

2026
CERTIFIED
RECAP

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	143,170	129	0	Exempt Property	16,210,510	94	106,310	4
Non Homesite	(+)	465,000	467	143,250	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	219,140	22	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		827,310	618	143,250	Goods In Transit	0	0	0	0
					Protested Value	0	0	0	0
Ag/Timber *does not include protested					Chapter 313 Value Limitation			0	0
Timber Gain	(+)	0	0		Mineral Unknown			0	0
Productivity Market	(+)	219,140	22		Interstate Commerce			0	0
Land Ag 1D	(-)	0	0		Foreign Trade			0	0
Land Ag 1D1	(-)	30,100	22		BPP Exempt: Single Situs/Owner	243,501	11	179,530	4
Land Ag Timber	(-)	0	0		BPP Exempt: Multi Situs on L1H/L2H	0	0	125,730	32
Productivity Loss (=)		189,040	22		BPP Exempt: Multi Situs on J	0	0	251,500	3
					BPP Exempt: Related Business Entity	0	0	0	0
Improvements					MultiUse	0	0		
Homesite	(+)	7,088,020	132	0	Solar/Wind Power	20,000	1		
New Homesite	(+)	0	0	0	Vehicle Leased for Personal Use	0	0		
Non Homesite	(+)	20,374,140	247	16,067,260	TCEQ/Pollution Control	0	0		
New Non Homesite	(+)	42,500	4	0	Allocation	0	0		
Income	(+)	0	0	0	Historical	0	0		
Total Improvement (=)		27,504,660	383	16,067,260	Disaster Exemption	0	0		
					Residence HS Destroyed by Fire	0	0		
Personal					Community Housing	0	0		
Homesite	(+)	112,090	2	0	Childcare Facility	0	0		
New Homesite	(+)	0	0	0	Animal Feed Held For Sale at Retail	0	0		
Non Homesite	(+)	298,891	12	0					
New Non Homesite	(+)	0	0	0					
Total Personal (=)		410,981	14	0					
						16,474,011		663,070	
Mineral/Industrial/Utility/Personal Property					Total Losses (includes Prod. Loss & Cap Loss) (=)				17,391,911
Minerals/Oil & Gas	(+)	106,310	4						
Industrial Real	(+)	0	0		Total Appraised Value (=)				15,332,580
Industrial/Utility Personal Property	(+)	3,875,230	41						
Total Mineral Market Value (=)		3,981,540	45		Homestead Exemptions				
						Value		# of Items	
Total Real & Personal Market	(+)	28,742,951	1,015		Homestead H,S	(+)	0	0	
Total Mineral/Industrial Market	(+)	3,981,540	45		Senior S	(+)	0	0	
Total Market Value (=)		32,724,491	1,060		Disabled B	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		DV 100%	(+)	117,340	2	
10% Homestead Cap Loss	(-)	28,630	8		Surviving Spouse of a Service Member	(+)	0	0	
20% Circuit Breaker Limitation	(-)	37,160	5		Surviving Spouse of a First Responder	(+)	0	0	
Total Market After Cap (=)		32,658,701			Total Reimbursable (=)		117,340	2	
Land Timber Gain	(+)	0	0		Local Discount	(+)	0	0	
Productivity Loss	(-)	189,040	22		Disabled Veteran	(+)	0	0	
Total Market Taxable (=)		32,469,661			Optional 65	(+)	0	0	
					Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		117,340		
									Total Exemptions* (-)
									117,340
									10 - CITY OF JAYTON Net Taxable Value (=)
									15,215,240

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
62	74	0	0	0	0	0	2	2	0	0

Total Parcels*: 693* Parcel count is figured by parcel per ownership

Total Owners: 376

Total Items: 695

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: \$42,500 Taxable: \$42,500	+	Industrial/Utility/Personal Property New Value Taxable: \$0	=	Grand Total New Value Taxable: \$42,500
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New AG/Timber
Market: \$0
Taxable: \$0
Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$10,750
Exempt Value of First Time Partial Exemption: \$0- *800,261*

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$52,749	128	Market	\$6,751,910
Taxable	\$51,534		Taxable	\$6,596,310
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$53,521	131	Market	\$7,011,360
Taxable	\$52,391		Taxable	\$6,863,260
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$53,212	138	Market	\$7,343,280
Taxable	\$52,139		Taxable	\$7,195,180
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$47,417	7	Market	\$331,920
Taxable	\$47,417		Taxable	\$331,920

