

CITY OF ROSE CITY
CERTIFIED TOTALS FOR 2022:

I, Scott W. Overton, Chief Appraiser for Orange County, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the District subject to appraisal by me and that I have included in this summary the market and taxable values of all property that I am aware of, at an appraised value determined, as required by law.

2021 Tax Ceilings	\$2,629,142
2021 Taxable Value Lost due to Court Appeals	
A. Original 2021 ARB Values	\$
B. 2021 Final Court Value	\$
C. 2021 Value Loss (A-B)	-0-
2021 Taxable Value of Newly Deannexed Property	-0-
2021 Taxable Value on New Exemptions for 2022	
A. Absolute Exemptions	\$0
B. Partial Exemptions	\$10,134
C. Value Loss (A+B)	\$10,134
2021 Taxable Value on New Ag Exemptions for 2022	
A. 2021 Market Value	\$0
B. 2022 Productivity Value	\$0
C. Value Loss (A-B)	-0-
2021 Tax Increment Financing	-0-
2022 Total Market Value	\$61,034,514
2022 Total Taxable	\$56,040,158
2022 Pollution Control	-0-
2022 Tax Increment Financing	-0-
2022 Market Value Under Protest	
A. 2022 Taxable Under Protest	\$
B. 2022 Left off Roll	\$
C. Total Not Certified (A+B)	-0-
2022 Tax Ceilings	\$2,842,921
2022 Taxable Value of Newly Annexed Property	-0-
2022 Market Value of New Improvements	\$220,668
2022 Taxable Value of New Improvements (estimate)	\$203,015
2022 Average Market Homestead Value	\$79,100
2022 Average Taxable Homestead Value	\$63,280

Signed: 
 Scott W. Overton, Chief Appraiser
 Date: July 22, 2022

Received by: _____
 Date Received: _____

Assessment Roll Grand Totals Report

Tax Year: 2022 As of: Certification

C19 - City of Rose City

Number of Properties: 578

Land Totals

Land - Homesite	(+)	\$1,452,904		
Land - Non Homesite	(+)	\$6,647,693		
Land - Ag Market	(+)	\$84,356		
Land - Timber Market	(+)	\$1,042,968		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$9,227,921	(+)	\$9,227,921

Improvement Totals

Improvements - Homesite	(+)	\$12,985,305		
Improvements - Non Homesite	(+)	\$6,453,466		
Total Improvements	(=)	\$19,438,771	(+)	\$19,438,771

Other Totals

Personal Property (149)		\$32,367,822	(+)	\$32,367,822
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$61,034,514
Total Homestead Cap Adjustment (28)				(-) \$258,608
Total Exempt Property (9)				(-) \$1,282,748

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$1,127,324		
Ag Use (3)	(-)	\$3,895		
Timber Use (4)	(-)	\$7,251		
Total Productivity Loss	(=)	\$1,116,178	(-)	\$1,116,178
Total Assessed			(=)	\$58,376,980

Exemptions

			(HS Assd	8,899,710)
(HS) Homestead Local (109)	(+)	\$1,724,390		
(HS) Homestead State (109)	(+)	\$0		
(O65) Over 65 Local (47)	(+)	\$198,950		
(O65) Over 65 State (47)	(+)	\$0		
(DP) Disabled Persons Local (5)	(+)	\$25,000		
(DP) Disabled Persons State (5)	(+)	\$0		
(DV) Disabled Vet (4)	(+)	\$29,800		
(DVX) Disabled Vet 100% (3)	(+)	\$337,870		
(HB366) House Bill 366 (26)	(+)	\$20,812		
Total Exemptions	(=)	\$2,336,822	(-)	\$2,336,822
Net Taxable (Before Freeze)			(=)	\$56,040,158

Assessment Roll Grand Totals Report

OCAD

Tax Year: 2022 As of: Certification

**** O65 Freeze Totals

Freeze Assessed	\$3,634,017
Freeze Taxable	\$2,609,999
Freeze Ceiling (46)	\$6,101.66

**** O65 Transfer Totals

Transfer Assessed	\$0
Transfer Taxable	\$0
Post-Percent Taxable	\$0
Transfer Adjustment (0)	\$0

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) (=) \$53,430,159

*** DP Freeze Totals

Freeze Assessed	\$322,403
Freeze Taxable	\$232,922
Freeze Ceiling (5)	\$829.04

*** DP Transfer Totals

Transfer Assessed	\$0
Transfer Taxable	\$0
Post-Percent Taxable	\$0
Transfer Adjustment (0)	\$0

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) (=) \$53,197,237

2022 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Taxing Unit: C19 - City of Rose City

2021 Values of Supplement 401

Line	Activity	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$53,978,191
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$2,629,142
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$
4.	2021 total adopted tax rate.	0.340250
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB Values: \$0.00 B. 2021 values resulting from final court decisions: - \$0.00 C. 2021 value loss. Subtract B from A. ³	\$0.00
6.	2021 taxable value subject to an appeal under Chapter 42 as of July 25. A. 2021 ARB certified value: \$ B. 2021 disputed value: - \$ C. 2021 undisputed value. Subtract B from A.	\$
7.	2021 Chapter 42 related adjusted values. Add Line 5 and 6.	\$
8.	2021 taxable value, adjusted for court-ordered reductions. Add Line 3 and 7	\$
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁴	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(15)

