

2026 CERTIFIED TOTALS

Property Count: 7,135

ISA - SAN ELIZARIO I.S.D.
ARB Approved Totals

7/18/2026

4:03:32PM

Land		Value			
Homesite:		80,270,158			
Non Homesite:		95,254,331			
Ag Market:		22,516,172			
Timber Market:		0	Total Land	(+)	198,040,661
Improvement		Value			
Homesite:		295,291,432			
Non Homesite:		264,927,328	Total Improvements	(+)	560,218,760
Non Real		Count	Value		
Personal Property:	267		47,302,433		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	47,302,433
					805,561,854
Ag	Non Exempt	Exempt			
Total Productivity Market:	22,514,215	1,957			
Ag Use:	2,923,013	1,957	Productivity Loss	(-)	19,591,202
Timber Use:	0	0	Appraised Value	=	785,970,652
Productivity Loss:	19,591,202	0	Homestead Cap	(-)	65,900,566
			23.231 Cap	(-)	24,751,118
			Assessed Value	=	695,318,968
			Total Exemptions Amount (Breakdown on Next Page)	(-)	356,612,916
			Net Taxable	=	338,706,052

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	28,066,606	770,083	1,138.55	1,370.99	250		
DPS	260,514	0	0.00	0.00	2		
OV65	81,393,348	3,051,435	6,800.85	6,934.10	781		
Total	109,720,468	3,821,518	7,939.40	8,305.09	1,033	Freeze Taxable	(-) 3,821,518
Tax Rate	0.8853000						
						Freeze Adjusted Taxable	= 334,884,534

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,972,672.18 = 334,884,534 * (0.8853000 / 100) + 7,939.40

Certified Estimate of Market Value: 805,561,854
Certified Estimate of Taxable Value: 338,706,052

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

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	168	0	5,273,731	5,273,731
145D	74	0	872,844	872,844
145D1	1	0	7,887	7,887
145F	24	0	1,297,383	1,297,383
CCF	1	0	0	0
CH	1	392,823	0	392,823
DP	253	0	2,813,126	2,813,126
DPS	2	0	26,359	26,359
DV1	5	0	10,000	10,000
DV2	3	0	15,000	15,000
DV3	2	0	22,000	22,000
DV3S	1	0	0	0
DV4	46	0	132,000	132,000
DV4S	4	0	0	0
DVHS	36	0	1,677,594	1,677,594
DVHSS	4	0	33,777	33,777
EX	1	0	0	0
EX-XV	195	0	79,646,073	79,646,073
HS	2,533	0	254,617,616	254,617,616
OV65	822	0	8,496,613	8,496,613
OV65S	1	0	54,031	54,031
PC	2	1,224,059	0	1,224,059
SO	2	0	0	0
Totals		1,616,882	354,996,034	356,612,916

2026 CERTIFIED TOTALS

Property Count: 73

ISA - SAN ELIZARIO I.S.D.
Under ARB Review Totals

7/18/2026

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Land		Value			
Homesite:		464,387			
Non Homesite:		271,582			
Ag Market:		44,092			
Timber Market:		0	Total Land	(+)	780,061
Improvement		Value			
Homesite:		2,029,997			
Non Homesite:		1,002,099	Total Improvements	(+)	3,032,096
Non Real		Count	Value		
Personal Property:	12		448,861		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	448,861
					4,261,018
Ag	Non Exempt	Exempt			
Total Productivity Market:	44,092	0			
Ag Use:	5,959	0	Productivity Loss	(-)	38,133
Timber Use:	0	0	Appraised Value	=	4,222,885
Productivity Loss:	38,133	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	4,222,885
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,878,564
			Net Taxable	=	1,344,321
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	586,052	0	0.00	0.00	9
Total	586,052	0	0.00	0.00	9
Tax Rate	0.8853000				
			Freeze Taxable	(-)	0
			Freeze Adjusted Taxable	=	1,344,321

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 11,901.27 = 1,344,321 * (0.8853000 / 100) + 0.00

Certified Estimate of Market Value: 4,083,868
 Certified Estimate of Taxable Value: 1,268,978
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2026 CERTIFIED TOTALS

Property Count: 73

ISA - SAN ELIZARIO I.S.D.
Under ARB Review Totals

7/18/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	3	0	258,624	258,624
145D	8	0	56,522	56,522
145F	1	0	57,034	57,034
DV4	1	0	12,000	12,000
HS	37	0	2,494,384	2,494,384
OV65	9	0	0	0
Totals		0	2,878,564	2,878,564

2026 CERTIFIED TOTALS

Property Count: 7,208

ISA - SAN ELIZARIO I.S.D.

