

Amanda Willey

From: Chad Nehring
Sent: Friday, July 24, 2026 8:10 AM
To: Amanda Willey
Subject: FW: 2026 CERTIFIED VALUES
Attachments: 2026 Certified Values CITY OF CENTER.pdf; CITY OF CENTER 2026 CERTIFIED P&A Crystal Reports - TotalsReport.pdf; CITY OF CENTER 2026 CERTIFIED SCAD Crystal Reports - TotalsReport.pdf

FYI

From: Eric Lawrence <eric.lawrence@shelbycad.com>
Sent: Thursday, July 23, 2026 5:11 PM
To: Chad Nehring <cnehring@centertexas.org>; David Chadwick (dchadwick@fsbctx.com) <dchadwick@fsbctx.com>
Cc: Sheridan Cassell <sheridan.c@shelbycad.com>
Subject: 2026 CERTIFIED VALUES

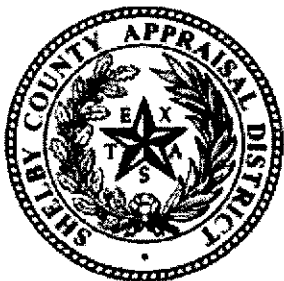
Good Evening!

I am sending this by e-mail, but I will be coming by Monday to get a signed copy. There are three attachments. One is a PDF of the spreadsheet with your entity highlighted. The other two PDFs are the total recaps for P&A and for the Appraisal District. If you have any questions, please let me know!

Take Care!

Eric

ERIC W. LAWRENCE, RPA, CCA
CHIEF APPRAISER



SHELBY COUNTY APPRAISAL DISTRICT
724 SHELBYVILLE STREET
CENTER, TEXAS 75935
936.598.6171

ATTENTION PUBLIC OFFICIALS!

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2026 CERTIFIED VALUES - July 23, 2026

\$140,000 HS/\$60,000 OV65/DP

Entity	Real / Personal Appraised Value	Real / Personal Taxable Value	Mineral / Ind. Appraised Value	Mineral / Ind. Taxable Value	Total Value	Appraised Total Value	Taxable Total Value
Center ISD	\$1,410,244,064	\$476,471,838	\$299,417,570	\$279,134,594	\$1,709,661,634	\$1,709,661,634	\$755,606,432
City of Center	\$469,268,220	\$333,891,747	\$84,183,430	\$70,156,510	\$553,451,650	\$553,451,650	\$404,048,257
City of Joaquin	\$69,627,554	\$46,041,891	\$4,622,140	\$3,873,700	\$74,249,694	\$74,249,694	\$49,915,591
City of Tenaha	\$61,288,323	\$34,442,857	\$10,101,660	\$8,819,310	\$71,389,983	\$71,389,983	\$43,262,167
City of Timpson	\$74,057,642	\$43,018,896	\$8,583,090	\$7,431,190	\$82,640,732	\$82,640,732	\$50,450,086
Excelsior ISD	\$104,049,693	\$23,274,552	\$20,130,250	\$16,146,389	\$124,179,943	\$124,179,943	\$39,420,941
Joaquin ISD	\$576,857,277	\$135,613,235	\$270,918,160	\$227,145,081	\$847,775,437	\$847,775,437	\$362,758,316
Road & Bridge	\$3,954,125,331	\$1,480,377,562	\$1,051,293,820	\$915,469,880	\$5,005,419,151	\$5,005,419,151	\$2,395,847,442
Shelby County	\$3,954,283,291	\$1,472,204,212	\$1,051,293,820	\$915,469,880	\$5,005,577,111	\$5,005,577,111	\$2,387,674,092
San Augustine ISD	\$19,338,950	\$3,044,228	\$3,905,780	\$2,165,285	\$23,244,730	\$23,244,730	\$5,209,513
Shelbyville ISD	\$823,742,300	\$140,792,837	\$324,329,320	\$279,695,870	\$1,148,071,620	\$1,148,071,620	\$420,488,707
Tenaha ISD	\$303,148,280	\$72,788,158	\$78,611,140	\$75,385,370	\$381,759,420	\$381,759,420	\$148,173,528
Timpson ISD	\$719,475,431	\$153,271,254	\$53,980,910	\$48,409,638	\$773,456,341	\$773,456,341	\$201,680,892

I, Eric W. Lawrence, Chief Appraiser for the Shelby County Appraisal District, solemnly swear that the above is that portion of the approved appraisal roll of the Shelby County Appraisal District which lists property taxable by the taxing entity listed below and constitutes their appraisal roll.

2025 Appraisal Roll Information for:

Total appraised value - **\$553,451,650** CITY OF CENTER Total taxable value - **\$404,048,257**



Eric W. Lawrence, Chief Appraiser

Received by

Date

2026 CERTIFIED TOTALS

Property Count: 134

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026

3:43:23PM

Land			Value		
Homesite:			0		
Non Homesite:			0		
Ag Market:			0		
Timber Market:			0	Total Land	(+) 0
Improvement			Value		
Homesite:			0		
Non Homesite:		25,468,420		Total Improvements	(+) 25,468,420
Non Real		Count	Value		
Personal Property:	119		58,486,510		
Mineral Property:	1		228,500		
Autos:	0		0	Total Non Real	(+) 58,715,010
				Market Value	= 84,183,430
Ag	Non Exempt		Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-) 0
Timber Use:	0		0	Appraised Value	= 84,183,430
Productivity Loss:	0		0		
				Homestead Cap	(-) 0
				23.231 Cap	(-) 2,600
				Assessed Value	= 84,180,830
				Total Exemptions Amount (Breakdown on Next Page)	(-) 14,024,320
				Net Taxable	= 70,156,510

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 414,544.29 = 70,156,510 * (0.590885 / 100)

Certified Estimate of Market Value: 84,183,430
 Certified Estimate of Taxable Value: 70,156,510

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

SHELBY County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 134

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026

3:43:23PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	42	0	2,574,580	2,574,580
145D	4	0	136,340	136,340
145D1	14	0	1,068,030	1,068,030
145F	7	0	125,000	125,000
AB	3	10,120,370	0	10,120,370
Totals		10,120,370	3,903,950	14,024,320

2026 CERTIFIED TOTALS

Property Count: 134

CCN - CITY OF CENTER
Grand Totals

7/23/2026

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Land			Value		
Homesite:			0		
Non Homesite:			0		
Ag Market:			0		
Timber Market:			0	Total Land	(+) 0
Improvement			Value		
Homesite:			0		
Non Homesite:			25,468,420	Total Improvements	(+) 25,468,420
Non Real		Count	Value		
Personal Property:	119		58,486,510		
Mineral Property:	1		228,500		
Autos:	0		0	Total Non Real	(+) 58,715,010
				Market Value	= 84,183,430
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-) 0
Timber Use:	0		0	Appraised Value	= 84,183,430
Productivity Loss:	0		0		
				Homestead Cap	(-) 0
				23.231 Cap	(-) 2,600
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Certified Estimate of Market Value: 84,183,430
 Certified Estimate of Taxable Value: 70,156,510

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

SHELBY County

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AB	3	10,120,370	0	10,120,370
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SHELBY County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 134

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026 3:43:23PM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
F2	INDUSTRIAL AND MANUFACTURIN	14		\$8,209,880	\$25,468,420	\$17,255,940
G1	OIL AND GAS	1		\$0	\$228,500	\$228,500
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,156,170	\$1,031,170
J3	ELECTRIC COMPANY (INCLUDING C	8		\$0	\$9,341,100	\$9,023,840
J4	TELEPHONE COMPANY (INCLUDI	6		\$0	\$1,710,280	\$1,459,510
J5	RAILROAD	10		\$0	\$3,305,250	\$3,180,250
J6	PIPELAND COMPANY	1		\$0	\$152,300	\$27,300
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,474,700	\$1,349,700
L2	INDUSTRIAL AND MANUFACTURIN	92		\$0	\$41,346,710	\$36,600,300
Totals			0.0000	\$8,209,880	\$84,183,430	\$70,156,510

SHELBY County

2026 CERTIFIED TOTALS

As of Certification

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Grand Totals

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J5	RAILROAD	10		\$0	\$3,305,250	\$3,180,250
J6	PIPELAND COMPANY	1		\$0	\$152,300	\$27,300
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,474,700	\$1,349,700
L2	INDUSTRIAL AND MANUFACTURIN	92		\$0	\$41,346,710	\$36,600,300
Totals			0.0000	\$8,209,880	\$84,183,430	\$70,156,510

2026 CERTIFIED TOTALS

Property Count: 134

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026 3:43:23PM

CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
F2	REAL INDUSTRIAL	14		\$8,209,880	\$25,468,420	\$17,255,940
G1C	MIN - COMM. SWD INTEREST	1		\$0	\$228,500	\$228,500
J2	GAS COMPANY	1		\$0	\$1,156,170	\$1,031,170
J3	ELECTRIC COMPANY	8		\$0	\$9,341,100	\$9,023,840
J4	TELEPHONE COMPANY	6		\$0	\$1,710,280	\$1,459,510
J5	RAILROAD COMPANY	2		\$0	\$3,267,260	\$3,142,260
J5A	RAILROAD	8		\$0	\$37,990	\$37,990
J6	OIL & GAS PIPELINE	1		\$0	\$152,300	\$27,300
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,474,700	\$1,349,700
L2A	INDUSTRIAL PERSONAL PROPERTY -	4		\$0	\$653,510	\$488,510
L2C	INDUSTRIAL PERSONAL PROPERTY	10		\$0	\$4,996,040	\$4,917,480
L2D	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$64,700	\$64,700
L2G	INDUSTRIAL PERSONAL PROPERTY	26		\$0	\$31,852,840	\$28,805,829
L2H	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$136,340	\$0
L2J	INDUSTRIAL PERSONAL PROPERTY	20		\$0	\$650,680	\$464,642
L2M	INDUSTRIAL PERSONAL PROPERTY	9		\$0	\$1,889,300	\$1,659,908
L2O	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$12,710	\$11,051
L2P	INDUSTRIAL PERSONAL PROPERTY	7		\$0	\$411,870	\$63,310
L2Q	INDUSTRIAL PERSONAL PROPERTY	7		\$0	\$678,720	\$124,870
Totals			0.0000	\$8,209,880	\$84,183,430	\$70,156,510

2026 CERTIFIED TOTALS

Property Count: 134

CCN - CITY OF CENTER
Grand Totals

7/23/2026 3:43:23PM

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State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F2	REAL INDUSTRIAL	14		\$8,209,880	\$25,468,420	\$17,255,940
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J2	GAS COMPANY	1		\$0	\$1,156,170	\$1,031,170
J3	ELECTRIC COMPANY	8		\$0	\$9,341,100	\$9,023,840
J4	TELEPHONE COMPANY	6		\$0	\$1,710,280	\$1,459,510
J5	RAILROAD COMPANY	2		\$0	\$3,267,260	\$3,142,260
J5A	RAILROAD	8		\$0	\$37,990	\$37,990
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Totals			0.0000	\$8,209,880	\$84,183,430	\$70,156,510

SHELBY County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 134

CCN - CITY OF CENTER
Effective Rate Assumption

7/23/2026

3:43:23PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$8,209,880
\$0**New Exemptions**

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
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PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS \$0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$0

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
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Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
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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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2026 CERTIFIED TOTALS

Property Count: 3,693

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026

3:39:13PM

Land		Value			
Homesite:		12,093,142			
Non Homesite:		50,044,321			
Ag Market:		4,550,990			
Timber Market:		12,054,960	Total Land	(+)	78,743,413
Improvement		Value			
Homesite:		151,546,871			
Non Homesite:		186,458,286	Total Improvements	(+)	338,005,157
Non Real		Count	Value		
Personal Property:	549		52,519,650		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	52,519,650
					469,268,220
Ag	Non Exempt	Exempt			
Total Productivity Market:	16,605,950	0			
Ag Use:	62,880	0	Productivity Loss	(-)	16,391,720
Timber Use:	151,350	0	Appraised Value	=	452,876,500
Productivity Loss:	16,391,720	0			
			Homestead Cap	(-)	8,463,915
			23.231 Cap	(-)	9,242,629
			Assessed Value	=	435,169,956
			Total Exemptions Amount (Breakdown on Next Page)	(-)	101,278,209
			Net Taxable	=	333,891,747

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,972,916.25 = 333,891,747 * (0.590885 / 100)

Certified Estimate of Market Value: 469,268,220
 Certified Estimate of Taxable Value: 333,891,747

Tif Zone Code	Tax Increment Loss
CCDT	5,638,271
Tax Increment Finance Value:	5,638,271
Tax Increment Finance Levy:	33,315.70

