

**2026 CERTIFIED TOTALS**

Property Count: 14,921

WCC - CUMMINS CREEK WCID  
ARB Approved Totals

7/27/2026

1:10:43PM

| Land                       |               | Value         |                                                             |                       |               |
|----------------------------|---------------|---------------|-------------------------------------------------------------|-----------------------|---------------|
| Homesite:                  |               | 253,954,759   |                                                             |                       |               |
| Non Homesite:              |               | 286,389,437   |                                                             |                       |               |
| Ag Market:                 |               | 3,368,688,859 |                                                             |                       |               |
| Timber Market:             |               | 0             | <b>Total Land</b>                                           | (+)                   | 3,909,033,055 |
| Improvement                |               | Value         |                                                             |                       |               |
| Homesite:                  |               | 543,976,469   |                                                             |                       |               |
| Non Homesite:              |               | 242,305,638   | <b>Total Improvements</b>                                   | (+)                   | 786,282,107   |
| Non Real                   |               | Count         | Value                                                       |                       |               |
| Personal Property:         | 512           |               | 163,471,410                                                 |                       |               |
| Mineral Property:          | 10,009        |               | 171,875,670                                                 |                       |               |
| Autos:                     | 0             |               | 0                                                           | <b>Total Non Real</b> | (+)           |
|                            |               |               | <b>Market Value</b>                                         | =                     | 335,347,080   |
|                            |               |               |                                                             |                       | 5,030,662,242 |
| Ag                         | Non Exempt    | Exempt        |                                                             |                       |               |
| Total Productivity Market: | 3,363,973,389 | 4,715,470     |                                                             |                       |               |
| Ag Use:                    | 7,357,608     | 5,860         | <b>Productivity Loss</b>                                    | (-)                   | 3,356,615,781 |
| Timber Use:                | 0             | 0             | <b>Appraised Value</b>                                      | =                     | 1,674,046,461 |
| Productivity Loss:         | 3,356,615,781 | 4,709,610     | <b>Homestead Cap</b>                                        | (-)                   | 54,988,308    |
|                            |               |               | <b>23.231 Cap</b>                                           | (-)                   | 28,096,928    |
|                            |               |               | <b>Assessed Value</b>                                       | =                     | 1,590,961,225 |
|                            |               |               | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 156,663,874   |
|                            |               |               | <b>Net Taxable</b>                                          | =                     | 1,434,297,351 |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
250,428.32 = 1,434,297,351 \* (0.017460 / 100)

Certified Estimate of Market Value: 5,030,662,242  
Certified Estimate of Taxable Value: 1,434,297,351

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

**2026 CERTIFIED TOTALS**

Property Count: 14,921

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ARB Approved Totals

7/27/2026

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**Exemption Breakdown**

| Exemption     | Count | Local            | State              | Total              |
|---------------|-------|------------------|--------------------|--------------------|
| 145B          | 327   | 0                | 12,115,550         | 12,115,550         |
| 145D          | 4     | 0                | 283,390            | 283,390            |
| 145D1         | 53    | 0                | 2,136,540          | 2,136,540          |
| DV1           | 8     | 0                | 96,000             | 96,000             |
| DV2           | 5     | 0                | 48,000             | 48,000             |
| DV3           | 6     | 0                | 56,000             | 56,000             |
| DV4           | 14    | 0                | 119,510            | 119,510            |
| DVHS          | 24    | 0                | 8,771,884          | 8,771,884          |
| DVHSS         | 1     | 0                | 274,157            | 274,157            |
| EX            | 57    | 0                | 2,556,279          | 2,556,279          |
| EX-XN         | 12    | 0                | 189,150            | 189,150            |
| EX-XR         | 4     | 0                | 520,950            | 520,950            |
| EX-XV         | 153   | 0                | 127,640,538        | 127,640,538        |
| EX366         | 2,362 | 0                | 191,508            | 191,508            |
| PC            | 15    | 752,520          | 0                  | 752,520            |
| SO            | 19    | 911,898          | 0                  | 911,898            |
| <b>Totals</b> |       | <b>1,664,418</b> | <b>154,999,456</b> | <b>156,663,874</b> |

