

THE STATE OF TEXAS

COUNTY OF CULBERSON

I, Tina Urias, Clerk of the County Court in and for Culberson County, Texas, do hereby certify that the foregoing is a true and correct copy of an excerpt from the Regular Session of Commissioner's held on August 25, 2025. Pertaining to "Discuss and act on: Adopting the 2025 TAX RATE", as it will appear of record in the Commissioner's Court Minutes, of Culberson County, Texas.

TO CERTIFY WHICH, Witness my hand and seal of office on this the 25th day of August 2025.



TINA URIAS, COUNTY CLERK

CULBERSON COUNTY, TEXAS

Discuss and act on Adopting the 2025 Tax Rate

Motion made by Commissioner Rodriguez to adopt the 2025 Tax Rate with the General Fund 0.1330247, Farm to Market/ Flood Control Fund at 0.0099386, Special Road and Bridge Fund at 0.0099386, with the total effective Tax Rate of 0.152902. Seconded by Commissioner Franco, voted on and carried unanimously.

2025 Certified History Recap - Culberson CAD

(01) - CULBERSON COUNTY

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	890,390	425	0	Exempt Property	10,845,020	322	149,719,910	328
Non Homesite	(+)	27,656,800	6,396	8,019,170	Under \$500/\$2500	26,690	37	18,970	404
Productivity Market	(+)	183,354,370	6,158	0	Abatements	0	0	260,370,850	3
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		211,901,560	12,979	8,019,170	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	183,354,370	6,158		Mineral Unknown			0	0
Land Ag 1D	(-)	5,670	4		Interstate Commerce			0	0
Land Ag 1D1	(-)	10,042,180	6,144		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)		173,306,520	6,147		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	22,317,120	407	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	80,230	15	0	MultiUse	0	0		
Non Homesite	(+)	60,670,270	907	2,822,100	Solar/Wind Power	0	0		
New Non Homesite	(+)	636,070	21	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	46,821,964	135 (includes New Pollution		
Total Improvement (=)		83,703,690	1,350	2,822,100	Allocation	0	0 Control Value of 110,800)		
Personal					Historical	0	0		
Homesite	(+)	908,140	50	0	Disaster Exemption	0	0		
New Homesite	(+)	28,320	1	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	17,916,860	312	3,750	Community Housing	0	0		
New Non Homesite	(+)	112,680	5	0	Childcare Facility	0	0		
Total Personal (=)		18,966,000	368	3,750	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						57,693,674		410,109,730	
Minerals/Oil & Gas	(+)	4,169,437,690	10,244		Total Losses (includes Prod. Loss & Cap Loss) (=)				810,205,737
Industrial Real	(+)	742,191,590	14		Total Appraised Value (=)			5,705,619,655	
Industrial/Utility Personal Property	(+)	1,289,624,862	841		Homestead Exemptions		Value	# of Items	
Total Mineral Market Value(=)		6,201,254,142	11,099		Homestead H,S	(+)	0	0	
Total Real & Personal Market	(+)	314,571,250	14,697		Senior S	(+)	0	0	
Total Mineral/Industrial Market	(+)	6,201,254,142	11,099		Disabled B	(+)	0	0	
Total Market Value(=)		6,515,825,392	25,796		DV 100%	(+)	358,220	7	
20% MIUP Circuit Breaker Limitation	(-)	168,918,533	1,200		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	77,740	7		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	99,540	8		Total Reimbursable (=)		358,220	7	
Total Market After Cap(=)		6,346,729,579			Local Discount	(+)	4,983,430	469	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	134,340	24	
Productivity Loss	(-)	173,306,520	6,147		Optional 65	(+)	689,250	239	
Total Market Taxable(=)		6,173,423,059			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		6,165,240		
					Total Exemptions* (-)			6,165,240	
					01 - CULBERSON COUNTY Net-Taxable Value (=)				5,699,454,415

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
218	244	0	8	0	0	0	25	7	0	0

Total Parcels*: 24,681* Parcel count is figured by parcel per ownership

Total Owners: 6,204

Total Items: 24,681

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals**New Improvement/Personal**

Market: \$857,300

Taxable: \$829,810

Industrial/Utility/Personal Property New Value

+ Taxable: \$7,360,370

Grand Total New Value

(does not include G category codes)