2026 CERTIFIED TOTALS

Property Count: 3,693

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026

3:39:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	540	0	16,501,710	16,501,710
CCF	1	0	0	0
CH	2	1,418,378	0	1,418,378
CHODO (Partial)	1	1,984,445	0	1,984,445
DP	34	0	0	0
DPS	2	0	0	0
DV1	1	0	5,000	5,000
DV2	3	0	21,420	21,420
DV3	4	0	37,160	37,160
DV4	18	0	134,320	134,320
DVHS	9	0	1,736,752	1,736,752
EX-XG	4	0	2,202,472	2,202,472
EX-XN	5	0	0	0
EX-XR	1	0	101,170	101,170
EX-XV	182	0	50,275,721	50,275,721
HS	988	25,000,109	0	25,000,109
OV65	383	1,829,552	0	1,829,552
OV65S	6	30,000	0	30,000
Totals		30,262,484	71,015,725	101,278,209

2026 CERTIFIED TOTALS

Property Count: 3,693

CCN - CITY OF CENTER
Grand Totals

7/23/2026

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Land		Value			
Homesite:		12,093,142			
Non Homesite:		50,044,321			
Ag Market:		4,550,990			
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Non Real		Count	Value		
Personal Property:	549		52,519,650		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					52,519,650
					469,268,220
Ag	Non Exempt	Exempt			
Total Productivity Market:	16,605,950	0			
Ag Use:	62,880	0	Productivity Loss	(-)	16,391,720
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Productivity Loss:	16,391,720	0			
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DPS	2	0	0	0
DV1	1	0	5,000	5,000
DV2	3	0	21,420	21,420
DV3	4	0	37,160	37,160
DV4	18	0	134,320	134,320
DVHS	9	0	1,736,752	1,736,752
EX-XG	4	0	2,202,472	2,202,472
EX-XN	5	0	0	0
EX-XR	1	0	101,170	101,170
EX-XV	182	0	50,275,721	50,275,721
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2026 CERTIFIED TOTALS

Property Count: 3,693

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ARB Approved Totals

7/23/2026 3:39:13PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,686	801.9668	\$690,360	\$173,297,224	\$137,150,149
B	MULTIFAMILY RESIDENCE	10	12.3211	\$0	\$8,172,420	\$5,953,271
C1	VACANT LOTS AND LAND TRACTS	354	184.2877	\$0	\$2,922,460	\$2,695,295
D1	QUALIFIED OPEN-SPACE LAND	126	1,836.1023	\$0	\$16,605,950	\$223,828
D2	IMPROVEMENTS ON QUALIFIED OP	8		\$0	\$267,160	\$267,160
E	RURAL LAND, NON QUALIFIED OPE	72	160.9779	\$0	\$10,329,180	\$8,289,269
F1	COMMERCIAL REAL PROPERTY	606	768.0609	\$329,950	\$143,727,317	\$139,314,568
F2	INDUSTRIAL AND MANUFACTURIN	16	167.1925	\$0	\$2,320,710	\$2,081,826
J3	ELECTRIC COMPANY (INCLUDING C	2	2.0272	\$0	\$84,160	\$84,160
J4	TELEPHONE COMPANY (INCLUDI	2	1.6397	\$0	\$310,230	\$310,230
L1	COMMERCIAL PERSONAL PROPE	529		\$0	\$46,696,280	\$30,194,570
M1	TANGIBLE OTHER PERSONAL, MOB	172		\$17,320	\$2,106,860	\$1,640,501
O	RESIDENTIAL INVENTORY	1	0.1290	\$0	\$3,100	\$3,100
S	SPECIAL INVENTORY TAX	8		\$0	\$5,683,820	\$5,683,820
X	TOTALLY EXEMPT PROPERTY	188	532.1591	\$0	\$56,740,772	\$0
Totals			4,466.8642	\$1,037,630	\$469,267,643	\$333,891,747

2026 CERTIFIED TOTALS

Property Count: 3,693

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Grand Totals

7/23/2026 3:39:13PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,686	801.9668	\$690,360	\$173,297,224	\$137,150,149
B	MULTIFAMILY RESIDENCE	10	12.3211	\$0	\$8,172,420	\$5,953,271
C1	VACANT LOTS AND LAND TRACTS	354	184.2877	\$0	\$2,922,460	\$2,695,295
D1	QUALIFIED OPEN-SPACE LAND	126	1,836.1023	\$0	\$16,605,950	\$223,828
D2	IMPROVEMENTS ON QUALIFIED OP	8		\$0	\$267,160	\$267,160
E	RURAL LAND, NON QUALIFIED OPE	72	160.9779	\$0	\$10,329,180	\$8,289,269
F1	COMMERCIAL REAL PROPERTY	606	768.0609	\$329,950	\$143,727,317	\$139,314,568
F2	INDUSTRIAL AND MANUFACTURIN	16	167.1925	\$0	\$2,320,710	\$2,081,826
J3	ELECTRIC COMPANY (INCLUDING C	2	2.0272	\$0	\$84,160	\$84,160
J4	TELEPHONE COMPANY (INCLUDI	2	1.6397	\$0	\$310,230	\$310,230
L1	COMMERCIAL PERSONAL PROPE	529		\$0	\$46,696,280	\$30,194,570
M1	TANGIBLE OTHER PERSONAL, MOB	172		\$17,320	\$2,106,860	\$1,640,501
O	RESIDENTIAL INVENTORY	1	0.1290	\$0	\$3,100	\$3,100
S	SPECIAL INVENTORY TAX	8		\$0	\$5,683,820	\$5,683,820
X	TOTALLY EXEMPT PROPERTY	188	532.1591	\$0	\$56,740,772	\$0
Totals			4,466.8642	\$1,037,630	\$469,267,643	\$333,891,747

2026 CERTIFIED TOTALS

Property Count: 3,693

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026 3:39:13PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL RES/SINGLE FAMILY LESS TH	1,505	733.6796	\$690,360	\$168,571,993	\$133,376,792
A2	RES M/H ON LESS THAN 5 AC	174	68.2872	\$0	\$3,123,611	\$2,422,856
A3	RES HOME ONLY/NO LAND	22		\$0	\$1,601,620	\$1,350,501
B1	REAL RESIDENTIAL MULTI FAMILY	5	10.0107	\$0	\$7,867,670	\$5,729,950
B2	DUPLEX	5	2.3104	\$0	\$304,750	\$223,321
C1	REAL, VACANT PLATTED RESIDENTI	322	156.7611	\$0	\$2,594,710	\$2,391,828
C3	REAL, VACANT PLATTED RURAL OR I	34	27.5266	\$0	\$327,750	\$303,467
D1	REAL, ACREAGE, RANGELAND	57	765.0256	\$0	\$4,550,990	\$62,885
D2	IMPROVEMENTS ON QUALIFIED AG L	8		\$0	\$267,160	\$267,160
D3	REAL, ACREAGE, TIMBERLAND	96	1,093.7806	\$0	\$12,230,420	\$336,403
E1	RES FARM/RANCH ON 5 AC AND >	57	61.2704	\$0	\$9,398,330	\$7,462,688
E2	FARM IMPS M/H ON 5 AC AND >	6	2.0000	\$0	\$216,330	\$168,489
E4	RURAL LAND UNQUALIFIED AG	11	75.0034	\$0	\$539,060	\$482,632
F1	REAL COMMERCIAL	605	762.0609	\$329,950	\$143,725,987	\$139,313,238
F2	REAL INDUSTRIAL	16	167.1925	\$0	\$2,320,710	\$2,081,826
F3	COMMERCIAL IMPROVEMENT ONLY	2	6.0000	\$0	\$1,330	\$1,330
J3	ELECTRIC COMPANY	2	2.0272	\$0	\$84,160	\$84,160
J4	TELEPHONE COMPANY	2	1.6397	\$0	\$310,230	\$310,230
L1	COMM. BUSINESS PERSONAL PRO	529		\$0	\$46,696,280	\$30,194,570
M1	MOBILE HOME ONLY	172		\$17,320	\$2,106,860	\$1,640,501
O1	INVENTORY, VACANT RES LAND	1	0.1290	\$0	\$3,100	\$3,100
S	SPECAIL INVENTORY - AUTOMOBILE	8		\$0	\$5,683,820	\$5,683,820
X	TOTAL EXEMPT	188	532.1591	\$0	\$56,740,772	\$0
Totals			4,466.8640	\$1,037,630	\$469,267,643	\$333,891,747

2026 CERTIFIED TOTALS

Property Count: 3,693

CCN - CITY OF CENTER
Grand Totals

7/23/2026 3:39:13PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL RES/SINGLE FAMILY LESS TH	1,505	733.6796	\$690,360	\$168,571,993	\$133,376,792
A2	RES M/H ON LESS THAN 5 AC	174	68.2872	\$0	\$3,123,611	\$2,422,856
A3	RES HOME ONLY/NO LAND	22		\$0	\$1,601,620	\$1,350,501
B1	REAL RESIDENTIAL MULTI FAMILY	5	10.0107	\$0	\$7,867,670	\$5,729,950
B2	DUPLEX	5	2.3104	\$0	\$304,750	\$223,321
C1	REAL, VACANT PLATTED RESIDENTI	322	156.7611	\$0	\$2,594,710	\$2,391,828
C3	REAL, VACANT PLATTED RURAL OR I	34	27.5266	\$0	\$327,750	\$303,467
D1	REAL, ACREAGE, RANGELAND	57	765.0256	\$0	\$4,550,990	\$62,885
D2	IMPROVEMENTS ON QUALIFIED AG L	8		\$0	\$267,160	\$267,160
D3	REAL, ACREAGE, TIMBERLAND	96	1,093.7806	\$0	\$12,230,420	\$336,403
E1	RES FARM/RANCH ON 5 AC AND >	57	61.2704	\$0	\$9,398,330	\$7,462,688
E2	FARM IMPS M/H ON 5 AC AND >	6	2.0000	\$0	\$216,330	\$168,489
E4	RURAL LAND UNQUALIFIED AG	11	75.0034	\$0	\$539,060	\$482,632
F1	REAL COMMERCIAL	605	762.0609	\$329,950	\$143,725,987	\$139,313,238
F2	REAL INDUSTRIAL	16	167.1925	\$0	\$2,320,710	\$2,081,826
F3	COMMERCIAL IMPROVEMENT ONLY	2	6.0000	\$0	\$1,330	\$1,330
J3	ELECTRIC COMPANY	2	2.0272	\$0	\$84,160	\$84,160
J4	TELEPHONE COMPANY	2	1.6397	\$0	\$310,230	\$310,230
L1	COMM. BUSINESS PERSONAL PRO	529		\$0	\$46,696,280	\$30,194,570
M1	MOBILE HOME ONLY	172		\$17,320	\$2,106,860	\$1,640,501
O1	INVENTORY, VACANT RES LAND	1	0.1290	\$0	\$3,100	\$3,100
S	SPECAIL INVENTORY - AUTOMOBILE	8		\$0	\$5,683,820	\$5,683,820
X	TOTAL EXEMPT	188	532.1591	\$0	\$56,740,772	\$0
Totals			4,466.8640	\$1,037,630	\$469,267,643	\$333,891,747

2026 CERTIFIED TOTALS

Property Count: 3,693

CCN - CITY OF CENTER
Effective Rate Assumption

7/23/2026

3:39:13PM

New Value

TOTAL NEW VALUE MARKET:	\$1,037,630
TOTAL NEW VALUE TAXABLE:	\$1,023,046

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2025 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	4	2025 Market Value	\$412,240
ABSOLUTE EXEMPTIONS VALUE LOSS				\$412,240

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	540	\$16,501,710
DV4	Disabled Veterans 70% - 100%	2	\$12,000
DVHS	Disabled Veteran Homestead	2	\$244,888
HS	Homestead	12	\$351,244
OV65	Over 65	13	\$55,802
PARTIAL EXEMPTIONS VALUE LOSS		569	\$17,165,644
NEW EXEMPTIONS VALUE LOSS			\$17,577,884

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$17,577,884
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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
933	\$134,535	\$35,471	\$99,064

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
904	\$130,808	\$34,899	\$95,909

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
933	\$112,650	\$33,120	\$79,530

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
904	\$111,550	\$32,935	\$78,615

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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SHELBY County

2026 CERTIFIED TOTALS
CCN - CITY OF CENTER

As of Certification

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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Amanda Willey

From: Debora Riley <debora.riley@co.shelby.tx.us>
Sent: Monday, July 27, 2026 8:48 AM
To: Amanda Willey
Subject: 2026 TNT REPORTS
Attachments: doc04405320260727084017.pdf

*Debora Riley PCAC
Shelby County TAC
200 San Augustine St
Center TX 75935
936-598-4441*

Please note that any communication sent to the Shelby Tax Assessor/Collector may become a public record and be available for public/media review.