**2026 CERTIFIED TOTALS**

Property Count: 216

WCC - CUMMINS CREEK WCID  
Under ARB Review Totals

7/27/2026

1:10:43PM

| Land                       |             | Value       |                                                             |                       |             |
|----------------------------|-------------|-------------|-------------------------------------------------------------|-----------------------|-------------|
| Homesite:                  |             | 39,195,470  |                                                             |                       |             |
| Non Homesite:              |             | 65,790,099  |                                                             |                       |             |
| Ag Market:                 |             | 199,643,510 |                                                             |                       |             |
| Timber Market:             |             | 0           | <b>Total Land</b>                                           | (+)                   | 304,629,079 |
| Improvement                |             | Value       |                                                             |                       |             |
| Homesite:                  |             | 54,138,730  |                                                             |                       |             |
| Non Homesite:              |             | 25,071,710  | <b>Total Improvements</b>                                   | (+)                   | 79,210,440  |
| Non Real                   |             | Count       | Value                                                       |                       |             |
| Personal Property:         | 1           |             | 809,990                                                     |                       |             |
| Mineral Property:          | 3           |             | 111,790                                                     |                       |             |
| Autos:                     | 0           |             | 0                                                           | <b>Total Non Real</b> | (+) 921,780 |
|                            |             |             | <b>Market Value</b>                                         | =                     | 384,761,299 |
| Ag                         | Non Exempt  | Exempt      |                                                             |                       |             |
| Total Productivity Market: | 199,643,510 | 0           |                                                             |                       |             |
| Ag Use:                    | 287,250     | 0           | <b>Productivity Loss</b>                                    | (-)                   | 199,356,260 |
| Timber Use:                | 0           | 0           | <b>Appraised Value</b>                                      | =                     | 185,405,039 |
| Productivity Loss:         | 199,356,260 | 0           |                                                             |                       |             |
|                            |             |             | <b>Homestead Cap</b>                                        | (-)                   | 4,912,582   |
|                            |             |             | <b>23.231 Cap</b>                                           | (-)                   | 8,740,563   |
|                            |             |             | <b>Assessed Value</b>                                       | =                     | 171,751,894 |
|                            |             |             | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 263,251     |
|                            |             |             | <b>Net Taxable</b>                                          | =                     | 171,488,643 |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 29,941.92 = 171,488,643 \* (0.017460 / 100)

|                                      |             |
|--------------------------------------|-------------|
| Certified Estimate of Market Value:  | 317,662,915 |
| Certified Estimate of Taxable Value: | 146,862,055 |
| Tax Increment Finance Value:         | 0           |
| Tax Increment Finance Levy:          | 0.00        |

**2026 CERTIFIED TOTALS**

Property Count: 216

WCC - CUMMINS CREEK WCID  
Under ARB Review Totals

7/27/2026

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**Exemption Breakdown**

| Exemption | Count         | Local          | State          | Total          |
|-----------|---------------|----------------|----------------|----------------|
| 145B      | 1             | 0              | 125,000        | 125,000        |
| DV1       | 1             | 0              | 8,471          | 8,471          |
| SO        | 2             | 129,780        | 0              | 129,780        |
|           | <b>Totals</b> | <b>129,780</b> | <b>133,471</b> | <b>263,251</b> |