Taxable: \$8,190,180

G: Oil and Gas, Minerals New Value**

Taxable: \$977,251,330**

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$0

Exempt Value of First Time Partial Exemption: \$32,420

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations; Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

Average Values* (includes protested & exempt value)**Average Homestead Value A***

Market \$54,605

Taxable \$40,768

Parcels

408

Total Homestead Value A*

Market \$22,279,120

Taxable \$16,633,450

Average Homestead Value A* and E*

Market \$54,737

Taxable \$40,873

Parcels

425

Total Homestead Value A* and E*

Market \$23,263,550

Taxable \$17,370,850

Average Homestead Value A* and E* and M1

Market \$50,941

Taxable \$37,930

Parcels

475

Total Homestead Value A* and E* and M1

Market \$24,197,130

Taxable \$18,016,760

Average Homestead Value M1

Market \$18,671

Taxable \$12,918

Parcels

50

Total Homestead Value M1

Market \$933,580

Taxable \$645,910

Median Homestead Values* (includes protested & exempt value)**DVET/Homestead**

Market: \$10,430

Market Value After Cap: \$10,430

Net Taxable Value: \$0

DVET/Over 65

Market: \$62,630

Market Value After Cap: \$62,630

Net Taxable Value: \$0

DISABLED

Market: \$32,730

Market Value After Cap: \$32,730

Net Taxable Value: \$26,180

HOMESTEAD

Market: \$49,710

Market Value After Cap: \$49,710

Net Taxable Value: \$39,770

OVER 65

Market: \$37,820

Market Value After Cap: \$37,820

Net Taxable Value: \$27,260

ALL Homesteads

Market: \$43,280

Market Value After Cap: \$42,740

Net Taxable Value: \$30,860

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	724	221.6954	1,346,460			38,189,500	0		39,535,960	39,383,130	34,140,910
A2	141	61.7501	330,210			1,658,090	0		1,988,300	1,985,180	1,662,490
A3	47	12.3110	103,770			219,290	85,410		408,470	408,470	367,950
A*	912	295.7565	1,780,440			40,066,880	85,410		41,932,730	41,776,780	36,171,350
B1	1	0.2580	4,880			57,160	0		62,040	62,040	62,040
B3	2	2.5460	36,740			939,640	0		976,380	976,380	976,380
B*	3	2.8040	41,620			996,800	0		1,038,420	1,038,420	1,038,420
C1	1,819	6,991.8001	2,829,320			1,000	0		2,830,320	2,829,720	2,824,250
C*	1,819	6,991.8001	2,829,320			1,000	0		2,830,320	2,829,720	2,824,250
D1	24	1,001.7000	0	5,010	104,850	0	0		104,850	5,010	5,010
D1O	95	17,917.4360	0	1,094,710	4,070,350	0	0		4,070,350	1,094,710	1,094,710
D1R	6,038	2,218,770.0287	0	8,947,970	179,174,170	0	0		179,174,170	8,947,970	8,947,970
D*	6,157	1,237,689.1647	0	10,047,690	183,349,370	0	0		183,349,370	10,047,690	10,047,690
E	2,242	60,662.2243	9,453,980	160	5,000	1,694,970	828,710		11,982,660	11,965,800	11,917,530
E1	234	785.8160	88,700			11,265,590	0		11,354,290	11,346,160	11,140,300
E2	1	15.0110	3,000			0	0		3,000	3,000	3,000
E3	1,324	22,413.3520	3,666,200			0	0		3,666,200	3,666,200	3,661,200
E*	3,801	83,876.4033	13,211,880	160	5,000	12,960,560	828,710		27,006,150	26,981,160	26,722,030
F1	177	289.7794	2,467,940			26,662,980	0		29,130,920	29,130,710	29,122,800
F1	177	289.7794	2,467,940			26,662,980	0		29,130,920	29,130,710	29,122,800
F2	19	190.5480	54,110			23,360	0	742,191,590	742,269,060	742,269,060	471,965,170
F2	19	190.5480	54,110			23,360	0	742,191,590	742,269,060	742,269,060	471,965,170
F*	196	480.3274	2,522,050			26,686,340	0	742,191,590	771,399,980	771,399,770	501,087,970
G1	9,892	0.0000	0			0	0	3,985,549,810	3,985,549,810	3,816,631,277	3,816,612,307
G1*	1	0.0000	0			0	0	370,640	370,640	370,640	370,640
G1C	23	0.0000	0			0	0	33,797,330	33,797,330	33,797,330	33,797,330
G*	9,916	0.0000	0			0	0	4,019,717,780	4,019,717,780	3,850,799,247	3,850,780,277
J2	2	0.0000	0			0	0	499,740	499,740	499,740	499,740
J2A	6	0.0000	0			0	0	1,464,780	1,464,780	1,464,780	1,464,780
J3	18	4.3190	9,840			11,580	0	112,648,700	112,670,120	112,670,120	112,669,030
J3A	3	0.0000	0			0	0	3,457,240	3,457,240	3,457,240	3,320,400
J4	24	38.0410	15,450			5,310	0	4,436,190	4,456,950	4,456,950	4,456,950
J4A	8	0.0000	0			0	0	552,400	552,400	552,400	552,400
J5	6	0.0000	0			0	0	70,106,260	70,106,260	70,106,260	70,106,260
J5A	1	0.0000	0			0	0	3,500	3,500	3,500	3,500
J6	399	473.2660	63,880			0	0	700,046,820	700,110,700	700,110,700	665,855,420
J7	3	0.0000	0			0	0	4,220	4,220	4,220	3,970
J8	135	0.0000	0			0	0	97,677,580	97,677,580	97,677,580	97,646,330
J8A	3	0.0000	0			0	0	2,725,400	2,725,400	2,725,400	2,523,800
J8B	3	0.0000	0			0	0	863,200	863,200	863,200	863,200
J*	611	515.6260	89,170			16,890	0	994,486,030	994,592,090	994,592,090	959,965,780
L1	175	0.0000	0			0	15,112,800		15,112,800	15,112,800	15,022,676
L1G	1	0.0000	0			0	0	19,260	19,260	19,260	19,260
L1	176	0.0000	0			0	15,112,800	19,260	15,132,060	15,132,060	15,041,936

