

JIM HOGG COUNTY
WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
481 OLD CEMETERY RD
P. O. BOX 148
HEBBRONVILLE, TEXAS 78361

2026

CERTIFIED RECAPS

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	8,543,600	768	0	Exempt Property	4,889,080	110	508,120	3
Non Homesite	(+)	20,950,040	1,440	1,675,870	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	333,540	5	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		29,827,180	2,213	1,675,870	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	1,598,930	6	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	333,540	5		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	5,250	5		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	4,186,780	122	1,000,530	18
Productivity Loss (=)		328,290	5		BPP Exempt: Multi Situs on L1H/L2H	0	0	99,330	24
Improvements					BPP Exempt: Multi Situs on J	0	0	500,000	5
Homesite	(+)	70,096,720	786	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	122,610	13	0	MultiUse	0	0		
Non Homesite	(+)	55,205,320	995	2,632,180	Solar/Wind Power	115,540	1		
New Non Homesite	(+)	445,060	19	18,170	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		125,869,710	1,813	2,650,350	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	271,100	10	0	Disaster Exemption	0	0		
New Homesite	(+)	34,780	1	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	11,149,440	153	562,860	Community Housing	0	0		
New Non Homesite	(+)	204,500	6	0	Childcare Facility	0	0		
Total Personal (=)		11,659,820	170	562,860	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						10,790,330		2,107,980	
Minerals/Oil & Gas	(+)	508,120	3		Total Losses (includes Prod. Loss & Cap Loss) (=)			22,152,140	
Industrial Real	(+)	0	0		Total Appraised Value (=)			148,709,530	
Industrial/Utility Personal Property	(+)	2,996,840	50						
Total Mineral Market Value (=)		3,504,960	53						
Total Real & Personal Market	(+)	167,356,710	4,196		Homestead Exemptions				
Total Mineral/Industrial Market	(+)	3,504,960	53		Homestead H,S	(+)	0	0	
Total Market Value (=)		170,861,670	4,249		Senior S	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		Disabled B	(+)	0	0	
10% Homestead Cap Loss	(-)	8,227,120	544		DV 100%	(+)	3,234,540	29	
20% Circuit Breaker Limitation	(-)	698,420	105		Surviving Spouse of a Service Member	(+)	0	0	
Total Market After Cap (=)		161,936,130			Surviving Spouse of a First Responder	(+)	0	0	
Land Timber Gain	(+)	0	0		Total Reimbursable (=)		3,234,540	29	
Productivity Loss	(-)	328,290	5		Local Discount	(+)	0	0	
Total Market Taxable(=)		161,607,840			Disabled Veteran	(+)	237,750	21	
					Optional 65	(+)	1,858,270	372	
					Local Disabled	(+)	90,000	18	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		5,420,560		
					Total Exemptions* (-)			5,420,560	
					60 - JIM HOGG WCID #2 Net Taxable Value (=)			143,288,970	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
380	372	0	18	0	0	0	37	29	0	0

Total Parcels*: 2,502* Parcel count is figured by parcel per ownership

Total Owners: 1,955

Total Items: 2,502

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

New Improvement/Personal
Market: \$806,950
Taxable: \$678,000

Industrial/Utility/Personal Property New Value

+ Taxable: \$0

Grand Total New Value

(does not include G category codes)
Taxable: \$678,000

G: Oil and Gas, Minerals New Value**

Taxable: \$0**

New AG/Timber

Market: \$0
Taxable: \$0
Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$194,440

Exempt Value of First Time Partial Exemption: \$411,180

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations; Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$99,538	794	Market	\$79,033,940
Taxable	\$83,096		Taxable	\$65,978,480
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$99,538	794	Market	\$79,033,940
Taxable	\$83,096		Taxable	\$65,978,480
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$99,195	797	Market	\$79,058,690
Taxable	\$82,815		Taxable	\$66,003,230
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$8,250	3	Market	\$24,750
Taxable	\$8,250		Taxable	\$24,750

Median Homestead Values* (includes protested & exempt value)

Category	Market	Market Value After Cap	Net Taxable Value
DVET/Homestead	\$79,140	\$66,700	\$0
DVET/Disabled	\$88,880	\$80,920	\$0
DVET/Over 65	\$71,810	\$56,400	\$0
DISABLED	\$46,100	\$46,100	\$41,100
HOMESTEAD	\$79,460	\$69,820	\$69,820
OVER 65	\$77,520	\$66,650	\$61,580
ALL Homesteads	\$77,950	\$67,780	\$62,100