**2026 CERTIFIED TOTALS**

Property Count: 15,137

WCC - CUMMINS CREEK WCID  
Grand Totals

7/27/2026

1:10:43PM

| Land                       |               | Value         |                                                             |                       |               |
|----------------------------|---------------|---------------|-------------------------------------------------------------|-----------------------|---------------|
| Homesite:                  |               | 293,150,229   |                                                             |                       |               |
| Non Homesite:              |               | 352,179,536   |                                                             |                       |               |
| Ag Market:                 |               | 3,568,332,369 |                                                             |                       |               |
| Timber Market:             |               | 0             | <b>Total Land</b>                                           | (+)                   | 4,213,662,134 |
| Improvement                |               | Value         |                                                             |                       |               |
| Homesite:                  |               | 598,115,199   |                                                             |                       |               |
| Non Homesite:              |               | 267,377,348   | <b>Total Improvements</b>                                   | (+)                   | 865,492,547   |
| Non Real                   |               | Count         | Value                                                       |                       |               |
| Personal Property:         | 513           |               | 164,281,400                                                 |                       |               |
| Mineral Property:          | 10,012        |               | 171,987,460                                                 |                       |               |
| Autos:                     | 0             |               | 0                                                           | <b>Total Non Real</b> | (+)           |
|                            |               |               | <b>Market Value</b>                                         | =                     | 336,268,860   |
|                            |               |               |                                                             |                       | 5,415,423,541 |
| Ag                         | Non Exempt    | Exempt        |                                                             |                       |               |
| Total Productivity Market: | 3,563,616,899 | 4,715,470     |                                                             |                       |               |
| Ag Use:                    | 7,644,858     | 5,860         | <b>Productivity Loss</b>                                    | (-)                   | 3,555,972,041 |
| Timber Use:                | 0             | 0             | <b>Appraised Value</b>                                      | =                     | 1,859,451,500 |
| Productivity Loss:         | 3,555,972,041 | 4,709,610     |                                                             |                       |               |
|                            |               |               | <b>Homestead Cap</b>                                        | (-)                   | 59,900,890    |
|                            |               |               | <b>23.231 Cap</b>                                           | (-)                   | 36,837,491    |
|                            |               |               | <b>Assessed Value</b>                                       | =                     | 1,762,713,119 |
|                            |               |               | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 156,927,125   |
|                            |               |               | <b>Net Taxable</b>                                          | =                     | 1,605,785,994 |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 280,370.23 = 1,605,785,994 \* (0.017460 / 100)

Certified Estimate of Market Value: 5,348,325,157  
 Certified Estimate of Taxable Value: 1,581,159,406

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

**2026 CERTIFIED TOTALS**

Property Count: 15,137

WCC - CUMMINS CREEK WCID  
Grand Totals

7/27/2026

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**Exemption Breakdown**

| <b>Exemption</b> | <b>Count</b> | <b>Local</b>     | <b>State</b>       | <b>Total</b>       |
|------------------|--------------|------------------|--------------------|--------------------|
| 145B             | 328          | 0                | 12,240,550         | 12,240,550         |
| 145D             | 4            | 0                | 283,390            | 283,390            |
| 145D1            | 53           | 0                | 2,136,540          | 2,136,540          |
| DV1              | 9            | 0                | 104,471            | 104,471            |
| DV2              | 5            | 0                | 48,000             | 48,000             |
| DV3              | 6            | 0                | 56,000             | 56,000             |
| DV4              | 14           | 0                | 119,510            | 119,510            |
| DVHS             | 24           | 0                | 8,771,884          | 8,771,884          |
| DVHSS            | 1            | 0                | 274,157            | 274,157            |
| EX               | 57           | 0                | 2,556,279          | 2,556,279          |
| EX-XN            | 12           | 0                | 189,150            | 189,150            |
| EX-XR            | 4            | 0                | 520,950            | 520,950            |
| EX-XV            | 153          | 0                | 127,640,538        | 127,640,538        |
| EX366            | 2,362        | 0                | 191,508            | 191,508            |
| PC               | 15           | 752,520          | 0                  | 752,520            |
| SO               | 21           | 1,041,678        | 0                  | 1,041,678          |
| <b>Totals</b>    |              | <b>1,794,198</b> | <b>155,132,927</b> | <b>156,927,125</b> |

