



BAILEY CENTRAL APPRAISAL DISTRICT
302 Main Street -- Muleshoe, Texas 79347 -- (806) 272-5501

July 25, 2026

Mr. Scott Bicknell, Superintendent
Muleshoe ISD
514 W Ave G
Muleshoe, TX 79347

Dear Mr. Bicknell,

The Appraisal Review Board approved the appraisal records June 26, 2026. The appraisal roll has been certified.

Your Bailey County certified values are as follows:

Freeze Adjusted Taxable Value: \$365,639,301
Freeze Ceiling Levy: \$182,168.24

Sincerely,

Jessica Rivera
Chief Appraiser

2026 CERTIFIED TOTALS

Property Count: 5,341

SMU - Muleshoe I.S.D.
ARB Approved Totals

7/24/2026

11:22:20AM

Land		Value			
Homesite:		20,161,752			
Non Homesite:		44,373,505			
Ag Market:		317,411,288			
Timber Market:		0	Total Land	(+)	381,946,545
Improvement		Value			
Homesite		160,179,729			
Non Homesite		145,086,115	Total Improvements	(+)	305,265,844
Non Real		Count	Value		
Personal Property:	499		142,047,308		
Mineral Property:	15		15,425,900		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					157,473,208
					844,685,597
Ag		Non Exempt	Exempt		
Total Productivity Market:	317,411,288		0		
Ag Use:	52,003,067		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	265,408,221		0		579,277,376
				Homesite Cap	(-)
				23,231 Cap	(-)
				Assessed Value	=
					9,639,125
					14,626,713
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	184,235,192
				Net Taxable	=
					370,776,346

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	2,876,382	0	0.00	4,302.60	44		
OV65	49,416,382	5,137,045	51,415.18	177,865.64	423		
Total	52,292,764	5,137,045	51,415.18	182,168.24	467	Freeze Taxable	(-)
Tax Rate	1.0355000						5,137,045
						Freeze Adjusted Taxable	=
							365,639,301

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,837,610.14 = 365,639,301 * (1.0355000 / 100) + 51,415.18

Certified Estimate of Market Value: 844,685,597
 Certified Estimate of Taxable Value: 370,776,346

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

2026 CERTIFIED TOTALS

Property Count: 5,341

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ARB Approved Totals

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11:22:27AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	358	0	12,946,135	12,946,135
145D1	14	0	1,402,310	1,402,310
145F	115	0	2,535,625	2,535,625
DP	47	0	117,279	117,279
DV1	1	0	3,562	3,562
DV2	3	0	0	0
DV3	5	0	23,098	23,098
DV4	14	0	60,000	60,000
DV4S	1	0	0	0
DVHS	18	0	569,172	569,172
EX	13	0	15,331,930	15,331,930
EX-XI	5	0	207,364	207,364
EX-XL	1	0	15,667	15,667
EX-XU	2	0	12,960	12,960
EX-XV	191	0	55,873,554	55,873,554
HS	999	0	89,705,220	89,705,220
OV65	477	0	5,412,057	5,412,057
OV65S	2	0	19,259	19,259
Totals		0	184,235,192	184,235,192

2026 CERTIFIED TOTALS

As of Supplement 3

Property Count: 5,341

SMU - Muleshoe I.S.D.
Grand Totals

7/24/2026 11:22:20AM

Land		Value			
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Improvement		Value			
Homesite:		160,179,729			
Non Homesite:		145,086,115	Total Improvements	(+)	305,265,844
Non Real		Count	Value		
Personal Property:	499		142,047,308		
Mineral Property:	15		15,425,900		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					844,685,597
Ag		Non Exempt	Exempt		
Total Productivity Market:	317,411,288		0		
Ag Use:	52,003,067		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	265,408,221		0		579,277,376
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					555,011,538
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	184,235,192
				Net Taxable	=
					370,776,346

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	2,876,382	0	0.00	4,302.60	44		
OV85	49,416,382	5,137,045	51,415.18	177,865.64	423		
Total	52,292,764	5,137,045	51,415.18	182,168.24	467	Freeze Taxable	(-)
Tax Rate	1.0355000						5,137,045
						Freeze Adjusted Taxable	=
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APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,837,510.14 = 365,639,301 * (1.0355000 / 100) + 51,415.18

Certified Estimate of Market Value 844,685,597
 Certified Estimate of Taxable Value 370,776,346

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

BAILEY County

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Grand Totals

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DV1	1	0	3,562	3,562
DV2	3	0	0	0
DV3	5	0	23,098	23,098
DV4	14	0	60,000	60,000
DV4S	1	0	0	0
DVHS	18	0	569,172	569,172
EX	13	0	15,331,930	15,331,930
EX-XI	5	0	207,364	207,364
EX-XL	1	0	15,667	15,667
EX-XU	2	0	12,960	12,960
EX-XV	191	0	55,873,554	55,873,554
HS	999	0	89,705,220	89,705,220
OV65	477	0	5,412,057	5,412,057
OV65S	2	0	19,259	19,259
Totals		0	184,235,192	184,235,192