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	1,472	392.7658	15,125,710			102,641,450	0		117,767,160	109,271,800	104,025,900
A1M	29	2.2443	80,030			348,240	38,780		467,050	459,370	434,370
A2	132	21.1853	731,650			1,647,120	887,010		3,265,780	3,164,170	3,022,780
AI	3	0.8422	29,090			453,200	0		482,290	467,310	467,310
AIM	1	0.1722	5,030			6,430	0		11,460	11,460	11,460
A*	1,637	417.2098	15,971,510			105,096,440	925,790		121,993,740	113,374,110	107,961,820
B1	21	7.6622	396,990			3,784,410	0		4,181,400	4,177,380	4,177,380
B2	3	0.5968	37,090			515,620	0		552,710	552,710	552,710
B*	24	8.2590	434,080			4,300,030	0		4,734,110	4,730,090	4,730,090
C1	301	71.7201	2,502,250			4,210	0		2,506,460	2,506,380	2,498,110
C2	22	18.2102	314,190			1,920	0		316,110	316,060	276,860
C*	323	89.9303	2,816,440			6,130	0		2,822,570	2,822,440	2,774,970
D1	5	72.8534	0	5,250	333,540	0	0		333,540	5,250	5,250
D*	5	72.8534	0	5,250	333,540	0	0		333,540	5,250	5,250
E1	4	1,426.3700	1,776,910			8,960	0		1,785,870	1,785,870	1,785,870
E3	37	12.1471	310,180			434,500	0		744,680	744,680	744,680
E*	41	1,438.5171	2,087,090			443,460	0		2,530,550	2,530,550	2,530,550
F1	168	69.1621	5,830,340			13,248,590	0		19,078,930	18,780,920	17,221,190
F1	168	69.1621	5,830,340			13,248,590	0		19,078,930	18,780,920	17,221,190
F2	1	0.1607	11,970			0	0		11,970	8,220	8,220
F2	1	0.1607	11,970			0	0		11,970	8,220	8,220
F*	169	69.3228	5,842,310			13,248,590	0		19,090,900	18,789,140	17,229,410
H1	1	0.0000	0			0	254,450		254,450	254,450	254,450
H*	1	0.0000	0			0	254,450		254,450	254,450	254,450
J2	1	0.0000	0			0	0	481,390	481,390	481,390	356,390
J3	3	0.0000	0			0	0	689,240	689,240	689,240	564,240
J4	2	0.3214	14,130			78,080	0	154,640	246,850	246,850	121,850
J5	6	169.8105	627,930			36,210	0		664,140	664,140	664,140
J6	3	0.4821	24,280			2,820	0	393,410	420,510	420,510	295,510
J*	15	170.6140	666,340			117,110	0	1,718,680	2,502,130	2,502,130	2,002,130
L1	124	0.0000	0			0	9,842,640		9,842,640	9,842,640	5,540,320
L1	124	0.0000	0			0	9,842,640		9,842,640	9,842,640	5,540,320
L2A	1	0.0000	0			0	0	4,220	4,220	4,220	0
L2C	2	0.0000	0			0	0	88,000	88,000	88,000	0
L2G	8	0.0000	0			0	0	418,420	418,420	418,420	73,000
L2H	24	0.0000	0			0	0	99,330	99,330	99,330	0
L2J	1	0.0000	0			0	0	101,210	101,210	101,210	0
L2L	1	0.0000	0			0	0	38,500	38,500	38,500	1,500
L2P	3	0.0000	0			0	0	208,190	208,190	208,190	69,720
L2Q	3	0.0000	0			0	0	320,290	320,290	320,290	34,080
L2	43	0.0000	0			0	0	1,278,160	1,278,160	1,278,160	178,300
L*	167	0.0000	0			0	9,842,640	1,278,160	11,120,800	11,120,800	5,718,620
M1	7	0.0000	0			7,600	74,080		81,680	81,680	81,680
M*	7	0.0000	0			7,600	74,080		81,680	81,680	81,680

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
XF	3	0.4821	26,100			213,520	0		239,620	239,620	0
XN	2	0.0000	0			0	352,650		352,650	352,650	0
XU	1	0.0000	0			0	23,580		23,580	23,580	0
XV	107	72.4390	1,649,770			2,436,830	186,630	508,120	4,781,350	4,781,350	0
X*	113	72.9211	1,675,870			2,650,350	562,860	508,120	5,397,200	5,397,200	0
TOTAL:	2,502	2,339.6275	29,493,640	5,250	333,540	125,869,710	11,659,820	3,504,960	170,861,670	161,607,840	143,288,970