**2026 CERTIFIED TOTALS**

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7/27/2026

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**State Category Breakdown**

| State Code    | Description                   | Count | Acres        | New Value    | Market Value    | Taxable Value   |
|---------------|-------------------------------|-------|--------------|--------------|-----------------|-----------------|
| A             | SINGLE FAMILY RESIDENCE       | 876   | 1,395.2750   | \$6,737,690  | \$368,908,842   | \$325,160,888   |
| B             | MULTIFAMILY RESIDENCE         | 1     |              | \$63,870     | \$159,670       | \$159,670       |
| C1            | VACANT LOTS AND LAND TRACTS   | 181   | 224.1423     | \$0          | \$27,418,633    | \$23,951,567    |
| D1            | QUALIFIED OPEN-SPACE LAND     | 2,552 | 99,429.2717  | \$0          | \$3,363,973,389 | \$7,318,692     |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 1,010 |              | \$377,560    | \$33,246,305    | \$33,028,754    |
| E             | RURAL LAND, NON QUALIFIED OPE | 1,752 | 3,443.5811   | \$16,996,560 | \$625,798,797   | \$597,105,237   |
| F1            | COMMERCIAL REAL PROPERTY      | 269   | 378.6917     | \$556,450    | \$136,875,759   | \$136,105,956   |
| F2            | INDUSTRIAL AND MANUFACTURIN   | 7     | 7.4910       | \$0          | \$1,027,200     | \$1,027,200     |
| G1            | OIL AND GAS                   | 9,956 |              | \$0          | \$171,672,210   | \$155,636,069   |
| J1            | WATER SYSTEMS                 | 4     | 1.1700       | \$0          | \$77,134        | \$59,050        |
| J2            | GAS DISTRIBUTION SYSTEM       | 6     | 14.0680      | \$76,660     | \$704,900       | \$702,823       |
| J3            | ELECTRIC COMPANY (INCLUDING C | 17    | 22.7648      | \$0          | \$7,197,148     | \$6,334,718     |
| J4            | TELEPHONE COMPANY (INCLUDI    | 18    | 0.5773       | \$0          | \$5,033,470     | \$4,610,740     |
| J5            | RAILROAD                      | 9     | 8.7532       | \$0          | \$9,489,450     | \$9,345,012     |
| J6            | PIPELAND COMPANY              | 145   | 2.9250       | \$0          | \$94,521,710    | \$92,918,350    |
| J7            | CABLE TELEVISION COMPANY      | 2     |              | \$0          | \$27,040        | \$19,650        |
| J8            | OTHER TYPE OF UTILITY         | 4     |              | \$0          | \$1,752,130     | \$1,502,130     |
| L1            | COMMERCIAL PERSONAL PROPE     | 305   |              | \$0          | \$16,756,770    | \$6,362,610     |
| L2            | INDUSTRIAL AND MANUFACTURIN   | 27    |              | \$0          | \$30,676,180    | \$28,565,820    |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 82    |              | \$283,170    | \$4,389,870     | \$4,382,416     |
| S             | SPECIAL INVENTORY TAX         | 1     |              | \$0          | \$0             | \$0             |
| X             | TOTALLY EXEMPT PROPERTY       | 216   | 930.0394     | \$877,670    | \$130,955,635   | \$0             |
| <b>Totals</b> |                               |       | 105,858.7505 | \$25,969,630 | \$5,030,662,242 | \$1,434,297,352 |