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2A	3	0.0000	0			0	0	490,570	490,570	490,570	490,570
L2B	1	0.0000	0			0	0	10,100	10,100	10,100	10,100
L2C	8	0.0000	0			0	0	29,814,220	29,814,220	29,814,220	29,814,220
L2D	2	0.0000	0			0	0	42,300	42,300	42,300	42,300
L2F	6	0.0000	0			0	0	24,842,550	24,842,550	24,842,550	22,643,370
L2G	68	0.0000	0			0	0	109,088,970	109,088,970	109,088,970	109,088,970
L2H	85	0.0000	0			0	0	108,899,682	108,899,682	108,899,682	108,899,682
L2I	1	0.0000	0			0	0	8,937,180	8,937,180	8,937,180	8,937,180
L2J	8	0.0000	0			0	0	75,690	75,690	75,690	75,690
L2L	7	0.0000	0			0	0	6,155,070	6,155,070	6,155,070	6,155,070
L2M	9	0.0000	0			0	0	785,990	785,990	785,990	785,990
L2O	6	0.0000	0			0	0	2,163,830	2,163,830	2,163,830	2,163,830
L2P	16	0.0000	0			0	0	1,262,710	1,262,710	1,262,710	1,262,710
L2Q	28	0.0000	0			0	0	2,550,710	2,550,710	2,550,710	2,550,710
L2	248	0.0000	0			0	0	295,119,572	295,119,572	295,119,572	292,920,392
L*	424	0.0000	0			0	15,112,800	295,138,832	310,251,632	310,251,632	307,962,328
M1	185	0.0000	0			73,860	2,892,740		2,966,600	2,966,230	2,678,930
M2	2	0.0000	0			0	15,030		15,030	15,030	15,030
M3	1	0.0000	0			0	0		0	0	0
M*	188	0.0000	0			73,860	2,907,770		2,981,630	2,981,260	2,693,960
S	1	0.0000	0			0	27,560		27,560	27,560	27,560
S*	1	0.0000	0			0	27,560		27,560	27,560	27,560
XI	2	15.1580	8,650			35,300	0		43,950	43,950	0
XV	339	183.1530	49,460			18,420	0	149,719,910	149,787,790	149,787,790	0
XVC	32	1,391.1820	501,350			320,660	3,750		825,760	825,760	0
XVF	100	60,091.9000	2,967,790			0	0		2,967,790	2,967,790	0
XVG	2	5.7290	7,930			0	0		7,930	7,930	0
XVH	3	10.1920	15,070			828,500	0		843,570	843,570	0
XVR	16	6.3400	61,990			232,480	0		294,470	294,470	0
XVS	33	53.3230	222,160			258,930	0		481,090	481,090	0
XVT	23	360.4270	303,210			1,186,280	0		1,489,490	1,489,490	132,800
XVW	41	20,948.2270	2,094,960			20,790	0		2,115,750	2,115,750	0
XVX	62	18,538.0730	1,840,140			0	0		1,840,140	1,840,140	0
X*	653	101,603.7040	8,072,710			2,901,360	3,750	149,719,910	160,697,730	160,697,730	132,800
TOTAL:	24,681	1,431,455.5860	28,547,190	10,047,850	183,354,370	83,703,690	18,966,000	6,201,254,142	6,515,825,392	6,173,423,059	5,699,454,415

