WESTWOOD SHORES MUNICIPAL UTILITY DISTRICT
Minutes of Meeting of Board of Directors

September 21, 2026

The Board of Directors (the "Board") of Westwood Shores Municipal Utility District (the "District") met in regular session, open to the public, at 75 Cottonwood Road, Trinity, Texas 75862, a designated meeting place inside the boundaries of the District, and the roll was called of the members of the Board as follows:

Joan Gallagher	President
Robert Stoddard	Vice President
Bryan Holmes	Secretary
Sidney Craig	Asst. Secretary
Donald Brunswick	Director

All of which were present physically, except Director Gallagher who joined the meeting via videoconference, thus constituting a quorum.

Also present at the meeting were Rico Rodriguez of Civil Grade Engineers ("Civil Grade"); Samantha Kingston of EEPB; Bill Blitch of Blitch & Associates ("B&A"); Joshua Zientek and Daniel Scruggs of Mitchell, Zientek & Scruggs, LLP ("MZS"); Pam McKay of the District; Jacob Williams and Creston Minter of H2O Innovation ("H2O"); and several members of the public.

CALL THE MEETING TO ORDER AND PLEDGE OF ALLEGIANCE

Director Stoddard called the meeting to order and led a recitation of the Pledge of Allegiance.

PUBLIC COMMENTS

A number of residents presented public comments. For each public comment, the Board briefly addressed or directed the comment to the property party. The public comments revolved around the bridge near Marina Village, siltation within the service lines, and a possible drainage issue near or on District property.

APPROVAL OF MINUTES OF PRIOR BOARD MEETING(S)

The Board reviewed the minutes of the August 17, 2026, regular meeting and the September 9, 2026, special meeting. Director Craig moved to approve the minutes, as presented. Director Brunswick seconded the motion, which passed unanimously.

ENGINEER'S REPORT

Mr. Rodriguez presented the Engineer's Report, a copy of which is attached as Exhibit A. He provided an update on the following items, which are detailed further in his written report: 1) Lift Station Improvements (Phase 2) 5-T Utilities; 2) Water Plant No. 1 – Improvements; 3) Water Valve Installation and Repair (Phase 2); 4) Sanitary Sewer Rehab (Phase 1); 5) Alternative Water Supply – City of Trinity / TRA; 6) TWDB FYE 2027 Project Information Forms ("PIF"); 7) Water

Supply and Infrastructure Grants ("WSIG") – HB500; and 8) Desilting of the Wastewater Treatment Plant ("WWTP").

There was brief further discussion regarding TWDB related funding timelines and eligibility. Director Brunswick made a motion to approve the Engineer's Report. Director Craig seconded said motion, which passed unanimously.

OPERATOR'S REPORT

Mr. Williams presented the Operator's Report, a copy of which is attached as Exhibit B. Director Craig asked about water loss on the valve replacement project and how tracking was occurring. Mr. Williams reviewed recent repairs and operational matters, including damage to District water lines, work at lift stations, and TCEQ compliance items.

Director Brunswick discussed a few items related to ongoing maintenance and repairs. Mr. Williams and Director Brunswick discussed invoices related to said repairs as well.

Director Stoddard inquired into who is monitoring Drought Contingency Plan criteria. Mr. Williams noted that H2O was monitoring those criteria. After brief further discussion, Director Craig moved to accept the Operator's Report. Director Holmes seconded the motion, which passed unanimously.

OFFICE REPORT

Ms. McKay presented the Office Report, a copy of which is attached as Exhibit C. After considering customer enrollment numbers and benefits of My360, Ms. McKay encouraged customers to enroll in the District's water-use software.

Mr. Zientek then made note of a proposal for a rate study, noting that the proposal remained valid through the November. The Board noted that the rate study would be held until further information regarding the alternative water supply option from the City of Trinity.

Director Craig made a motion to approve the Office Report, that was seconded by Director Brunswick. The motion passed unanimously.

