entity	336	\$13,962,710
DP	Disability	3	\$623,921
DV1	Disabled Veterans 10% - 29%	13	\$93,000
DV2	Disabled Veterans 30% - 49%	16	\$133,500
DV3	Disabled Veterans 50% - 69%	25	\$262,000
DV4	Disabled Veterans 70% - 100%	77	\$882,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	4	\$48,000
DVHS	Disabled Veteran Homestead	34	\$10,016,544
HS	Homestead	321	\$16,788,695
OV65	Over 65	749	\$142,854,405
OV65S	OV65 Surviving Spouse	30	\$5,354,183
PARTIAL EXEMPTIONS VALUE LOSS			\$397,993,128
NEW EXEMPTIONS VALUE LOSS			\$413,560,815

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$413,560,815

New Ag / Timber Exemptions

2025 Market Value	\$5,942,509	Count: 37
2026 Ag/Timber Use	\$147,860	
NEW AG / TIMBER VALUE LOSS	\$5,794,649	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
36,583	\$299,000	\$64,417	\$234,583

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
34,815	\$297,202	\$63,506	\$233,696

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Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
36,583	\$273,600	\$58,006	\$215,594

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
34,815	\$272,240	\$57,610	\$214,630

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5,953	\$2,259,776,399	\$1,393,812,003

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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