2026 Certified History Recap - Culberson CAD

(01) - CULBERSON COUNTY

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	893,100	429	0	Exempt Property	9,606,350	287	138,235,180	395
Non Homesite	(+)	27,603,560	6,401	5,986,390	Under \$500/\$2500	0	0	25,230	506
Productivity Market	(+)	183,294,430	6,130	0	Abatements	0	0	217,912,760	3
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land(=)		211,791,090	12,960	5,986,390	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	347,770	6	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	183,294,430	6,130		Mineral Unknown			0	0
Land Ag 1D	(-)	4,560	4		Interstate Commerce			0	0
Land Ag 1D1	(-)	8,534,100	6,104		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	5,650,460	179	13,205,640	199
Productivity Loss(=)		174,755,770	6,107		BPP Exempt: Multi Situs on L1H/L2H	0	0	546,430	8
Improvements					BPP Exempt: Multi Situs on J	0	0	8,572,120	114
Homesite	(+)	22,542,660	415	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	22,940	6	0	MultiUse	0	0		
Non Homesite	(+)	63,096,400	904	3,616,210	Solar/Wind Power	0	0		
New Non Homesite	(+)	467,440	9	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	48,359,394	137		
Total Improvement(=)		86,129,440	1,334	3,616,210	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	871,230	49	0	Disaster Exemption	0	0		
New Homesite	(+)	27,360	1	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	18,827,060	317	3,750	Community Housing	0	0		
New Non Homesite	(+)	154,810	6	0	Childcare Facility	0	0		
Total Personal(=)		19,880,460	373	3,750	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						63,963,974		378,497,360	
Minerals/Oil & Gas	(+)	3,017,082,820	12,072		Total Losses (includes Prod. Loss & Cap Loss) (=)				735,605,614
Industrial Real	(+)	921,951,420	21		Total Appraised Value (=)			4,797,790,486	
Industrial/Utility Personal Property	(+)	1,276,560,870	784			Value	# of Items		
Total Mineral Market Value(=)		5,215,595,110	12,877		Homestead H,S	(+)	0	0	
Total Real & Personal Market	(+)	317,800,990	14,667	Protested Value:	Senior S	(+)	0	0	
Total Mineral/Industrial Market	(+)	5,215,595,110	12,877	347,770	Disabled B	(+)	0	0	
Total Market Value(=)		5,533,396,100	27,544		DV 100%	(+)	509,140	8	
20% MIUP Circuit Breaker Limitation	(-)	115,802,370	1,053		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	21,060	2	Protested % of Market: 0.01 %	Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	2,565,080	11		Total Reimbursable (=)		509,140	8	
Total Market After Cap(=)		5,415,007,590			Local Discount	(+)	4,995,360	473	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	145,440	26	
Productivity Loss	(-)	174,755,770	6,107		Optional 65	(+)	713,890	247	
Total Market Taxable(=)		5,240,251,820			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		6,363,830		
					Total Exemptions* (-)			6,363,830	
					01 - CULBERSON COUNTY Net Taxable Value (=)			4,791,426,656	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
215	251	0	7	0	0	0	27	8	0	0

Total Parcels*: 26,449* Parcel count is figured by parcel per ownership

Total Owners: 6,222

Total Items: 26,449

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

New Improvement/Personal

Market: \$672,550

Taxable: \$663,270

Industrial/Utility/Personal Property New Value

+ Taxable: \$159,168,490

Grand Total New Value

= Taxable: \$159,831,760

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$266,810

Exempt Value of First Time Partial Exemption: \$170,390

Average Values* (includes protested & exempt value)

