2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

MASON ISD
School District's Name

(325) 347-1144
Phone *(area code and number)*

200 FT MCKAVITT
School District's Address, City, State, ZIP Code

masonisd.net
School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1]
Source materials must contain data for all worksheets used.

Insert hyperlink:

https://masoncad.org/tnt-data/

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 666,073,264
2.	**Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [3]	$ 48,840,868
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 617,232,396
4.	**Prior year total adopted tax rate.**	$ .749400 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... – $ 0 C. **Prior year value loss.** Subtract B from A. [4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... – $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 617,232,396
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 1,134,453 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .. + $ 11,704,045 **C. Value loss.** Add A and B. [7]	$ 12,838,498
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 482,670 **B. Current year productivity or special appraised value:** .... - $ 7,874 **C. Value loss.** Subtract B from A. [8]	$ 474,796
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 13,313,294
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 603,919,102
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 4,525,770
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 103
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 4,525,873

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.[11] A. **Certified values.**[12] .... $ 684,717,978 B. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... -$ 0 C. **Total current year value.** Subtract B from A.	$ 684,717,978
18.	**Total value of properties under protest or not included on certified appraisal roll.**[13] A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14] .... $ 29,030,130 B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[15] .... +$ 0 C. **Total value under protest or not certified.** Add A and B.	$ 29,030,130
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 59,541,745
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 645,206,363
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 32,113,961
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 32,113,961
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 613,092,402
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.738200 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.[22]
2. **Enrichment Tax Rate:**[23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.[24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.[25] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.[26]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.[27] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.*[28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA.[29]	$ 0.62540 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B.[30] A. Enter the district's prior year enrichment tax rate .... $ 0.11720 /$100 B. $0.05 per $100 of taxable value .... $ ______ /$100	$ 0.11720 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.74260 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[32] Enter debt amount: .... $ 0 B. Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program........ –$ 0 D. **Adjust debt:** Subtract B and C from A.	$ 0

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, and Interest and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 98 % B. Enter the prior year actual collection rate 98 % C. Enter the 2024 actual collection rate 99 % D. Enter the 2023 actual collection rate 99 %	98 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 0.74260 /$100

SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ n/a
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ n/a /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ ________/$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ ________/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.......... $ 0.738200 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.......... $ 0.74260 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

https://masoncad.org/tnt-data/

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here ▶ Lauren Simmons
Printed Name of School District Representative

sign here ▶ [signature]
School District Representative

8/21/2026
Date

[40] Tex. Tax Code §26.04(c)

MASON County

Property Count: 10,025

2025 CERTIFIED TOTALS

MI - MASON ISD
ARB Approved Totals

As of Supplement 511

8/20/2026 3:20:08PM

Land		Value			
Homesite:		89,458,190			
Non Homesite:		74,590,901			
Ag Market:		2,728,577,240			
Timber Market:		0	Total Land	(+)	2,892,626,331
Improvement		**Value**			
Homesite:		605,327,360			
Non Homesite:		104,149,321	Total Improvements	(+)	709,476,681
Non Real	**Count**	**Value**			
Personal Property:	347	100,246,909			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	100,246,909
			Market Value	=	3,702,349,921
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	2,726,874,756	1,702,484			
Ag Use:	50,573,846	21,087	Productivity Loss	(-)	2,676,300,910
Timber Use:	0	0	Appraised Value	=	1,026,049,011
Productivity Loss:	2,676,300,910	1,681,397			
			Homestead Cap	(-)	101,185,223
			23.231 Cap	(-)	8,520,838
			Assessed Value	=	916,342,950
			Total Exemptions Amount (Breakdown on Next Page)	(-)	250,269,686
		#1	Net Taxable	=	666,073,264

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,929,357	2,866	0.00	189.35	17			
OV65	161,678,242	48,798,519	127,339.79	143,285.77	686			
Total	163,607,599	48,801,385	127,339.79	143,475.12	703	Freeze Taxable	(-)	48,801,385 #2
Tax Rate	0.7494000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	325,565	115,565	76,082	39,483	1			
Total	325,565	115,565	76,082	39,483	1	Transfer Adjustment	(-)	39,483

Freeze Adjusted Taxable = 617,232,396

#3+8

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
4,752,879.37 = 617,232,396 * (0.7494000 / 100) + 127,339.79

Certified Estimate of Market Value:	3,702,349,921
Certified Estimate of Taxable Value:	666,073,264

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

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	2	215,423	0	215,423
DP	20	0	407,417	407,417
DV1	5	0	37,611	37,611
DV2	4	0	34,500	34,500
DV3	8	0	52,815	52,815
DV4	35	0	258,534	258,534
DV4S	2	0	3,468	3,468
DVHS	31	0	2,912,214	2,912,214
DVHSS	3	0	331,084	331,084
EN	1	0	0	0
EX	116	0	47,125,541	47,125,541
EX (Prorated)	3	0	251,122	251,122
EX-XG	4	0	285,395	285,395
EX-XI	3	0	1,996,360	1,996,360
EX-XN	7	0	384,225	384,225
EX-XV	1	0	70,000	70,000
EX-XV (Prorated)	1	0	235,867	235,867
EX366	60	0	44,041	44,041
HS	1,362	0	165,057,560	165,057,560
LVE	1	0	0	0
OV65	763	3,582,758	26,768,133	30,350,891
OV65S	1	0	42,398	42,398
PC	2	158,220	0	158,220
SO	2	15,000	0	15,000
	Totals	**3,971,401**	**246,298,285**	**250,269,686**

Land		Value			
Homesite:		557,921			
Non Homesite:		293,414			
Ag Market:		6,392,574			
Timber Market:		0	Total Land	(+)	7,243,909
Improvement		**Value**			
Homesite:		3,261,406			
Non Homesite:		534,593	Total Improvements	(+)	3,795,999
Non Real	**Count**	**Value**			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	11,039,908
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	6,392,574	0			
Ag Use:	125,393	0	Productivity Loss	(-)	6,267,181
Timber Use:	0	0	Appraised Value	=	4,772,727
Productivity Loss:	6,267,181	0			
			Homestead Cap	(-)	325,078
			23.231 Cap	(-)	57,395
			Assessed Value	=	4,390,254
			Total Exemptions Amount (Breakdown on Next Page)	(-)	840,000
			Net Taxable	=	3,550,254

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
26,605.60 = 3,550,254 * (0.749400 / 100)

Certified Estimate of Market Value:	10,509,165
Certified Estimate of Taxable Value:	3,115,922
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	6	0	840,000	840,000
	Totals	**0**	**840,000**	**840,000**

Land		Value			
Homesite:		90,016,111			
Non Homesite:		74,884,315			
Ag Market:		2,734,969,814			
Timber Market:		0	**Total Land**	(+)	2,899,870,240
Improvement		**Value**			
Homesite:		608,588,766			
Non Homesite:		104,683,914	**Total Improvements**	(+)	713,272,680
Non Real	**Count**	**Value**			
Personal Property:	347	100,246,909			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	100,246,909
			Market Value	=	3,713,389,829
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	2,733,267,330	1,702,484			
Ag Use:	50,699,239	21,087	**Productivity Loss**	(-)	2,682,568,091
Timber Use:	0	0	**Appraised Value**	=	1,030,821,738
Productivity Loss:	2,682,568,091	1,681,397			
			Homestead Cap	(-)	101,510,301
			23.231 Cap	(-)	8,578,233
			Assessed Value	=	920,733,204
			Total Exemptions Amount (Breakdown on Next Page)	(-)	251,109,686
			Net Taxable	=	669,623,518

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,929,357	2,866	0.00	189.35	17			
OV65	161,678,242	48,798,519	127,339.79	143,285.77	686			
Total	163,607,599	48,801,385	127,339.79	143,475.12	703	**Freeze Taxable**	(-)	48,801,385
Tax Rate	0.7494000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	325,565	115,565	76,082	39,483	1			
Total	325,565	115,565	76,082	39,483	1	**Transfer Adjustment**	(-)	39,483

Freeze Adjusted Taxable = 620,782,650

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
4,779,484.97 = 620,782,650 * (0.7494000 / 100) + 127,339.79