JIM HOGG COUNTY
WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
481 OLD CEMETERY RD
P. O. BOX 148
HEBBRONVILLE, TEXAS 78361

2025

CERTIFIED RECAPS

AS OF

8/4/2026

Real Estate Recap History Year 2025
Selection Page

Run Date/Time: 8/4/2026 2:25:20PM

Description:

Order: Parcel Id

SELECTION CRITERIA

Year Run: 2025

Jurisdiction 60-JIM HOGG WCID #2

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
406	360	0	28	0	0	0	39	26	0	0

Total Parcels*: 2,523* Parcel count is figured by parcel per ownership
 Total Owners: 1,948
 Total Items: 2,523

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$100,030	816	Market	\$81,624,930
Taxable	\$77,047		Taxable	\$62,870,170
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$100,030	816	Market	\$81,624,930
Taxable	\$77,047		Taxable	\$62,870,170
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$99,694	819	Market	\$81,649,680
Taxable	\$76,795		Taxable	\$62,894,920
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$8,250	3	Market	\$24,750
Taxable	\$8,250		Taxable	\$24,750

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$59,700	Market Value After Cap: \$59,700	Net Taxable Value: \$0
DVET/Disabled	Market: \$88,880	Market Value After Cap: \$70,530	Net Taxable Value: \$0
DVET/Over 65	Market: \$93,140	Market Value After Cap: \$66,990	Net Taxable Value: \$0
DISABLED	Market: \$60,770	Market Value After Cap: \$44,550	Net Taxable Value: \$39,550
HOMESTEAD	Market: \$83,220	Market Value After Cap: \$66,770	Net Taxable Value: \$66,190
OVER 65	Market: \$77,860	Market Value After Cap: \$59,960	Net Taxable Value: \$54,880
ALL Homesteads	Market: \$79,460	Market Value After Cap: \$62,280	Net Taxable Value: \$57,020

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	1,513	398.0058	15,316,620			105,050,440	24,630		120,391,690	102,623,350	97,635,970
A1M	48	2.8986	97,340			441,010	139,830		678,180	668,770	643,770
A2	104	19.5867	679,410			1,545,470	521,020		2,745,900	2,626,120	2,509,430
AI	3	0.8422	29,090			453,200	0		482,290	424,820	424,820
AIM	1	0.1722	5,030			6,430	0		11,460	11,460	11,460
A*	1,669	421.5055	16,127,490			107,496,550	685,480		124,309,520	106,354,520	101,225,450
B1	22	7.6622	396,990			3,933,810	0		4,330,800	4,317,460	4,317,460
B2	3	0.5968	37,090			515,620	0		552,710	552,710	552,710
B*	25	8.2590	434,080			4,449,430	0		4,883,510	4,870,170	4,870,170
C1	298	71.2096	2,628,330			6,640	0		2,634,970	2,580,880	2,575,880
C2	25	20.4987	333,580			2,520	0		336,100	336,100	336,100
C*	323	91.7083	2,961,910			9,160	0		2,971,070	2,916,980	2,911,980
D1	5	72.8534	0	5,250	333,540	0	0		333,540	5,250	5,250
D*	5	72.8534	0	5,250	333,540	0	0		333,540	5,250	5,250
E1	6	4.3300	43,650			146,060	0		189,710	188,900	188,900
E3	31	9.4122	249,000			328,780	0		577,780	574,570	574,570
E*	37	13.7422	292,650			474,840	0		767,490	763,470	763,470
F1	167	66.4075	5,540,050			13,335,650	0		18,875,700	18,611,880	18,611,880
F1	167	66.4075	5,540,050			13,335,650	0		18,875,700	18,611,880	18,611,880
F*	167	66.4075	5,540,050			13,335,650	0		18,875,700	18,611,880	18,611,880
H1	1	0.0000	0			0	254,450		254,450	254,450	254,450
H*	1	0.0000	0			0	254,450		254,450	254,450	254,450
J2	1	0.0000	0			0	0	423,390	423,390	423,390	423,390
J3	3	0.0000	0			0	0	669,250	669,250	669,250	669,250
J4	2	0.3214	14,130			78,080	0	171,000	263,210	263,210	263,210
J5	6	169.8105	627,930			36,210	0	5,000	664,140	664,140	664,140
J5A	1	0.0000	0			0	0	5,000	5,000	5,000	5,000
J6	3	0.4821	24,280			2,820	0	409,710	436,810	436,810	436,810
J*	16	170.6140	666,340			117,110	0	1,678,350	2,461,800	2,461,800	2,461,800
L1	123	0.0000	0			0	7,296,920		7,296,920	7,296,920	7,126,060
L1	123	0.0000	0			0	7,296,920		7,296,920	7,296,920	7,126,060
L2A	1	0.0000	0			0	0	4,220	4,220	4,220	4,220
L2C	2	0.0000	0			0	0	80,000	80,000	80,000	80,000
L2G	7	0.0000	0			0	0	319,740	319,740	319,740	319,740
L2H	25	0.0000	0			0	0	265,830	265,830	265,830	255,500
L2J	2	0.0000	0			0	0	3,210	3,210	3,210	0
L2L	1	0.0000	0			0	0	35,000	35,000	35,000	35,000
L2M	1	0.0000	0			0	0	24,590	24,590	24,590	24,590
L2O	1	0.0000	0			0	0	135,020	135,020	135,020	135,020
L2P	2	0.0000	0			0	0	206,670	206,670	206,670	206,670
L2Q	3	0.0000	0			0	0	359,070	359,070	359,070	359,070
L2	45	0.0000	0			0	0	1,433,350	1,433,350	1,433,350	1,419,810
L*	168	0.0000	0			0	7,296,920	1,433,350	8,730,270	8,730,270	8,545,870
M1	8	0.0000	0			7,600	81,310		88,910	88,910	88,910

