

2026 CERTIFIED TOTALS

Property Count: 5

FBL - ESD #2
Under ARB Review Totals

7/21/2026

8:27:31AM

Land		Value			
Homesite:		247,560			
Non Homesite:		51,250			
Ag Market:		3,860,140			
Timber Market:		0	Total Land	(+)	4,158,950
Improvement		Value			
Homesite:		41,430			
Non Homesite:		391,720	Total Improvements	(+)	433,150
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	4,592,100
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,860,140	0			
Ag Use:	17,520	0	Productivity Loss	(-)	3,842,620
Timber Use:	0	0	Appraised Value	=	749,480
Productivity Loss:	3,842,620	0			
			Homestead Cap	(-)	64,754
			23.231 Cap	(-)	0
			Assessed Value	=	684,726
			Total Exemptions Amount (Breakdown on Next Page)	(-)	0
			Net Taxable	=	684,726 19A

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 684.73 = 684,726 * (0.100000 / 100)

Certified Estimate of Market Value:	4,592,100
Certified Estimate of Taxable Value:	664,231
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2026 CERTIFIED TOTALS

Property Count: 5

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Exemption Breakdown

Exemption	Count	Local	State	Total
HS	1	0	0	0
OV65	1	0	0	0
Totals		0	0	0

2026 CERTIFIED TOTALS

Property Count: 8,754

FBL - ESD #2
Grand Totals

7/21/2026

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Land		Value			
Homesite:		323,129,758			
Non Homesite:		383,374,715			
Ag Market:		2,340,771,705			
Timber Market:		548,190	Total Land	(+)	3,047,824,368
Improvement		Value			
Homesite:		922,940,784			
Non Homesite:		625,010,976	Total Improvements	(+)	1,547,951,760
Non Real		Count	Value		
Personal Property:	563		141,940,490		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 141,940,490
			Market Value	=	4,737,716,618
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,331,765,395	9,554,500			
Ag Use:	12,244,888	62,920	Productivity Loss	(-)	2,319,519,417
Timber Use:	1,090	0	Appraised Value	=	2,418,197,201
Productivity Loss:	2,319,519,417	9,491,580			
			Homestead Cap	(-)	36,025,639
			23.231 Cap	(-)	12,770,136
			Assessed Value	=	2,369,401,426
			Total Exemptions Amount (Breakdown on Next Page)	(-)	185,847,568
			Net Taxable	=	2,183,553,858

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,183,553.86 = 2,183,553,858 * (0.100000 / 100)

Certified Estimate of Market Value: 4,737,716,618
 Certified Estimate of Taxable Value: 2,183,533,363 **22**

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

2026 CERTIFIED TOTALS

Property Count: 8,754

FBL - ESD #2
Grand Totals

7/21/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	522	0	18,361,010	18,361,010
145D	10	0	8,000	8,000
145D1	14	0	955,760	955,760
145F	17	0	592,990	592,990
CHODO	1	15,441,620	0	15,441,620
DP	46	0	0	0
DPS	1	0	0	0
DV1	36	0	315,000	315,000
DV2	22	0	214,500	214,500
DV3	26	0	279,070	279,070
DV4	96	0	1,075,302	1,075,302
DV4S	3	0	36,000	36,000
DVHS	115	0	60,380,479	60,380,479
DVHSS	1	0	499,000	499,000
EX	2	0	1,353,250	1,353,250
EX-XG	1	0	537,620	537,620
EX-XL	2	0	1,765,130	1,765,130
EX-XN	11	0	1,007,560	1,007,560
EX-XO	1	0	15,100	15,100
EX-XU	6	0	6,911,700	6,911,700
EX-XV	93	0	75,726,115	75,726,115
HS	2,615	0	0	0
OV65	1,421	0	0	0
PC	2	372,362	0	372,362
Totals		15,813,982	170,033,586	185,847,568