Certified Estimate of Market Value:	3,712,859,086
Certified Estimate of Taxable Value:	669,189,186
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	2	215,423	0	215,423
DP	20	0	407,417	407,417
DV1	5	0	37,611	37,611
DV2	4	0	34,500	34,500
DV3	8	0	52,815	52,815
DV4	35	0	258,534	258,534
DV4S	2	0	3,468	3,468
DVHS	31	0	2,912,214	2,912,214
DVHSS	3	0	331,084	331,084
EN	1	0	0	0
EX	116	0	47,125,541	47,125,541
EX (Prorated)	3	0	251,122	251,122
EX-XG	4	0	285,395	285,395
EX-XI	3	0	1,996,360	1,996,360
EX-XN	7	0	384,225	384,225
EX-XV	1	0	70,000	70,000
EX-XV (Prorated)	1	0	235,867	235,867
EX366	60	0	44,041	44,041
HS	1,368	0	165,897,560	165,897,560
LVE	1	0	0	0
OV65	763	3,582,758	26,768,133	30,350,891
OV65S	1	0	42,398	42,398
PC	2	158,220	0	158,220
SO	2	15,000	0	15,000
	Totals	**3,971,401**	**247,138,285**	**251,109,686**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,352	912.5097	$2,740,330	$293,531,761	$142,188,998
B	MULTIFAMILY RESIDENCE	3	10.5300	$0	$1,737,709	$1,737,709
C1	VACANT LOTS AND LAND TRACTS	291	230.1110	$0	$9,960,490	$9,548,073
D1	QUALIFIED OPEN-SPACE LAND	6,617	559,213.1550	$0	$2,726,874,756	$50,543,320
D2	IMPROVEMENTS ON QUALIFIED OP	954	14.1840	$2,797,199	$27,963,854	$27,804,129
E	RURAL LAND, NON QUALIFIED OPE	2,030	4,030.1952	$18,587,195	$437,452,278	$284,387,977
F1	COMMERCIAL REAL PROPERTY	248	339.1857	$245,908	$48,164,350	$46,272,132
F2	INDUSTRIAL AND MANUFACTURIN	7		$0	$3,162,350	$2,476,049
J3	ELECTRIC COMPANY (INCLUDING C	10	8.2110	$0	$33,416,198	$33,416,198
J4	TELEPHONE COMPANY (INCLUDI	14	0.6400	$0	$3,371,573	$3,371,573
J6	PIPELAND COMPANY	5	5.0000	$0	$15,478,600	$15,478,600
J7	CABLE TELEVISION COMPANY	4		$0	$48,450	$48,450
L1	COMMERCIAL PERSONAL PROPE	160		$10,000	$10,733,859	$10,733,859
L2	INDUSTRIAL AND MANUFACTURIN	64		$0	$36,948,724	$36,790,504
M1	TANGIBLE OTHER PERSONAL, MOB	40		$188,451	$2,408,182	$1,275,693
X	TOTALLY EXEMPT PROPERTY	196	6,346.3015	$116,926	$51,096,787	$0
		Totals	571,110.0231	$24,686,009	$3,702,349,921	$666,073,264

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4	4.2580	$0	$873,314	$542,311
D1	QUALIFIED OPEN-SPACE LAND	8	1,397.8560	$0	$6,392,574	$125,393
D2	IMPROVEMENTS ON QUALIFIED OP	3		$0	$81,405	$81,405
E	RURAL LAND, NON QUALIFIED OPE	9	33.9760	$65,819	$3,053,510	$2,168,432
F1	COMMERCIAL REAL PROPERTY	5	7.0290	$0	$639,105	$632,713
		Totals	1,443.1190	$65,819	$11,039,908	$3,550,254

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,356	916.7677	$2,740,330	$294,405,075	$142,731,309
B	MULTIFAMILY RESIDENCE	3	10.5300	$0	$1,737,709	$1,737,709
C1	VACANT LOTS AND LAND TRACTS	291	230.1110	$0	$9,960,490	$9,548,073
D1	QUALIFIED OPEN-SPACE LAND	6,625	560,611.0110	$0	$2,733,267,330	$50,668,713
D2	IMPROVEMENTS ON QUALIFIED OP	957	14.1840	$2,797,199	$28,045,259	$27,885,534
E	RURAL LAND, NON QUALIFIED OPE	2,039	4,064.1712	$18,653,014	$440,505,788	$286,556,409
F1	COMMERCIAL REAL PROPERTY	253	346.2147	$245,908	$48,803,455	$46,904,845
F2	INDUSTRIAL AND MANUFACTURIN	7		$0	$3,162,350	$2,476,049
J3	ELECTRIC COMPANY (INCLUDING C	10	8.2110	$0	$33,416,198	$33,416,198
J4	TELEPHONE COMPANY (INCLUDI	14	0.6400	$0	$3,371,573	$3,371,573
J6	PIPELAND COMPANY	5	5.0000	$0	$15,478,600	$15,478,600
J7	CABLE TELEVISION COMPANY	4		$0	$48,450	$48,450
L1	COMMERCIAL PERSONAL PROPE	160		$10,000	$10,733,859	$10,733,859
L2	INDUSTRIAL AND MANUFACTURIN	64		$0	$36,948,724	$36,790,504
M1	TANGIBLE OTHER PERSONAL, MOB	40		$188,451	$2,408,182	$1,275,693
X	TOTALLY EXEMPT PROPERTY	196	6,346.3015	$116,926	$51,096,787	$0
		Totals	572,553.1421	$24,751,828	$3,713,389,829	$669,623,518

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	ZZZ - DO NOT USE	3	1.0879	$0	$242,987	$185,566
A1	SINGLE FAMILY RESIDENCE	1,225	781.5468	$2,294,383	$278,688,489	$135,805,653
A2	MOBILE HOME RESIDENCE	187	114.8600	$424,248	$14,113,892	$5,736,412
A4	RESIDENCE REAL AUX IMPROVEMEN	23	15.0150	$21,699	$486,393	$461,367
B1	MULTIFAMILY RESIDENCE	3	10.5300	$0	$1,737,709	$1,737,709
C1	VACANT LOTS AND LAND TRACTS	291	230.1110	$0	$9,960,490	$9,548,073
D1	QUALIFIED OPEN-SPACE LAND	6,621	559,403.3675	$0	$2,727,788,041	$51,699,951
D1_E	AG LAND	2		$0	$88,996	$88,996
D1E	ACRES WITH IMPROVEME	49	34.5110	$485,009	$2,102,829	$1,713,765
D2	IMPROVEMENTS ON QUALIFIED AG L	954	14.1840	$2,797,199	$27,963,854	$27,804,129
E	ZZZ - DO NOT USE	1		$0	$92,337	$18,782
E1	FARM OR RANCH RESIDENCE	1,839	3,531.1951	$16,436,863	$414,990,276	$268,745,951
E2	FARM RANCH MOBILE HOME	239	273.2766	$1,665,323	$18,336,228	$12,180,153
EI	ZZZ - DO NOT USE	5	1.0000	$0	$928,327	$483,699
F1	COMMERCIAL REAL PROPERTY	248	339.1857	$245,908	$48,164,350	$46,272,132
F2	REAL INDUSTRIAL	7		$0	$3,162,350	$2,476,049
J3	ELECTRIC COMPANY	10	8.2110	$0	$33,416,198	$33,416,198
J4	TELEPHONE COMPANIES	14	0.6400	$0	$3,371,573	$3,371,573
J6	PIPELINES	5	5.0000	$0	$15,478,600	$15,478,600
J7	CABLE TELEVISION COMPANY	4		$0	$48,450	$48,450
L1	COMMERCIAL PERSONAL PROPER	160		$10,000	$10,724,859	$10,724,859
L1H	BUSINESS PERSONAL-VE	1		$0	$9,000	$9,000
L2	INDUSTRIAL AND MANUFACTURING I	64		$0	$36,948,724	$36,790,504
M1	MOBILE HOME	40		$188,451	$2,408,182	$1,275,693
X	TOTAL EXEMPT PROPERTY	196	6,346.3015	$116,926	$51,096,787	$0
		Totals	571,110.0231	$24,686,009	$3,702,349,921	$666,073,264

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	4	4.2580	$0	$873,314	$542,311
D1	QUALIFIED OPEN-SPACE LAND	8	1,397.8560	$0	$6,392,574	$125,393
D2	IMPROVEMENTS ON QUALIFIED AG L	3		$0	$81,405	$81,405
E1	FARM OR RANCH RESIDENCE	9	33.9760	$65,819	$3,035,457	$2,150,379
E2	FARM RANCH MOBILE HOME	1		$0	$18,053	$18,053
F1	COMMERCIAL REAL PROPERTY	5	7.0290	$0	$639,105	$632,713
		Totals	1,443.1190	$65,819	$11,039,908	$3,550,254