APPRAISAL DISTRICT'S TAX ASSESSOR'S REPORT

Director Stoddard presented an update regarding the Appraisal District's Tax Assessor's Report and noted that no delinquent tax attorney report had been received for the month, but a representative would attend the November meeting. Director Craig moved to accept the Tax Assessor's Report. Director Holmes seconded the motion, which passed unanimously.

FINANCIAL ADVISOR REPORT AND TAX RATE

Mr. Blitch presented the Financial Advisor's tax rate analysis. He reviewed the District's 2026 assessed valuation and recommended a total tax rate of $0.7330 per $100 of assessed

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valuation, consisting of $0.3500 for debt service and $0.3830 for maintenance and operations. He further noted that such rates had been published as required. Mr. Zientek discussed the tax rate setting process. The Board opened the Public Hearing on Tax Rate. After no public comments or further discussion, Director Stoddard moved to adopt the order levying taxes with the rates recommended by Mr. Blitch, and to approve the amendment to the District Information Form and Notice to Purchasers. Director Holmes seconded said motion, which passed unanimously.

BOOKKEEPER'S REPORT

Ms. Kingston presented the Bookkeeper's Report, including balances and checks presented for payment, a copy of which is attached as Exhibit D. The Board inquired as to a number of invoices presented on the Bookkeeper's Report.

The Board discussed the status of the proposed sale of District-owned real property. Ms. Caldwell provided a brief update regarding the status of the proposed sale of District-owned real property. Director Stoddard discussed the possible sale of the District's jet truck, noting that a $5,000 offer has been made. Director Craig made a motion to accept the offer of $5,000. Director Holmes seconded said motion, which passed unanimously. Lastly, Director Stoddard discussed the possible sale of the District's crane truck and the related advertising of such sale. After discussion, Director Craig moved to approve the advertising of such sale as discussed and authorize Director Stoddard to negotiate. Director Holmes seconded said motion, which passed unanimously. Director Brunswick moved to approve the Bookkeeper's Report and payment of the checks presented therein. Director Craig seconded the motion, which passed unanimously.

DIRECTORS' REPORTS

Director Brunswick discussed a motor rebuild for one of the standby motors. The Board provided updates regarding the District goals and capital improvements plan progress. After discussion Director Craig moved to approve the Directors' Reports, including the rebuild for one of standby motors. Director Holmes seconded said motion, which passed unanimously.

ATTORNEY'S REPORT

Mr. Zientek provided an update regarding the 2026 Directors Election. He advised that the Westwood Shores POA was holding a candidates forum on two dates in mid-October. Mr. Zientek noted that the remaining

PUBLIC COMMENTS

There were no additional public comments presented at this time.

DISCUSS PENDING MATTERS FOR FUTURE AGENDAS, INCLUDING SCHEDULING OF THE NEXT MEETING DATE

The Board scheduled the next regular Board meeting for October 19, 2026, at 9:30 a.m.

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EXECUTIVE (CLOSED) SESSION PURSUANT TO TEXAS GOVERNMENT CODE, SECTION 551.071, ET. SEQ.

The Board entered Executive Session at 11:13 a.m. pursuant to Texas Government Code Sections 551.071, 551.074, and 551.076, as applicable, for consultation with attorney, personnel matters, and real property matters.

RECONVENED IN OPEN SESSION

The Board reconvened in Open Session at 12:22 p.m. The Board requested a lowering of the asking price on the residential property being sold by the District to $75,000. Director Holmes made a motion to reduce the asking price as discussed and reject the prior offer at approximately $45,000. Director Stoddard seconded said motion, which passed unanimously.

ADJOURNMENT

There being no further business before the Board, the meeting was adjourned.

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Approved on October 19, 2026.