Average Homestead Value A*

Market \$54,289

Taxable \$40,355

Parcels

412

Total Homestead Value A*

Market \$22,367,110

Taxable \$16,626,070

Average Homestead Value A* and E*

Market \$54,433

Taxable \$40,491

Parcels

430

Total Homestead Value A* and E*

Market \$23,406,190

Taxable \$17,410,920

Average Homestead Value A* and E* and M1

Market \$50,687

Taxable \$37,606

Parcels

480

Total Homestead Value A* and E* and M1

Market \$24,330,220

Taxable \$18,051,000

Average Homestead Value M1

Market \$18,480

Taxable \$12,802

Parcels

50

Total Homestead Value M1

Market \$924,030

Taxable \$640,080

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead

Market: \$45,570

Market Value After Cap: \$45,570

Net Taxable Value: \$0

DVET/Over 65

Market: \$62,630

Market Value After Cap: \$62,630

Net Taxable Value: \$0

DISABLED

Market: \$32,730

Market Value After Cap: \$32,730

Net Taxable Value: \$26,180

HOMESTEAD

Market: \$45,340

Market Value After Cap: \$45,340

Net Taxable Value: \$36,270

OVER 65

Market: \$38,300

Market Value After Cap: \$38,300

Net Taxable Value: \$27,640

ALL Homesteads

Market: \$43,280

Market Value After Cap: \$43,280

Net Taxable Value: \$30,370

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	721	209.9090	1,319,560			37,793,480	0		39,113,040	39,055,150	33,634,960
A2	141	61.2861	332,130			1,617,770	10,280		1,960,180	1,960,180	1,639,130
A3	47	12.3110	103,770			216,960	83,710		404,440	404,440	363,920
A*	909	283.5061	1,755,460			39,628,210	93,990		41,477,660	41,419,770	35,638,010
B1	1	0.2580	4,880			57,160	0		62,040	62,040	62,040
B3	2	2.5460	36,740			939,640	0		976,380	976,380	976,380
B*	3	2.8040	41,620			996,800	0		1,038,420	1,038,420	1,038,420
C1	1,818	6,982.2996	2,832,090			1,000	0		2,833,090	2,832,670	2,825,620
C*	1,818	6,982.2996	2,832,090			1,000	0		2,833,090	2,832,670	2,825,620
D1	5	372.6290	0	1,910	74,770	0	0		74,770	1,910	1,910
D1O	95	17,917.4360	0	1,339,900	4,070,350	0	0		4,070,350	1,339,900	1,339,900
D1R	6,030	219,653.2387	0	7,196,850	179,149,310	0	0		179,149,310	7,196,850	7,196,850
D*	6,130	237,943.3037	0	8,538,660	183,294,430	0	0		183,294,430	8,538,660	8,538,660
E	2,251	60,455.1773	9,435,420			1,761,860	828,710		12,025,990	12,011,320	11,953,050
E1	273	21,736.0430	2,184,260			11,460,620	0		13,644,880	13,644,880	13,423,690
E2	2	20.0110	4,000			0	0		4,000	4,000	4,000
E3	1,329	22,320.0650	3,506,080			0	0		3,506,080	3,506,080	3,501,080
E*	3,855	104,531.2963	15,129,760			13,222,480	828,710		29,180,950	29,166,280	28,881,820
F1	177	327.3509	2,608,060			28,534,600	0		31,142,660	28,630,360	28,296,030
F1	177	327.3509	2,608,060			28,534,600	0		31,142,660	28,630,360	28,296,030
F2	26	190.5480	54,110			23,360	0	921,951,420	922,028,890	922,028,890	675,603,620
F2	26	190.5480	54,110			23,360	0	921,951,420	922,028,890	922,028,890	675,603,620
F*	203	517.8989	2,662,170			28,557,960	0	921,951,420	953,171,550	950,659,250	703,899,650
G1	11,653	0.0000	0			0	0	2,847,669,400	2,847,669,400	2,753,239,400	2,753,214,170
G1C	25	0.0000	0			0	0	49,976,870	49,976,870	28,604,500	28,604,500
G*	11,678	0.0000	0			0	0	2,897,646,270	2,897,646,270	2,781,843,900	2,781,818,670
J2	2	0.0000	0			0	0	499,740	499,740	499,740	374,740
J2A	6	0.0000	0			0	0	1,372,800	1,372,800	1,372,800	1,372,800
J3	18	4.3190	9,840			11,580	0	115,922,400	115,943,820	115,943,820	115,411,130
J3A	3	0.0000	0			0	0	2,972,370	2,972,370	2,972,370	2,710,530
J4	23	38.0410	15,450			5,310	0	4,266,570	4,287,330	4,287,330	3,486,410
J4A	9	0.0000	0			0	0	719,410	719,410	719,410	463,870
J5	6	0.0000	0			0	0	71,466,040	71,466,040	71,466,040	71,341,040
J5A	4	0.0000	0			0	0	313,530	313,530	313,530	313,530
J6	404	473.2660	63,880			0	0	786,676,420	786,740,300	786,740,300	744,040,570
J6A	3	0.0000	0			0	0	2,821,460	2,821,460	2,821,460	2,696,460
J7	3	0.0000	0			0	0	3,340	3,340	3,340	0
J8	43	0.0000	0			0	0	32,013,540	32,013,540	32,013,540	31,139,770
J8A	3	0.0000	0			0	0	2,454,360	2,454,360	2,454,360	2,271,710
J8B	2	0.0000	0			0	0	500,000	500,000	500,000	375,000
J*	529	515.6260	89,170			16,890	0	1,022,001,980	1,022,108,040	1,022,108,040	975,997,560
L1	179	0.0000	0			0	16,050,620		16,050,620	16,050,620	10,336,476
L1G	1	0.0000	0			0	0	75,350	75,350	75,350	0
L1	180	0.0000	0			0	16,050,620	75,350	16,125,970	16,125,970	10,336,476