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	ZZZ - DO NOT USE	3	1.0879	$0	$242,987	$185,566
A1	SINGLE FAMILY RESIDENCE	1,229	785.8048	$2,294,383	$279,561,803	$136,347,964
A2	MOBILE HOME RESIDENCE	187	114.8600	$424,248	$14,113,892	$5,736,412
A4	RESIDENCE REAL AUX IMPROVEMEN	23	15.0150	$21,699	$486,393	$461,367
B1	MULTIFAMILY RESIDENCE	3	10.5300	$0	$1,737,709	$1,737,709
C1	VACANT LOTS AND LAND TRACTS	291	230.1110	$0	$9,960,490	$9,548,073
D1	QUALIFIED OPEN-SPACE LAND	6,629	560,801.2235	$0	$2,734,180,615	$51,825,344
D1_E	AG LAND	2		$0	$88,996	$88,996
D1E	ACRES WITH IMPROVEME	49	34.5110	$485,009	$2,102,829	$1,713,765
D2	IMPROVEMENTS ON QUALIFIED AG L	957	14.1840	$2,797,199	$28,045,259	$27,885,534
E	ZZZ - DO NOT USE	1		$0	$92,337	$18,782
E1	FARM OR RANCH RESIDENCE	1,848	3,565.1711	$16,502,682	$418,025,733	$270,896,330
E2	FARM RANCH MOBILE HOME	240	273.2766	$1,665,323	$18,354,281	$12,198,206
EI	ZZZ - DO NOT USE	5	1.0000	$0	$928,327	$483,699
F1	COMMERCIAL REAL PROPERTY	253	346.2147	$245,908	$48,803,455	$46,904,845
F2	REAL INDUSTRIAL	7		$0	$3,162,350	$2,476,049
J3	ELECTRIC COMPANY	10	8.2110	$0	$33,416,198	$33,416,198
J4	TELEPHONE COMPANIES	14	0.6400	$0	$3,371,573	$3,371,573
J6	PIPELINES	5	5.0000	$0	$15,478,600	$15,478,600
J7	CABLE TELEVISION COMPANY	4		$0	$48,450	$48,450
L1	COMMERCIAL PERSONAL PROPER	160		$10,000	$10,724,859	$10,724,859
L1H	BUSINESS PERSONAL-VE	1		$0	$9,000	$9,000
L2	INDUSTRIAL AND MANUFACTURING I	64		$0	$36,948,724	$36,790,504
M1	MOBILE HOME	40		$188,451	$2,408,182	$1,275,693
X	TOTAL EXEMPT PROPERTY	196	6,346.3015	$116,926	$51,096,787	$0
		Totals	572,553.1421	$24,751,828	$3,713,389,829	$669,623,518

New Value

TOTAL NEW VALUE MARKET:	$24,751,828
TOTAL NEW VALUE TAXABLE:	$21,694,825

New Exemptions

Exemption	Description	Count		
EX	Exempt	3	2024 Market Value	$641,696
EX-XG	11.184 Primarily performing charitable functio	2	2024 Market Value	$124,335
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	$362,422
EX366	HB366 Exempt	6	2024 Market Value	$6,000
	ABSOLUTE EXEMPTIONS VALUE LOSS		# 10a →	$1,134,453

Exemption	Description	Count	Exemption Amount
DP	Disability	2	$60,000
DV3	Disabled Veterans 50% - 69%	2	$16,222
DV4	Disabled Veterans 70% - 100%	6	$52,568
DVHS	Disabled Veteran Homestead	4	$606,642
HS	Homestead	75	$8,900,663
OV65	Over 65	45	$2,067,950
	PARTIAL EXEMPTIONS VALUE LOSS	134	#10B → $11,704,045
	NEW EXEMPTIONS VALUE LOSS		$12,838,498 #10c

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	8	$281,309
HS	Homestead	1,001	$36,592,198
OV65	Over 65	422	$18,157,089
OV65S	OV65 Surviving Spouse	1	$22,398
	INCREASED EXEMPTIONS VALUE LOSS	1,432	$55,052,994

TOTAL EXEMPTIONS VALUE LOSS $67,891,492

New Ag / Timber Exemptions

2024 Market Value	$482,670 — 11A	Count: 2
2025 Ag/Timber Use	$7,874 — 11B	
NEW AG / TIMBER VALUE LOSS	**$474,796** — 11C	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,350	$311,678	$197,277	$114,401

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
757	$278,254	$178,840	$99,414

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,350	$257,509	$169,847	$87,662

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
757	$230,713	$155,675	$75,038

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
21	$11,039,908	$3,115,922

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Tax Collections Activity Report - By Year

8/20/2026 3:33:56PM

Report Criteria

Entity: MI (MASON ISD)
Year: ALL
Date Range: 08/01/2025 to 07/31/2026
Batch(es): ALL

							Penalty		Interest					
Entity	Year	Taxes M&O	Taxes I&S	Under	Disc	Taxes Paid	M&O	I&S	M&O	I&S	Atty Fees	Other Fees	Overage	Total
Payments:														
MI	2011	705.93	0.00	0.00	0.00	705.93	84.71	0.00	541.21	0.00	135.54	0.00	0.00	1,467.39
MI	2012	705.93	0.00	0.00	0.00	705.93	63.53	0.00	456.50	0.00	0.00	0.00	0.00	1,225.96
MI	2013	705.93	0.00	0.00	0.00	705.93	0.00	0.00	408.85	0.00	0.00	0.00	0.00	1,114.78
MI	2014	688.98	0.00	0.00	0.00	688.98	0.00	0.00	364.59	0.00	0.00	0.00	0.00	1,053.57
MI	2015	575.23	0.00	0.00	0.00	575.23	0.00	0.00	275.63	0.00	0.00	0.00	0.00	850.86
MI	2016	531.50	60.68	0.00	0.00	592.18	0.00	0.00	228.10	26.04	0.00	0.00	0.00	846.32
MI	2017	525.47	66.71	0.00	0.00	592.18	0.00	0.00	199.24	25.29	0.00	0.00	0.00	816.71
MI	2018	525.47	66.71	0.00	0.00	592.18	0.00	0.00	172.97	21.96	0.00	0.00	0.00	787.11
MI	2019	573.96	84.38	0.00	0.00	658.34	7.12	0.82	188.18	26.76	18.56	0.00	0.00	899.78
MI	2020	1,204.65	149.27	0.00	0.00	1,353.92	5.70	0.69	145.58	24.19	14.05	0.00	0.00	1,544.13
MI	2021	2,899.96	464.65	0.00	0.00	3,364.61	192.34	30.82	848.41	135.94	444.16	0.00	0.00	5,016.28
MI	2022	8,163.45	1,699.45	0.00	0.00	9,862.90	810.64	168.74	2,609.02	543.14	1,832.49	0.00	0.00	15,826.93
MI	2023	23,901.77	9,645.09	0.00	0.00	33,546.86	2,567.95	1,036.28	5,449.90	2,199.18	6,193.33	0.00	0.00	50,993.50
MI	2024	73,684.61	29,948.97	2.57	0.00	103,631.01	8,315.36	3,379.74	7,883.39	3,204.19	18,106.86	0.00	1.39	144,521.94
MI	2025	4,998,803.61	0.00	7.82	0.00	4,998,795.79	23,526.43	0.00	8,568.62	0.00	5,397.53	0.00	36.88	5,036,325.25
MI	**Totals:**	**5,114,196.45**	**42,185.91**	**10.39**	**0.00**	**5,156,371.97**	**35,573.78**	**4,617.09**	**28,340.19**	**6,206.69**	**32,142.52**	**0.00**	**38.27**	**5,263,290.51**
Refunds:														
MI	2020	268.80	32.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301.26
MI	2021	624.67	100.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	724.75
MI	2022	727.45	151.44	0.00	0.00	0.00	5.64	1.18	2.11	0.44	0.00	0.00	0.00	888.26
MI	2023	4,169.71	1,682.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,852.30
MI	2024	11,935.21	4,851.05	0.00	0.00	0.00	48.99	19.91	32.65	13.28	103.33 #15	0.00	0.00	17,004.42
MI	2025	20,014.42	0.00	0.00	0.00	0.00	158.71	0.00	58.36	0.00	141.24	0.00	0.00	20,372.73
MI	**Totals:**	**37,740.26**	**6,817.62**	**0.00**	**0.00**	**0.00**	**213.34**	**21.09**	**93.12**	**13.72**	**244.57**	**0.00**	**0.00**	**45,143.72**