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
M*	8	0.0000	0			7,600	81,310		88,910	88,910	88,910
XE	1	0.1607	11,970			0	0		11,970	11,970	0
XG	2	0.3214	14,130			213,810	0		227,940	227,940	0
XN	2	0.0000	0			0	599,900		599,900	599,900	0
XU	1	0.0000	0			0	23,580		23,580	23,580	0
XV	98	70.8894	1,585,700			2,327,340	256,910	448,090	4,618,040	4,618,040	0
X*	104	71.3715	1,611,800			2,541,150	880,390	448,090	5,481,430	5,481,430	0
TOTAL:	2,523	916.4614	27,634,320	5,250	333,540	128,431,490	9,198,550	3,559,790	169,157,690	150,539,130	139,739,230

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	8,706,710	790	0	Exempt Property	5,033,340	101	448,090	3
Non Homesite	(+)	18,927,610	1,439	1,611,800	Under \$500/\$2500	27,980	33	0	0
Productivity Market	(+)	333,540	5	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		27,967,860	2,234	1,611,800	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	305,740	1	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	333,540	5		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	5,250	5		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)		328,290	5		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	72,567,250	808	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	111,470	13	0	MultiUse	0	0		
Non Homesite	(+)	55,060,660	998	2,522,980	Solar/Wind Power	156,420	1		
New Non Homesite	(+)	692,110	10	18,170	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		128,431,490	1,829	2,541,150	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	271,100	10	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	7,518,790	146	880,390	Community Housing	0	0		
New Non Homesite	(+)	1,408,660	8	0	Childcare Facility	0	0		
Total Personal (=)		9,198,550	164	880,390	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						5,523,480		448,090	
Minerals/Oil & Gas	(+)	448,090	3		Total Losses (includes Prod. Loss & Cap Loss) (=)			24,590,130	
Industrial Real	(+)	0	0		Total Appraised Value (=)			144,567,560	
Industrial/Utility Personal Property	(+)	3,111,700	53						
Total Mineral Market Value(=)		3,559,790	56						
Total Real & Personal Market	(+)	165,597,900	4,227		Homestead Exemptions				
Total Mineral/Industrial Market	(+)	3,559,790	56		Homestead H,S	(+)	0	0	
Total Market Value(=)		169,157,690	4,283		Senior S	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		Disabled B	(+)	0	0	
10% Homestead Cap Loss	(-)	14,548,200	652		DV 100%	(+)	2,649,850	26	
20% Circuit Breaker Limitation	(-)	3,742,070	418		Surviving Spouse of a Service Member	(+)	0	0	
Total Market After Cap(=)		150,867,420			Surviving Spouse of a First Responder	(+)	0	0	
Land Timber Gain	(+)	0	0		Total Reimbursable (=)		2,649,850	26	
Productivity Loss	(-)	328,290	5		Local Discount	(+)	0	0	
Total Market Taxable(=)		150,539,130			Disabled Veteran	(+)	238,480	24	
					Optional 65	(+)	1,800,000	360	
					Local Disabled	(+)	140,000	28	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		4,828,330		
					Total Exemptions* (-)			4,828,330	
					60 - JIM HOGG WCID #2 Net Taxable Value (=)			139,739,230	