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2A	3	0.0000	0			0	0	245,400	245,400	245,400	50,000
L2B	1	0.0000	0			0	0	9,090	9,090	9,090	0
L2C	11	0.0000	0			0	0	33,933,090	33,933,090	33,933,090	33,236,220
L2D	1	0.0000	0			0	0	34,300	34,300	34,300	0
L2F	2	0.0000	0			0	0	11,203,880	11,203,880	11,203,880	9,919,330
L2G	166	0.0000	0			0	0	189,043,520	189,043,520	189,043,520	182,422,090
L2H	9	0.0000	0			0	0	965,150	965,150	965,150	418,720
L2J	10	0.0000	0			0	0	159,130	159,130	159,130	0
L2L	8	0.0000	0			0	0	10,388,260	10,388,260	10,388,260	9,750,450
L2M	7	0.0000	0			0	0	496,070	496,070	496,070	262,560
L2O	10	0.0000	0			0	0	3,259,120	3,259,120	3,259,120	2,720,550
L2P	15	0.0000	0			0	0	1,130,270	1,130,270	1,130,270	194,700
L2Q	30	0.0000	0			0	0	3,616,260	3,616,260	3,616,260	767,820
L2	273	0.0000	0			0	0	254,483,540	254,483,540	254,483,540	239,742,440
L*	453	0.0000	0			0	16,050,620	254,558,890	270,609,510	270,609,510	250,078,916
M1	186	0.0000	0			89,890	2,888,360		2,978,250	2,977,390	2,694,300
M2	2	0.0000	0			0	15,030		15,030	15,030	15,030
M3	1	0.0000	0			0	0		0	0	0
M*	189	0.0000	0			89,890	2,903,390		2,993,280	2,992,420	2,709,330
S	1	0.0000	0			0	0		0	0	0
S*	1	0.0000	0			0	0		0	0	0
XI	2	15.1580	8,650			35,300	0		43,950	43,950	0
XV	405	183.1530	49,460			18,420	0	119,436,550	119,504,430	119,504,430	0
XVC	30	1,314.1030	467,370			312,920	3,750		784,040	784,040	0
XVF	100	60,091.9000	2,967,790			0	0		2,967,790	2,967,790	0
XVG	2	5.7290	7,930			0	0		7,930	7,930	0
XVH	3	10.1920	15,070			1,473,890	0		1,488,960	1,488,960	0
XVR	16	6.3400	61,990			232,480	0		294,470	294,470	0
XVS	38	133.0320	275,080			338,540	0		613,620	613,620	0
XVT	23	359.1880	292,910			1,204,660	0		1,497,570	1,497,570	0
XVX	62	18,538.0730	1,840,140			0	0		1,840,140	1,840,140	0
X*	681	80,656.8680	5,986,390			3,616,210	3,750	119,436,550	129,042,900	129,042,900	0
TOTAL:	26,449	431,433.6026	28,496,660	8,538,660	183,294,430	86,129,440	19,880,460	5,215,595,110	5,533,396,100	5,240,251,820	4,791,426,656