WESTWOOD SHORES MUNICIPAL UTILITY DISTRICT

/s/Joan Gallagher
President, Board of Directors

Attest:

/s/Bryan Holmes
Secretary, Board of Directors

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LIST OF EXHIBITS

Exhibit A - Engineer's Report
Exhibit B - Operator's Report
Exhibit C - Office Report
Exhibit D - Bookkeeper's Report

2026 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

Westwood Shores MUD	(936) 594-3411
Water District Name	Phone *(area code and number)*
75 Cottonwood, Trinity, TX, 75862	https://westwoodshoresmud.com/
Water District's Address, City, State, ZIP Code	Water District's Website Address

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Indicate type of water district:

- ☐ Low tax rate water district *(Water Code Section 49.23601)*
- ◉ Developing water district *(Water Code Section 49.23603)*
- ☐ Developed water district in a declared disaster area *(Water Code Section 49.23602(d))*

SECTION 1: Voter Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

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://trinitycad.net/tax-rate-calculation-data/

Line	Worksheet	Amount/Rate
1.	**Prior year average appraised value of residence homestead.** [2]	$ 223,931
2.	**Prior year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [3]	$ 3,168
3.	**Prior year average taxable value of residence homestead.** Line 1 minus Line 2.	$ 220,763
4.	**Prior year adopted M&O tax rate.**	$ 0.2951 /$100
5.	**Prior year M&O tax on average residence homestead.** Multiply Line 3 by Line 4, divide by $100.	$ 651.4716
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.08. [4]	$ 703.5893
7.	**Current year average appraised value of residence homestead.**	$ 221,564
8.	**Current year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [5]	$ 623
9.	**Current year average taxable value of residence homestead.** Line 7 minus Line 8.	$ 220,941
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [6]	$ 0.3184 /$100

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Water Code §49.236(a)(2)(D)
[3] Tex. Water Code §49.236(a)(2)(D)
[4] Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)
[5] Tex. Water Code §49.236(a)(2)(E)
[6] Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)

SECTION 1: Voter Approval Tax Rate (continued)

Line	Worksheet	Amount/Rate
11.	**Current year debt tax rate.**	$ 0.3500 /$100
12.	**Current year contract tax rate.**	$ 0.0000 /$100
13.	**Current year voter-approval tax rate.** Add lines 10, 11 and 12.	$ 0.6684 /$100

SECTION 2: Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. [7]

Line	Worksheet	Amount/Rate
14.	**Prior year average taxable value of residence homestead.** Enter the amount from Line 3.	$ 220,763
15.	**Prior year adopted total tax rate.**	$ 0.6801 /$100
16.	**Prior year total tax on average residence homestead.** Multiply Line 14 by Line 15, divide by $100.	$ 1,501.4091
17.	**Current year highest amount of taxes per average residence homestead.** Multiply Line 16 by 1.08.	$ 1,621.5218
18.	**Current year tax election tax rate.** Divide Line 17 by Line 9 and multiply by $100.	$ 0.7339 /$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code.

print here Gary Gallant

Printed Name of Water District Representative

sign here

Water District Representative

08-11-2026

Date

[7] Tex. Water Code §§49.23601, 49.23602(d), and 49.23603

Date submitted: 08/11/02026

TRINITY County

2026 CERTIFIED TOTALS

MWS - Westwood Shores MUD

ARB Approved Totals

As of Certification

Property Count: 3,552

7/22/2026 4:07:52PM

Land	Value
Homesite:	9,534,816
Non Homesite:	11,936,676
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	169,164,837
Non Homesite:	1,712,812

Non Real	Count	Value
Personal Property:	42	2,715,642
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	21,471,492
Total Improvements	(+)	170,877,649
Total Non Real	(+)	2,715,642
Market Value	=	195,064,783
Productivity Loss	(-)	0
Appraised Value	=	195,064,783
Homestead Cap	(-)	370,877
23.231 Cap	(-)	401,521
Assessed Value	=	194,292,385
Total Exemptions Amount (Breakdown on Next Page)	(-)	12,211,087
Net Taxable	=	182,081,298

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,238,334.91 = 182,081,298 * (0.680100 / 100)