Taxes Paid = Taxes M&O + Taxes I&S - Under + Discounts

Total Payments = Taxes M&O + Taxes I&S + Penalty M&O + Penalty I&S + Interest M&O + Interest I&S + Attorney Fees + Other Fees + Overage + Unpaid Refunds

Total Refunds = Taxes M&O + Taxes I&S + Penalty M&O + Penalty I&S + Interest M&O + Interest I&S + Attorney Fees

Tax Collections Activity Report - By Year

MASON CENTRAL APPRAISAL DISTRICT

8/20/2026 3:33:56PM

Report Criteria

Entity: MI (MASON ISD)
Year: ALL
Date Range: 08/01/2025 to 07/31/2026
Batch(es): ALL

							Penalty		Interest					
Entity	Year	Taxes M&O	Taxes I&S	Under	Disc	Taxes Paid	M&O	I&S	M&O	I&S	Atty Fees	Other Fees	Overage	Total
Totals:														
MI	2011	705.93	0.00	0.00	0.00	705.93	84.71	0.00	541.21	0.00	135.54	0.00	0.00	1,467.39
MI	2012	705.93	0.00	0.00	0.00	705.93	63.53	0.00	456.50	0.00	0.00	0.00	0.00	1,225.96
MI	2013	705.93	0.00	0.00	0.00	705.93	0.00	0.00	408.85	0.00	0.00	0.00	0.00	1,114.78
MI	2014	688.98	0.00	0.00	0.00	688.98	0.00	0.00	364.59	0.00	0.00	0.00	0.00	1,053.57
MI	2015	575.23	0.00	0.00	0.00	575.23	0.00	0.00	275.63	0.00	0.00	0.00	0.00	850.86
MI	2016	531.50	60.68	0.00	0.00	592.18	0.00	0.00	228.10	26.04	0.00	0.00	0.00	846.32
MI	2017	525.47	66.71	0.00	0.00	592.18	0.00	0.00	199.24	25.29	0.00	0.00	0.00	816.71
MI	2018	525.47	66.71	0.00	0.00	592.18	0.00	0.00	172.97	21.96	0.00	0.00	0.00	787.11
MI	2019	573.96	84.38	0.00	0.00	658.34	7.12	0.82	188.18	26.76	18.56	0.00	0.00	899.78
MI	2020	935.85	116.81	0.00	0.00	1,052.66	5.70	0.69	145.58	24.19	14.05	0.00	0.00	1,242.87
MI	2021	2,275.29	364.57	0.00	0.00	2,639.86	192.34	30.82	848.41	135.94	444.16	0.00	0.00	4,291.53
MI	2022	7,436.00	1,548.01	0.00	0.00	8,984.01	805.00	167.56	2,606.91	542.70	1,832.49	0.00	0.00	14,938.67
MI	2023	19,732.06	7,962.50	0.00	0.00	27,694.56	2,567.95	1,036.28	5,449.90	2,199.18	6,193.33	0.00	0.00	45,141.20
MI	2024	61,749.40	25,097.92	2.57	0.00	86,844.75	8,266.37	3,359.83	7,850.74	3,190.91	18,003.53	0.00	1.39	127,517.52
MI	2025	4,978,789.19	0.00	7.82	0.00	4,978,781.37	23,367.72	0.00	8,510.26	0.00	5,256.29	0.00	36.88	5,015,952.52
MI	**Totals:**	**5,076,456.19**	**35,368.29**	**10.39**	**0.00**	**5,111,814.09**	**35,360.44**	**4,596.00**	**28,247.07**	**6,192.97**	**31,897.95**	**0.00**	**38.27**	**5,218,146.79**

Taxes Paid = Taxes M&O + Taxes I&S - Under + Discounts

Total Payments = Taxes M&O + Taxes I&S + Penalty M&O + Penalty I&S + Interest M&O + Interest I&S + Attorney Fees + Other Fees + Overage + Unpaid Refunds

Total Refunds = Taxes M&O + Taxes I&S + Penalty M&O + Penalty I&S + Interest M&O + Interest I&S + Attorney Fees

Tax Collections Activity Report - By Year

8/20/2026 3:33:56PM

Report Criteria

Entity: MI (MASON ISD)
Year: ALL
Date Range: 08/01/2025 to 07/31/2026
Batch(es): ALL

Entity	Year	Taxes M&O	Taxes I&S	Under	Disc	Taxes Paid	Penalty M&O	Penalty I&S	Interest M&O	Interest I&S	Atty Fees	Other Fees	Overage	Total

Grand Total Payments	- Grand Total Refunds	= Grand Total Paid
5,263,290.51	**45,143.72**	**5,218,146.79**

Taxes Paid = Taxes M&O + Taxes I&S - Under + Discounts

Total Payments = Taxes M&O + Taxes I&S + Penalty M&O + Penalty I&S + Interest M&O + Interest I&S + Attorney Fees + Other Fees + Overage + Unpaid Refunds

Total Refunds = Taxes M&O + Taxes I&S + Penalty M&O + Penalty I&S + Interest M&O + Interest I&S + Attorney Fees

Monthly As of Recap Report Fiscal Year: 2025-2026

Totals for Entity: MI:MASON ISD 8/14/2026 3:41:02PM

Fiscal Year Start: 9/1/2025

Date Range: July 2026 (07/01/2026 - 07/31/2026)

M&O Breakdown

Year		Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Collections	Base Tax Paid	Disc/ /Under	Current Collections	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month	Overages	Total Collected This Month	Pct Outstanding
	2025	5,195,431.36	-138,141.18	5,057,290.18	4,947,642.72	31,145.41	0.01	31,145.42	78,502.04	4,759.93		6.86	35,912.20	1.55
	2023	33,586.35	-3,221.35	30,365.00	17,438.55	282.36	0.00	282.36	12,644.09	118.59		0.00	400.95	41.64
Delq		33,586.35	-3,221.35	30,365.00	17,438.55	282.36	0.00	282.36	12,644.09	118.59		0.00	400.95	
Total		**5,229,017.71**	**-141,362.53**	**5,087,655.18**	**4,965,081.27**	**31,427.77**	**0.01**	**31,427.78**	**91,146.13**	**4,878.52**		**6.86**	**36,313.15**	

Totals For: Entity: MI

Year	# of Bills	Base Tax Due	Real Tax Due	Mobile Tax Due	Mineral Tax Due	Personal Tax Due	Auto Tax Due
1973	0	0.00	0.00	0.00	0.00	0.00	0.00
1974	0	0.00	0.00	0.00	0.00	0.00	0.00
1975	0	0.00	0.00	0.00	0.00	0.00	0.00
1976	0	0.00	0.00	0.00	0.00	0.00	0.00
1977	0	0.00	0.00	0.00	0.00	0.00	0.00
1982	0	0.00	0.00	0.00	0.00	0.00	0.00
1983	0	0.00	0.00	0.00	0.00	0.00	0.00
1987	0	0.00	0.00	0.00	0.00	0.00	0.00
1988	1	4.64	4.64	0.00	0.00	0.00	0.00
1989	1	5.21	5.21	0.00	0.00	0.00	0.00
1990	1	5.67	5.67	0.00	0.00	0.00	0.00
1991	1	0.90	0.90	0.00	0.00	0.00	0.00
1992	3	5.11	5.11	0.00	0.00	0.00	0.00
1993	3	31.52	31.52	0.00	0.00	0.00	0.00
1994	7	135.13	135.13	0.00	0.00	0.00	0.00
1995	3	33.51	33.51	0.00	0.00	0.00	0.00
1996	4	86.61	86.61	0.00	0.00	0.00	0.00
1997	6	204.52	119.64	84.88	0.00	0.00	0.00
1998	5	158.41	71.50	86.91	0.00	0.00	0.00
1999	4	388.89	37.77	0.00	0.00	351.12	0.00
2000	5	602.19	41.18	0.00	0.00	561.01	0.00
2001	6	371.17	39.75	0.00	0.00	331.42	0.00
2002	5	587.24	39.75	0.00	0.00	547.49	0.00
2003	4	74.85	74.85	0.00	0.00	0.00	0.00
2004	6	211.59	107.59	0.00	0.00	104.00	0.00
2005	5	180.00	95.20	0.00	0.00	84.80	0.00
2006	20	380.56	299.76	0.00	0.00	80.80	0.00
2007	3	70.49	70.49	0.00	0.00	0.00	0.00
2008	5	212.65	144.58	58.97	0.00	9.10	0.00
2009	7	288.29	147.99	131.20	0.00	9.10	0.00
2010	9	621.63	428.61	127.04	0.00	65.98	0.00
2011	9	619.06	496.20	0.00	0.00	122.86	0.00
2012	7	834.82	721.06	0.00	0.00	113.76	0.00
2013	6	1,824.32	1,824.32	0.00	0.00	0.00	0.00
2014	6	1,780.42	1,780.42	0.00	0.00	0.00	0.00
2015	8	2,115.19	1,780.42	0.00	0.00	334.77	0.00
2016	11	1,123.70	684.96	0.00	0.00	438.74	0.00