Grand Totals

7/18/2026

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Land		Value			
Homesite:		80,734,545			
Non Homesite:		95,525,913			
Ag Market:		22,560,264			
Timber Market:		0	Total Land	(+)	198,820,722
Improvement		Value			
Homesite:		297,321,429			
Non Homesite:		265,929,427	Total Improvements	(+)	563,250,856
Non Real		Count	Value		
Personal Property:	279		47,751,294		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	47,751,294
					809,822,872
Ag	Non Exempt	Exempt			
Total Productivity Market:	22,558,307	1,957			
Ag Use:	2,928,972	1,957	Productivity Loss	(-)	19,629,335
Timber Use:	0	0	Appraised Value	=	790,193,537
Productivity Loss:	19,629,335	0	Homestead Cap	(-)	65,900,566
			23.231 Cap	(-)	24,751,118
			Assessed Value	=	699,541,853
			Total Exemptions Amount	(-)	359,491,480
			(Breakdown on Next Page)		
			Net Taxable	=	340,050,373

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	28,066,606	770,083	1,138.55	1,370.99	250		
DPS	260,514	0	0.00	0.00	2		
OV65	81,979,400	3,051,435	6,800.85	6,934.10	790		
Total	110,306,520	3,821,518	7,939.40	8,305.09	1,042	Freeze Taxable	(-) 3,821,518
Tax Rate	0.8853000						
						Freeze Adjusted Taxable	= 336,228,855

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,984,573.45 = 336,228,855 * (0.8853000 / 100) + 7,939.40

Certified Estimate of Market Value: 809,645,722
Certified Estimate of Taxable Value: 339,975,030

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

2026 CERTIFIED TOTALS

Property Count: 7,208

ISA - SAN ELIZARIO I.S.D.

Grand Totals

7/18/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	171	0	5,532,355	5,532,355
145D	82	0	929,366	929,366
145D1	1	0	7,887	7,887
145F	25	0	1,354,417	1,354,417
CCF	1	0	0	0
CH	1	392,823	0	392,823
DP	253	0	2,813,126	2,813,126
DPS	2	0	26,359	26,359
DV1	5	0	10,000	10,000
DV2	3	0	15,000	15,000
DV3	2	0	22,000	22,000
DV3S	1	0	0	0
DV4	47	0	144,000	144,000
DV4S	4	0	0	0
DVHS	36	0	1,677,594	1,677,594
DVHSS	4	0	33,777	33,777
EX	1	0	0	0
EX-XV	195	0	79,646,073	79,646,073
HS	2,570	0	257,112,000	257,112,000
OV65	831	0	8,496,613	8,496,613
OV65S	1	0	54,031	54,031
PC	2	1,224,059	0	1,224,059
SO	2	0	0	0
Totals		1,616,882	357,874,598	359,491,480

2026 CERTIFIED TOTALS

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ISA - SAN ELIZARIO I.S.D.

Effective Rate Assumption

7/18/2026

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New Value

TOTAL NEW VALUE MARKET:	\$18,767,008
TOTAL NEW VALUE TAXABLE:	\$17,652,464

New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2025 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	171	\$5,532,355
145D	11.145 (d) Multiple Situs, Leases	82	\$929,366
145D1	11.145 (d-1) Multiple Situs, Consignment	1	\$7,887
145F	11.145 (f) Single Situs, Related Business Entity	25	\$1,354,417
DP	Disability	2	\$120,000
DV1	Disabled Veterans 10% - 29%	1	\$0
DV4	Disabled Veterans 70% - 100%	9	\$36,000
DVHS	Disabled Veteran Homestead	1	\$143,061
HS	Homestead	27	\$2,764,166
OV65	Over 65	41	\$750,464
PARTIAL EXEMPTIONS VALUE LOSS		360	\$11,637,716
NEW EXEMPTIONS VALUE LOSS			\$11,637,716

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$11,637,716

New Ag / Timber Exemptions

2025 Market Value	\$569,989	Count: 7
2026 Ag/Timber Use	\$34,384	
NEW AG / TIMBER VALUE LOSS	\$535,605	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,259	\$163,847	\$139,509	\$24,338

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,186	\$162,710	\$139,317	\$23,393

2026 CERTIFIED TOTALS

ISA - SAN ELIZARIO I.S.D.

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,259	\$156,597	\$140,000	\$16,597

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,186	\$156,164	\$140,000	\$16,164

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
73	\$4,261,018	\$1,268,978

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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