Line	Activity	Amount/Rate
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p> <p>A. Absolute exemptions. Use 2021 market value <u>\$0</u></p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: <u>+ \$10,134</u></p> <p>C. Value loss. Add A and B.⁵</p>	\$10,134
11.	<p>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value: <u>\$0</u></p> <p>B. 2022 productivity or special appraised value: <u>- \$0</u></p> <p>C. Value loss. Subtract B from A.⁶</p>	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$
13.	2021 adjusted taxable value. Subtract Line 12 from Line 8	\$
14.	Adjusted 2021 taxes. Multiply Line 4 by Line 13 and divide by \$100.	\$
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code 25.25(b) and (c) corrections and Tax Code 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁷	\$
16.	Taxes in tax increment financing (TIF) for tax year 2021. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. ⁸	\$
17.	Adjusted 2021 taxes with refunds and TIF adjustment. Add Lines 14 and 15, subtract line 16. ⁹	\$

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(13)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
18.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values: <u>\$56,040,158</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: <u>+ \$</u></p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: <u>- \$0</u></p> <p>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.¹¹ <u>- \$</u></p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	<p style="text-align: right;">\$</p>
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³</p> <p style="text-align: right;"><u>\$</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value,</p>	

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

¹² Tex. Tax Code § 26.01(c)

¹³ Tex. Tax Code §§ 26.04 and 26.041

Line	Activity	Amount/Rate
	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴ + \$ _____	
	C. Total value under protest or not certified. Add A and B.	\$
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$2,842,921
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20.	\$
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁶	\$0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁷	\$220,668
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$
25.	2022 adjusted taxable value. Subtract Line 24 from Line 21.	\$
26.	2022 effective tax rate. Divide Line 17 by Line 25 and multiply by \$100. ¹⁸	\$
27.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2022 county effective tax rate. ¹⁹	\$

A county, city or hospital district that adopted the additional sales tax in November 2021 or in May 2022 must adjust its effective tax rate. The *Additional Sales Tax Rate Worksheet* sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

¹⁵ Tex. Tax Code § 26.012(6)

¹⁶ Tex. Tax Code § 26.012(17)

¹⁷ Tex. Tax Code § 26.012(17)

¹⁸ Tex. Tax Code § 26.04(c)

¹⁹ Tex. Tax Code § 26.04(d)

Effective Tax Rate Report

Tax Year: 2022

Taxing Unit: C19 - City of Rose City

NEW EXEMPTIONS:

	COUNT	2021 ABSOLUTE EX VALUES	2022 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	0	\$0	
NEW HS EXEMPTIONS	1		\$5,134
NEW PRO EXEMPTIONS	0		\$0
NEW OA EXEMPTIONS	1		\$5,000
NEW DP EXEMPTIONS	0		\$0
NEW DV1 EXEMPTIONS	0		\$0
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	0		\$0
NEW DV4 EXEMPTIONS	0		\$0
NEW DVX EXEMPTIONS	0		\$0
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$0
PARTIAL EX TOTAL	(+)	\$10,134
2021 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2022	(=)	\$10,134

NEW ANNEXED PROPERTY:

	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	0	\$0	\$0
IMPROVEMENT SEGMENTS	0	\$0	
LAND SEGMENTS	0	\$0	
MINERAL	0	\$0	
OTHER	0	\$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	\$0
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NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	0
2021 MARKET	\$0
2022 USE	(-) \$0
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$0 (\$0 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	1	\$129,625	\$127,260
RESIDENTIAL	1	\$129,625	\$127,260
COMMERCIAL	0	\$0	\$0
OTHER	0	\$0	\$0

NEW ADDITIONS	1	\$116,760	\$93,408
RESIDENTIAL	1	\$116,760	\$93,408
COMMERCIAL	0	\$0	\$0
OTHER	0	\$0	\$0
PERCENT COMPLETION CHANGED	0	\$0	\$0
TOTAL NEW PERSONAL VALUE	0	\$0	\$0
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$246,385	\$220,668

2021 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$53,978,191
2021 OA DP FROZEN TAXABLE	\$2,629,142
2021 TAX RATE	0.3403
2021 OA DP TAX CEILING	\$5,943
2022 CERTIFIED TAXABLE	\$56,040,158
2022 TAXABLE UNDER PROTEST	\$0
2022 OA FROZEN TAXABLE	\$2,609,999
2022 DP FROZEN TAXABLE	\$232,922
2022 TRANSFERRED OA FROZEN TAXABLE	\$0
2022 TRANSFERRED DP FROZEN TAXABLE	\$0
2022 OA FROZEN TAXABLE UNDER PROTEST	\$0
2022 DP FROZEN TAXABLE UNDER PROTEST	\$0
2022 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2022 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2022 APPRAISED VALUE	\$58,376,980
2022 OA DP TAX CEILING	\$6,931