**2026 CERTIFIED TOTALS**

Property Count: 216

WCC - CUMMINS CREEK WCID  
Under ARB Review Totals

7/27/2026 1:11:04PM

**State Category Breakdown**

| State Code Description |                               | Count | Acres      | New Value   | Market Value  | Taxable Value |
|------------------------|-------------------------------|-------|------------|-------------|---------------|---------------|
| A                      | SINGLE FAMILY RESIDENCE       | 62    | 148.1333   | \$5,641,550 | \$67,944,020  | \$58,688,949  |
| C1                     | VACANT LOTS AND LAND TRACTS   | 14    | 22.5465    | \$0         | \$4,361,374   | \$4,082,223   |
| D1                     | QUALIFIED OPEN-SPACE LAND     | 100   | 3,649.1588 | \$0         | \$199,643,510 | \$285,072     |
| D2                     | IMPROVEMENTS ON QUALIFIED OP  | 50    |            | \$180,820   | \$2,847,830   | \$2,842,792   |
| E                      | RURAL LAND, NON QUALIFIED OPE | 106   | 546.1701   | \$3,695,170 | \$95,683,595  | \$91,475,124  |
| F1                     | COMMERCIAL REAL PROPERTY      | 17    | 30.9598    | \$0         | \$13,359,190  | \$13,317,703  |
| G1                     | OIL AND GAS                   | 3     |            | \$0         | \$111,790     | \$111,790     |
| L1                     | COMMERCIAL PERSONAL PROPE     | 1     |            | \$0         | \$809,990     | \$684,990     |
| <b>Totals</b>          |                               |       | 4,396.9685 | \$9,517,540 | \$384,761,299 | \$171,488,643 |

**2026 CERTIFIED TOTALS**

Property Count: 15,137

WCC - CUMMINS CREEK WCID  
Grand Totals

7/27/2026 1:11:04PM

**State Category Breakdown**

| State Code    | Description                   | Count | Acres        | New Value    | Market Value    | Taxable Value   |
|---------------|-------------------------------|-------|--------------|--------------|-----------------|-----------------|
| A             | SINGLE FAMILY RESIDENCE       | 938   | 1,543.4083   | \$12,379,240 | \$436,852,862   | \$383,849,837   |
| B             | MULTIFAMILY RESIDENCE         | 1     |              | \$63,870     | \$159,670       | \$159,670       |
| C1            | VACANT LOTS AND LAND TRACTS   | 195   | 246.6888     | \$0          | \$31,780,007    | \$28,033,790    |
| D1            | QUALIFIED OPEN-SPACE LAND     | 2,652 | 103,078.4305 | \$0          | \$3,563,616,899 | \$7,603,764     |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 1,060 |              | \$558,380    | \$36,094,135    | \$35,871,546    |
| E             | RURAL LAND, NON QUALIFIED OPE | 1,858 | 3,989.7512   | \$20,691,730 | \$721,482,392   | \$688,580,361   |
| F1            | COMMERCIAL REAL PROPERTY      | 286   | 409.6515     | \$556,450    | \$150,234,949   | \$149,423,659   |
| F2            | INDUSTRIAL AND MANUFACTURIN   | 7     | 7.4910       | \$0          | \$1,027,200     | \$1,027,200     |
| G1            | OIL AND GAS                   | 9,959 |              | \$0          | \$171,784,000   | \$155,747,859   |
| J1            | WATER SYSTEMS                 | 4     | 1.1700       | \$0          | \$77,134        | \$59,050        |
| J2            | GAS DISTRIBUTION SYSTEM       | 6     | 14.0680      | \$76,660     | \$704,900       | \$702,823       |
| J3            | ELECTRIC COMPANY (INCLUDING C | 17    | 22.7648      | \$0          | \$7,197,148     | \$6,334,718     |
| J4            | TELEPHONE COMPANY (INCLUDI    | 18    | 0.5773       | \$0          | \$5,033,470     | \$4,610,740     |
| J5            | RAILROAD                      | 9     | 8.7532       | \$0          | \$9,489,450     | \$9,345,012     |
| J6            | PIPELAND COMPANY              | 145   | 2.9250       | \$0          | \$94,521,710    | \$92,918,350    |
| J7            | CABLE TELEVISION COMPANY      | 2     |              | \$0          | \$27,040        | \$19,650        |
| J8            | OTHER TYPE OF UTILITY         | 4     |              | \$0          | \$1,752,130     | \$1,502,130     |
| L1            | COMMERCIAL PERSONAL PROPE     | 306   |              | \$0          | \$17,566,760    | \$7,047,600     |
| L2            | INDUSTRIAL AND MANUFACTURIN   | 27    |              | \$0          | \$30,676,180    | \$28,565,820    |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 82    |              | \$283,170    | \$4,389,870     | \$4,382,416     |
| S             | SPECIAL INVENTORY TAX         | 1     |              | \$0          | \$0             | \$0             |
| X             | TOTALLY EXEMPT PROPERTY       | 216   | 930.0394     | \$877,670    | \$130,955,635   | \$0             |
| <b>Totals</b> |                               |       | 110,255.7190 | \$35,487,170 | \$5,415,423,541 | \$1,605,785,995 |