2026 CERTIFIED TOTALS

Property Count: 8,749

FBL - ESD #2
ARB Approved Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,521	1,293.1695	\$15,939,370	\$637,206,636	\$600,745,046
B	MULTIFAMILY RESIDENCE	15	7.4568	\$0	\$11,001,472	\$10,397,668
C1	VACANT LOTS AND LAND TRACTS	1,521	1,466.3249	\$0	\$124,406,711	\$123,196,392
D1	QUALIFIED OPEN-SPACE LAND	2,962	111,577.8784	\$0	\$2,327,842,755	\$12,190,395
D2	IMPROVEMENTS ON QUALIFIED OP	418		\$979,570	\$22,844,421	\$22,794,311
E	RURAL LAND, NON QUALIFIED OPE	3,176	8,639.3603	\$33,460,170	\$1,168,650,208	\$1,104,309,756
ERROR		1		\$0	\$233,967	\$233,967
F1	COMMERCIAL REAL PROPERTY	288	367.4153	\$2,543,150	\$168,997,324	\$160,440,987
F2	INDUSTRIAL AND MANUFACTURIN	5	14.6000	\$0	\$15,311,320	\$15,049,408
J1	WATER SYSTEMS	4	2.3625	\$0	\$75,330	\$75,330
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$13,691,620	\$13,316,620
J4	TELEPHONE COMPANY (INCLUDI	7	0.3928	\$0	\$1,270,760	\$940,000
J6	PIPELAND COMPANY	2		\$0	\$72,156,810	\$71,906,810
J7	CABLE TELEVISION COMPANY	1		\$0	\$208,400	\$208,400
L1	COMMERCIAL PERSONAL PROPE	496		\$0	\$41,889,060	\$25,223,376
L2	INDUSTRIAL AND MANUFACTURIN	57		\$0	\$11,647,710	\$9,351,394
M1	TANGIBLE OTHER PERSONAL, MOB	115		\$280,560	\$7,261,939	\$6,910,836
O	RESIDENTIAL INVENTORY	170	91.8500	\$0	\$5,588,820	\$5,578,436
X	TOTALLY EXEMPT PROPERTY	111	1,145.5510	\$0	\$102,758,095	\$0
Totals			124,606.3615	\$53,202,820	\$4,733,043,358	\$2,182,869,132

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2026 CERTIFIED TOTALS

Property Count: 5

FBL - ESD #2
Under ARB Review Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	2.2200	\$0	\$288,990	\$224,236
D1	QUALIFIED OPEN-SPACE LAND	3	168.9918	\$0	\$3,860,140	\$17,520
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$62,880	\$62,880
E	RURAL LAND, NON QUALIFIED OPE	3	2.0000	\$0	\$379,020	\$379,020
F1	COMMERCIAL REAL PROPERTY	1		\$0	\$1,070	\$1,070
Totals			173.2118	\$0	\$4,592,100	\$684,726

2026 CERTIFIED TOTALS

Property Count: 8,754

FBL - ESD #2
Grand Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,522	1,295.3895	\$15,939,370	\$637,495,626	\$600,969,282
B	MULTIFAMILY RESIDENCE	15	7.4568	\$0	\$11,001,472	\$10,397,668
C1	VACANT LOTS AND LAND TRACTS	1,521	1,466.3249	\$0	\$124,406,711	\$123,196,392
D1	QUALIFIED OPEN-SPACE LAND	2,965	111,746.8702	\$0	\$2,331,702,895	\$12,207,915
D2	IMPROVEMENTS ON QUALIFIED OP	419		\$979,570	\$22,907,301	\$22,857,191
E	RURAL LAND, NON QUALIFIED OPE	3,179	8,641.3603	\$33,460,170	\$1,169,029,228	\$1,104,688,776
ERROR		1		\$0	\$233,967	\$233,967
F1	COMMERCIAL REAL PROPERTY	289	367.4153	\$2,543,150	\$168,998,394	\$160,442,057
F2	INDUSTRIAL AND MANUFACTURIN	5	14.6000	\$0	\$15,311,320	\$15,049,408
J1	WATER SYSTEMS	4	2.3625	\$0	\$75,330	\$75,330
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$13,691,620	\$13,316,620
J4	TELEPHONE COMPANY (INCLUDI	7	0.3928	\$0	\$1,270,760	\$940,000
J6	PIPELAND COMPANY	2		\$0	\$72,156,810	\$71,906,810
J7	CABLE TELEVISION COMPANY	1		\$0	\$208,400	\$208,400
L1	COMMERCIAL PERSONAL PROPE	496		\$0	\$41,889,060	\$25,223,376
L2	INDUSTRIAL AND MANUFACTURIN	57		\$0	\$11,647,710	\$9,351,394
M1	TANGIBLE OTHER PERSONAL, MOB	115		\$280,560	\$7,261,939	\$6,910,836
O	RESIDENTIAL INVENTORY	170	91.8500	\$0	\$5,588,820	\$5,578,436
X	TOTALLY EXEMPT PROPERTY	111	1,145.5510	\$0	\$102,758,095	\$0
Totals			124,779.5733	\$53,202,820	\$4,737,635,458	\$2,183,553,858