MONTH/DATE							COMM
OCT25-SEPT26							
	CHECK NUMBER	M&O CURR	I&S CURR	M&O DELQ	I&S DELQ	TOTAL CHECK	
10/17/2025	22199	22113.70	11533.71	\$1,799.53	\$984.92	\$36,067.54	364.32
10/27/2025	22207	31774.36	16548.02	\$419.64	\$237.44	\$48,489.67	489.79
11/3/2025	22215	142084.82	74121.66	\$2,604.28	\$1,447.55	\$218,055.73	2,202.58
11/6/2025	22223	25533.29	13317.1	2878.33	1651.48	\$42,946.40	433.80
12/1/2025	22231	48690.66	25336.64	\$740.59	\$414.11	\$74,430.18	751.82
12/10/2025	22239	67028.16	34925.94	\$247.85	\$143.89	\$101,322.38	1,023.46
12/22/2025	22247	133295.65	69623.02	-\$1,095.75	-\$586.96	\$199,223.60	2,012.36
1/5/2026	22255	63304.08	33004.81	\$1,416.04	\$779.16	\$97,519.05	985.04
1/10/2026	22263	72988.34	38034.54	\$2,377.55	\$1,372.81	\$113,625.51	1,147.73
1/20/2026	22271	57840.14	30120.45	\$1,272.89	\$679.31	\$89,013.66	899.13
2/4/2026	22279	275431.18	142867.28	\$2,088.41	\$1,306.05	\$417,475.99	4,216.93
2/11/2026	22287	380969.62	198605.17	\$226.38	\$126.76	\$574,128.65	5,799.28
3/3/2026	22296	29681.52	15407.06	\$4,399.68	\$2,799.91	\$51,765.29	522.88
4/6/2026	22304	30766.07	15952.51	\$2,243.59	\$1,389.90	\$49,848.55	503.52
5/2/2026	22312	8578.73	4471.34	\$5,360.89	\$2,932.59	\$21,130.11	213.44
6/1/2026	22320	41689.63	21641.91	\$2,688.12	\$1,507.35	\$66,851.74	675.27
7/1/2026	22328	15951.33	8294.13	\$1,072.55	\$606.78	\$25,665.54	259.25
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
TOTALS		1,447,721.28	753,805.29	30,740.57	17,793.05	2,227,559.59	22,500.60

I DECLARE THAT THE INFORMATION IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

PROPERTY TAX DEPT

RECEIVED BY:

CITY OF CENTER

REMITTANCE OFFICER:

Debora Riley, TAC

SHELBY COUNTY

TAX ASSESSOR COLLECTOR

Deborah

	TOTAL COLLECTED	
ADJ TAX	2,326,321.22	FISCAL YTD REPORT
M&O	1,529,898.59	MO RECAP REPORT
I&S	796,422.63	
TOTAL	2,326,321.22	
COLLECTED		
M&O COLLECTED	\$1,478,461.85	96%
I&S	\$771,598.34	96%
TOTAL	\$2,250,060.19	96%

2027 year anticipated collection rate
Line 45 A TNT worksheet

96%
6/30/2026



Annual Tax Collected and Disposition Statement

Amount Paid: \$2,227,559.59 Notice Date: 7/23/2026 For Tax Year: 2025

For the Period of: 10/1/2025 - 7/1/2026 Paid To: CITY OF CENTER

COLLECTIONS - Current Year

	M and O	I and S	BPP
Taxes	\$1,431,912.23	\$747,272.14	\$3,234.60
Discounts	\$0.00	\$0.00	\$0.00
Penalties	\$7,832.62	\$4,086.93	\$40.43
Interest	\$2,859.39	\$1,491.92	\$13.27
Overpayments	\$2,989.37	\$1,559.88	\$0.00
Total Collected	\$1,445,593.61	\$754,410.87	\$3,288.30

REFUNDS - Current Year

	M and O	I and S	BPP
Taxes	(\$1,160.63)	(\$605.58)	\$0.00
Penalties	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00
Overpayments	\$0.00	\$0.00	\$0.00
Total Refunded	(\$1,160.63)	(\$605.58)	\$0.00

COLLECTIONS - Delinquent Years

	M and O	I and S	BPP
Taxes	\$21,967.12	\$12,493.48	\$19.18
Discounts	\$0.00	\$0.00	\$0.00
Penalties	\$2,526.95	\$1,438.27	\$2.30
Interest	\$6,802.81	\$4,187.10	\$6.29
Overpayments	\$0.01	\$0.00	\$0.00
Total Collected	\$31,296.89	\$18,118.85	\$27.77

REFUNDS - Delinquent Years

	M and O	I and S	BPP
Taxes	(\$582.89)	(\$324.90)	\$0.00
Penalties	(\$1.03)	(\$0.77)	\$0.00
Interest	(\$0.17)	(\$0.13)	\$0.00
Total Refunded	(\$584.09)	(\$325.80)	\$0.00

Grand Total Collected \$1,476,890.50 \$772,529.72 \$3,316.07

Grand Total Refunded (\$1,744.72) (\$931.38) \$0.00

Statement of Collections made by me and the disposition thereof, for the dates of 10/1/2025 - 7/1/2026 is true and correct.

Sworn and subscribed before me this Thursday, July 23, 2026

Debora Riley, TAC
Shelby County Tax Office

2025 CERTIFIED TOTALS

Property Count: 3,819

CCN - CITY OF CENTER
Grand Totals

7/23/2026

2:55:59PM

Land		Value			
Homesite:		10,195,662			
Non Homesite:		45,997,227			
Ag Market:		4,759,040			
Timber Market:		11,886,860	Total Land	(+)	72,838,789
Improvement		Value			
Homesite:		144,362,650			
Non Homesite:		188,367,534	Total Improvements	(+)	332,730,184
Non Real		Count	Value		
Personal Property:	658		103,545,306		
Mineral Property:	1		353,500		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					103,898,806
					509,467,779
Ag	Non Exempt	Exempt			
Total Productivity Market:	16,645,900	0			
Ag Use:	62,390	0	Productivity Loss	(-)	16,443,660
Timber Use:	139,850	0	Appraised Value	=	493,024,119
Productivity Loss:	16,443,660	0			
			Homestead Cap	(-)	9,343,673
			23.231 Cap	(-)	5,700,509
			Assessed Value	=	477,979,937
			Total Exemptions Amount (Breakdown on Next Page)	(-)	84,965,679
			Net Taxable	=	393,014,258

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,322,262.30 = 393,014,258 * (0.590885 / 100)

TIF Zone Code	Tax Increment Loss
CAD-CCDT	5,183,781
Tax Increment Finance Value:	5,183,781
Tax Increment Finance Levy:	30,630.18

Refund Paid Totals Report

Date Range: 7/1/2025 - 6/30/2026

Year	M&O Tax	I&S Tax	Total Tax	P&I M&O	P&I I&S	Attorney	Discount	Overage	Total
Entity Code CCN									
2018	17.16	12.84	30.00	1.20	0.90	0.00	0.00	0.00	32.10
2021	81.52	42.16	123.68	0.00	0.00	0.00	0.00	0.00	123.68
2022	456.52	231.16	687.68	0.00	0.00	0.00	0.00	0.00	687.68
2023	1,025.26	583.63	1,608.89	0.00	0.00	0.00	0.00	0.00	1,608.89
2024	1,046.47	577.22	1,623.69	0.00	0.00	0.00	0.00	0.00	1,623.69
2025	1,160.63	605.58	1,766.21	0.00	0.00	0.00	0.00	0.00	1,766.21
Total For CCN	3,787.56	2,052.59	5,840.15	1.20	0.90	0.00	0.00	0.00	5,842.25
Grand Totals	3,787.56	2,052.59	5,840.15	1.20	0.90	0.00	0.00	0.00	5,842.25

SHELBY County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 3,827

CCN - CITY OF CENTER

ARB Approved Totals

7/23/2026

3:35:55PM

Land		Value			
Homesite:		12,093,142			
Non Homesite:		50,044,321			
Ag Market:		4,550,990			
Timber Market:		12,054,960	Total Land	(+)	78,743,413
Improvement		Value			
Homesite:		151,546,871			
Non Homesite:		211,926,706	Total Improvements	(+)	363,473,577
Non Real		Count	Value		
Personal Property:	668		111,006,160		
Mineral Property:	1		228,500		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					111,234,660
					553,451,650
Ag	Non Exempt	Exempt			
Total Productivity Market:	16,605,950	0			
Ag Use:	62,880	0	Productivity Loss	(-)	16,391,720
Timber Use:	151,350	0	Appraised Value	=	537,059,930
Productivity Loss:	16,391,720	0			
			Homestead Cap	(-)	8,463,915
			23.231 Cap	(-)	9,245,229
			Assessed Value	=	519,350,786
			Total Exemptions Amount	(-)	115,302,529
			(Breakdown on Next Page)		
			Net Taxable	=	404,048,257

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,387,460.54 = 404,048,257 * (0.590885 / 100)

Certified Estimate of Market Value: 553,451,650
 Certified Estimate of Taxable Value: 404,048,257

Tif Zone Code	Tax Increment Loss
CCDT	5,638,271
Tax Increment Finance Value:	5,638,271
Tax Increment Finance Levy:	33,315.70

SHELBY County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 3,827

CCN - CITY OF CENTER

ARB Approved Totals

7/23/2026

3:35:55PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	582	0	19,076,290	19,076,290
145D	4	0	136,340	136,340
145D1	14	0	1,068,030	1,068,030
145F	7	0	125,000	125,000
AB	3	10,120,370	0	10,120,370
CCF	1	0	0	0
CH	2	1,418,378	0	1,418,378
CHODO (Partial)	1	1,984,445	0	1,984,445
DP	34	0	0	0
DPS	2	0	0	0
DV1	1	0	5,000	5,000
DV2	3	0	21,420	21,420
DV3	4	0	37,180	37,180
DV4	18	0	134,320	134,320
DVHS	9	0	1,736,752	1,736,752
EX-XG	4	0	2,202,472	2,202,472
EX-XN	5	0	0	0
EX-XR	1	0	101,170	101,170
EX-XV	182	0	50,275,721	50,275,721
HS	988	25,000,109	0	25,000,109
OV65	383	1,829,552	0	1,829,552
OV65S	6	30,000	0	30,000
Totals		40,382,854	74,919,675	115,302,529

2026 CERTIFIED TOTALS

Property Count: 3,827

CCN - CITY OF CENTER
Grand Totals

7/23/2026

3:35:55PM

Land		Value			
Homesite:		12,093,142			
Non Homesite:		50,044,321			
Ag Market:		4,550,990			
Timber Market:		12,054,960	Total Land	(+)	78,743,413
Improvement		Value			
Homesite:		151,546,871			
Non Homesite:		211,926,706	Total Improvements	(+)	363,473,577
Non Real		Count	Value		
Personal Property:	668		111,006,160		
Mineral Property:	1		228,500		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					111,234,660
					553,451,650
Ag	Non Exempt	Exempt			
Total Productivity Market:	16,605,950	0			
Ag Use:	62,880	0	Productivity Loss	(-)	16,391,720
Timber Use:	151,350	0	Appraised Value	=	537,059,930
Productivity Loss:	16,391,720	0			
			Homestead Cap	(-)	8,463,915
			23.231 Cap	(-)	9,245,229
			Assessed Value	=	519,350,786
			Total Exemptions Amount (Breakdown on Next Page)	(-)	115,302,529
			Net Taxable	=	404,048,257

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,387,460.54 = 404,048,257 * (0.590885 / 100)

Certified Estimate of Market Value: 553,451,650
 Certified Estimate of Taxable Value: 404,048,257

Ylf Zone Code	Tax Increment Loss
CCDT	5,638,271
Tax Increment Finance Value:	5,638,271
Tax Increment Finance Levy:	33,315.70

SHELBY County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 3,827

CCN - CITY OF CENTER

Grand Totals

7/23/2026

3:35:55PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	582	0	19,076,290	19,076,290
145D	4	0	136,340	136,340
145D1	14	0	1,068,030	1,068,030
145F	7	0	125,000	125,000
AB	3	10,120,370	0	10,120,370
CCF	1	0	0	0
CH	2	1,418,378	0	1,418,378
CHODO (Partial)	1	1,984,445	0	1,984,445
DP	34	0	0	0
DPS	2	0	0	0
DV1	1	0	5,000	5,000
DV2	3	0	21,420	21,420
DV3	4	0	37,160	37,160
DV4	18	0	134,320	134,320
DVHS	9	0	1,736,752	1,736,752
EX-XG	4	0	2,202,472	2,202,472
EX-XN	5	0	0	0
EX-XR	1	0	101,170	101,170
EX-XV	182	0	50,275,721	50,275,721
HS	988	25,000,109	0	25,000,109
OV65	383	1,829,552	0	1,829,552
OV65S	6	30,000	0	30,000
Totals		40,382,854	74,919,675	115,302,529