Certified Estimate of Market Value:	195,064,783
Certified Estimate of Taxable Value:	182,081,298
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	38	0	659,299	659,299
145D1	4	0	288,220	288,220
DV1	1	0	12,000	12,000
DV2	2	0	15,000	15,000
DV3	3	0	25,441	25,441
DV4	37	0	288,000	288,000
DV4S	1	0	0	0
DVHS	27	0	6,161,525	6,161,525
DVHSS	4	0	852,333	852,333
EX-XV	361	0	2,439,856	2,439,856
EX-XV (Prorated)	1	0	1,313	1,313
OV65	407	1,468,100	0	1,468,100
	Totals	**1,468,100**	**10,742,987**	**12,211,087**

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Homesite:	9,534,816
Non Homesite:	11,936,676
Ag Market:	0
Timber Market:	0

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DV4	37	0	288,000	288,000
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	Totals	**1,468,100**	**10,742,987**	**12,211,087**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	901	206.4508	$2,241,919	$178,121,758	$168,868,469
B	MULTIFAMILY RESIDENCE	1	0.0652	$0	$88,729	$88,729
C1	VACANT LOTS AND LAND TRACTS	2,251	419.2166	$0	$9,860,777	$9,530,247
E	RURAL LAND, NON QUALIFIED OPE	4	35.9785	$0	$97,015	$97,015
F1	COMMERCIAL REAL PROPERTY	5	208.5405	$0	$1,235,946	$1,235,946
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$1,213,410	$1,088,410
J4	TELEPHONE COMPANY (INCLUDI	1		$0	$234,880	$109,880
J6	PIPELAND COMPANY	1		$0	$25,900	$0
J7	CABLE TELEVISION COMPANY	1		$0	$12,320	$0
L1	COMMERCIAL PERSONAL PROPE	38		$0	$1,229,132	$569,833
M1	TANGIBLE OTHER PERSONAL, MOB	7		$0	$498,408	$490,407
O	RESIDENTIAL INVENTORY	2		$0	$2,362	$2,362
X	TOTALLY EXEMPT PROPERTY	362	73.9154	$0	$2,444,146	$0
	Totals		944.1670	$2,241,919	$195,064,783	$182,081,298

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.1208	$0	$2,087	$2,087
A1	Real, Residential, Single-Family	676	171.0637	$2,122,718	$165,670,283	$157,007,299
A2	Real, Residential, Mobile Home	221	34.3477	$119,201	$12,180,472	$11,591,167
A3	Real, Residential, Aux Improvement	13	0.9186	$0	$268,916	$267,916
B1	Real, Residential, Duplexes	1	0.0652	$0	$88,729	$88,729
C	Real, Vacant Lot	2,227	365.1610	$0	$9,666,570	$9,357,227
C1	Real, Vacant Platted Residential Lot	16	1.0577	$0	$41,203	$24,208
C2	Real, Vacant Platted Commercial Lot	7	47.6979	$0	$133,368	$129,176
C3	Real, Vacant Platted Rural or Recreatio	1	5.3000	$0	$19,636	$19,636
E4	Real Acreage, Undeveloped Land	4	35.9785	$0	$97,015	$97,015
F1	Real, Commercial	5	208.5405	$0	$1,235,946	$1,235,946
J3	Real & Tangible Personal, Utilities, Elec	1		$0	$1,213,410	$1,088,410
J4	Real & Tangible Personal, Utilities, Tel	1		$0	$234,880	$109,880
J6	Real & Tangible Personal, Utilities, Pipe	1		$0	$25,900	$0
J7	Real & Tangible Personal, Utilities, Cabl	1		$0	$12,320	$0
L1	Tangible, Personal Property, Commercia	38		$0	$1,229,132	$569,833
M1	Tangible, Other Personal, Mobile Home	7		$0	$498,408	$490,407
O	Inventory	2		$0	$2,362	$2,362
X		362	73.9154	$0	$2,444,146	$0
	Totals		944.1670	$2,241,919	$195,064,783	$182,081,298

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O	Inventory	2		$0	$2,362	$2,362
X		362	73.9154	$0	$2,444,146	$0
	Totals		944.1670	$2,241,919	$195,064,783	$182,081,298