As of Date: July, 2026

Entity: MI

Year: <ALL>

Prop Types: <ALL>

Geo ID: <ALL>

Adj Codes: <ALL>

DELINQUENT TAX ROLL TOTALS

MASON CENTRAL APPRAISAL DISTRICT

8/14/2026 1:16:08PM

2017	11	1,123.70	684.96	0.00	0.00	438.74	0.00
2018	13	1,767.64	1,320.12	0.00	0.00	447.52	0.00
2019	26	2,722.31	1,394.90	179.53	0.00	1,147.88	0.00
2020	16	3,802.00	1,618.58	171.29	0.00	2,012.13	0.00
2021	17	2,505.68	1,904.87	171.28	0.00	429.53	0.00
2022	23	6,359.38	5,654.78	343.43	0.00	361.17	0.00
2023	33	17,746.32	17,045.74	304.45	0.00	396.13	0.00
2024	64	29,654.96	28,306.69	954.19	0.00	394.08	0.00
2025	216	78,502.04	69,165.02	2,006.39	0.00	7,330.63	0.00
	580	157,142.32	136,410.00	4,619.56	0.00	16,112.76	0.00

As of Date: July, 2026

Entity: MI

Year: <ALL>

Prop Types: <ALL>

Geo ID: <ALL>

Adj Codes: <ALL>

Year to Date Recap Report

July 2026 (07/01/2026 - 07/31/2026)

8/14/2026 1:14:40PM

Totals for Entity: MI MASON ISD

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1973	7.13	0.00	7.13	7.13	0.00	0.00	7.13	20.43	0.00	4.13	0.00	31.69	0.00	100.00	0
1974	5.69	0.00	5.69	5.69	0.00	0.00	5.69	15.97	0.00	3.25	0.00	24.91	0.00	100.00	0
1975	5.61	0.00	5.61	5.61	0.00	0.00	5.61	15.51	0.00	3.16	0.00	24.28	0.00	100.00	0
1976	7.70	0.00	7.70	7.70	0.00	0.00	7.70	20.83	0.00	4.28	0.00	32.81	0.00	100.00	0
1977	7.41	0.00	7.41	7.41	0.00	0.00	7.41	19.60	0.00	4.05	0.00	31.06	0.00	100.00	0
1982	64.73	-64.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1983	123.44	-123.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1987	792.98	-636.63	156.35	156.35	0.00	0.00	156.35	204.10	0.00	48.58	0.00	409.03	0.00	100.00	0
1988	1,386.26	-922.45	463.81	459.17	0.00	0.00	459.17	609.22	0.00	146.23	0.00	1,214.62	4.64	99.00	1
1989	1,362.24	-860.42	501.82	496.61	0.00	0.00	496.61	628.16	0.00	155.20	0.00	1,279.97	5.21	98.96	1
1990	851.40	-644.90	206.50	200.83	0.00	0.00	200.83	274.80	0.00	71.34	0.00	546.97	5.67	97.25	1
1991	167.29	-108.51	58.78	57.88	0.00	0.00	57.88	68.10	0.00	18.25	0.00	144.23	0.90	98.47	1
1992	240.89	-171.80	69.09	63.98	0.00	0.00	63.98	65.00	0.00	18.02	0.00	147.00	5.11	92.60	3
1993	1,399.48	-992.84	406.64	375.12	0.00	0.00	375.12	341.22	0.00	99.37	0.00	815.71	31.52	92.25	3
1994	3,318.62	-1,051.28	2,267.34	2,132.21	0.00	0.00	2,132.21	774.96	0.00	237.59	0.00	3,144.76	135.13	94.04	7
1995	3,569.45	-204.44	3,365.01	3,331.50	0.00	0.00	3,331.50	1,047.52	0.00	324.91	0.00	4,703.93	33.51	99.00	3
1996	5,753.95	-223.42	5,530.53	5,443.92	0.00	0.00	5,443.92	1,528.98	0.00	513.66	0.00	7,486.56	86.61	98.43	4
1997	11,321.88	-3,613.29	7,708.59	7,504.07	0.00	0.00	7,504.07	2,848.53	0.00	1,105.88	0.00	11,458.48	204.52	97.35	6
1998	30,789.66	35.60	30,825.26	30,666.85	0.00	0.00	30,666.85	4,871.46	0.00	2,244.26	0.00	37,782.57	158.41	99.49	5
1999	1,703,866.68	82,410.51	1,786,277.19	1,785,888.30	0.00	0.00	1,785,888.30	17,382.83	0.00	10,605.96	0.00	1,813,877.09	388.89	99.98	4
2000	1,939,744.80	12,334.93	1,952,079.73	1,951,477.54	0.00	0.00	1,951,477.54	32,461.48	72.86	13,301.72	0.00	1,997,313.60	602.19	99.97	5
2001	2,112,952.42	182,874.34	2,295,826.76	2,295,455.59	0.00	0.00	2,295,455.59	41,298.21	71.83	16,290.91	0.00	2,353,116.54	371.17	99.98	6
2002	2,308,811.80	247,014.54	2,555,826.34	2,555,239.10	0.00	0.00	2,555,239.10	45,240.32	68.43	20,593.15	0.00	2,621,141.00	587.24	99.98	5
2003	2,365,804.98	233,762.05	2,599,567.03	2,599,492.18	0.00	0.00	2,599,492.18	48,137.48	64.83	21,986.77	0.00	2,669,681.26	74.85	100.00	4
2004	2,517,992.13	239,102.19	2,757,094.32	2,756,882.73	0.00	0.00	2,756,882.73	39,194.54	65.41	16,657.31	0.00	2,812,799.99	211.59	99.99	6
2005	2,801,168.22	204,435.70	3,005,603.92	3,005,423.92	0.00	0.00	3,005,423.92	52,852.32	61.73	26,271.84	0.00	3,084,609.81	180.00	99.99	5
2006	2,698,857.89	192,773.57	2,891,631.46	2,891,250.90	0.00	0.00	2,891,250.90	41,472.02	257.21	15,396.76	0.00	2,948,376.89	380.56	99.99	20
2007	2,421,945.97	162,364.37	2,584,310.34	2,584,239.85	0.00	0.00	2,584,239.85	41,195.68	351.35	16,393.87	0.00	2,642,180.75	70.49	100.00	3
2008	2,756,029.94	182,145.36	2,938,175.30	2,937,962.65	0.00	0.00	2,937,962.65	51,409.78	361.92	24,667.79	0.00	3,014,402.14	212.65	99.99	5
2009	2,877,366.04	195,440.00	3,072,806.04	3,072,517.75	0.00	0.00	3,072,517.75	54,348.29	391.58	24,662.12	0.00	3,151,919.74	288.29	99.99	7
2010	3,087,987.61	195,188.99	3,283,176.60	3,282,554.97	0.00	0.00	3,282,554.97	47,945.60	344.11	18,722.60	0.00	3,349,567.28	621.63	99.98	9
2011	3,244,545.16	173,192.05	3,417,737.21	3,417,118.15	0.00	0.00	3,417,118.15	44,325.21	693.54	19,358.94	0.00	3,481,495.84	619.06	99.98	9
2012	3,525,994.76	209,864.29	3,735,859.05	3,735,024.23	0.00	0.00	3,735,024.23	48,616.92	575.07	18,217.74	0.00	3,802,433.96	834.82	99.98	7
2013	3,605,604.75	216,855.58	3,822,460.33	3,820,636.01	0.00	0.00	3,820,636.01	41,916.46	515.91	16,355.54	0.00	3,879,423.92	1,824.32	99.95	6

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

July 2026 (07/01/2026 - 07/31/2026)