Jurisdiction Totals

Month/Year Totals July/2026
Start Month/Year October/2025
For..... 01 - CULBERSON COUNTY

CURRENT - MONTH TO DATE

Beginning Tax Balance	\$90,132.59	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$90,132.59	
Less Discounts.....	-0.04	
Plus Discounts on Refunds/Returns.....	0.00	-0.04
Less Taxes Collected.....	3,887.49	
Plus Taxes Refunds/Returns.....	-2.00	3,885.49
Total P and I Refunded/Returned.....	-0.36	
Total P and I Collected.....	666.15	665.79
Total Attorney Fee Refund/Returned.....	-0.35	
Total Attorney Fee Collected.....	532.73	532.38
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$86,247.10	

CURRENT - YEAR TO DATE

Beginning Tax Balance	\$7,042,169.41	
Plus Supplements.....	750,567.49	
Less Adjustments.....	-212,432.59	538,134.90
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$7,580,304.31	
Less Discounts.....	-59,534.41	
Plus Discounts on Refunds/Returns.....	15.46	-59,518.95
Less Taxes Collected.....	7,500,038.83	
Plus Taxes Refunds/Returns.....	-5,966.16	7,494,072.67
Total P and I Refunded/Returned.....	-2.44	
Total P and I Collected.....	8,533.43	8,530.99
Total Attorney Fee Refund/Returned.....	-0.35	98.86 % Collected
Total Attorney Fee Collected.....	702.14	701.79
Total Other Payment Fee Collected.....	0.06	1.22 % Due
Uncollected Tax Balance.....	\$86,247.10	

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	\$318,982.71	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$318,982.71	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	2,149.82	
Plus Taxes Refunds/Returns.....	0.00	2,149.82
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	1,854.79	1,854.79
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	597.50	597.50
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$316,832.89	

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	\$356,682.97	
Plus Supplements.....	2,422.61	
Less Adjustments.....	-21,215.25	-18,792.64
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$337,890.33	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	21,209.07	
Plus Taxes Refunds/Returns.....	-151.63	21,057.44
Total P and I Refunded/Returned.....	-60.02	
Total P and I Collected.....	20,041.86	19,981.84
Total Attorney Fee Refund/Returned.....	-31.75	11.17 % Collected
Total Attorney Fee Collected.....	6,146.76	6,115.01
Total Other Payment Fee Collected.....	0.00	88.83 % Due
Uncollected Tax Balance.....	\$316,832.89	

Jurisdiction Totals

Month/Year Totals July/2025
Start Month/Year October/2024
For..... 01 - CULBERSON COUNTY

CURRENT - MONTH TO DATE

Beginning Tax Balance	\$47,694.79	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$47,694.79	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	1,122.07	
Plus Taxes Refunds/Returns.....	-13.79	1,108.28
Total P and I Refunded/Returned.....	-2.47	
Total P and I Collected.....	198.68	196.21
Total Attorney Fee Refund/Returned.....	-2.45	
Total Attorney Fee Collected.....	181.17	178.72
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$46,586.51	

CURRENT - YEAR TO DATE

Beginning Tax Balance	\$6,825,575.77		
Plus Supplements.....	98,592.90		
Less Adjustments.....	-100,573.26	-1,980.36	
Less Exempts.....	0.00		
Adjusted Tax Balance.....	\$6,823,595.41		
Less Discounts.....	-105,114.17		
Plus Discounts on Refunds/Returns.....	1,100.11	-104,014.06	
Less Taxes Collected.....	6,820,654.92		
Plus Taxes Refunds/Returns.....	-42,545.91	6,778,109.01	
Total P and I Refunded/Returned.....	-141.00		
Total P and I Collected.....	3,706.68	3,565.68	
Total Attorney Fee Refund/Returned.....	-30.65		99.33 % Collected
Total Attorney Fee Collected.....	298.03	267.38	0.68 % Due
Total Other Payment Fee Collected.....	0.00		
Uncollected Tax Balance.....	\$46,586.51		