2026 CERTIFIED TOTALS

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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	2,229	1,851.6015	\$270,945	\$158,934,811	\$71,295,870
B	MULTIFAMILY RESIDENCE	25	5.6261	\$55,520	\$2,096,122	\$2,095,097
C1	VACANT LOTS AND LAND TRACTS	613	263.5609	\$0	\$6,084,976	\$2,658,335
D1	QUALIFIED OPEN-SPACE LAND	1,097	253,996.9929	\$0	\$317,411,288	\$52,002,738
D2	IMPROVEMENTS ON QUALIFIED OP	168		\$0	\$3,485,336	\$3,428,677
E	RURAL LAND, NON QUALIFIED OPE	679	15,505.8127	\$937,971	\$59,124,289	\$37,250,971
F1	COMMERCIAL REAL PROPERTY	367	450.5020	\$518,936	\$29,627,497	\$26,371,213
F2	INDUSTRIAL AND MANUFACTURIN	66	501.6485	\$0	\$42,048,817	\$41,398,455
J2	GAS DISTRIBUTION SYSTEM	5	0.0257	\$0	\$7,953,742	\$7,828,742
J3	ELECTRIC COMPANY (INCLUDING C	30	123.8677	\$0	\$28,184,118	\$27,279,327
J4	TELEPHONE COMPANY (INCLUDI	17	10.3786	\$0	\$7,612,841	\$6,879,175
J5	RAILROAD	34	13.7900	\$0	\$22,112,036	\$22,112,036
J6	PIPELAND COMPANY	6	2.0707	\$0	\$6,917,437	\$6,623,806
J7	CABLE TELEVISION COMPANY	2		\$0	\$135,070	\$0
L1	COMMERCIAL PERSONAL PROPE	415		\$1,436,176	\$22,853,807	\$11,942,298
L2	INDUSTRIAL AND MANUFACTURIN	56		\$0	\$46,610,622	\$42,165,371
M1	TANGIBLE OTHER PERSONAL, MOB	288		\$597,566	\$8,391,034	\$5,783,956
S	SPECIAL INVENTORY TAX	6		\$0	\$3,660,279	\$3,660,279
X	TOTALLY EXEMPT PROPERTY	212	6,322.4586	\$1,000	\$71,441,475	\$0
Totals			278,848.3359	\$3,818,114	\$844,685,597	\$370,776,346

2026 CERTIFIED TOTALS

Property Count: 5,341

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Grand Totals

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J6	PIPELAND COMPANY	6	2.0707	\$0	\$6,917,437	\$6,623,806
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ARB Approved Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		11	41.3340	\$0	\$235,355	\$0
A1	SINGLE FAMILY RESIDENCE	2,022	1,519.4682	\$213,513	\$149,248,273	\$62,815,233
A2	REAL, RESIDENTIAL, MOBILE HOME	84	62.5644	\$0	\$828,311	\$367,990
A3	SINGLE FAMILY RESIDENCE	171	28.2349	\$57,432	\$8,622,872	\$8,112,647
B1	MULTIFAMILY RESIDENCE	25	5.6261	\$55,520	\$2,096,122	\$2,095,097
C1	VACANT LOT	586	252.5229	\$0	\$5,876,539	\$2,531,439
C2	VACANT LOT	26	10.1873	\$0	\$200,804	\$120,656
C3	VACANT LOT	2	0.8507	\$0	\$7,633	\$6,240
D1	RURAL ACERAGE	1,096	253.859.1000	\$0	\$317,163,538	\$51,997,339
D1E	RURAL ACREAGE WITH IMPS	2	5.1910	\$0	\$74,079	\$32,421
D2	IMPROVEMENTS ON QUALIFIED AG	168		\$0	\$3,485,336	\$3,428,677
D3	RURAL ACERAGE	5	137.8929	\$13,500	\$261,250	\$18,899
D3E	RURAL ACREAGE WITH IMPS	2		\$49,670	\$49,860	\$49,713
E		3	9.7848	\$0	\$60,271	\$0
E1	FARM OR RANCH IMPROVEMENT	472	92.9230	\$328,460	\$42,680,925	\$23,089,282
E2	FARM OR RANCH IMPROVEMENT	31	6.1119	\$1,920	\$1,004,272	\$999,276
E3	FARM OR RANCH IMPROVEMENT	25	0.7900	\$544,421	\$1,103,962	\$1,089,363
E4	RURAL LAND NON QUALIFIED	255	15,391.0120	\$0	\$14,137,420	\$11,977,416
F1	COMMERCIAL REAL PROPERTY	367	450.5020	\$518,936	\$29,627,497	\$26,371,213
F2	INDUSTRIAL REAL PROPERTY	65	501.6485	\$0	\$42,034,657	\$41,384,295
F2L	Conversion	1		\$0	\$14,160	\$14,160
J2	GAS DISTRIBUTION SYSTEM	5	0.0257	\$0	\$7,953,742	\$7,828,742
J3	ELECTRIC COMPANY	30	123.8677	\$0	\$28,184,118	\$27,279,327
J4	TELEPHONE COMPANY	15	10.3786	\$0	\$7,085,831	\$6,352,165
J4A		2		\$0	\$527,010	\$527,010
J5	RAILROAD	34	13.7900	\$0	\$22,112,036	\$22,112,036
J6	PIPELINE COMPANY	6	2.0707	\$0	\$6,917,437	\$6,623,806
J7	CABLE TELEVISION COMPANY	2		\$0	\$135,070	\$0
L1	COMMERCIAL PERSONAL PROPER	404		\$1,436,176	\$22,083,527	\$11,791,551
L1V	BUSINESS COMMERCIAL VEHICLES	18		\$0	\$770,280	\$150,747
L2	INDUSTRIAL PERSONAL PROPERTY	45		\$0	\$45,716,522	\$41,894,661
L2G		1		\$0	\$95,280	\$0
L2P		5		\$0	\$130,930	\$97,770
L2Q		5		\$0	\$667,890	\$172,940
M1	MOBILE HOME	288		\$597,566	\$8,391,034	\$5,783,956
S		6		\$0	\$3,660,279	\$3,660,279
X		212	6,322.4586	\$1,000	\$71,441,475	\$0
	Totals		278,848.3359	\$3,818,114	\$844,685,597	\$370,776,346