New Value

TOTAL NEW VALUE MARKET:	**$2,241,919**
TOTAL NEW VALUE TAXABLE:	**$2,241,919**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	3	2025 Market Value	$18,654
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$18,654**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	38	$659,299
DV4	Disabled Veterans 70% - 100%	1	$12,000
OV65	Over 65	27	$98,000
	PARTIAL EXEMPTIONS VALUE LOSS	**66**	**$769,299**
		NEW EXEMPTIONS VALUE LOSS	**$787,953**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	**$787,953**

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
582	$221,564	$623	$220,941

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
582	$221,564	$623	$220,941

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
582	$213,335	$0	$213,335

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
582	$213,335	$0	$213,335

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

MWS - Westwood Shores MUD

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

TRINITY County

2025 CERTIFIED TOTALS

As of Supplement 50

MWS - Westwood Shores MUD

Property Count: 3,562

ARB Approved Totals

8/11/2026 1:51:40PM

Land	Value
Homesite:	9,390,840
Non Homesite:	12,083,826
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	171,221,697
Non Homesite:	1,348,559

Non Real	Count	Value
Personal Property:	42	2,742,799
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	21,474,666
Total Improvements	(+)	172,570,256
Total Non Real	(+)	2,742,799
Market Value	=	196,787,721
Productivity Loss	(-)	0
Appraised Value	=	196,787,721
Homestead Cap	(-)	1,865,415
23.231 Cap	(-)	521,724
Assessed Value	=	194,400,582
Total Exemptions Amount (Breakdown on Next Page)	(-)	11,624,474
Net Taxable	=	182,776,108

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,243,060.31 = 182,776,108 * (0.680100 / 100)

Certified Estimate of Market Value:	196,787,721
Certified Estimate of Taxable Value:	182,776,108
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DV2	2	0	15,000	15,000
DV3	3	0	25,441	25,441
DV4	42	0	348,000	348,000
DV4S	1	0	0	0
DVHS	29	0	6,461,987	6,461,987
DVHSS	4	0	843,992	843,992
EX-XV	359	0	2,425,099	2,425,099
EX-XV (Prorated)	9	0	13,981	13,981
EX366	13	0	15,508	15,508
OV65	403	1,463,466	0	1,463,466
	Totals	**1,463,466**	**10,161,008**	**11,624,474**

Land	Value
Homesite:	9,390,840
Non Homesite:	12,083,826
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	171,221,697
Non Homesite:	1,348,559

Non Real	Count	Value
Personal Property:	42	2,742,799
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	21,474,666
Total Improvements	(+)	172,570,256
Total Non Real	(+)	2,742,799
Market Value	=	196,787,721
Productivity Loss	(-)	0
Appraised Value	=	196,787,721
Homestead Cap	(-)	1,865,415
23.231 Cap	(-)	521,724
Assessed Value	=	194,400,582
Total Exemptions Amount (Breakdown on Next Page)	(-)	11,624,474
Net Taxable	=	182,776,108

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,243,060.31 = 182,776,108 * (0.680100 / 100)

Certified Estimate of Market Value:	196,787,721
Certified Estimate of Taxable Value:	182,776,108
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
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DV3	3	0	25,441	25,441
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OV65	403	1,463,466	0	1,463,466
	Totals	**1,463,466**	**10,161,008**	**11,624,474**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	892	203.3047	$3,251,248	$179,731,396	$168,679,724
B	MULTIFAMILY RESIDENCE	1	0.0652	$0	$89,993	$89,993
C1	VACANT LOTS AND LAND TRACTS	2,259	421.2060	$0	$9,939,382	$9,498,447
E	RURAL LAND, NON QUALIFIED OPE	4	35.9785	$0	$97,015	$96,431
F1	COMMERCIAL REAL PROPERTY	5	208.5405	$0	$1,235,946	$1,235,946
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$1,076,950	$1,076,950
J4	TELEPHONE COMPANY (INCLUDI	1		$0	$310,570	$310,570
J6	PIPELAND COMPANY	1		$0	$22,350	$22,350
J7	CABLE TELEVISION COMPANY	1		$0	$12,320	$12,320
L1	COMMERCIAL PERSONAL PROPE	25		$0	$1,305,101	$1,305,101
M1	TANGIBLE OTHER PERSONAL, MOB	7		$0	$477,092	$445,914
O	RESIDENTIAL INVENTORY	2		$0	$2,362	$2,362
X	TOTALLY EXEMPT PROPERTY	381	75.0721	$0	$2,487,244	$0
		Totals	944.1670	$3,251,248	$196,787,721	$182,776,108