Median Homestead Values* (includes protested & exempt value)

DVET/Disabled	Market: \$24,660	Market Value After Cap: \$24,660	Net Taxable Value: \$0
DVET/Over 65	Market: \$92,680	Market Value After Cap: \$92,680	Net Taxable Value: \$0
HOMESTEAD	Market: \$43,650	Market Value After Cap: \$43,650	Net Taxable Value: \$43,650
OVER 65	Market: \$45,390	Market Value After Cap: \$45,390	Net Taxable Value: \$45,390
ALL Homesteads	Market: \$45,390	Market Value After Cap: \$45,390	Net Taxable Value: \$44,420

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	245	141.2880	218,380			9,291,480	0		9,509,860	9,444,140	9,306,800
A2	18	17.4664	21,650			331,400	0		353,050	353,050	353,050
A2P	7	2.4302	3,200			34,560	0		37,760	37,760	37,760
A3	2	2.4080	2,600			7,840	0		10,440	10,440	10,440
A*	272	163.5926	245,830			9,665,280	0		9,911,110	9,845,390	9,708,050
C1	177	86.8386	85,870			0	0		85,870	85,870	85,870
C1I	1	0.0620	300			0	0		300	300	300
C*	178	86.9006	86,170			0	0		86,170	86,170	86,170
D1	22	304.6150	0	30,100	219,140	0	0		219,140	30,100	30,100
D2	2	0.0000	0			59,710	0		59,710	59,710	59,710
D*	24	304.6150	0	30,100	219,140	59,710	0		278,850	89,810	89,810
E1	3	4.0000	4,180			262,770	0		266,950	266,950	266,950
E3	9	98.0290	71,630			0	0		71,630	71,630	71,630
E*	12	102.0290	75,810			262,770	0		338,580	338,580	338,580
F1	43	20.0335	42,590			1,044,110	0		1,086,700	1,086,630	1,086,630
F1	43	20.0335	42,590			1,044,110	0		1,086,700	1,086,630	1,086,630
F2	5	4.1740	13,220			131,680	0		144,900	144,900	144,900
F2	5	4.1740	13,220			131,680	0		144,900	144,900	144,900
F*	48	24.2075	55,810			1,175,790	0		1,231,600	1,231,530	1,231,530
J3	2	0.0000	1,300			4,300	0	2,117,130	2,122,730	2,122,730	1,997,730
J4	4	0.0000	0			0	0	1,440,920	1,440,920	1,440,920	1,314,420
J*	6	0.0000	1,300			4,300	0	3,558,050	3,563,650	3,563,650	3,312,150
L1	11	0.0000	0			0	278,381		278,381	278,381	34,880
L1	11	0.0000	0			0	278,381		278,381	278,381	34,880
L2H	32	0.0000	0			0	0	125,730	125,730	125,730	0
L2O	2	0.0000	0			0	0	1,290	1,290	1,290	0
L2Q	2	0.0000	0			0	0	190,160	190,160	190,160	11,920
L2	36	0.0000	0			0	0	317,180	317,180	317,180	11,920
L*	47	0.0000	0			0	278,381	317,180	595,561	595,561	46,800
M1	10	0.0000	0			269,550	132,600		402,150	402,150	402,150
M*	10	0.0000	0			269,550	132,600		402,150	402,150	402,150
XN	1	0.0000	0			0	0	38,270	38,270	38,270	0
XU	3	0.0000	0			0	0	68,040	68,040	68,040	0
XVA	1	0.2480	1,210			94,470	0		95,680	95,680	0
XVC	21	16.4720	19,850			6,094,430	0		6,114,280	6,114,280	0
XVR	9	5.6950	9,600			838,520	0		848,120	848,120	0
XVS	41	75.3390	87,600			8,853,450	0		8,941,050	8,941,050	0
XVT	18	8.0490	21,130			70,360	0		91,490	91,490	0
XVX	4	0.7320	3,860			116,030	0		119,890	119,890	0
X*	98	106.5350	143,250			16,067,260	0	106,310	16,316,820	16,316,820	0
TOTAL:	695	787.8797	608,170	30,100	219,140	27,504,660	410,981	3,981,540	32,724,491	32,469,661	15,215,240