SHELBY County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 3,827

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026 3:35:55PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,686	801.9668	\$690,360	\$173,297,224	\$137,150,149
B	MULTIFAMILY RESIDENCE	10	12.3211	\$0	\$8,172,420	\$5,953,271
C1	VACANT LOTS AND LAND TRACTS	354	184.2877	\$0	\$2,922,460	\$2,695,295
D1	QUALIFIED OPEN-SPACE LAND	126	1,836.1023	\$0	\$16,605,950	\$223,828
D2	IMPROVEMENTS ON QUALIFIED OP	8		\$0	\$267,160	\$267,160
E	RURAL LAND, NON QUALIFIED OPE	72	160.9779	\$0	\$10,329,180	\$8,289,269
F1	COMMERCIAL REAL PROPERTY	606	768.0609	\$329,950	\$143,727,317	\$139,314,568
F2	INDUSTRIAL AND MANUFACTURIN	30	167.1925	\$8,209,880	\$27,789,130	\$19,337,766
G1	OIL AND GAS	1		\$0	\$228,500	\$228,500
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,156,170	\$1,031,170
J3	ELECTRIC COMPANY (INCLUDING C	10	2.0272	\$0	\$9,425,260	\$9,108,000
J4	TELEPHONE COMPANY (INCLUDI	8	1.6397	\$0	\$2,020,510	\$1,769,740
J5	RAILROAD	10		\$0	\$3,305,250	\$3,180,250
J6	PIPELAND COMPANY	1		\$0	\$152,300	\$27,300
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,474,700	\$1,349,700
L1	COMMERCIAL PERSONAL PROPE	529		\$0	\$46,696,280	\$30,194,570
L2	INDUSTRIAL AND MANUFACTURIN	92		\$0	\$41,346,710	\$36,600,300
M1	TANGIBLE OTHER PERSONAL, MOB	172		\$17,320	\$2,106,860	\$1,640,501
O	RESIDENTIAL INVENTORY	1	0.1290	\$0	\$3,100	\$3,100
S	SPECIAL INVENTORY TAX	8		\$0	\$5,683,820	\$5,683,820
X	TOTALLY EXEMPT PROPERTY	188	532.1591	\$0	\$56,740,772	\$0
Totals			4,466.8642	\$9,247,510	\$553,451,073	\$404,048,257

SHELBY County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 3,827

CCN - CITY OF CENTER

Grand Totals

7/23/2026

3:35:55PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
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X	TOTALLY EXEMPT PROPERTY	188	532.1591	\$0	\$56,740,772	\$0
Totals			4,466.8642	\$9,247,510	\$553,451,073	\$404,048,257

2026 CERTIFIED TOTALS

Property Count: 3,827

CCN - CITY OF CENTER
ARB Approved Totals

7/23/2026 3:35:55PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL RES/SINGLE FAMILY LESS TH	1,505	733.6796	\$690,360	\$168,571,993	\$133,376,792
A2	RES M/H ON LESS THAN 5 AC	174	68.2872	\$0	\$3,123,611	\$2,422,856
A3	RES HOME ONLY/NO LAND	22		\$0	\$1,601,620	\$1,350,501
B1	REAL RESIDENTIAL MULTI FAMILY	5	10.0107	\$0	\$7,867,670	\$5,729,950
B2	DUPLEX	5	2.3104	\$0	\$304,750	\$223,321
C1	REAL, VACANT PLATTED RESIDENTI	322	156.7611	\$0	\$2,594,710	\$2,391,828
C3	REAL, VACANT PLATTED RURAL OR I	34	27.5266	\$0	\$327,750	\$303,467
D1	REAL, ACREAGE, RANGELAND	57	765.0256	\$0	\$4,550,990	\$62,885
D2	IMPROVEMENTS ON QUALIFIED AG L	8		\$0	\$267,160	\$267,160
D3	REAL, ACREAGE, TIMBERLAND	96	1,093.7806	\$0	\$12,230,420	\$336,403
E1	RES FARM/RANCH ON 5 AC AND >	57	61.2704	\$0	\$9,398,330	\$7,462,688
E2	FARM IMPS M/H ON 5 AC AND >	6	2.0000	\$0	\$216,330	\$168,489
E4	RURAL LAND UNQUALIFIED AG	11	75.0034	\$0	\$539,060	\$482,632
F1	REAL COMMERCIAL	605	762.0609	\$329,950	\$143,725,987	\$139,313,238
F2	REAL INDUSTRIAL	30	167.1925	\$8,209,880	\$27,789,130	\$19,337,766
F3	COMMERCIAL IMPROVEMENT ONLY	2	6.0000	\$0	\$1,330	\$1,330
G1C	MIN - COMM. SWD INTEREST	1		\$0	\$228,500	\$228,500
J2	GAS COMPANY	1		\$0	\$1,156,170	\$1,031,170
J3	ELECTRIC COMPANY	10	2.0272	\$0	\$9,425,260	\$9,108,000
J4	TELEPHONE COMPANY	8	1.6397	\$0	\$2,020,510	\$1,769,740
J5	RAILROAD COMPANY	2		\$0	\$3,267,260	\$3,142,260
J5A	RAILROAD	8		\$0	\$37,990	\$37,990
J6	OIL & GAS PIPELINE	1		\$0	\$152,300	\$27,300
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,474,700	\$1,349,700
L1	COMM. BUSINESS PERSONAL PRO	529		\$0	\$46,696,280	\$30,194,570
L2A	INDUSTRIAL PERSONAL PROPERTY -	4		\$0	\$653,510	\$488,510
L2C	INDUSTRIAL PERSONAL PROPERTY	10		\$0	\$4,996,040	\$4,917,480
L2D	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$64,700	\$64,700
L2G	INDUSTRIAL PERSONAL PROPERTY	26		\$0	\$31,852,840	\$28,805,829
L2H	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$136,340	\$0
L2J	INDUSTRIAL PERSONAL PROPERTY	20		\$0	\$650,680	\$464,642
L2M	INDUSTRIAL PERSONAL PROPERTY	9		\$0	\$1,889,300	\$1,859,908
L2O	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$12,710	\$11,051
L2P	INDUSTRIAL PERSONAL PROPERTY	7		\$0	\$411,870	\$63,310
L2Q	INDUSTRIAL PERSONAL PROPERTY	7		\$0	\$678,720	\$124,870
M1	MOBILE HOME ONLY	172		\$17,320	\$2,106,860	\$1,640,501
O1	INVENTORY, VACANT RES LAND	1	0.1290	\$0	\$3,100	\$3,100
S	SPECIAL INVENTORY - AUTOMOBILE	8		\$0	\$5,683,820	\$5,683,820
X	TOTAL EXEMPT	188	532.1591	\$0	\$56,740,772	\$0
Totals			4,466.8640	\$9,247,510	\$553,451,073	\$404,048,257

2026 CERTIFIED TOTALS

Property Count: 3,827

CCN - CITY OF CENTER

Grand Totals

7/23/2026 3:35:55PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
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X	TOTAL EXEMPT	188	532.1591	\$0	\$56,740,772	\$0
Totals			4,466.8640	\$9,247,510	\$553,451,073	\$404,048,257

2026 CERTIFIED TOTALS

Property Count: 3,827

CCN - CITY OF CENTER

Effective Rate Assumption

7/23/2026

3:35:55PM

New Value

TOTAL NEW VALUE MARKET:	\$9,247,510
TOTAL NEW VALUE TAXABLE:	\$1,023,046

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2025 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	4	2025 Market Value	\$412,240
ABSOLUTE EXEMPTIONS VALUE LOSS				\$412,240

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	540	\$16,501,710
DV4	Disabled Veterans 70% - 100%	2	\$12,000
DVHS	Disabled Veteran Homestead	2	\$244,888
HS	Homestead	12	\$351,244
OV65	Over 65	13	\$55,802
PARTIAL EXEMPTIONS VALUE LOSS		569	\$17,165,644
NEW EXEMPTIONS VALUE LOSS			\$17,577,884

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$17,577,884

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
933	\$134,535	\$35,471	\$99,064

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
904	\$130,808	\$34,899	\$95,909

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
933	\$112,650	\$33,120	\$79,530

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
904	\$111,550	\$32,935	\$78,615

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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SHELBY County

2026 CERTIFIED TOTALS
CCN - CITY OF CENTER

As of Certification

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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Tax Collections Activity Report - Current/Delinquent

7/23/2026

3:01:14PM

Report Criteria

Entity: CCN (CITY OF CENTER)
 Year: ALL
 Date Range: 10/01/2025 to 06/30/2026
 Batch(es): ALL

SHELBY COUNTY

to

Entity CITY OF CENTER

Current Year			Delinquent Years			All Years	
	M&O	I&S		M&O	I&S		
Taxes	1,431,912.23	747,272.14	Taxes	21,967.12	12,493.48	Taxes	1,453,
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	
Penalty	7,832.62	4,086.93	Penalty	2,526.95	1,438.27	Penalty	10,
Interest	2,859.39	1,491.92	Interest	6,802.81	4,187.10	Interest	9,
Total Collected	1,442,604.24	752,850.99	Total Collected	31,296.88	18,118.85	Total Collected	1,473,
Total Collected	2,195,455.23		Total Collected	49,415.73		Total Collected	
Refunds Paid			Refunds Paid			Refunds Paid	
Taxes	1,160.63	605.58	Taxes	582.89	324.90	Taxes	1,
Penalty	0.00	0.00	Penalty	1.03	0.77	Penalty	
Interest	0.00	0.00	Interest	0.17	0.13	Interest	
Total Refunded:	1,160.63	605.58	Total Refunded:	584.09	325.80	Total Refunded:	1,
Total Refunded:	1,766.21		Total Refunded:	909.89		Total Refunded:	
Taxes	1,430,751.60	746,666.56	Taxes	21,384.23	12,168.58	Taxes	1,452,
Penalty	7,832.62	4,086.93	Penalty	2,525.92	1,437.50	Penalty	10,
Interest	2,859.39	1,491.92	Interest	6,802.64	4,186.97	Interest	9,
Total Disbursed:	1,441,443.61	752,245.41	Total Disbursed:	30,712.79	17,793.05	Total Disbursed:	1,472,
Total Disbursed:	2,193,689.02		Total Disbursed:	48,505.84		Total Disbursed:	
Current Year			Delinquent Years			All Years	
Total Collected	2,195,455.23		Total Collected	49,415.73		Total Collected	
Attorney Fees	0.00		Attorney Fees	7,147.63		Attorney Fees	
Other Fees	0.00		Other Fees	0.00		Other Fees	
Overpayments	4,549.25		Overpayments	0.01		Overpayments	
Total Paid	2,200,004.48		Total Paid	56,563.37		Total Paid	
Underpayments	0.78		Underpayments	0.00		Underpayments	
Total Paid	2,200,004.48		Total Paid	56,563.37		Total Paid	
Attorney Fees	0.00		Attorney Fees	7,147.63		Attorney Fees	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	
Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	7,147.63		Attorney Fee Disbursement Amount	

Tax Collections Activity Report - Current/Delinquent

7/23/2026

3:00:26PM

Report Criteria

Entity: BPCCN (City of Center BP)
Year: ALL
Date Range: 10/01/2025 to 06/30/2026
Batch(es): ALL

SHELBY COUNTY

t

Entity City of Center BP

Current Year			Delinquent Years			All Years	
	M&O	I&S		M&O	I&S		
Taxes	3,234.60	0.00	Taxes	19.18	0.00	Taxes	3
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	
Penalty	40.43	0.00	Penalty	2.30	0.00	Penalty	
Interest	13.27	0.00	Interest	6.29	0.00	Interest	
Total Collected	3,288.30	0.00	Total Collected	27.77	0.00	Total Collected	3
Total Collected	3,288.30		Total Collected	27.77		Total Collected	
Refunds Paid			Refunds Paid			Refunds Paid	
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	
Interest	0.00	0.00	Interest	0.00	0.00	Interest	
Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	
Total Refunded:	0.00		Total Refunded:	0.00		Total Refunded:	
Taxes	3,234.60	0.00	Taxes	19.18	0.00	Taxes	3
Penalty	40.43	0.00	Penalty	2.30	0.00	Penalty	
Interest	13.27	0.00	Interest	6.29	0.00	Interest	
Total Disbursed:	3,288.30	0.00	Total Disbursed:	27.77	0.00	Total Disbursed:	3
Total Disbursed:	3,288.30		Total Disbursed:	27.77		Total Disbursed:	
Current Year			Delinquent Years			All Years	
Total Collected	3,288.30		Total Collected	27.77		Total Collected	
Attorney Fees	0.00		Attorney Fees	4.17		Attorney Fees	
Other Fees	0.00		Other Fees	0.00		Other Fees	
Overpayments	0.00		Overpayments	0.00		Overpayments	
Total Paid	3,288.30		Total Paid	31.94		Total Paid	
Underpayments	0.01		Underpayments	0.00		Underpayments	
Total Paid	3,288.30		Total Paid	31.94		Total Paid	
Attorney Fees	0.00		Attorney Fees	4.17		Attorney Fees	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	
Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	4.17		Attorney Fee Disbursement Amount	

Monthly As of Recap Report

Fiscal Year: 2025-2026

Page

Totals for Entity: CCN:CITY OF CENTER

7/2:

Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

M&O Breakdown

Year	Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Collections	Base Tax Paid	Disc/ /Under	Current Collections	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected Month
2025	1,526,101.60	11.49	1,526,113.09	1,416,819.80	13,932.28	0.03	13,932.31	95,360.88	1,963.89	
2024	56,886.10	-323.80	56,362.30	9,539.67	279.20	0.00	279.20	46,543.43	80.45	
2023	39,400.07	1.22	39,401.29	4,205.90	8.19	0.00	8.19	35,187.20	3.35	
2022	24,403.30	88.87	24,492.17	2,860.00	101.81	0.00	101.81	21,530.36	53.97	
2021	17,664.90	60.19	17,725.09	1,217.38	186.77	0.00	186.77	16,320.96	121.10	
2020	13,617.87	0.00	13,617.87	484.86	48.89	0.00	48.89	13,084.12	37.22	
2019	11,719.88	0.00	11,719.88	595.47	29.95	0.00	29.95	11,094.46	26.66	
2018	9,536.71	0.00	9,536.71	495.85	26.42	0.00	26.42	9,014.44	26.89	
2017	8,106.29	0.00	8,106.29	189.61	9.68	0.00	9.68	7,907.00	10.94	
2016	9,409.84	0.00	9,409.84	514.13	9.45	0.00	9.45	8,886.26	11.81	
2015	7,092.02	0.00	7,092.02	68.71	0.00	0.00	0.00	7,023.31	0.00	
2014	6,851.28	0.00	6,851.28	62.39	0.00	0.00	0.00	6,788.89	0.00	
2013	5,565.06	-882.26	4,682.80	79.39	0.00	0.00	0.00	4,603.41	0.00	
2012	4,257.88	-505.38	3,752.50	83.76	0.00	0.00	0.00	3,668.74	0.00	
2011	3,827.36	-382.98	3,444.40	79.02	0.00	0.00	0.00	3,365.38	0.00	
2010	4,773.22	-582.35	4,190.87	21.32	0.00	0.00	0.00	4,169.55	0.00	
2009	4,855.82	-1,771.75	3,084.07	23.98	0.00	0.00	0.00	3,060.09	0.00	
2008	3,065.40	-475.07	2,590.33	68.26	0.00	0.00	0.00	2,522.07	0.00	
2007	2,995.63	-568.11	2,427.52	19.32	0.00	0.00	0.00	2,408.20	0.00	
2006	2,531.58	-450.86	2,080.72	16.90	0.00	0.00	0.00	2,063.82	0.00	
2005	1,804.73	-18.35	1,786.38	31.24	0.00	0.00	0.00	1,755.14	0.00	
2004	2,507.84	-461.58	2,046.06	0.00	0.00	0.00	0.00	2,046.06	0.00	
2003	1,110.91	0.00	1,110.91	26.73	0.00	0.00	0.00	1,084.18	0.00	
2002	1,308.77	0.00	1,308.77	0.00	0.00	0.00	0.00	1,308.77	0.00	
2001	1,186.26	0.00	1,186.26	0.00	0.00	0.00	0.00	1,186.26	0.00	
2000	1,267.66	0.00	1,267.66	0.00	0.00	0.00	0.00	1,267.66	0.00	
1999	906.77	0.00	906.77	0.00	0.00	0.00	0.00	906.77	0.00	
1998	807.20	0.00	807.20	0.00	0.00	0.00	0.00	807.20	0.00	
1997	742.72	0.00	742.72	0.00	0.00	0.00	0.00	742.72	0.00	
1996	683.23	0.00	683.23	0.00	0.00	0.00	0.00	683.23	0.00	
1995	853.16	0.00	853.16	0.00	0.00	0.00	0.00	853.16	0.00	
1994	798.58	0.00	798.58	0.00	0.00	0.00	0.00	798.58	0.00	
1993	657.11	0.00	657.11	0.00	0.00	0.00	0.00	657.11	0.00	
1992	706.11	0.00	706.11	0.00	0.00	0.00	0.00	706.11	0.00	
1991	949.74	0.00	949.74	0.00	0.00	0.00	0.00	949.74	0.00	
1990	584.18	0.00	584.18	0.00	0.00	0.00	0.00	584.18	0.00	
1989	194.30	0.00	194.30	0.00	0.00	0.00	0.00	194.30	0.00	
1988	46.04	0.00	46.04	0.00	0.00	0.00	0.00	46.04	0.00	
1987	114.91	0.00	114.91	0.00	0.00	0.00	0.00	114.91	0.00	
1986	13.68	0.00	13.68	0.00	0.00	0.00	0.00	13.68	0.00	
1985	12.85	0.00	12.85	0.00	0.00	0.00	0.00	12.85	0.00	
1984	16.50	0.00	16.50	0.00	0.00	0.00	0.00	16.50	0.00	
1983	4.35	0.00	4.35	0.00	0.00	0.00	0.00	4.35	0.00	
Detq	253,637.61	-6,272.19	247,365.42	20,683.87	700.36	0.00	700.36	225,981.19	372.19	

Monthly As of Recap Report

Fiscal Year: 2025-2026

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Totals for Entity: CCN:CITY OF CENTER

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Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

Total	1,779,739.21	-8,280.70	1,773,478.51	1,437,503.67	14,632.64	0.03	14,632.67	321,342.17	2,336.08
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Monthly As of Recap Report

Fiscal Year: 2025-2026

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Totals for Entity: CCN:CITY OF CENTER

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Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

I&S Breakdown

Year	Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Collections	Base Tax Paid	Disc/ /Under	Current Collections	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected Tr Month
2025	796,418.64	5.99	796,422.63	739,397.46	7,289.36	0.01	7,269.37	49,755.80	1,024.77	
2024	31,267.87	-178.62	31,089.25	5,262.11	154.00	0.00	154.00	25,673.14	44.38	
2023	22,428.00	0.88	22,428.88	2,394.10	4.65	0.00	4.65	20,029.93	1.91	
2022	12,356.16	44.98	12,401.14	1,448.10	51.55	0.00	51.55	10,901.49	27.31	
2021	9,135.70	31.13	9,166.83	829.58	96.60	0.00	96.60	8,440.65	62.63	
2020	8,312.97	0.00	8,312.97	295.98	29.85	0.00	29.85	7,987.14	22.72	
2019	8,523.07	0.00	8,523.07	433.05	21.78	0.00	21.78	8,068.24	19.40	
2018	7,142.39	0.00	7,142.39	371.35	19.79	0.00	19.79	6,751.25	19.99	
2017	5,869.46	0.00	5,869.46	137.31	7.01	0.00	7.01	5,725.14	7.91	
2016	6,766.12	0.00	6,766.12	369.67	6.80	0.00	6.80	6,389.65	8.50	
2015	4,568.59	0.00	4,568.59	44.27	0.00	0.00	0.00	4,524.32	0.00	
2014	4,226.64	0.00	4,226.64	38.48	0.00	0.00	0.00	4,188.16	0.00	
2013	3,998.36	-633.89	3,364.47	57.06	0.00	0.00	0.00	3,307.41	0.00	
2012	4,081.41	-484.43	3,596.98	80.27	0.00	0.00	0.00	3,516.71	0.00	
2011	3,796.87	-379.92	3,416.95	78.38	0.00	0.00	0.00	3,338.57	0.00	
2010	2,291.80	-279.61	2,012.19	10.23	0.00	0.00	0.00	2,001.96	0.00	
2009	3,259.31	-1,189.22	2,070.09	16.10	0.00	0.00	0.00	2,053.99	0.00	
2008	2,215.02	-347.61	1,867.41	49.21	0.00	0.00	0.00	1,818.20	0.00	
2007	2,143.98	-406.64	1,737.34	13.82	0.00	0.00	0.00	1,723.52	0.00	
2006	1,526.04	-271.76	1,254.28	10.19	0.00	0.00	0.00	1,244.09	0.00	
2005	1,148.62	-11.67	1,136.95	19.88	0.00	0.00	0.00	1,117.07	0.00	
2004	231.20	-42.25	188.95	0.00	0.00	0.00	0.00	188.95	0.00	
2003	724.01	0.00	724.01	17.41	0.00	0.00	0.00	706.60	0.00	
2002	703.26	0.00	703.26	0.00	0.00	0.00	0.00	703.26	0.00	
2001	655.47	0.00	655.47	0.00	0.00	0.00	0.00	655.47	0.00	
2000	754.60	0.00	754.60	0.00	0.00	0.00	0.00	754.60	0.00	
1999	560.07	0.00	560.07	0.00	0.00	0.00	0.00	560.07	0.00	
1998	634.71	0.00	634.71	0.00	0.00	0.00	0.00	634.71	0.00	
1997	672.89	0.00	672.89	0.00	0.00	0.00	0.00	672.89	0.00	
1996	729.96	0.00	729.96	0.00	0.00	0.00	0.00	729.96	0.00	
1995	59.12	0.00	59.12	0.00	0.00	0.00	0.00	59.12	0.00	
1994	339.07	0.00	339.07	0.00	0.00	0.00	0.00	339.07	0.00	
1993	480.00	0.00	480.00	0.00	0.00	0.00	0.00	480.00	0.00	
1992	540.84	0.00	540.84	0.00	0.00	0.00	0.00	540.84	0.00	
1991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1988	46.49	0.00	46.49	0.00	0.00	0.00	0.00	46.49	0.00	
1987	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1986	13.01	0.00	13.01	0.00	0.00	0.00	0.00	13.01	0.00	
1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1984	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1983	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total	152,203.08	-4,148.83	148,054.25	11,776.55	392.03	0.00	392.03	135,885.67	214.75	

Monthly As of Recap Report

Fiscal Year: 2025-2026

Totals for Entity: CCN:CITY OF CENTER

Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

Total	948,619.72	-4,142.84	944,476.88	751,174.01	7,661.39	0.01	7,661.40	185,641.47	1,239.52
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Monthly As of Recap Report

Fiscal Year: 2025-2026

Pa

Totals for Entity: CCN:CITY OF CENTER

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Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

Total Breakdown

Year	Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Eff Taxes Paid	Base Tax Paid	Disc/Under	Eff Taxes Paid	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month
2025	2,322,516.24	17.48	2,322,535.72	2,156,217.26	21,201.64	0.04	21,201.68	145,116.78	2,988.66	0.00
2024	87,953.97	-502.42	87,451.55	14,801.78	433.20	0.00	433.20	72,216.57	124.83	83.71
2023	61,828.07	1.90	61,829.97	6,600.00	12.84	0.00	12.84	55,217.13	5.26	2.71
2022	36,758.46	133.85	36,893.31	4,308.10	153.36	0.00	153.36	32,431.85	61.28	35.20
2021	26,800.60	91.32	26,891.92	1,846.94	283.37	0.00	283.37	24,781.61	183.73	70.07
2020	21,930.84	0.00	21,930.84	780.84	78.74	0.00	78.74	21,071.26	59.94	20.80
2019	20,242.95	0.00	20,242.95	1,028.52	51.73	0.00	51.73	19,162.70	46.06	14.67
2018	16,679.10	0.00	16,679.10	867.20	46.21	0.00	46.21	15,765.69	46.68	13.93
2017	13,975.75	0.00	13,975.75	326.92	16.69	0.00	16.69	13,632.14	18.65	5.32
2016	16,175.96	0.00	16,175.96	883.80	16.25	0.00	16.25	15,275.91	20.31	5.48
2015 AND PRIOR	103,493.99	-10,145.67	93,348.32	1,016.32	0.00	0.00	0.00	92,332.00	0.00	0.00
Delq	405,840.69	-10,421.02	395,419.67	32,460.42	1,092.39	0.00	1,092.39	381,866.86	586.94	251.90
Total	2,728,358.93	-10,403.54	2,717,955.39	2,188,677.68	22,294.03	0.04	22,294.07	506,983.64	3,575.60	251.90

Tax Certs

Total Collections	22,294.03	3,575.60	251.90
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Monthly As of Recap Report

Fiscal Year: 2025-2026

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Totals for Entity: BPCCN:City of Center BP

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Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

M&O Breakdown

Year	Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Collections	Base Tax Paid	Disc/ /Under	Current Collections	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected Month
2025	4,127.54	-342.04	3,785.50	3,186.64	47.97	0.00	47.97	550.89	7.19	
2023	214.21	0.00	214.21	17.00	0.00	0.00	0.00	197.21	0.00	
2022	109.80	0.00	109.80	0.00	0.00	0.00	0.00	109.80	0.00	
2021	107.13	0.00	107.13	0.00	0.00	0.00	0.00	107.13	0.00	
2020	74.94	0.00	74.94	0.34	0.00	0.00	0.00	74.60	0.00	
2019	54.82	0.00	54.82	0.33	0.00	0.00	0.00	54.49	0.00	
2018	66.52	0.00	66.52	0.32	0.00	0.00	0.00	66.20	0.00	
2017	73.69	0.00	73.69	0.31	0.00	0.00	0.00	73.38	0.00	
2016	125.81	0.00	125.81	0.30	0.00	0.00	0.00	125.51	0.00	
2015	101.26	0.00	101.26	0.29	0.00	0.00	0.00	100.97	0.00	
2014	110.38	0.00	110.38	0.29	0.00	0.00	0.00	110.09	0.00	
2013	64.68	-1.90	62.78	0.00	0.00	0.00	0.00	62.78	0.00	
2012	161.47	-94.02	67.45	0.00	0.00	0.00	0.00	67.45	0.00	
2011	138.16	-72.50	63.66	0.00	0.00	0.00	0.00	63.66	0.00	
2010	152.29	-81.89	70.40	0.00	0.00	0.00	0.00	70.40	0.00	
2009	118.20	-50.42	65.78	0.00	0.00	0.00	0.00	65.78	0.00	
2008	86.70	-84.88	1.82	0.00	0.00	0.00	0.00	1.82	0.00	
2007	95.31	-93.37	1.94	0.00	0.00	0.00	0.00	1.94	0.00	
2006	9.34	-7.33	2.01	0.00	0.00	0.00	0.00	2.01	0.00	
2005	6.66	-4.61	2.05	0.00	0.00	0.00	0.00	2.05	0.00	
Delq	1,867.37	-490.92	1,376.45	19.18	0.00	0.00	0.00	1,357.27	0.00	
Total	5,994.91	-832.96	5,161.95	3,205.82	47.97	0.00	47.97	1,908.16	7.19	