2026 CERTIFIED TOTALS

Property Count: 8,749

FBL - ESD #2
ARB Approved Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	(DO NOT USE)	3	1.5122	\$0	\$1,467,152	\$0
A1	SINGLE FAMILY RESIDENCE	1,438	1,225.9329	\$15,939,370	\$622,939,363	\$589,197,209
A2	MOBILE HOME	85	65.7244	\$0	\$12,305,014	\$11,052,730
A3	SINGLE FAMILY RESIDENCE- WATERI	3		\$0	\$118,447	\$118,447
A6	REAL, Residential, CONDOMINIUM	1		\$0	\$376,660	\$376,660
B1	RESIDENTIAL MULTI FAMILY	6	5.6617	\$0	\$8,092,890	\$7,743,593
B2	DUPLEX	10	1.7951	\$0	\$2,908,582	\$2,654,075
C1	VACANT LOTS -	1,031	433.9273	\$0	\$73,346,379	\$72,592,320
C3	VACANT LOTS- RURAL ONLY	490	1,032.3976	\$0	\$51,060,332	\$50,604,072
D	(DO NOT USE)	3	12.9330	\$0	\$539,780	\$1,370
D1	RURAL LAND ONLY	2,935	110,802.7532	\$0	\$2,312,425,187	\$13,175,509
D2	IMPROVEMENTS ON QUALIFIED AG L	418		\$979,570	\$22,844,421	\$22,794,311
D3	FARMLAND	1	33.5200	\$0	\$453,430	\$3,930
D4	UNDEVELOPED RANCHLAND	55	892.9635	\$0	\$18,849,790	\$3,435,018
E1	SINGLE FAMILY RESIDENCE (RURAL	2,538	5,811.7051	\$31,778,090	\$1,003,935,002	\$951,252,954
E2	MOBILE HOME - RURAL ONLY	429	862.7870	\$1,272,440	\$68,786,646	\$58,900,603
E3	OUTBUILDINGS - RURAL ONLY	744	61.4260	\$409,640	\$33,762,116	\$32,522,181
E4	RURAL LAND NON QUALIFIED AG LA	297	1,739.1509	\$0	\$57,741,012	\$57,208,587
ERROR		1		\$0	\$233,967	\$233,967
F1	REAL COMMERCIAL	288	367.4153	\$2,543,150	\$168,997,324	\$160,440,987
F2	REAL INDUSTRIAL	5	14.6000	\$0	\$15,311,320	\$15,049,408
J1	WATER SYSTEMS REAL & BPP	4	2.3625	\$0	\$75,330	\$75,330
J3	ELECTRIC COMPANIES	3		\$0	\$13,691,620	\$13,316,620
J4	TELEPHONE COMPANIES	7	0.3928	\$0	\$1,270,760	\$940,000
J6	PIPELINE	2		\$0	\$72,156,810	\$71,906,810
J7	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$208,400	\$208,400
L1	TANGIBLE COMMERCIAL PROPERTIE	496		\$0	\$41,889,060	\$25,223,376
L2	INDUSTRIAL PP	57		\$0	\$11,647,710	\$9,351,394
M1	TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$356,540	\$356,540
M3	MOBILE HOME ONLY - NO LAND	111		\$280,560	\$6,905,399	\$6,554,296
O	SUBDIVISIONS RENDERED AS INVEN	170	91.8500	\$0	\$5,588,820	\$5,578,436
X	(DO NOT USE)	111	1,145.5510	\$0	\$102,758,095	\$0
Totals			124,606.3615	\$53,202,820	\$4,733,043,358	\$2,182,869,133

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A2	MOBILE HOME	1	2.2200	\$0	\$288,990	\$224,236
D1	RURAL LAND ONLY	3	168.9918	\$0	\$3,860,140	\$17,520
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$62,880	\$62,880
E1	SINGLE FAMILY RESIDENCE (RURAL	1	1.0000	\$0	\$192,970	\$192,970
E2	MOBILE HOME - RURAL ONLY	2	1.0000	\$0	\$179,860	\$179,860
E3	OUTBUILDINGS - RURAL ONLY	1		\$0	\$6,190	\$6,190
F1	REAL COMMERCIAL	1		\$0	\$1,070	\$1,070
Totals			173.2118	\$0	\$4,592,100	\$684,726