**2026 CERTIFIED TOTALS**

Property Count: 15,137

WCC - CUMMINS CREEK WCID

Effective Rate Assumption

7/27/2026

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**New Value**

|                                 |                     |
|---------------------------------|---------------------|
| <b>TOTAL NEW VALUE MARKET:</b>  | <b>\$35,487,170</b> |
| <b>TOTAL NEW VALUE TAXABLE:</b> | <b>\$34,606,730</b> |

**New Exemptions**

| Exemption                             | Description                                    | Count |                   |                    |
|---------------------------------------|------------------------------------------------|-------|-------------------|--------------------|
| EX                                    | Exempt                                         | 2     | 2025 Market Value | \$802,180          |
| EX-XV                                 | Other Exemptions (including public property, r | 1     | 2025 Market Value | \$1,316,100        |
| EX366                                 | HB366 Exempt                                   | 808   | 2025 Market Value | \$142,530          |
| <b>ABSOLUTE EXEMPTIONS VALUE LOSS</b> |                                                |       |                   | <b>\$2,260,810</b> |

| Exemption                            | Description                           | Count      | Exemption Amount    |
|--------------------------------------|---------------------------------------|------------|---------------------|
| 145B                                 | 11.145 (b) Single Situs, Single Owner | 309        | \$10,525,240        |
| DV4                                  | Disabled Veterans 70% - 100%          | 4          | \$37,420            |
| DVHS                                 | Disabled Veteran Homestead            | 3          | \$618,391           |
| <b>PARTIAL EXEMPTIONS VALUE LOSS</b> |                                       | <b>316</b> | <b>\$11,181,051</b> |
| <b>NEW EXEMPTIONS VALUE LOSS</b>     |                                       |            | <b>\$13,441,861</b> |

**Increased Exemptions**

| Exemption                              | Description | Count | Increased Exemption Amount |
|----------------------------------------|-------------|-------|----------------------------|
| <b>INCREASED EXEMPTIONS VALUE LOSS</b> |             |       |                            |
| <b>TOTAL EXEMPTIONS VALUE LOSS</b>     |             |       | <b>\$13,441,861</b>        |

**New Ag / Timber Exemptions**

|                                   |                    |           |
|-----------------------------------|--------------------|-----------|
| 2025 Market Value                 | \$7,618,445        | Count: 12 |
| 2026 Ag/Timber Use                | \$13,420           |           |
| <b>NEW AG / TIMBER VALUE LOSS</b> | <b>\$7,605,025</b> |           |

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

Category A and E

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 1,117                  | \$406,017      | \$53,597             | \$352,420       |

Category A Only

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 427                    | \$490,015      | \$107,300            | \$382,715       |

**Median Homestead Value**

Category A and E

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 1,117                  | \$315,410     | \$0                 | \$315,410      |

Category A Only

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 427                    | \$357,600     | \$5,296             | \$352,304      |

**2026 CERTIFIED TOTALS**

WCC - CUMMINS CREEK WCID

**Lower Value Used**

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
| 216                           | \$384,761,299      | \$146,862,055    |

**Uncontested Value**

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