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Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

I&S Breakdown

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Monthly As of Recap Report

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Totals for Entity: BPCCN:City of Center BP

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Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

Total Breakdown

Year	Outstanding Collectable As Of 2025 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Eff Taxes Paid	Base Tax Paid	Disc/ /Under	Eff Taxes Paid	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month
2025	4,127.54	-342.04	3,785.50	3,186.64	47.97	0.00	47.97	550.89	7.19	0.00
2023	214.21	0.00	214.21	17.00	0.00	0.00	0.00	197.21	0.00	0.00
2022	109.80	0.00	109.80	0.00	0.00	0.00	0.00	109.80	0.00	0.00
2021	107.13	0.00	107.13	0.00	0.00	0.00	0.00	107.13	0.00	0.00
2020	74.94	0.00	74.94	0.34	0.00	0.00	0.00	74.60	0.00	0.00
2019	54.82	0.00	54.82	0.33	0.00	0.00	0.00	54.49	0.00	0.00
2018	66.52	0.00	66.52	0.32	0.00	0.00	0.00	66.20	0.00	0.00
2017	73.69	0.00	73.69	0.31	0.00	0.00	0.00	73.38	0.00	0.00
2016	125.81	0.00	125.81	0.30	0.00	0.00	0.00	125.51	0.00	0.00
2015 AND PRIOR	1,040.45	-490.92	549.53	0.58	0.00	0.00	0.00	548.95	0.00	0.00
Delq	1,867.37	-490.92	1,376.45	19.18	0.00	0.00	0.00	1,357.27	0.00	0.00
Total	5,994.91	-832.96	5,161.95	3,205.82	47.97	0.00	47.97	1,908.16	7.19	0.00

Tax Cents

Total Collections	47.97	7.19	0.00
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Monthly As of Recap Report

Fiscal Year: 2025-2026

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Totals for Entity: BPCCN:City of Center BP

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Fiscal Year Start: 10/1/2025

Date Range: June 2026 (06/01/2026 - 06/30/2026)

Fiscal Year to Date Recap Report

June 2026 (06/01/2026 - 06/30/2026)

7/23/2026 3:30:23PM

Totals for Entity:		Fiscal Year: 2025-2026									
Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage
2017	14,049.44	0.00	14,049.44	343.92	0.00	0.00	343.92	41.27	333.29	107.78	0.00
2018	16,745.62	0.00	16,745.62	913.73	0.00	0.00	913.73	111.45	803.40	279.09	0.00
2019	20,297.77	0.00	20,297.77	1,080.58	0.00	0.00	1,080.58	129.69	627.65	259.55	0.00
2020	22,005.78	0.00	22,005.78	859.92	0.00	0.00	859.92	50.32	368.21	109.15	0.00
2021	26,907.73	91.32	26,999.05	2,130.31	0.00	0.00	2,130.31	219.19	987.74	442.24	0.00
2022	36,869.26	133.85	37,003.11	4,481.46	0.00	0.00	4,481.46	535.38	1,643.60	996.08	0.00
2023	62,042.28	1.90	62,044.18	6,629.84	0.00	0.00	6,629.84	825.49	1,700.60	1,410.75	0.01
2024	87,953.97	-502.42	87,451.55	15,234.98	0.00	0.00	15,234.98	1,822.92	1,846.42	2,824.97	0.00
2025	2,326,645.78	-324.56	2,326,321.22	2,180,652.76	0.79	0.00	2,180,653.55	11,959.98	4,364.58	0.00	4,549.25
Totals for All Delinquent Years											
	407,708.06	-10,911.94	396,796.12	33,571.99	0.00	0.00	33,571.99	3,965.72	10,985.90	7,151.80	0.01
Totals for All Years:											
	2,734,353.84	-11,236.50	2,723,117.34	2,214,224.75	0.79	0.00	2,214,225.54	15,925.70	15,360.48	7,151.80	4,549.26
Refunds Paid:											
				-2,674.00		0.00		-1.80	-0.30	0.00	0.00

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Amanda Willey

From: Esther Elizondo
Sent: Friday, July 24, 2026 11:11 AM
To: Amanda Willey
Subject: Re: Ordinance Request

Amanda,
Please see below

ORD2025-11 Tax Rate and Levy

Sincerely,

Esther Elizondo
City Secretary/HR Manager
936-598-2941



From: Amanda Willey <awilley@centertexas.org>
Sent: Friday, July 24, 2026 10:09 AM
To: Esther Elizondo <eelizondo@centertexas.org>
Cc: Chad Nehring <cnehring@centertexas.org>
Subject: Ordinance Request

Esther,

May I please have a signed copy of last year's signed ordinance adopting property tax rates? Thank you!

Best Wishes,
Amanda Willey
Director of Finance
936-598-2941 ext.2004



ORDINANCE NO. 2025-11

AN ORDINANCE FIXING THE TAX RATE AND THE TAX LEVY, AND LEVYING AD VALOREM TAXES FOR THE CITY OF CENTER, TEXAS, FOR THE FISCAL YEAR 2025-2026 UPON ALL TAXABLE PROPERTY WITHIN THE SAID CITY OF CENTER, TEXAS, IN CONFORMITY WITH THE GENERAL LAWS OF THE STATE OF TEXAS, AND REPEALING ALL ORDINANCES IN CONFLICT HEREWITH

WHEREAS, the City Council of the City of Center, Texas has heretofore received the final report of the Board of Directors of the Shelby County Tax Appraisal District, wherein said Board finds and fixes the value of all property situated within the City of Center, Texas subject to ad valorem taxes, such total certified valuation of the sum **\$393,463,612**.

WHEREAS, in accordance with provisions of the laws of the State of Texas, the City Manager has heretofore submitted to the Mayor and the City Council a proposed budget of the revenues of the City and expenditures for the conduct planned for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

WHEREAS, the City Council has heretofore, by ordinance, adopted the budget appropriating from ad valorem taxes.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CENTER, TEXAS:

Section 1. That there shall be and is hereby levied for the year 2025-2026 and ordered to be collected a tax of \$0.590885 on each and every \$100.00 of the assessed valuation of all property of every description subject to taxation within the corporate limits of the City of Center, such tax being derived as follows:

\$0.388290 for the purposes of maintenance and operation;

\$0.202595 for the payment of principal and interest on debt of this city;

\$0.590885 for the combined, total tax rate.

Section 2. That said tax so levied shall be distributed and apportioned as follows: For the payment of current expenses for the year October 1, 2025 and ending September 30, 2026 of the City government of the City of Center, on each and every \$100.00 worth of property situated within the corporate limits of the City of Center, and subject to taxation, a tax of \$0.590885

Section 3. That for any and all delinquent taxes collected for any year prior to 2025, the City Manager is authorized to deposit these delinquent taxes to the general government fund for whatever use is deemed necessary and proper by the City Council.

Section 4. The Shelby County Tax Appraisal District is hereby directed to enter upon the tax rolls of the City of Center, Texas, for the current taxable year, the amount and rates herein levied, and to keep correct account of same, and the taxes herein levied shall be collected as provided by the ordinances of the City of Center, Texas, and the laws of the State of Texas; and when so collected, same shall be distributed in accordance with ordinance.

Section 5. The City hereby recognizes and grants the following exemptions at the values stated in accordance with the laws of the State of Texas:

Age 65 and over	\$5,000 Homestead
Disabled veteran	State allowance (per disability)
Resident homeowners	20% discount of homestead only

Section 6. State Required Mandatory Language.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.21 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-3.32.

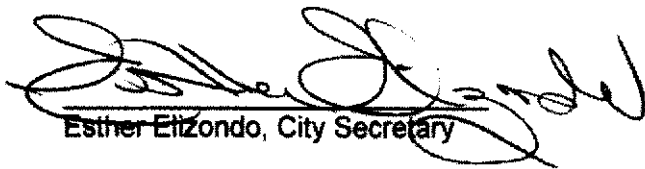
Section 8. The No-New-Revenue, Voter Approval, and De Minimis rates were calculated using the applicable methodologies and accessible information made available to the City at the time. The City also published the notices, which includes tax rate information and statutory language, using the most recent data and methodology. The City's ability to levy or collect property taxes in FY 2026 will not be affected if any tax rate or public notification is subsequently found to have any unintentional errors that are remedied by correction.

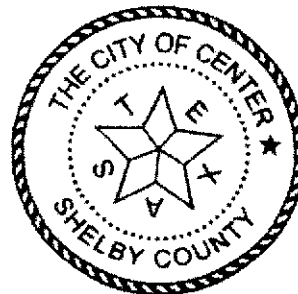
Section 9. All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed. This ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council of the City of Center, Texas.

PASSED AND APPROVED this 8th day of September 2025.


David Chadwick, Mayor

ATTEST:


Esther Elizondo, City Secretary



Q Sales Tax Rate History

3 matches found for the search string : Center

Authority Code : 2210024

Results

Eff Date	01/01/1997
-----------------	-------------------

End Date	
-----------------	--

Rate	0.0200000
-------------	------------------

Economic/Industrial Dev Sec 4B	0.0050000
---------------------------------------	------------------

Economic/Industrial Dev Sec 4A	0.0025000
---------------------------------------	------------------

Property Tax Relief	0.0025000
----------------------------	------------------

Regular Rate	0.0100000
---------------------	------------------

Eff Date	10/01/1994
-----------------	-------------------

End Date	12/31/1996
-----------------	-------------------

Rate	0.0150000
-------------	------------------

Economic/Industrial Dev Sec 4A	0.0025000
---------------------------------------	------------------

Property Tax Relief	0.0025000
----------------------------	------------------

Regular Rate	0.0100000
---------------------	------------------

Eff Date	04/01/1968
-----------------	-------------------

End Date	09/30/1994
-----------------	-------------------

Rate	0.0100000
-------------	------------------

Regular Rate	0.0100000
---------------------	------------------

Allocation Historical Summary

Results

City of Center

Authority Code: 2210024

Select a year ▼

2025

January	327,203.08
February	469,066.97
March	296,225.61
April	303,010.37
May	398,886.11
June	332,754.57
July	351,976.33
August	413,059.36
September	384,611.15
October	344,749.22
November	408,159.62
December	384,807.15
TOTAL	4,414,509.54

Allocation Historical Summary

Results	
City of Center	
Authority Code: 2210024	
Select a year▼	
2026	
January	336,246.33
February	469,488.52
March	329,754.10
April	309,861.73
May	414,565.17
June	317,750.20
July	355,862.53
August	.
September	.
October	.
November	.
December	.
TOTAL	2,533,528.58

Debt Service Payment Book for Center, City of

Combination Tax & Waterworks & Sewer System (limited Pledge) Revenue Certificates of Obligation, Series 2016



Callable Bond Summary		Details	
Call Date	Callable Principal	Callable Interest Rates	Paying Agent
Any Date	\$607,500.00	From 2.000% to 3.000%	BOK Financial
			Credit Enhancement
			BAM

Debt Service

Show Set Asides? As of Series Breakdown Series 2016 - C/O's (Tax Portion) ▼

Date	Principal	Interest	Compounded Interest	Total	Fiscal Year Total
2026	\$48,750.00	\$17,115.62		\$65,865.62	\$65,865.62
2027	\$48,750.00	\$16,140.62		\$64,890.62	\$64,890.62
2028	\$51,250.00	\$15,043.76		\$66,293.76	\$66,293.76
2029	\$52,500.00	\$13,762.50		\$66,262.50	\$66,262.50
2030	\$53,750.00	\$12,187.50		\$65,937.50	\$65,937.50
2031	\$55,000.00	\$10,575.00		\$65,575.00	\$65,575.00
2032	\$56,250.00	\$8,925.00		\$65,175.00	\$65,175.00
2033	\$57,500.00	\$7,237.50		\$64,737.50	\$64,737.50
2034	\$58,750.00	\$5,512.50		\$64,262.50	\$64,262.50
2035	\$61,250.00	\$3,750.00		\$65,000.00	\$65,000.00
2036	\$63,750.00	\$1,912.50		\$65,662.50	\$65,662.50
Total	\$607,500.00	\$112,162.50		\$719,662.50	\$719,662.50

Debt Service Payment Book for Center, City of



Combination Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2019



Callable Bond Summary			Details	
Call Date	Callable Principal	Callable Interest Rates	Paying Agent	Credit Enhancement
2/15/2029	\$3,185,000.00	From 2.500% to 4.000%	BOK Financial	Unenhanced

Debt Service



Show Set Asides?

