

2025 CERTIFIED TOTALS

Property Count: 8,718

FBL - ESD #2
Grand Totals

7/21/2026

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Land		Value			
Homesite:		323,966,396			
Non Homesite:		376,973,166			
Ag Market:		2,334,466,636			
Timber Market:		0	Total Land	(+)	3,035,406,198
Improvement		Value			
Homesite:		920,660,003			
Non Homesite:		583,478,532	Total Improvements	(+)	1,504,138,535
Non Real		Count	Value		
Personal Property:	546		129,436,658		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 129,436,658
			Market Value	=	4,668,981,391
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,324,088,516	10,378,120			
Ag Use:	12,091,736	72,110	Productivity Loss	(-)	2,311,996,780
Timber Use:	0	0	Appraised Value	=	2,356,984,611
Productivity Loss:	2,311,996,780	10,306,010	Homestead Cap	(-)	58,912,222
			23.231 Cap	(-)	17,326,378
			Assessed Value	=	2,280,746,011
			Total Exemptions Amount (Breakdown on Next Page)	(-)	160,852,642
			Net Taxable	=	2,119,893,369 1

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,119,893.37 = 2,119,893,369 * (0.100000 / 100) **4**

Certified Estimate of Market Value: 4,668,872,861
 Certified Estimate of Taxable Value: 2,119,744,259

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

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Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	15,415,600	0	15,415,600
DP	45	0	0	0
DPS	1	0	0	0
DV1	37	0	327,000	327,000
DV2	24	0	238,500	238,500
DV3	26	0	281,070	281,070
DV4	90	0	1,026,313	1,026,313
DV4S	3	0	36,000	36,000
DVHS	112	0	56,169,452	56,169,452
DVHSS	1	0	499,000	499,000
EX	1	0	1,301,710	1,301,710
EX-XG	1	0	496,644	496,644
EX-XL	2	0	1,765,130	1,765,130
EX-XN	8	0	1,468,050	1,468,050
EX-XO	1	0	166,410	166,410
EX-XU	6	0	6,888,690	6,888,690
EX-XV	92	0	74,151,750	74,151,750
EX-XV (Prorated)	1	0	129,453	129,453
EX366	99	0	116,490	116,490
HS	2,627	0	0	0
OV65	1,384	0	0	0
PC	2	375,380	0	375,380
Totals		15,790,980	145,061,662	160,852,642

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,489	1,299.1058	\$20,348,420	\$644,190,211	\$601,865,137
B	MULTIFAMILY RESIDENCE	17	3.4568	\$0	\$10,290,812	\$9,496,262
C1	VACANT LOTS AND LAND TRACTS	1,571	1,552.5197	\$0	\$129,969,502	\$128,199,568
D1	QUALIFIED OPEN-SPACE LAND	2,943	111,860.1778	\$0	\$2,324,088,516	\$12,059,917
D2	IMPROVEMENTS ON QUALIFIED OP	345		\$390,670	\$20,677,161	\$20,622,734
E	RURAL LAND, NON QUALIFIED OPE	3,150	8,492.7259	\$40,358,770	\$1,111,840,856	\$1,036,388,583
F1	COMMERCIAL REAL PROPERTY	280	375.1053	\$3,187,610	\$165,234,925	\$155,645,064
F2	INDUSTRIAL AND MANUFACTURIN	6	14.6000	\$0	\$16,436,160	\$15,535,223
J1	WATER SYSTEMS	4	2.3625	\$0	\$75,330	\$75,330
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$12,900,840	\$12,900,840
J4	TELEPHONE COMPANY (INCLUDI	7	0.3928	\$0	\$1,315,339	\$1,315,339
J6	PIPELAND COMPANY	2		\$0	\$64,775,710	\$64,775,710
J7	CABLE TELEVISION COMPANY	1		\$0	\$200,940	\$200,940
L1	COMMERCIAL PERSONAL PROPE	384		\$0	\$37,174,313	\$37,174,313
L2	INDUSTRIAL AND MANUFACTURIN	44		\$0	\$11,100,116	\$11,100,116
M1	TANGIBLE OTHER PERSONAL, MOB	115		\$709,780	\$7,274,235	\$6,816,132
O	RESIDENTIAL INVENTORY	172	92.7900	\$0	\$5,722,832	\$5,722,161
X	TOTALLY EXEMPT PROPERTY	212	1,154.7331	\$56,930	\$105,713,593	\$0
Totals			124,847.9697	\$65,052,180	\$4,668,981,391	\$2,119,893,369