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

2021 total taxable value.	1.	\$53,978,191
2021 tax ceilings.	2.	\$2,629,142
2021 total adopted tax rate.	4.	0.340250
a. 2021 M&O tax rate.		a. 0.340250
b. 2021 I&S tax rate.		+b. 0.000000
2021 taxable value of property in territory deannexed after Jan. 1, 2021.	7.	\$0
2021 taxable value lost because property first qualified for an exemption in 2022.	8.	\$10,134
a. Absolute exemptions.		a. \$0
b. Partial exemptions.		+b. \$10,134
2021 taxable value lost because property first qualified for agricultural appraisal (1 - d or 1 - d - 1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2022.	9.	\$0
a. 2021 market value.		a. \$0
b. 2022 productivity or special appraisal value.		-b. \$0
2022 certified taxable.		\$56,040,158
2022 tax ceilings.	18.	\$2,842,921
Total 2022 taxable value of properties in territory annexed after Jan.1, 2021.	20.	\$0
Total 2022 taxable value of new improvements and new personal property	21.	\$220,668

* 2021 Values as of Supplement 26.

Comptrollers Audit Report

Location: Appraisal Tax Year: 2022

Taxing Units: C19(ARB Approved)

PROPERTY USE CATEGORY	BREAKDOWN OF APPRAISED VALUE			APPRAISED VALUE
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE	
A: REAL, RESIDENTIAL, SINGLE-FAMILY	255	251	\$12,652,023	\$13,300,308
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	\$0	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	87	87	\$925,498	\$879,997
D: REAL, ACREAGE (LAND ONLY)	165.76 (ACRES)	119.90 (ACRES)	\$1,227,517	\$1,127,324
E: REAL, FARM AND RANCH IMPROVEMENT	16	17	\$2,057,916	\$2,141,698
F: REAL, COMMERCIAL AND INDUSTRIAL	58	52	\$8,950,748	\$9,426,901
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	19	19	\$4,296,711	\$4,660,451
L: TANGIBLE PERSONAL, BUSINESS	126	117	\$26,573,050	\$27,258,922
M: TANGIBLE PERSONAL, OTHER	23	21	\$415,971	\$401,205
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	0	0	\$0	\$0
X: EXEMPT	4	6	\$1,709	\$2,877
S: SPECIAL INVENTORY	10	9	\$659,628	\$552,083
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$57,760,771	\$59,751,766
TOTAL EXEMPT PROPERTY	9	9	\$1,264,636	\$1,282,748
TOTAL MARKET VALUE ON ROLL TOTALS PAGE*				\$61,034,514

*Values will not match the roll totals page if some properties in the taxing unit have partial HS or are in a split jurisdiction

Top Taxpayers Report

OCAD

TaxYear: 2022 Taxing Units: S01,S02,S03,S04,S05,C11,C12,C17,C18,C13,C19,C14,C15,X40,L03,E24,E21,E22,E23,D02,P01,W34

Appraisal

Top Taxpayer Calculations Performed as of 07/22/2022

City of Rose City: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	SUNBELT RENTALS #651	\$11,718,086	\$11,718,086
2	TURN2 SPECIALTY COMPANIES LLC	\$4,244,434	\$4,244,434
3	SUNBELT RENTALS INC	\$1,964,656	\$1,964,656
4	SIGNATURE FINANCIAL, LLC	\$1,857,094	\$1,857,094
5	ZJP INVESTMENTS, LLC	\$1,373,266	\$1,373,266
6	KANSAS CITY SOUTHERN RAILWAY	\$1,347,020	\$1,347,020
7	J & D PARTNERS, LTD	\$1,326,440	\$1,326,440
8	ENTERGY TEXAS INC	\$965,330	\$965,330
9	BNSF RAILWAY COMPANY	\$856,390	\$856,390
10	SUNBELT RENTALS, INC #1651	\$846,831	\$846,831

JOB - 418114 14 ROSE CITY CITY

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	0	0	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$500 MIN INT	0-	0*	0-
TOTAL VALUE	0		0
(INV) REAL VALUE	0	0	0
PERS VALUE	4,901,720	22	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0+
LESS FREEPORT VALUE	0-	0*	0-
LESS TCEQ VALUE	0-	0*	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$2500 INC PPP	0-	0*	0-
TOTAL VALUE	4,901,720		0
TOTAL VALUE ALL PROPERTY	4,901,720	22	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500/\$2500	0		
TOTAL OWNERS	18		

PROPERTY CODE SUMMARY (CURRENT)

PREVIOUS YEAR (CERTIFIED) 2021

CODE	ITEMS	TOTAL VALUE	NEW VALUE	ITEMS	TOTAL VALUE	PERCENT DIFF
J2	1	22,880		1	19,850	15.2 %
J3	2	965,330		2	744,920	29.5 %
J4	6	337,500		6	354,160	4.7-%
J5	5	2,939,840		5	2,794,920	5.1 %
J6	3	289,800		3	277,760	4.3 %
J	17	4,555,350				
L2P	1	51,090		1	62,880	18.7-%
L2Q	4	295,280		4	308,330	4.2-%
L	5	346,370				

** FINAL TOTAL ** 22 4,901,720