As of mm/dd/yyyy

Series Breakdown
Series 2019 - C/O's (Tax Portion) ▾

Date	Principal	Interest	Compounded Interest	Total	Fiscal Year Total
2026	\$130,000.00	\$109,550.00		\$239,550.00	\$239,550.00
2027	\$130,000.00	\$104,350.00		\$234,350.00	\$234,350.00
2028	\$140,000.00	\$99,150.00		\$239,150.00	\$239,150.00
2029	\$145,000.00	\$93,550.00		\$238,550.00	\$238,550.00
2030	\$150,000.00	\$87,750.00		\$237,750.00	\$237,750.00
2031	\$265,000.00	\$84,000.00		\$349,000.00	\$349,000.00
2032	\$275,000.00	\$77,375.00		\$352,375.00	\$352,375.00
2033	\$280,000.00	\$70,500.00		\$350,500.00	\$350,500.00
2034	\$290,000.00	\$62,100.00		\$352,100.00	\$352,100.00
2035	\$300,000.00	\$53,400.00		\$353,400.00	\$353,400.00
2036	\$305,000.00	\$44,400.00		\$349,400.00	\$349,400.00
2037	\$380,000.00	\$35,250.00		\$415,250.00	\$415,250.00
2038	\$390,000.00	\$23,850.00		\$413,850.00	\$413,850.00
2039	\$405,000.00	\$12,150.00		\$417,150.00	\$417,150.00
Total	\$3,585,000.00	\$957,375.00		\$4,542,375.00	\$4,542,375.00

Debt Service Payment Book for Center, City of

General Obligation Refunding Bonds, Series 2021



Callable Bond Summary

Details

Call Date	Callable Principal	Callable Interest Rates	Paying Agent	Credit Enhancement
Non-Callable			BOK Financial	Unenhanced

Debt Service

\$

III

4

Show Set Asides?

As of mm/dd/yyyy

Date	Principal	Interest	Compounded Interest	Total	Fiscal Year Total
2026	\$425,000.00	\$38,987.50		\$463,987.50	\$463,987.50
2027	\$440,000.00	\$31,400.00		\$471,400.00	\$471,400.00
2028	\$440,000.00	\$22,600.00		\$462,600.00	\$462,600.00
2029	\$450,000.00	\$13,700.00		\$463,700.00	\$463,700.00
2030	\$460,000.00	\$4,600.00		\$464,600.00	\$464,600.00
Total	\$2,215,000.00	\$111,287.50		\$2,326,287.50	\$2,326,287.50

Form 50-110

936-598-2941

Phone Number (area code and number)

Taxing Unit's Address, City, State, ZIP Code

2026

Current Tax Year

Page 1 of 1

Insert hyperlink:

<https://www.centertexas.org/sites/default/files/property-tax-information-packet.pdf>

SECTION 1: Current Year Captured Appraised Value Adjustment

[illegible]

¹ Tex. Tax Code §26.03(c)

2025 CERTIFIED TOTALS

Property Count: 3,817

CCN - CITY OF CENTER
Grand Totals

7/29/2026

1:54:08PM

Land		Value			
Homesite:		10,195,662			
Non Homesite:		45,997,227			
Ag Market:		4,759,040			
Timber Market:		11,886,860	Total Land	(+)	72,838,789
Improvement		Value			
Homesite:		144,362,650			
Non Homesite:		188,357,294	Total Improvements	(+)	332,719,944
Non Real		Count	Value		
Personal Property:	657		103,452,756		
Mineral Property:	1		353,500		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	103,806,256
					509,364,989
Ag	Non Exempt	Exempt			
Total Productivity Market:	16,645,900	0			
Ag Use:	62,390	0	Productivity Loss	(-)	16,443,660
Timber Use:	139,850	0	Appraised Value	=	492,921,329
Productivity Loss:	16,443,660	0			
			Homestead Cap	(-)	9,343,673
			23.231 Cap	(-)	5,698,880
			Assessed Value	=	477,878,776
			Total Exemptions Amount	(-)	84,965,679
			(Breakdown on Next Page)		
			Net Taxable	=	392,913,097

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,321,664.55 = 392,913,097 * (0.590885 / 100)

Certified Estimate of Market Value: 509,364,989
 Certified Estimate of Taxable Value: 392,913,097

Tif Zone Code	Tax Increment Loss
CCDT	5,183,781
CCDT	5,183,781
CCDT	5,183,781
CCDT	5,183,781
Tax Increment Finance Value:	5,183,781
Tax Increment Finance Levy:	30,630.18

2025 CERTIFIED TOTALS

Property Count: 3,817

CCN - CITY OF CENTER
Grand Totals

7/29/2026

1:54:28PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CCF	1	0	0	0
CH	2	1,277,330	0	1,277,330
CHODO	1	1,776,990	0	1,776,990
CHODO (Partial)	1	1,753,925	0	1,753,925
DP	37	0	0	0
DPS	2	0	0	0
DV1	1	0	4,700	4,700
DV2	4	0	28,090	28,090
DV3	4	0	36,800	36,800
DV4	16	0	134,700	134,700
DVHS	7	0	1,413,819	1,413,819
EX-XG	4	0	2,195,610	2,195,610
EX-XN	3	0	92,750	92,750
EX-XR	1	0	102,980	102,980
EX-XV	181	0	50,275,809	50,275,809
EX-XV (Prorated)	6	0	71,745	71,745
EX366	114	0	120,750	120,750
HS	1,006	23,779,192	0	23,779,192
LIH	3	0	5,220	5,220
OV65	386	1,860,269	0	1,860,269
OV65S	7	35,000	0	35,000
Totals		30,482,706	54,482,973	84,965,679

2025 CERTIFIED TOTALS

Property Count: 3,817

CCN - CITY OF CENTER
Grand Totals

7/29/2026 1:54:28PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,681	794.2544	\$1,702,460	\$161,485,293	\$125,904,212
B	MULTIFAMILY RESIDENCE	10	8.3483	\$0	\$4,663,072	\$3,500,582
C1	VACANT LOTS AND LAND TRACTS	362	183.0860	\$0	\$2,640,177	\$2,477,941
D1	QUALIFIED OPEN-SPACE LAND	123	1,804.4607	\$0	\$16,645,900	\$211,472
D2	IMPROVEMENTS ON QUALIFIED OP	9		\$0	\$301,290	\$301,290
E	RURAL LAND, NON QUALIFIED OPE	78	189.2463	\$0	\$10,321,620	\$8,237,458
F1	COMMERCIAL REAL PROPERTY	598	778.4962	\$1,241,660	\$129,691,641	\$127,686,283
F2	INDUSTRIAL AND MANUFACTURIN	27	167.1925	\$0	\$19,520,310	\$19,204,662
G1	OIL AND GAS	1		\$0	\$353,500	\$353,500
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,029,820	\$1,029,820
J3	ELECTRIC COMPANY (INCLUDING C	10	2.0272	\$0	\$7,522,420	\$7,522,420
J4	TELEPHONE COMPANY (INCLUDI	3	1.6397	\$0	\$809,270	\$809,270
J5	RAILROAD	13		\$0	\$3,345,150	\$3,345,150
J6	PIPELAND COMPANY	1		\$0	\$192,800	\$192,800
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,219,230	\$1,219,230
L1	COMMERCIAL PERSONAL PROPE	408		\$491,310	\$46,270,136	\$46,270,136
L2	INDUSTRIAL AND MANUFACTURIN	85		\$0	\$37,421,570	\$37,421,570
M1	TANGIBLE OTHER PERSONAL, MOB	173		\$172,790	\$2,251,490	\$1,649,411
O	RESIDENTIAL INVENTORY	1	0.1290	\$0	\$2,970	\$2,970
S	SPECIAL INVENTORY TAX	8		\$0	\$5,572,920	\$5,572,920
X	TOTALLY EXEMPT PROPERTY	316	539.0076	\$5,422,340	\$58,104,410	\$0
Totals			4,467.8879	\$9,030,560	\$509,364,989	\$392,913,097

2025 CERTIFIED TOTALS

Property Count: 3,817

CCN - CITY OF CENTER
Grand Totals

7/29/2026 1:54:28PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1		\$0	\$2,071	\$2,071
A1	REAL RES/SINGLE FAMILY LESS TH	1,499	725.9672	\$1,664,540	\$156,981,481	\$122,307,455
A2	RES M/H ON LESS THAN 5 AC	175	68.2872	\$37,920	\$3,125,981	\$2,370,137
A3	RES HOME ONLY/NO LAND	22		\$0	\$1,375,760	\$1,224,549
B1	REAL RESIDENTIAL MULTI FAMILY	4	5.8107	\$0	\$4,254,142	\$3,202,990
B2	DUPLEX	6	2.5376	\$0	\$408,930	\$297,592
C1	REAL, VACANT PLATTED RESIDENTI	330	155.6970	\$0	\$2,312,487	\$2,187,145
C3	REAL, VACANT PLATTED RURAL OR I	34	27.3890	\$0	\$327,690	\$290,796
D1	REAL, ACREAGE, RANGELAND	56	759.6705	\$0	\$4,759,040	\$62,431
D2	IMPROVEMENTS ON QUALIFIED AG L	9		\$0	\$301,290	\$301,290
D3	REAL, ACREAGE, TIMBERLAND	96	1,087.5996	\$0	\$12,239,330	\$500,825
E1	RES FARM/RANCH ON 5 AC AND >	59	55.9634	\$0	\$9,163,100	\$7,176,256
E2	FARM IMPS M/H ON 5 AC AND >	6	2.0000	\$0	\$232,440	\$170,953
E4	RURAL LAND UNQUALIFIED AG	12	88.4734	\$0	\$573,610	\$538,465
F1	REAL COMMERCIAL	597	772.4962	\$1,241,660	\$129,689,521	\$127,684,163
F2	REAL INDUSTRIAL	27	167.1925	\$0	\$19,520,310	\$19,204,662
F3	COMMERCIAL IMPROVEMENT ONLY	2	6.0000	\$0	\$2,120	\$2,120
G1C	MIN - COMM. SWD INTEREST	1		\$0	\$353,500	\$353,500
J2	GAS COMPANY	1		\$0	\$1,029,820	\$1,029,820
J3	ELECTRIC COMPANY	9	2.0272	\$0	\$7,520,030	\$7,520,030
J3A	TOWERS	1		\$0	\$2,390	\$2,390
J4	TELEPHONE COMPANY	3	1.6397	\$0	\$809,270	\$809,270
J5	RAILROAD COMPANY	2		\$0	\$3,259,260	\$3,259,260
J5A	RAILROAD	11		\$0	\$85,890	\$85,890
J6	OIL & GAS PIPELINE	1		\$0	\$192,800	\$192,800
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,219,230	\$1,219,230
L1	COMM. BUSINESS PERSONAL PRO	408		\$491,310	\$46,270,136	\$46,270,136
L2A	INDUSTRIAL PERSONAL PROPERTY -	4		\$0	\$560,960	\$560,960
L2C	INDUSTRIAL PERSONAL PROPERTY	10		\$0	\$5,292,960	\$5,292,960
L2D	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$13,270	\$13,270
L2G	INDUSTRIAL PERSONAL PROPERTY	20		\$0	\$28,562,860	\$28,562,860
L2H	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$127,160	\$127,160
L2J	INDUSTRIAL PERSONAL PROPERTY	19		\$0	\$376,140	\$376,140
L2M	INDUSTRIAL PERSONAL PROPERTY	10		\$0	\$1,393,740	\$1,393,740
L2O	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$18,380	\$18,380
L2P	INDUSTRIAL PERSONAL PROPERTY	6		\$0	\$372,240	\$372,240
L2Q	INDUSTRIAL PERSONAL PROPERTY	6		\$0	\$703,860	\$703,860
M1	MOBILE HOME ONLY	173		\$172,790	\$2,251,490	\$1,649,411
O1	INVENTORY, VACANT RES LAND	1	0.1290	\$0	\$2,970	\$2,970
S	SPECAIL INVENTORY - AUTOMOBILE	8		\$0	\$5,572,920	\$5,572,920
X	TOTAL EXEMPT	316	539.0076	\$5,422,340	\$58,104,410	\$0
	Totals		4,467.8878	\$9,030,560	\$509,364,989	\$392,913,097

2025 CERTIFIED TOTALS

Property Count: 3,817

CCN - CITY OF CENTER
Effective Rate Assumption

7/29/2026 1:54:28PM

New Value

TOTAL NEW VALUE MARKET:	\$9,030,560
TOTAL NEW VALUE TAXABLE:	\$3,449,811

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	7	2024 Market Value	\$315,010
EX366	HB366 Exempt	43	2024 Market Value	\$77,470
ABSOLUTE EXEMPTIONS VALUE LOSS				\$392,480

Exemption	Description	Count	Exemption Amount
DP	Disability	3	\$0
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	1	\$45,023
HS	Homestead	31	\$773,381
OV65	Over 65	20	\$96,644
PARTIAL EXEMPTIONS VALUE LOSS		58	\$942,048
NEW EXEMPTIONS VALUE LOSS			\$1,334,528

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$1,334,528
-----------------------------	-------------

New Ag / Timber Exemptions

2024 Market Value	\$94,200	Count: 1
2025 Ag/Timber Use	\$2,320	
NEW AG / TIMBER VALUE LOSS	\$91,880	

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

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
945	\$126,897	\$34,560	\$92,337

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
914	\$123,448	\$33,942	\$89,506

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
945	\$104,260	\$32,119	\$72,141

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
914	\$102,310	\$31,777	\$70,533

2025 CERTIFIED TOTALSCCN - CITY OF CENTER
Lower Value Used

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

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

Amanda Willey

From: Amanda Willey
Sent: Wednesday, July 29, 2026 2:01 PM
To: 'Eric Lawrence'; Chad Nehring
Subject: RE: supplement

Thank you for the supplement Eric. I will reach out to your office should any issues arise.