Kent CAD

Exempt Value of First Time Partial Exemption

Entity	HB9 Exemptions Applied	Total Exemptions Before HB9	Updated Exempt Value of First Time Partial Exemption shown on Recap
Kent County	4,194,371.00	40,530.00	4,234,901.00
Kent County LT RD	4,194,371.00	31,530.00	4,225,901.00
City of Jayton	800,261.00	0.00	800,261.00
Jayton ISD	4,011,471.00	530.00	4,012,001.00
Rotan ISD	444,050.00	0.00	444,050.00
Snyder ISD	741,960.00	60,000.00	801,960.00
Post ISD	7,500.00	0.00	7,500.00
Spur ISD	321,020.00	0.00	321,020.00

Highlighted Column will go on line 10b for a school without Chapter 313 or on line 13b with Chapter 313

2025
CERTIFIED
RECAP
(AS OF 7/20/26)

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	143,990	131	0	Exempt Property	16,201,860	93	84,220	3
Non Homesite	(+)	464,170	464	142,330	Under \$500/\$2500	12,890	28	0	0
Productivity Market	(+)	219,140	22	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		827,300	617	142,330	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	219,140	22		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	29,700	22		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)		189,440	22		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	6,998,220	132	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	108,710	2	0	MultiUse	0	0		
Non Homesite	(+)	19,961,600	248	16,059,530	Solar/Wind Power	20,000	1		
New Non Homesite	(+)	294,380	3	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		27,362,910	385	16,059,530	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	112,090	2	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	316,756	12	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal (=)		428,846	14	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						16,234,750		84,220	
Minerals/Oil & Gas	(+)	84,220	3		Total Losses (includes Prod. Loss & Cap Loss) (=)			16,636,860	
Industrial Real	(+)	0	0		Total Appraised Value (=)			15,712,246	
Industrial/Utility Personal Property	(+)	3,645,830	51		Homestead Exemptions				
Total Mineral Market Value (=)		3,730,050	54			Value	# of Items		
Total Real & Personal Market	(+)	28,619,056	1,016		Homestead H,S	(+)	0	0	
Total Mineral/Industrial Market	(+)	3,730,050	54		Senior S	(+)	0	0	
Total Market Value (=)		32,349,106	1,070		Disabled B	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		DV 100%	(+)	117,340	2	
10% Homestead Cap Loss	(-)	80,950	16		Surviving Spouse of a Service Member	(+)	0	0	
20% Circuit Breaker Limitation	(-)	47,500	9		Surviving Spouse of a First Responder	(+)	0	0	
Total Market After Cap (=)		32,220,656			Total Reimbursable (=)		117,340	2	
Land Timber Gain	(+)	0	0		Local Discount	(+)	0	0	
Productivity Loss	(-)	189,440	22		Disabled Veteran	(+)	0	0	
Total Market Taxable (=)		32,031,216			Optional 65	(+)	0	0	
					Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		117,340		
					Total Exemptions* (-)			117,340	
					10 - CITY OF JAYTON Net Taxable Value (=)			15,594,906	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
62	74	0	1	0	0	0	2	2	0	0

Total Parcels*: 700* Parcel count is figured by parcel per ownership

Total Owners: 375

Total Items: 702

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: \$403,090
Taxable: \$403,090

Industrial/Utility/Personal Property New Value

+ Taxable: \$0

=

Grand Total New Value
(does not include G category codes)
Taxable: \$403,090

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: \$2,350

Exempt Value of First Time Partial Exemption: \$0

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	\$52,491	129	Market	\$ 6,771,420
Taxable	\$50,957		Taxable	\$ 6,573,450
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$53,264	132	Market	\$ 7,030,870
Taxable	\$51,821		Taxable	\$ 6,840,400
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$52,969	139	Market	\$ 7,362,790
Taxable	\$51,599		Taxable	\$ 7,172,320
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$47,417	7	Market	\$ 331,920
Taxable	\$47,417		Taxable	\$ 331,920

Median Homestead Values* (includes protested & exempt value)

DVET/Disabled	Market: \$24,660	Market Value After Cap: \$24,660	Net Taxable Value: \$0
DVET/Over 65	Market: \$92,680	Market Value After Cap: \$92,680	Net Taxable Value: \$0
DISABLED	Market: \$27,530	Market Value After Cap: \$27,530	Net Taxable Value: \$27,530
HOMESTEAD	Market: \$48,110	Market Value After Cap: \$48,110	Net Taxable Value: \$48,110
OVER 65	Market: \$45,420	Market Value After Cap: \$45,420	Net Taxable Value: \$45,420
ALL Homesteads	Market: \$46,490	Market Value After Cap: \$46,490	Net Taxable Value: \$45,420