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Grand Totals

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D1 RURAL ACERAGE	1,096	253,859.1000	\$0	\$317,163,538	\$51,997,339
D1E RURAL ACREAGE WITH IMPS	2	5.1910	\$0	\$74,079	\$32,421
D2 IMPROVEMENTS ON QUALIFIED AG	168		\$0	\$3,485,336	\$3,428,677
D3 RURAL ACERAGE	5	137.8929	\$13,500	\$261,250	\$18,899
D3E RURAL ACREAGE WITH IMPS	2		\$49,670	\$49,860	\$49,713
E	3	9.7848	\$0	\$60,271	\$0
E1 FARM OR RANCH IMPROVEMENT	472	92.9230	\$328,460	\$42,680,925	\$23,089,282
E2 FARM OR RANCH IMPROVEMENT	31	6.1119	\$1,920	\$1,004,272	\$999,276
E3 FARM OR RANCH IMPROVEMENT	25	0.7900	\$544,421	\$1,103,962	\$1,089,383
E4 RURAL LAND NON QUALIFIED	255	15,391.0120	\$0	\$14,137,420	\$11,977,416
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F2 INDUSTRIAL REAL PROPERTY	65	501.6485	\$0	\$42,034,657	\$41,384,295
F2L Conversion	1		\$0	\$14,160	\$14,160
J2 GAS DISTRIBUTION SYSTEM	5	0.0257	\$0	\$7,953,742	\$7,828,742
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J4A	2		\$0	\$527,010	\$527,010
J5 RAILROAD	34	13.7900	\$0	\$22,112,036	\$22,112,036
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J7 CABLE TELEVISION COMPANY	2		\$0	\$135,070	\$0
L1 COMMERCIAL PERSONAL PROPER	404		\$1,436,176	\$22,083,527	\$11,791,551
L1V BUSINESS COMMERCIAL VEHICLES	18		\$0	\$770,280	\$150,747
L2 INDUSTRIAL PERSONAL PROPERTY	45		\$0	\$45,716,522	\$41,894,661
L2G	1		\$0	\$95,280	\$0
L2P	5		\$0	\$130,930	\$97,770
L2Q	5		\$0	\$667,890	\$172,940
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Totals		278,848.3359	\$3,818,114	\$844,685,597	\$370,776,346

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Effective Rate Assumption

7/24/2026 11:22:27AM

New Value

TOTAL NEW VALUE MARKET:	\$3,818,114
TOTAL NEW VALUE TAXABLE:	\$2,514,990

New Exemptions

Exemption	Description	Count	2025 Market Value	
EX-XV	Other Exemptions (including public property, r	3		
ABSOLUTE EXEMPTIONS VALUE LOSS				\$158,505
				\$158,505

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	305	\$8,732,895
145F	11.145 (f) Single Situs, Related Business Entity	108	\$2,410,625
DP	DISABILITY	3	\$50,000
DV1	Disabled Veterans 10% - 29%	1	\$3,562
DV2	Disabled Veterans 30% - 49%	1	\$0
DV3	Disabled Veterans 50% - 69%	1	\$329
DV4	Disabled Veterans 70% - 100%	1	\$0
DVHS	Disabled Veteran Homestead	2	\$116,864
HS	HOMESTEAD	77	\$6,500,024
OV65	OVER 65	41	\$305,078
PARTIAL EXEMPTIONS VALUE LOSS		540	\$18,129,377
NEW EXEMPTIONS VALUE LOSS			\$18,287,882

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$18,287,882
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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
976	\$119,735	\$100,643	\$19,092

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
965	\$120,130	\$100,849	\$19,281

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
976	\$100,364	\$100,364	\$0

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
965	\$101,033	\$101,033	\$0

BAILEY County

2026 CERTIFIED TOTALS

As of Supplement 3

SMU - Muleshoe I.S.D.
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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