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Property Count: 8,754

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Grand Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	(DO NOT USE)	3	1.5122	\$0	\$1,467,152	\$0
A1	SINGLE FAMILY RESIDENCE	1,438	1,225.9329	\$15,939,370	\$622,939,363	\$589,197,209
A2	MOBILE HOME	86	67.9444	\$0	\$12,594,004	\$11,276,966
A3	SINGLE FAMILY RESIDENCE- WATERI	3		\$0	\$118,447	\$118,447
A6	REAL, Residential, CONDOMINIUM	1		\$0	\$376,660	\$376,660
B1	RESIDENTIAL MULTI FAMILY	6	5.6617	\$0	\$8,092,890	\$7,743,593
B2	DUPLEX	10	1.7951	\$0	\$2,908,582	\$2,654,075
C1	VACANT LOTS -	1,031	433.9273	\$0	\$73,346,379	\$72,592,320
C3	VACANT LOTS- RURAL ONLY	490	1,032.3976	\$0	\$51,060,332	\$50,604,072
D	(DO NOT USE)	3	12.9330	\$0	\$539,780	\$1,370
D1	RURAL LAND ONLY	2,938	110,971.7450	\$0	\$2,316,285,327	\$13,193,029
D2	IMPROVEMENTS ON QUALIFIED AG L	419		\$979,570	\$22,907,301	\$22,857,191
D3	FARMLAND	1	33.5200	\$0	\$453,430	\$3,930
D4	UNDEVELOPED RANCHLAND	55	892.9635	\$0	\$18,849,790	\$3,435,018
E1	SINGLE FAMILY RESIDENCE (RURAL	2,539	5,812.7051	\$31,778,090	\$1,004,127,972	\$951,445,924
E2	MOBILE HOME - RURAL ONLY	431	863.7870	\$1,272,440	\$68,966,506	\$59,080,463
E3	OUTBUILDINGS - RURAL ONLY	745	61.4260	\$409,640	\$33,768,306	\$32,528,371
E4	RURAL LAND NON QUALIFIED AG LA	297	1,739.1509	\$0	\$57,741,012	\$57,208,587
ERROR		1		\$0	\$233,967	\$233,967
F1	REAL COMMERCIAL	289	367.4153	\$2,543,150	\$168,998,394	\$160,442,057
F2	REAL INDUSTRIAL	5	14.6000	\$0	\$15,311,320	\$15,049,408
J1	WATER SYSTEMS REAL & BPP	4	2.3625	\$0	\$75,330	\$75,330
J3	ELECTRIC COMPANIES	3		\$0	\$13,691,620	\$13,316,620
J4	TELEPHONE COMPANIES	7	0.3928	\$0	\$1,270,760	\$940,000
J6	PIPELINE	2		\$0	\$72,156,810	\$71,906,810
J7	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$208,400	\$208,400
L1	TANGIBLE COMMERCIAL PROPERTIE	496		\$0	\$41,889,060	\$25,223,376
L2	INDUSTRIAL PP	57		\$0	\$11,647,710	\$9,351,394
M1	TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$356,540	\$356,540
M3	MOBILE HOME ONLY - NO LAND	111		\$280,560	\$6,905,399	\$6,554,296
O	SUBDIVISIONS RENDERED AS INVEN	170	91.8500	\$0	\$5,588,820	\$5,578,436
X	(DO NOT USE)	111	1,145.5510	\$0	\$102,758,095	\$0
Totals			124,779.5733	\$53,202,820	\$4,737,635,458	\$2,183,553,859

2026 CERTIFIED TOTALS

Property Count: 8,754

FBL - ESD #2
Effective Rate Assumption

7/21/2026

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New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$53,202,820
\$51,245,629 **24****New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2025 Market Value	\$33,560
ABSOLUTE EXEMPTIONS VALUE LOSS				\$33,560 10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	503	\$17,986,010
145D	11.145 (d) Multiple Situs, Leases	1	\$8,000
145D1	11.145 (d-1) Multiple Situs, Consignment	1	\$66,380
145F	11.145 (f) Single Situs, Related Business Entity	17	\$592,990
DP	Disability	3	\$0
DV1	Disabled Veterans 10% - 29%	3	\$22,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	12	\$142,050
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	12	\$6,450,070
HS	Homestead	157	\$0
OV65	Over 65	110	\$0
PARTIAL EXEMPTIONS VALUE LOSS		823	\$25,307,000 10B
NEW EXEMPTIONS VALUE LOSS			\$25,340,560 10C

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS**TOTAL EXEMPTIONS VALUE LOSS \$25,340,560****New Ag / Timber Exemptions**

2025 Market Value	\$1,218,428 11A	Count: 6
2026 Ag/Timber Use	\$65,970 11B	
NEW AG / TIMBER VALUE LOSS	\$1,152,458 11C	

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,583	\$456,773	\$13,846	\$442,927

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,055	\$478,452	\$8,371	\$470,081

2026 CERTIFIED TOTALS

FBL - ESD #2

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,583	\$428,680	\$0	\$428,680

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,055	\$463,870	\$0	\$463,870

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5	\$4,592,100	\$664,231

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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