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	245	141.3330	218,590			9,208,630	0		9,427,220	9,300,500	9,163,160
A2	18	17.4664	21,650			331,400	0		353,050	352,060	352,060
A2P	7	2.4302	3,200			34,560	0		37,760	37,760	37,760
A3	2	2.4080	2,600			7,840	0		10,440	10,440	10,440
A*	272	163.6376	246,040			9,582,430	0		9,828,470	9,700,760	9,563,420
C1	177	87.0446	86,570			10	0		86,580	86,580	86,580
C1I	1	0.0620	300			0	0		300	300	300
C*	178	87.1066	86,870			10	0		86,880	86,880	86,880
D1	22	304.6150	0	29,700	219,140	0	0		219,140	29,700	29,700
D2	2	0.0000	0			58,960	0		58,960	58,960	58,960
D*	24	304.6150	0	29,700	219,140	58,960	0		278,100	88,660	88,660
E1	3	4.0000	4,180			262,770	0		266,950	266,950	266,950
E3	9	98.0290	71,630			0	0		71,630	71,630	71,630
E*	12	102.0290	75,810			262,770	0		338,580	338,580	338,580
F1	42	20.0335	42,590			993,680	0		1,036,270	1,035,530	1,035,530
F1	42	20.0335	42,590			993,680	0		1,036,270	1,035,530	1,035,530
F2	5	4.1740	13,220			131,680	0		144,900	144,900	144,900
F2	5	4.1740	13,220			131,680	0		144,900	144,900	144,900
F*	47	24.2075	55,810			1,125,360	0		1,181,170	1,180,430	1,180,430
J3	2	0.0000	1,300			4,300	0	2,055,710	2,061,310	2,061,310	2,061,310
J4	6	0.0000	0			0	0	1,436,060	1,436,060	1,436,060	1,434,550
J*	8	0.0000	1,300			4,300	0	3,491,770	3,497,370	3,497,370	3,495,860
L1	11	0.0000	0			0	296,246		296,246	296,246	295,856
L1	11	0.0000	0			0	296,246		296,246	296,246	295,856
L2G	1	0.0000	0			0	0	260	260	260	0
L2H	41	0.0000	0			0	0	152,150	152,150	152,150	143,070
L2O	2	0.0000	0			0	0	1,650	1,650	1,650	0
L2	44	0.0000	0			0	0	154,060	154,060	154,060	143,070
L*	55	0.0000	0			0	296,246	154,060	450,306	450,306	438,926
M1	10	0.0000	0			269,550	132,600		402,150	402,150	402,150
M*	10	0.0000	0			269,550	132,600		402,150	402,150	402,150
XN	1	0.0000	0			0	0	43,100	43,100	43,100	0
XU	2	0.0000	0			0	0	41,120	41,120	41,120	0
XVA	1	0.2480	1,210			94,470	0		95,680	95,680	0
XVC	20	16.3000	19,700			6,096,210	0		6,115,910	6,115,910	0
XVR	9	5.6950	9,600			838,520	0		848,120	848,120	0
XVS	39	74.9070	86,360			8,843,940	0		8,930,300	8,930,300	0
XVT	18	8.0490	21,130			70,360	0		91,490	91,490	0
XVX	6	1.2140	4,330			116,030	0		120,360	120,360	0
X*	96	106.4130	142,330			16,059,530	0	84,220	16,286,080	16,286,080	0
TOTAL:	702	788.0087	608,160	29,700	219,140	27,362,910	428,846	3,730,050	32,349,106	32,031,216	15,594,906

kentco@caprock-spur.com

From: City of Jayton Texas <cityofjayton@gmail.com>
Sent: Monday, September 29, 2025 9:34 AM
To: kentco@caprock-spur.com
Subject: Re: 2025 Tax Rate

Good morning!

The City of Jayton adopted a new tax rate of 0.947750 on September 26th , 2025. If you have any questions please let me know.

Stephanie Wheatley
City Secretary of Jayton
806-237-3822

On Mon, Sep 29, 2025 at 9:12 AM <kentco@caprock-spur.com> wrote:

As soon as you pass your tax rate, please send me an email stating that the City of Jayton adopted a tax rate of _____ on date.

I need this to run my tax statements.

Cindy Watson
Chief Appraiser
Kent County Appraisal District
PO Box 68
Jayton, TX 79528
(806)237-3066
(806)237-3067 fax
www.kentcad.org

Michele D. Fager

City Secretary
City of Jayton
Phone: 806-237-3822
Fax: 806-237-2138