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	\$316,626.65	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$316,626.65	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	740.56	
Plus Taxes Refunds/Returns.....	0.00	740.56
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	983.12	983.12
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	254.62	254.62
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$315,886.09	

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	\$325,981.97		
Plus Supplements.....	8.21		
Less Adjustments.....	-1,167.82	-1,159.61	
Less Exempts.....	0.00		
Adjusted Tax Balance.....	\$324,822.36		
Less Discounts.....	-0.61		
Plus Discounts on Refunds/Returns.....	0.00	-0.61	
Less Taxes Collected.....	10,258.34		
Plus Taxes Refunds/Returns.....	-1,322.07	8,936.27	
Total P and I Refunded/Returned.....	-319.80		
Total P and I Collected.....	8,655.72	8,335.92	3.10 % Collected
Total Attorney Fee Refund/Returned.....	-93.95		
Total Attorney Fee Collected.....	2,798.60	2,704.65	96.90 % Due
Total Other Payment Fee Collected.....	0.00		
Uncollected Tax Balance.....	\$315,886.09		

Jurisdiction Totals

Month/Year Totals July/2024
 Start Month/Year October/2023
 For..... 01 - CULBERSON COUNTY

CURRENT - MONTH TO DATE

Beginning Tax Balance	\$15,176.76	
Plus Supplements.....	62,323.97	
Less Adjustments.....	0.00	62,323.97
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$77,500.73	
Less Discounts.....	-0.21	
Plus Discounts on Refunds/Returns.....	0.00	-0.21
Less Taxes Collected.....	580.14	
Plus Taxes Refunds/Returns.....	0.00	580.14
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	92.75	92.75
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	62.48	62.48
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$76,920.59	

CURRENT - YEAR TO DATE

Beginning Tax Balance	\$5,433,305.73	
Plus Supplements.....	264,552.70	
Less Adjustments.....	-61,141.35	203,411.35
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$5,636,717.08	
Less Discounts.....	-126,976.84	
Plus Discounts on Refunds/Returns.....	-880.09	-127,856.93
Less Taxes Collected.....	5,561,151.89	
Plus Taxes Refunds/Returns.....	-2,235.49	5,558,916.40
Total P and I Refunded/Returned.....	-1.63	
Total P and I Collected.....	3,066.16	3,064.53
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	153.91	153.91
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$76,920.59	

98.62 % Collected
 1.42 % Due

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	\$317,984.74	
Plus Supplements.....	0.00	
Less Adjustments.....	-14.61	-14.61
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$317,970.13	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	890.71	
Plus Taxes Refunds/Returns.....	0.00	890.71
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	730.45	730.45
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	230.97	230.97
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$317,079.42	

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	\$372,840.88	
Plus Supplements.....	96.85	
Less Adjustments.....	-24,116.65	-24,019.80
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$348,821.08	
Less Discounts.....	-0.37	
Plus Discounts on Refunds/Returns.....	1.49	1.12
Less Taxes Collected.....	33,024.65	
Plus Taxes Refunds/Returns.....	-1,281.50	31,743.15
Total P and I Refunded/Returned.....	-773.06	
Total P and I Collected.....	31,107.50	30,334.44
Total Attorney Fee Refund/Returned.....	-300.95	
Total Attorney Fee Collected.....	8,875.16	8,574.21
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$317,079.42	

14.96 % Collected
 85.04 % Due

RAILROAD ROLLING STOCK

Culberson County

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS PROPERTY TAX ASSISTANCE DIVISION

January 1, 2026

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
Union Pacific Railroad	Harris	1400 Douglas St., STOP 1640, Property Tax	Omaha	Nebraska	68179-1640	14,392,666

Jurisdiction	HB9_Exemptions	First_Time_Partial_Exemption	Total_First_Time_Partial_Exemption
00	24,600,950	-	24,600,950
01	24,600,950	170,390	24,771,340
01R	24,600,950	137,410	24,738,360
11	5,627,580	187,350	5,814,930
30	24,600,950	65,700	24,666,650
30IS	24,600,950	65,700	24,666,650
49	-	-	-
51	11,465,540	165,490	11,631,030
60	24,600,950	165,490	24,766,440
80	-	-	-
85	-	-	-