Amanda

From: Eric Lawrence <eric.lawrence@shelbycad.com>
Sent: Wednesday, July 29, 2026 1:55 PM
To: Chad Nehring <cnehring@centertexas.org>
Cc: Amanda Willey <awilley@centertexas.org>
Subject: RE: supplement

Are you wanting the values? Normally when we get asked for the latest supplement it's the txt files so that's why I asked what exactly she was looking for. 😊 Here is the recap totals for the 2025 supp 22 If that is what she is looking for. If not, let me know, I'm here for a little bit longer....waiting on a response from the comptroller's office.

Eric

ERIC W. LAWRENCE, RPA, CCA
CHIEF APPRAISER



SHELBY COUNTY APPRAISAL DISTRICT
724 SHELBYVILLE STREET
CENTER, TEXAS 75935
936.598.6171

ATTENTION PUBLIC OFFICIALS!

A "Reply to All" of this e-mail could lead to violations of the Texas Open Meetings Act, Please reply only to the sender. This information, and any communication between any person and a Board member, may be subject to the Public Information Act and subject to inspection by the public. **CONFIDENTIALITY NOTICE:** Information in this communication is confidential and is intended only for the use of the individual or entity to which it is addressed. It may contain information that is privileged, confidential, or exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that you are not authorized to read, review, distribute, or duplicate the information contained herein, and that any disclosure, distribution, or duplication is strictly prohibited. If you have received this information in error, please notify the sender immediately at the above address.

From: Chad Nehring <cnehring@centertexas.org>
Sent: Wednesday, July 29, 2026 1:51 PM
To: Eric Lawrence <eric.lawrence@shelbycad.com>
Cc: Amanda Willey <awilley@centertexas.org>
Subject: RE: supplement

Eric,

That zip file is just a lot of text files. Doesn't look like a CCN roll #22. All we got from the County is Supp #21.

Chad

From: Eric Lawrence <eric.lawrence@shelbycad.com>
Sent: Wednesday, July 29, 2026 1:35 PM
To: Amanda Willey <awilley@centertexas.org>
Cc: Chad Nehring <cnehring@centertexas.org>
Subject: RE: supplement

[Open Records | Shelbycad](#)

I'll refer you to the website as it has the last supplement for 2025 and the new certified values for 2026 along with the most recent updated parcel coverage. I am about to leave the office and will be out of town for the next week. I will return on August 10, if this is not what you're looking for then you can contact the office and maybe Leslee or Sheridan can get you what you're looking for.

Take Care,

Eric

ERIC W. LAWRENCE, RPA, CCA
CHIEF APPRAISER



SHELBY COUNTY APPRAISAL DISTRICT
724 SHELBYVILLE STREET
CENTER, TEXAS 75935
936.598.6171

ATTENTION PUBLIC OFFICIALS!

A "Reply to All" of this e-mail could lead to violations of the Texas Open Meetings Act, Please reply only to the sender. This information, and any communication between any person and a Board member, may be subject to the Public Information Act and subject to inspection by the public. **CONFIDENTIALITY NOTICE:** Information in this communication is confidential and is intended only for the use of the individual or entity to which it is addressed. It may contain information that is privileged, confidential, or exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that you are not authorized to read, review, distribute, or duplicate the information contained herein, and that any disclosure, distribution, or duplication is strictly prohibited. If you have received this information in error, please notify the sender immediately at the above address.

From: Amanda Willey <awilley@centertexas.org>
Sent: Friday, July 24, 2026 8:36 AM
To: Eric Lawrence <eric.lawrence@shelbycad.com>
Cc: Chad Nehring <cnehring@centertexas.org>
Subject: supplement

Eric,

May we please have a copy of the most recent supplement please?

Best Wishes,

Amanda Willey

Director of Finance

936-598-2941 ext.2004



Amanda Willey

From: Eric Lawrence <eric.lawrence@shelbycad.com>
Sent: Wednesday, July 29, 2026 1:02 PM
To: Amanda Willey
Cc: Chad Nehring
Subject: RE: supplement

Amanda,

Forgive my delay as we have been in the middle of certification. What supplement are you referring to?

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Sent: Wednesday, July 29, 2026 1:35 PM
To: Amanda Willey
Cc: Chad Nehring
Subject: RE: supplement

[Open Records | Shelbycad](#)

I'll refer you to the website as it has the last supplement for 2025 and the new certified values for 2026 along with the most recent updated parcel coverage. I am about to leave the office and will be out of town for the next week. I will return on August 10, if this is not what you're looking for then you can contact the office and maybe Leslee or Sheridan can get you what you're looking for.

Take Care,

Eric

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936-598-2941 ext.2004



Amanda Willey

From: Chad Nehring
Sent: Wednesday, July 29, 2026 1:51 PM
To: Eric Lawrence
Cc: Amanda Willey
Subject: RE: supplement

Eric,
That zip file is just a lot of text files. Doesn't look like a CCN roll #22. All we got from the County is Supp #21.
Chad

From: Eric Lawrence <eric.lawrence@shelbycad.com>
Sent: Wednesday, July 29, 2026 1:35 PM
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Amanda Willey

Director of Finance

936-598-2941 ext.2004



Amanda,

I am writing to inform you that the tax office received information concerning a supplemental file late Friday, July 31, and it has been successfully imported as of today, Sunday, August 2.

I have attached the updated 2025 grand totals as of Supplement 22. I acknowledge that these figures were distributed to you prior to the tax office receiving an official notification of the import, which was closed out on July 29.

Furthermore, the collections have been updated to reflect the July data, and your disbursement check is currently available for pickup.

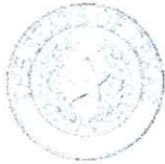
As a reference, Truth in Taxation (TNT) information for all county entities is maintained on our official website. Once the relevant data for the City of Center is finalized, please forward it to my attention via email or provide the direct links to your webpage.

Let me know if you require any additional information or further clarification.

Best Regards,

*Debora Riley PCAC
Shelby County TAC
200 San Augustine St
Center TX 75935
936-598-4441*

Please note that any communication sent to the Shelby Tax Assessor/Collector may become a public record and be available for public/media review.



DEBORA RILEY, TAC
TAX ASSESSOR COLLECTOR
PROPERTY REPORT

Update

MONTH/DATE							COMM
OCT25-SEPT26							
	CHECK NUMBER	M&O CURR	I&S CURR	M&O DELQ	I&S DELQ	TOTAL CHECK	
10/17/2025	22199	22113.70	11533.71	\$1,799.53	\$984.92	\$36,067.54	364.32
10/27/2025	22207	31774.36	16548.02	\$419.64	\$237.44	\$48,489.67	489.79
11/3/2025	22215	142084.82	74121.66	\$2,604.28	\$1,447.55	\$218,055.73	2,202.58
11/6/2025	22223	25533.29	13317.1	2878.33	1651.48	\$42,946.40	433.80
12/1/2025	22231	48690.66	25336.64	\$740.59	\$414.11	\$74,430.18	751.82
12/10/2025	22239	67028.16	34925.94	\$247.85	\$143.89	\$101,322.38	1,023.46
12/22/2025	22247	133295.65	69623.02	-\$1,095.75	-\$586.96	\$199,223.60	2,012.36
1/5/2026	22255	63304.08	33004.81	\$1,416.04	\$779.16	\$97,519.05	985.04
1/10/2026	22263	72988.34	38034.54	\$2,377.55	\$1,372.81	\$113,625.51	1,147.73
1/20/2026	22271	57840.14	30120.45	\$1,272.89	\$679.31	\$89,013.66	899.13
2/4/2026	22279	275431.18	142867.28	\$2,088.41	\$1,306.05	\$417,475.99	4,216.93
2/11/2026	22287	380969.62	198605.17	\$226.38	\$126.76	\$574,128.65	5,799.28
3/3/2026	22296	29681.52	15407.06	\$4,399.68	\$2,799.91	\$51,765.29	522.88
4/6/2026	22304	30766.07	15952.51	\$2,243.59	\$1,389.90	\$49,848.55	503.52
5/2/2026	22312	8578.73	4471.34	\$5,360.89	\$2,932.59	\$21,130.11	213.44
6/1/2026	22320	41689.63	21641.91	\$2,688.12	\$1,507.35	\$66,851.74	675.27
7/1/2026	22328	15951.33	8294.13	\$1,072.55	\$606.78	\$25,665.54	259.25
8/2/2026	22337	10199.20	5287.3	\$7,546.68	\$4,222.05	\$26,982.68	272.55
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
						\$0.00	
TOTALS		1,457,920.48	759,092.59	38,287.25	22,015.10	2,254,542.27	22,773.15

I DECLARE THAT THE INFORMATION IN THIS DOCUMENT IS TRUE AND
CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

PROPERTY TAX DEPT

RECEIVED BY:
CITY OF CENTER

REMITTANCE OFFICER:
Debora Riley, TAC
SHELBY COUNTY
TAX ASSESSOR COLLECTOR

	TOTAL COLLECTED	
ADJ TAX	2,326,047.96	FISCAL YTD REPORT
M&O	1,529,719.02	MO RECAP REPORT
I&S	796,328.94	
TOTAL	2,326,047.96	
COLLECTED		
M&O COLLECTED	\$1,496,207.73	97.8%
I&S	\$781,107.69	98.0%
TOTAL	\$2,277,315.42	97.9%

2027 year anticipated collection rate
line 45 A TNT worksheet

98.0%
7/31/2026



2025 CERTIFIED TOTALS

Property Count: 3,817

CCN - CITY OF CENTER
Grand Totals

8/2/2026

1:52:25PM

Land		Value			
Homesite:		10,195,662			
Non Homesite:		45,997,227			
Ag Market:		4,759,040			
Timber Market:		11,886,860	Total Land	(+)	72,838,789
Improvement		Value			
Homesite:		144,362,650			
Non Homesite:		188,357,294	Total Improvements	(+)	332,719,944
Non Real		Count	Value		
Personal Property:	657		103,452,756		
Mineral Property:	1		353,500		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					103,806,256
					509,364,989
Ag	Non Exempt	Exempt			
Total Productivity Market:	16,645,900	0			
Ag Use:	62,390	0	Productivity Loss	(-)	16,443,660
Timber Use:	139,850	0	Appraised Value	=	492,921,329
Productivity Loss:	16,443,660	0			
			Homestead Cap	(-)	9,343,673
			23.231 Cap	(-)	5,698,880
			Assessed Value	=	477,878,776
			Total Exemptions Amount	(-)	84,865,679
			(Breakdown on Next Page)		
			Net Taxable	=	392,913,097

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,321,664.55 = 392,913,097 * (0.590885 / 100)

TIF Zone Code	Tax Increment Loss
CAD-CCDT	5,183,781
Tax Increment Finance Value:	5,183,781
Tax Increment Finance Levy:	30,630.18

Amanda Willey

From: Eric Lawrence <eric.lawrence@shelbycad.com>
Sent: Tuesday, August 4, 2026 6:43 PM
To: Debora Riley; Amanda Willey
Subject: RE: Updated 2025 Grand Totals & July Disbursement Check

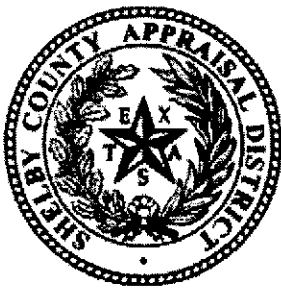
Thank you, Debora!

I had not realized that the last supplement for 2025 was not closed out when I sent Amanda those numbers. My apologies. There was so much happening last Monday-Wednesday so we could leave Thursday morning. Amanda, I hope that what Debora sent you helps clarify things for 2025. I had not had any other city ask for that information. I guess these new laws have required the latest 2025 supplemented value for the 2026 tax rate calculations, and I had not realized that. I do apologize for the confusion. I will be in the office Monday if there are any questions. I will be glad to rerun all the reports again and make sure everyone has the correct numbers.

Take Care!

Eric

ERIC W. LAWRENCE, RPA, CCA
CHIEF APPRAISER



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From: Debora Riley <debora.riley@co.shelby.tx.us>
Sent: Sunday, August 2, 2026 6:07 PM
To: Amanda Willey <awilley@centertexas.org>
Cc: Eric Lawrence <eric.lawrence@shelbycad.com>
Subject: Updated 2025 Grand Totals & July Disbursement Check