8/14/2026 1:14:40PM

Totals for Entity: MI MASON ISD

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
2014	3,728,478.61	250,251.01	3,978,729.62	3,976,949.20	0.00	0.00	3,976,949.20	42,319.03	460.13	15,700.09	0.00	4,035,428.45	1,780.42	99.96	6
2015	3,962,698.18	278,308.99	4,241,007.17	4,238,891.98	0.00	0.00	4,238,891.98	49,871.60	762.22	15,399.28	0.00	4,304,925.08	2,115.19	99.95	8
2016	4,382,147.06	-42,281.01	4,339,866.05	4,338,742.35	0.00	0.00	4,338,742.35	45,809.39	915.94	14,782.54	0.00	4,400,250.22	1,123.70	99.97	11
2017	4,615,924.44	-82,690.78	4,533,233.66	4,532,109.96	0.00	0.00	4,532,109.96	43,655.69	789.61	18,837.68	0.00	4,595,392.94	1,123.70	99.98	11
2018	5,079,344.08	-105,601.22	4,973,742.86	4,971,975.22	0.00	0.00	4,971,975.22	51,956.66	1,190.15	21,416.94	0.00	5,046,538.97	1,767.64	99.96	13
2019	5,123,361.95	-120,232.96	5,003,128.99	5,000,406.68	0.00	0.00	5,000,406.68	47,203.51	7,907.42	23,668.87	0.00	5,079,186.48	2,722.31	99.95	26
2020	5,363,071.14	-217,912.44	5,145,158.70	5,141,352.36	3.65	0.69	5,141,356.70	52,414.18	29,243.03	52,144.92	5.58	5,275,160.07	3,802.00	99.93	16
2021	5,586,072.67	100,793.64	5,686,866.31	5,684,343.02	17.61	0.00	5,684,360.63	37,222.03	21,270.28	19,902.80	19.18	5,762,757.31	2,505.68	99.96	17
2022	6,445,989.21	-83,383.90	6,362,605.31	6,356,239.02	6.91	0.00	6,356,245.93	46,052.77	26,230.13	23,521.33	21.58	6,452,064.83	6,359.38	99.90	23
2023	7,187,190.62	-416,634.79	6,770,555.83	6,752,798.03	11.48	0.00	6,752,809.51	44,041.06	29,105.87	33,589.69	27.72	6,859,562.37	17,746.32	99.74	33
2024	7,012,236.12	-70,676.23	6,941,559.89	6,911,889.43	15.50	0.00	6,911,904.93	43,803.41	22,762.87	23,990.62	31.96	7,002,478.29	29,654.96	99.57	64
2025	5,195,431.36	-138,141.18	5,057,290.18	4,978,781.37	6.77	0.00	4,978,788.14	23,367.72	8,510.26	5,256.29	36.88	5,015,952.52	78,502.04	98.45	216
Total for all Delinquent Years:															
	98,516,363.04	2,210,116.23	100,726,479.27	100,647,783.15	55.15	0.69	100,647,838.99	1,165,500.86	144,533.43	547,439.94	106.02	102,505,363.40	78,640.28	#40	364
Totals for All Years:															
	103,711,794.40	2,071,975.05	105,783,769.45	105,626,564.52	61.92	0.69	105,626,627.13	1,188,868.58	153,043.69	552,696.23	142.90	107,521,315.92	157,142.32		580
Refund Paid:															
				-433,935.07		0.00		-3,807.61	-382.39	784.31	-1.29	-437,342.05			

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Monthly As of Recap Report Fiscal Year: 2025-2026

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Totals for Entity: MI:MASON ISD

Fiscal Year Start: 9/1/2025

Date Range: July 2026 (07/01/2026 - 07/31/2026)

M&O Breakdown

Year	Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Collections	Base Tax Paid	Disc/ /Under	Current Collections	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month	Overages	Total Collected This Month	Pct Outstanding
2025	5,195,431.36	-138,141.18	5,057,290.18	4,947,642.72	31,145.41	0.01	31,145.42	78,502.04	4,759.93		6.86	35,912.20	1.55
2023	33,586.35	-3,221.35	30,365.00	17,438.55	282.36	0.00	282.36	12,644.09	118.59		0.00	400.95	41.64
Delq	33,586.35	-3,221.35	30,365.00	17,438.55	282.36	0.00	282.36	12,644.09	118.59		0.00	400.95	
Total	**5,229,017.71**	**-141,362.53**	**5,087,655.18**	**4,965,081.27**	**31,427.77**	**0.01**	**31,427.78**	**91,146.13**	**4,878.52**		**6.86**	**36,313.15**	

Monthly As of Recap Report Fiscal Year: 2025-2026

Totals for Entity: MI:MASON ISD 8/20/2026 3:02:36PM

Fiscal Year Start: 9/1/2025

Date Range: July 2026 (07/01/2026 - 07/31/2026)

I&S Breakdown

Year	Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Collections	Base Tax Paid	Disc/ /Under	Current Collections	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month	Overages	Total Collected This Month	Pct Outstanding
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
2023	13,553.08	-1,299.90	12,253.18	7,037.00	113.95	0.00	113.95	5,102.23	47.86		0.00	161.81	41.64
Delq	13,553.08	-1,299.90	12,253.18	7,037.00	113.95	0.00	113.95	5,102.23	47.86		0.00	161.81	
Total	**13,553.08**	**-1,299.90**	**12,253.18**	**7,037.00**	**113.95**	**0.00**	**113.95**	**5,102.23**	**47.86**		**0.00**	**161.81**	

Monthly As of Recap Report Fiscal Year: 2025-2026

8/20/2026 3:02:36PM

Totals for Entity: MI:MASON ISD

Fiscal Year Start: 9/1/2025

Date Range: July 2026 (07/01/2026 - 07/31/2026)

Total Breakdown

Year	Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Eff Taxes Paid	Base Tax Paid	Disc/ /Under	Eff Taxes Paid	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month	Overages	Total Collected This Month	Pct Outstanding
2025	5,195,431.36	-138,141.18	5,057,290.18	4,947,642.72	31,145.41	0.01	31,145.42	78,502.04	4,759.93	3,991.82	6.86	39,904.02	1.55
2023	47,139.43	-4,521.25	42,618.18	24,475.55	396.31	0.00	396.31	17,746.32	166.45	84.41	0.00	647.17	41.64
Delq	47,139.43	-4,521.25	42,618.18	24,475.55	396.31	0.00	396.31	17,746.32	166.45	84.41	0.00	647.17	
Total	**5,242,570.79**	**-142,662.43**	**5,099,908.36**	**4,972,118.27**	**31,541.72**	**0.01**	**31,541.73**	**96,248.36**	**4,926.38**	**4,076.23**	**6.86**	**40,551.19**	
				Tax Certs								20.00	
				Total Collections	**31,541.72**				**4,926.38**	**4,076.23**	**6.86**	**40,571.19**	

Percentage of Original Roll Collected 98.11%

Land		Value			
Homesite:		81,811,440			
Non Homesite:		84,892,221			
Ag Market:		3,049,289,577			
Timber Market:		0	**Total Land**	(+)	3,215,993,238
Improvement		**Value**			
Homesite:		562,424,038			
Non Homesite:		181,842,242	**Total Improvements**	(+)	744,266,280
Non Real	**Count**	**Value**			
Personal Property:	347	67,791,500			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	67,791,500
			Market Value	=	4,028,051,018
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	3,047,497,833	1,791,744			
Ag Use:	54,786,078	22,216	**Productivity Loss**	(-)	2,992,711,755
Timber Use:	0	0	**Appraised Value**	=	1,035,339,263
Productivity Loss:	2,992,711,755	1,769,528			
			Homestead Cap	(-)	76,202,226
			23.231 Cap	(-)	9,524,328
			Assessed Value	=	949,612,709
			Total Exemptions Amount (Breakdown on Next Page)	(-)	264,894,731
			Net Taxable	=	684,717,978

#17

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,588,806	0	0.00	189.35	15			
OV65	173,788,079	58,418,504	138,861.90	155,363.53	677			
Total	175,376,885	58,418,504	138,861.90	155,552.88	692	**Freeze Taxable**	(-)	58,418,504
Tax Rate	0.7494000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	2,846,673	1,509,516	404,855	1,104,661	7			
Total	2,846,673	1,509,516	404,855	1,104,661	7	**Transfer Adjustment**	(-)	1,104,661

Freeze Adjusted Taxable = 625,194,813

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
4,824,071.83 = 625,194,813 * (0.7494000 / 100) + 138,861.90

Certified Estimate of Market Value:	4,028,051,018
Certified Estimate of Taxable Value:	684,717,978