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
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M1	TANGIBLE OTHER PERSONAL, MOB	7		$0	$477,092	$445,914
O	RESIDENTIAL INVENTORY	2		$0	$2,362	$2,362
X	TOTALLY EXEMPT PROPERTY	381	75.0721	$0	$2,487,244	$0
	Totals		944.1670	$3,251,248	$196,787,721	$182,776,108

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.1423	$0	$5,119	$5,119
A1	Real, Residential, Single-Family	668	168.3193	$3,167,248	$167,146,842	$156,780,582
A2	Real, Residential, Mobile Home	219	33.9245	$84,000	$12,231,915	$11,547,456
A3	Real, Residential, Aux Improvement	13	0.9186	$0	$347,520	$346,567
B1	Real, Residential, Duplexes	1	0.0652	$0	$89,993	$89,993
C	Real, Vacant Lot	2,238	367.0952	$0	$9,740,529	$9,305,336
C1	Real, Vacant Platted Residential Lot	13	1.1129	$0	$45,849	$45,849
C2	Real, Vacant Platted Commercial Lot	7	47.6979	$0	$133,368	$127,626
C3	Real, Vacant Platted Rural or Recreatio	1	5.3000	$0	$19,636	$19,636
E4	Real Acreage, Undeveloped Land	4	35.9785	$0	$97,015	$96,431
F1	Real, Commercial	5	208.5405	$0	$1,235,946	$1,235,946
J3	Real & Tangible Personal, Utilities, Elec	1		$0	$1,076,950	$1,076,950
J4	Real & Tangible Personal, Utilities, Tel	1		$0	$310,570	$310,570
J6	Real & Tangible Personal, Utilities, Pipe	1		$0	$22,350	$22,350
J7	Real & Tangible Personal, Utilities, Cabl	1		$0	$12,320	$12,320
L1	Tangible, Personal Property, Commercia	25		$0	$1,305,101	$1,305,101
M1	Tangible, Other Personal, Mobile Home	7		$0	$477,092	$445,914
O	Inventory	2		$0	$2,362	$2,362
X		381	75.0721	$0	$2,487,244	$0
	Totals		944.1670	$3,251,248	$196,787,721	$182,776,108

CAD State Category Breakdown

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J3	Real & Tangible Personal, Utilities, Elec	1		$0	$1,076,950	$1,076,950
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M1	Tangible, Other Personal, Mobile Home	7		$0	$477,092	$445,914
O	Inventory	2		$0	$2,362	$2,362
X		381	75.0721	$0	$2,487,244	$0
	Totals		944.1670	$3,251,248	$196,787,721	$182,776,108

New Value

TOTAL NEW VALUE MARKET:	**$3,251,248**
TOTAL NEW VALUE TAXABLE:	**$3,162,272**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	40	2024 Market Value	$287,124
EX366	HB366 Exempt	2	2024 Market Value	$2,998
		ABSOLUTE EXEMPTIONS VALUE LOSS		**$290,122**

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	6	$60,000
DVHS	Disabled Veteran Homestead	5	$627,486
OV65	Over 65	28	$109,370
	PARTIAL EXEMPTIONS VALUE LOSS	**39**	**$796,856**
		NEW EXEMPTIONS VALUE LOSS	**$1,086,978**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$1,086,978**

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
579	$223,931	$3,168	$220,763

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
579	$223,931	$3,168	$220,763

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
579	$216,958	$0	$216,958

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
579	$216,958	$0	$216,958

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2025 CERTIFIED TOTALS

MWS - Westwood Shores MUD

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value