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1,407	1,231.1614	\$20,126,990	\$630,878,620	\$590,550,552
A2	MOBILE HOME	86	67.9444	\$221,430	\$12,816,680	\$10,819,674
A3	SINGLE FAMILY RESIDENCE- WATERI	3		\$0	\$118,251	\$118,251
A6	REAL, Residential, CONDOMINIUM	1		\$0	\$376,660	\$376,660
B1	RESIDENTIAL MULTI FAMILY	7	1.6617	\$0	\$7,640,680	\$6,846,130
B2	DUPLEX	11	1.7951	\$0	\$2,650,132	\$2,650,132
C1	VACANT LOTS -	1,056	439.0203	\$0	\$76,333,429	\$75,873,603
C3	VACANT LOTS- RURAL ONLY	515	1,113.4994	\$0	\$53,636,073	\$52,325,965
D	(DO NOT USE)	1	9.0390	\$0	\$444,760	\$950
D1	RURAL LAND ONLY	2,909	111,010.3120	\$0	\$2,307,069,773	\$12,378,946
D2	IMPROVEMENTS ON QUALIFIED AG L	345		\$390,670	\$20,677,161	\$20,622,734
D3	FARMLAND	1	33.5200	\$0	\$453,430	\$3,890
D4	UNDEVELOPED RANCHLAND	52	880.7020	\$0	\$18,087,550	\$1,626,527
E	(DO NOT USE)	1	0.2570	\$0	\$9,677	\$9,677
E1	SINGLE FAMILY RESIDENCE (RURAL	2,462	5,758.7155	\$36,329,030	\$948,364,533	\$886,684,129
E2	MOBILE HOME - RURAL ONLY	429	856.9869	\$717,200	\$67,007,811	\$54,861,793
E3	OUTBUILDINGS - RURAL ONLY	829	64.4660	\$3,312,540	\$37,572,922	\$36,616,636
E4	RURAL LAND NON QUALIFIED AG LA	294	1,738.9053	\$0	\$56,918,916	\$56,265,952
F1	REAL COMMERCIAL	280	375.1053	\$3,187,610	\$165,234,925	\$155,645,064
F2	REAL INDUSTRIAL	6	14.6000	\$0	\$16,436,160	\$15,535,223
J1	WATER SYSTEMS REAL & BPP	4	2.3625	\$0	\$75,330	\$75,330
J3	ELECTRIC COMPANIES	3		\$0	\$12,900,840	\$12,900,840
J4	TELEPHONE COMPANIES	7	0.3928	\$0	\$1,315,339	\$1,315,339
J6	PIPELINE	2		\$0	\$64,775,710	\$64,775,710
J7	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$200,940	\$200,940
L1	TANGIBLE COMMERCIAL PROPERTIE	384		\$0	\$37,174,313	\$37,174,313
L2	INDUSTRIAL PP	44		\$0	\$11,100,116	\$11,100,116
M1	TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$356,540	\$356,540
M3	MOBILE HOME ONLY - NO LAND	111		\$709,780	\$6,917,695	\$6,459,592
O	SUBDIVISIONS RENDERED AS INVEN	172	92.7900	\$0	\$5,722,832	\$5,722,161
X	(DO NOT USE)	212	1,154.7331	\$56,930	\$105,713,593	\$0
Totals			124,847.9697	\$65,052,180	\$4,668,981,391	\$2,119,893,369

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Effective Rate Assumption

7/21/2026

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New Value

TOTAL NEW VALUE MARKET:	\$65,052,180
TOTAL NEW VALUE TAXABLE:	\$63,735,618

New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2024 Market Value	\$1,301,710
EX-XV	Other Exemptions (including public property, re	2	2024 Market Value	\$151,930
EX366	HB366 Exempt	15	2024 Market Value	\$27,690
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,481,330

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV1	Disabled Veterans 10% - 29%	4	\$34,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	2	\$24,000
DV4	Disabled Veterans 70% - 100%	16	\$166,350
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	2	\$24,000
DVHS	Disabled Veteran Homestead	16	\$6,079,934
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$499,000
HS	Homestead	196	\$0
OV65	Over 65	129	\$0
PARTIAL EXEMPTIONS VALUE LOSS		368	\$6,834,784
NEW EXEMPTIONS VALUE LOSS			\$8,316,114

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$8,316,114

New Ag / Timber Exemptions

2024 Market Value	\$692,835	Count: 2
2025 Ag/Timber Use	\$2,440	
NEW AG / TIMBER VALUE LOSS	\$690,395	

New Annexations**New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,594	\$453,351	\$22,574	\$430,777

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,056	\$477,517	\$17,616	\$459,901

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Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,594	\$429,295	\$0	\$429,295

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,056	\$466,490	\$0	\$466,490

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3	\$1,552,519	\$764,842

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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