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	344	0	10,079,620	10,079,620
CH	2	214,622	0	214,622
DP	18	0	331,607	331,607
DV1	5	0	38,433	38,433
DV2	4	0	34,500	34,500
DV3	5	0	18,744	18,744
DV4	29	0	233,725	233,725
DV4S	2	0	3,545	3,545
DVHS	33	0	4,647,853	4,647,853
DVHSS	3	0	382,996	382,996
EN	1	0	0	0
EX	118	0	47,416,658	47,416,658
EX-XG	4	0	284,327	284,327
EX-XI	3	0	2,330,631	2,330,631
EX-XV	2	0	387,148	387,148
HS	1,343	0	165,034,828	165,034,828
HT	1	176,850	0	176,850
LVE	3	0	0	0
OV65	765	3,926,528	29,086,478	33,013,006
OV65S	2	10,638	120,000	130,638
PC	1	120,000	0	120,000
SO	2	15,000	0	15,000
	Totals	**4,463,638**	**260,431,093**	**264,894,731**

Land		Value			
Homesite:		665,541			
Non Homesite:		251,500			
Ag Market:		21,329,386			
Timber Market:		0	Total Land	(+)	22,246,427
Improvement		**Value**			
Homesite:		2,273,551			
Non Homesite:		26,490,936	Total Improvements	(+)	28,764,487
Non Real	**Count**	**Value**			
Personal Property:	1	13,125			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	13,125
			Market Value	=	51,024,039
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	21,329,386	0			
Ag Use:	385,576	0	Productivity Loss	(-)	20,943,810
Timber Use:	0	0	Appraised Value	=	30,080,229
Productivity Loss:	20,943,810	0			
			Homestead Cap	(-)	360,990
			23.231 Cap	(-)	51,095
			Assessed Value	=	29,668,144
			Total Exemptions Amount (Breakdown on Next Page)	(-)	638,014
			Net Taxable	=	29,030,130 #18A

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	363,469	18,580	0.00	0.00	2			
Total	363,469	18,580	0.00	0.00	2	Freeze Taxable	(-)	18,580
Tax Rate	0.7494000							

Freeze Adjusted Taxable = 29,011,550

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
217,412.56 = 29,011,550 * (0.7494000 / 100) + 0.00

Certified Estimate of Market Value:	44,316,612
Certified Estimate of Taxable Value:	27,481,689
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1	0	13,125	13,125
DV3	1	0	12,000	12,000
DVHS	1	0	0	0
HS	4	0	542,889	542,889
OV65	2	10,000	60,000	70,000
	Totals	**10,000**	**628,014**	**638,014**

Land		Value			
Homesite:		82,476,981			
Non Homesite:		85,143,721			
Ag Market:		3,070,618,963			
Timber Market:		0	**Total Land**	(+)	3,238,239,665

Improvement		Value			
Homesite:		564,697,589			
Non Homesite:		208,333,178	**Total Improvements**	(+)	773,030,767

Non Real	Count	Value			
Personal Property:	348	67,804,625			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	67,804,625
			Market Value	=	4,079,075,057

Ag	Non Exempt	Exempt			
Total Productivity Market:	3,068,827,219	1,791,744			
Ag Use:	55,171,654	22,216	**Productivity Loss**	(-)	3,013,655,565
Timber Use:	0	0	**Appraised Value**	=	1,065,419,492
Productivity Loss:	3,013,655,565	1,769,528			
			Homestead Cap	(-)	76,563,216
			23.231 Cap	(-)	9,575,423
			Assessed Value	=	979,280,853
			Total Exemptions Amount (Breakdown on Next Page)	(-)	265,532,745
			Net Taxable	=	713,748,108

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,588,806	0	0.00	189.35	15			
OV65	174,151,548	58,437,084	138,861.90	155,363.53	679			
Total	175,740,354	58,437,084	138,861.90	155,552.88	694	**Freeze Taxable**	(-)	58,437,084 #19
Tax Rate	0.7494000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	2,846,673	1,509,516	404,855	1,104,661	7			
Total	2,846,673	1,509,516	404,855	1,104,661	7	**Transfer Adjustment**	(-)	1,104,661

Freeze Adjusted Taxable = 654,206,363

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,041,484.38 = 654,206,363 * (0.7494000 / 100) + 138,861.90

Certified Estimate of Market Value:	4,072,367,630
Certified Estimate of Taxable Value:	712,199,667

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	345	0	10,092,745	10,092,745
CH	2	214,622	0	214,622
DP	18	0	331,607	331,607
DV1	5	0	38,433	38,433
DV2	4	0	34,500	34,500
DV3	6	0	30,744	30,744
DV4	29	0	233,725	233,725
DV4S	2	0	3,545	3,545
DVHS	34	0	4,647,853	4,647,853
DVHSS	3	0	382,996	382,996
EN	1	0	0	0
EX	118	0	47,416,658	47,416,658
EX-XG	4	0	284,327	284,327
EX-XI	3	0	2,330,631	2,330,631
EX-XV	2	0	387,148	387,148
HS	1,347	0	165,577,717	165,577,717
HT	1	176,850	0	176,850
LVE	3	0	0	0
OV65	767	3,936,528	29,146,478	33,083,006
OV65S	2	10,638	120,000	130,638
PC	1	120,000	0	120,000
SO	2	15,000	0	15,000
	Totals	**4,473,638**	**261,059,107**	**265,532,745**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,351	1,022.9016	$5,797,774	$296,430,025	$155,515,683
B	MULTIFAMILY RESIDENCE	3	8.4500	$0	$2,298,062	$1,955,095
C1	VACANT LOTS AND LAND TRACTS	301	414.5635	$0	$11,861,594	$11,399,422
D1	QUALIFIED OPEN-SPACE LAND	6,552	556,572.3989	$0	$3,047,497,833	$54,755,557
D2	IMPROVEMENTS ON QUALIFIED OP	990		$1,664,002	$29,322,416	$29,191,475
E	RURAL LAND, NON QUALIFIED OPE	2,065	3,696.1427	$24,131,845	$465,581,443	$321,611,219
F1	COMMERCIAL REAL PROPERTY	255	278.1531	$2,507,730	$49,947,929	$48,602,217
F2	INDUSTRIAL AND MANUFACTURIN	5		$0	$3,797,037	$2,616,731
J3	ELECTRIC COMPANY (INCLUDING C	10	8.2110	$0	$34,224,757	$33,659,688
J4	TELEPHONE COMPANY (INCLUDI	53	0.6400	$0	$6,905,007	$4,560,417
J6	PIPELAND COMPANY	5	5.0000	$0	$15,415,410	$14,925,979
J7	CABLE TELEVISION COMPANY	8		$0	$57,574	$13,040
L1	COMMERCIAL PERSONAL PROPE	228		$0	$9,473,403	$3,498,325
L2	INDUSTRIAL AND MANUFACTURIN	22		$0	$1,893,000	$1,112,082
M1	TANGIBLE OTHER PERSONAL, MOB	40		$0	$2,371,406	$1,301,048
X	TOTALLY EXEMPT PROPERTY	126	6,318.9752	$0	$50,973,411	$0
		Totals	568,325.4360	$34,101,351	$4,028,050,307	$684,717,978

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5	6.6890	$1,261	$1,069,644	$929,644
C1	VACANT LOTS AND LAND TRACTS	3	6.8490	$0	$42,477	$42,477
D1	QUALIFIED OPEN-SPACE LAND	39	3,957.2160	$0	$21,329,386	$383,458
D2	IMPROVEMENTS ON QUALIFIED OP	5		$0	$168,848	$156,773
E	RURAL LAND, NON QUALIFIED OPE	13	36.3050	$1,023,340	$3,834,423	$2,951,643
F1	COMMERCIAL REAL PROPERTY	1	0.8833	$0	$668,656	$668,656
F2	INDUSTRIAL AND MANUFACTURIN	1		$0	$23,897,480	$23,897,480
L1	COMMERCIAL PERSONAL PROPE	1		$0	$13,125	$0
		Totals	4,007.9423	$1,024,601	$51,024,039	$29,030,131

