



HOPKINS COUNTY APPRAISAL DISTRICT

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City of Como
P O Box 208
Como, TX 75431

To Whom It May Concern,

In compliance with the Appraisal Review Board Order of July 23rd, 2026 approving the appraisal records for the 2026 Appraisal Roll, the following information details your 2026 certified values:

Total Market Value	\$ 42,081,665
Exempt Property	\$ 2,315,459
Value Lost to Agricultural Usage	\$ 1,616,720
Disabled Veterans Exemptions.....	\$ 32,000
Frozen & over 65 Disabled Veterans Exemption	\$ 0
Homestead Exemption	\$ 0
Frozen Homestead Exemption (For school districts only)	\$ 0
Exemption for Over 65.....	\$ 0
(For school districts, this amount reflects only first applications for 2026)	
Frozen Over 65 Exemption	\$ 0
(Amount of exemption granted by school districts only)	
Disabled Person Exemptions.....	\$ 0
Frozen Disabled Person Exemptions	\$ 0
100% Homesite Veterans Exemption	\$ 332,060
Value Lost to Tax Abatements	\$ 0
Value Lost to Pollution Control Exemption.....	\$ 0
Value Lost to Freeport Exemption	\$ 0
Value Lost to Minimum Value	\$ 1,647,669
Value Lost to 10% Homestead Cap	\$ 2,091,016
Value Lost to 20% Circuit Breaker Cap.....	\$ 683,950
Value Lost to Temporary Disaster Exemption	\$ 0
Value Lost to Other	\$ 0
NET TAXABLE VALUE	\$ 33,362,791
(For school districts, this amount reflects total taxable value before Reduction of 65 & over frozen taxable value)	

NOTE: The net taxable value stated above represents an increase of 0.5 % above the 2025 certified net taxable value.

Frozen Taxable Value (For school districts only)	\$	0
Frozen Tax (For school districts only)	\$	0
New Construction/New Personal	\$	143,810
(This amount is included with the net taxable value)		

Adjusted Taxable Value for 2026 Levy Calculations \$ 33,362,791

FOR THOSE ENTITIES WITH 313 AGREEMENTS

VLA Cap LOSS	\$	0
VLA Cap	\$	0

Certified this the 27th day of July, 2026.


Cathy N Singleton, Chief Appraiser

EFFECTIVE TAX RATE TOTALS YEAR 2026

Entity: 010		School	Non School
2025 Taxable Value	33,075,767	Line 1	Line 1
2025 25.25(d) Adjustments	0	Line 1	Line 1
2025 Appeal Under Chapter 42 as of July 25	0	Line 1	Line 1
2025 Tax Ceilings	0	Line 2	Line 2
2025 Appraised I&S value of property subject to chapter 313 agreement	0.00	Line 4A	Line 29
2025 Limited M&O value of property subject to chapter 313 agreement	0.00	Line 4B	
2025 Maintenance and Operations Rate	0.00290607		
2025 Interest and Sinking Rate	0.00297344		
2025 Total Adopted Tax Rate	0.00587951	Line 4	Line 4
2026 New Absolute Exemptions	0	Line 10A	Line 10A
2026 New Partial Exemptions	1,433,679	Line 10B	Line 10B
2025 Market Value of New 2026 Productivity	5,000	Line 11A	Line 11A
2026 New Productivity or Special Appraised Value	20	Line 11B	Line 11B
2026 Territory annexed after Jan. 1 of the prior tax year.	0	Line 30	Line 33
2026 Certified values	33,360,061	Line 17A	Line 18A
2026 Pollution Control Exemption	0	Line 17B	Line 18C
2026 Taxable Value of Properties Under Protest	1,148,560	Line 18A	Line 19A
* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest			
2026 Tax Ceilings - Taxable Value	0	Line 19	Line 20
2026 New value of property subject to chapter 313 agreements	0		
2026 Total Taxable Value of New Improvements and New Personal Property	143,810	Line 23	Line 24
2026 TIF zone value	0		Line 18D

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Date Range from 9/1/2025 to 8/31/2026 and Tax Units = 3

0010 - CITY OF COMO**CURRENT YEAR INFORMATION** Start Financial Year 10/01/2025 12

Start Value 42,617,818	Start Exemption 9,380,899	Start Taxable 33,236,919	Rate 0.587951	Calc Start Levy 195,416.80	Actual Start Levy 195,416.95	Start Frozen Loss 0.00	Start + Frozen 195,416.95
Adjusted Value 42,612,418	Adjusted Exemption 9,542,051	Adj Taxable 33,070,367	Rate 0.587951	Calc Adj Levy 194,437.55	Actual Current Levy 194,437.72	Adj Frozen Loss 0.00	Act Levy + Act Frozen 194,437.72
Start Value 42,617,818	Net Value Adj (5,400)	Start Value + Net Value Adj 42,612,418			Actual Current Value 42,612,418	Other Loss 0.00	
Start Exemption 9,380,899	Net Exmp Adj 161.152	Start Exemp + Net Exmp Adj 9,542,051			Actual Current Exemption 9,542,051		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE AS OF 08/31/2026	REFUNDS DUE	COL %
2004	21.15	(21.15)	(21.15)	0.00	0.00	0.00	0.00	0.00
2005	22.23	0.00	0.00	0.00	0.00	22.23	0.00	0.00
2006	22.23	0.00	0.00	0.00	0.00	22.23	0.00	0.00
2007	20.73	0.00	0.00	0.00	0.00	20.73	0.00	0.00
2008	20.73	0.00	0.00	0.00	0.00	20.73	0.00	0.00
2009	54.66	0.00	0.00	0.00	0.00	54.66	0.00	0.00
2010	68.86	0.00	0.00	0.00	0.00	68.86	0.00	0.00
2011	68.86	0.00	0.00	0.00	0.00	68.86	0.00	0.00
2012	60.78	0.00	0.00	0.00	0.00	60.78	0.00	0.00
2013	62.30	0.00	0.00	0.00	0.00	62.30	0.00	0.00
2014	72.98	0.00	0.00	3.81	3.81	69.17	0.00	5.22
2015	85.30	0.00	0.00	6.30	6.30	79.00	0.00	7.38
2016	89.85	0.00	0.00	0.00	0.00	89.85	0.00	0.00
2017	205.47	0.00	0.00	0.00	0.00	205.47	0.00	0.00
2018	304.89	0.00	0.00	0.00	0.00	304.89	0.00	0.00
2019	340.78	0.00	0.00	0.00	0.00	340.78	0.00	0.00
2020	340.26	0.00	0.00	0.00	0.00	340.26	0.00	0.00
2021	429.60	0.00	0.00	0.59	0.59	429.01	0.00	0.13
2022	633.79	0.00	0.00	172.68	172.68	461.11	0.00	27.24
2023	1,456.92	0.00	0.00	626.24	626.24	830.68	0.00	42.98
2024	8,092.14	0.00	0.00	5,226.34	5,226.34	2,865.80	0.00	64.58
2025	195,416.95	(979.23)	(979.23)	186,424.82	186,424.82	8,012.90	0.00	95.87
TOTAL	207,891.46	(1,000.38)	(1,000.38)	192,460.78	192,460.78	14,430.30	0.00	

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Date Range from 9/1/2025 to 8/31/2026 and Tax Units = 3

YEAR-TO-DATE SUMMARY / PART C / GRAND TOTAL

	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
GRAND TOTAL	\$207,891.46	(\$1,000.38)	(\$1,000.38)	\$192,460.78	\$192,460.78	\$14,430.30	\$0.00	93.03