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,356	1,029.5906	$5,799,035	$297,499,669	$156,445,327
B	MULTIFAMILY RESIDENCE	3	8.4500	$0	$2,298,062	$1,955,095
C1	VACANT LOTS AND LAND TRACTS	304	421.4125	$0	$11,904,071	$11,441,899
D1	QUALIFIED OPEN-SPACE LAND	6,591	560,529.6149	$0	$3,068,827,219	$55,139,015
D2	IMPROVEMENTS ON QUALIFIED OP	995		$1,664,002	$29,491,264	$29,348,248
E	RURAL LAND, NON QUALIFIED OPE	2,078	3,732.4477	$25,155,185	$469,415,866	$324,562,862
F1	COMMERCIAL REAL PROPERTY	256	279.0364	$2,507,730	$50,616,585	$49,270,873
F2	INDUSTRIAL AND MANUFACTURIN	6		$0	$27,694,517	$26,514,211
J3	ELECTRIC COMPANY (INCLUDING C	10	8.2110	$0	$34,224,757	$33,659,688
J4	TELEPHONE COMPANY (INCLUDI	53	0.6400	$0	$6,905,007	$4,560,417
J6	PIPELAND COMPANY	5	5.0000	$0	$15,415,410	$14,925,979
J7	CABLE TELEVISION COMPANY	8		$0	$57,574	$13,040
L1	COMMERCIAL PERSONAL PROPE	229		$0	$9,486,528	$3,498,325
L2	INDUSTRIAL AND MANUFACTURIN	22		$0	$1,893,000	$1,112,082
M1	TANGIBLE OTHER PERSONAL, MOB	40		$0	$2,371,406	$1,301,048
X	TOTALLY EXEMPT PROPERTY	126	6,318.9752	$0	$50,973,411	$0
		Totals	572,333.3783	$35,125,952	$4,079,074,346	$713,748,109

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	ZZZ - DO NOT USE	2	0.9890	$0	$82,119	$30,629
A1	SINGLE FAMILY RESIDENCE	1,216	890.3856	$5,011,890	$281,018,652	$148,198,055
A2	MOBILE HOME RESIDENCE	191	116.2020	$671,193	$14,627,381	$6,602,019
A4	RESIDENCE REAL AUX IMPROVEMEN	31	15.3250	$114,691	$701,873	$684,980
B1	MULTIFAMILY RESIDENCE	3	8.4500	$0	$2,298,062	$1,955,095
C1	VACANT LOTS AND LAND TRACTS	301	414.5635	$0	$11,860,626	$11,398,454
C3	VACANT MISC	1		$0	$968	$968
D1	QUALIFIED OPEN-SPACE LAND	6,553	556,620.7739	$0	$3,047,526,965	$55,009,023
D1_E	AG LAND	1		$0	$27,445	$27,445
D1E	ACRES WITH IMPROVEME	46	34.5110	$2,923	$1,823,273	$1,492,846
D2	IMPROVEMENTS ON QUALIFIED AG L	990		$1,664,002	$29,322,416	$29,191,475
E1	FARM OR RANCH RESIDENCE	1,854	3,328.2121	$22,742,849	$442,982,096	$305,380,393
E2	FARM RANCH MOBILE HOME	268	282.0446	$1,386,073	$19,762,974	$13,916,353
EI	ZZZ - DO NOT USE	7	3.0000	$0	$956,523	$540,716
F1	COMMERCIAL REAL PROPERTY	255	278.1531	$2,507,730	$49,947,929	$48,602,217
F2	REAL INDUSTRIAL	5		$0	$3,797,037	$2,616,731
J3	ELECTRIC COMPANY	10	8.2110	$0	$34,224,757	$33,659,688
J4	TELEPHONE COMPANIES	53	0.6400	$0	$6,905,007	$4,560,417
J6	PIPELINES	5	5.0000	$0	$15,415,410	$14,925,979
J7	CABLE TELEVISION COMPANY	8		$0	$57,574	$13,040
L1	COMMERCIAL PERSONAL PROPER	228		$0	$9,464,403	$3,498,325
L1H	BUSINESS PERSONAL-VE	1		$0	$9,000	$0
L2	INDUSTRIAL AND MANUFACTURING F	22		$0	$1,893,000	$1,112,082
M1	MOBILE HOME	40		$0	$2,371,406	$1,301,048
X	TOTAL EXEMPT PROPERTY	126	6,318.9752	$0	$50,973,411	$0
		Totals	568,325.4360	$34,101,351	$4,028,050,307	$684,717,978

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	4	6.6890	$0	$1,068,383	$928,383
A4	RESIDENCE REAL AUX IMPROVEMEN	1		$1,261	$1,261	$1,261
C1	VACANT LOTS AND LAND TRACTS	3	6.8490	$0	$42,477	$42,477
D1	QUALIFIED OPEN-SPACE LAND	39	3,957.2160	$0	$21,329,386	$383,458
D2	IMPROVEMENTS ON QUALIFIED AG L	5		$0	$168,848	$156,773
E1	FARM OR RANCH RESIDENCE	13	36.3050	$1,023,340	$3,834,423	$2,951,643
F1	COMMERCIAL REAL PROPERTY	1	0.8833	$0	$668,656	$668,656
F2	REAL INDUSTRIAL	1		$0	$23,897,480	$23,897,480
L1	COMMERCIAL PERSONAL PROPER	1		$0	$13,125	$0
		Totals	4,007.9423	$1,024,601	$51,024,039	$29,030,131

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	ZZZ - DO NOT USE	2	0.9890	$0	$82,119	$30,629
A1	SINGLE FAMILY RESIDENCE	1,220	897.0746	$5,011,890	$282,087,035	$149,126,438
A2	MOBILE HOME RESIDENCE	191	116.2020	$671,193	$14,627,381	$6,602,019
A4	RESIDENCE REAL AUX IMPROVEMEN	32	15.3250	$115,952	$703,134	$686,241
B1	MULTIFAMILY RESIDENCE	3	8.4500	$0	$2,298,062	$1,955,095
C1	VACANT LOTS AND LAND TRACTS	304	421.4125	$0	$11,903,103	$11,440,931
C3	VACANT MISC	1		$0	$968	$968
D1	QUALIFIED OPEN-SPACE LAND	6,592	560,577.9899	$0	$3,068,856,351	$55,392,481
D1_E	AG LAND	1		$0	$27,445	$27,445
D1E	ACRES WITH IMPROVEME	46	34.5110	$2,923	$1,823,273	$1,492,846
D2	IMPROVEMENTS ON QUALIFIED AG L	995		$1,664,002	$29,491,264	$29,348,248
E1	FARM OR RANCH RESIDENCE	1,867	3,364.5171	$23,766,189	$446,816,519	$308,332,036
E2	FARM RANCH MOBILE HOME	268	282.0446	$1,386,073	$19,762,974	$13,916,353
EI	ZZZ - DO NOT USE	7	3.0000	$0	$956,523	$540,716
F1	COMMERCIAL REAL PROPERTY	256	279.0364	$2,507,730	$50,616,585	$49,270,873
F2	REAL INDUSTRIAL	6		$0	$27,694,517	$26,514,211
J3	ELECTRIC COMPANY	10	8.2110	$0	$34,224,757	$33,659,688
J4	TELEPHONE COMPANIES	53	0.6400	$0	$6,905,007	$4,560,417
J6	PIPELINES	5	5.0000	$0	$15,415,410	$14,925,979
J7	CABLE TELEVISION COMPANY	8		$0	$57,574	$13,040
L1	COMMERCIAL PERSONAL PROPER	229		$0	$9,477,528	$3,498,325
L1H	BUSINESS PERSONAL-VE	1		$0	$9,000	$0
L2	INDUSTRIAL AND MANUFACTURING I	22		$0	$1,893,000	$1,112,082
M1	MOBILE HOME	40		$0	$2,371,406	$1,301,048
X	TOTAL EXEMPT PROPERTY	126	6,318.9752	$0	$50,973,411	$0
		Totals	572,333.3783	$35,125,952	$4,079,074,346	$713,748,109

New Value

TOTAL NEW VALUE MARKET:	$35,125,952
TOTAL NEW VALUE TAXABLE:	$32,113,961 → # 23

New Exemptions

Exemption	Description	Count		
EX	Exempt	4	2025 Market Value	$3,061,448
EX-XG	11.184 Primarily performing charitable functio	1	2025 Market Value	$25,384
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$396,735
	ABSOLUTE EXEMPTIONS VALUE LOSS			$3,483,567

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	256	$5,988,203
DP	Disability	1	$0
DV3	Disabled Veterans 50% - 69%	1	$12,000
DV4	Disabled Veterans 70% - 100%	2	$24,000
DVHS	Disabled Veteran Homestead	5	$1,199,438
HS	Homestead	42	$5,157,690
OV65	Over 65	45	$2,017,751
	PARTIAL EXEMPTIONS VALUE LOSS	352	$14,399,082
	NEW EXEMPTIONS VALUE LOSS		$17,882,649

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $17,882,649

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
1,330	$314,389	$181,287	$133,102

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
744	$278,923	$165,269	$113,654

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,330	$258,646	$149,702	$108,944

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
744	$234,488	$140,000	$94,488

2026 CERTIFIED TOTALS

MI - MASON ISD

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
53	$51,024,039	$27,481,689

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value