

# CITY OF PINE FOREST

## CERTIFIED TOTALS FOR 2024:

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.

|                                                   |           |              |
|---------------------------------------------------|-----------|--------------|
| 2023 Tax Ceilings                                 |           | \$2,701,532  |
| 2023 Taxable Value Lost due to Court Appeals      |           |              |
| A. Original 2023 ARB Values                       | \$        |              |
| B. 2023 Final Court Value                         | \$        |              |
| C. 2023 Value Loss (A-B)                          |           | -0-          |
| 2023 Taxable Value of Newly Deannexed Property    |           | -0-          |
| 2023 Taxable Value on New Exemptions for 2024     |           |              |
| A. Absolute Exemptions                            | \$0       |              |
| B. Partial Exemptions                             | \$123,305 |              |
| C. Value Loss (A+B)                               |           | \$123,305    |
| 2023 Taxable Value on New Ag Exemptions for 2024  |           |              |
| A. 2023 Market Value                              | \$0       |              |
| B. 2024 Productivity Value                        | \$0       |              |
| C. Value Loss (A-B)                               |           | -0-          |
| 2023 Tax Increment Financing                      |           | -0-          |
| 2024 Total Market Value                           |           | \$41,645,037 |
| 2024 Total Taxable                                |           | \$29,889,064 |
| 2024 Pollution Control                            |           | -0-          |
| 2024 Tax Increment Financing                      |           | -0-          |
| 2024 Market Value Under Protest                   |           |              |
| A. 2024 Taxable Under Protest                     | \$        |              |
| B. 2024 Left off Roll                             | \$        |              |
| C. Total Not Certified (A+B)                      |           | -0-          |
| 2024 Tax Ceilings                                 |           | \$3,269,434  |
| 2024 Taxable Value of Newly Annexed Property      |           | -0-          |
| 2024 Market Value of New Improvements             |           | \$244,991    |
| 2024 Taxable Value of New Improvements (estimate) |           | \$130,843    |
| 2024 Average Market Homestead Value               |           | \$133,927    |
| 2024 Average Taxable Homestead Value              |           | \$107,142    |

Signed:   
 Scott W. Overton, Chief Appraiser  
 Date: July 25, 2024

Received by: \_\_\_\_\_  
 Date Received: \_\_\_\_\_

# Assessment Roll Grand Totals Report

Tax Year: 2024 As of: Certification

C17 - City of Pine Forest

Number of Properties: 423

## Land Totals

|                                |            |                    |            |                    |
|--------------------------------|------------|--------------------|------------|--------------------|
| Land - Homesite                | (+)        | \$2,525,393        |            |                    |
| Land - Non Homesite            | (+)        | \$921,495          |            |                    |
| Land - Ag Market               | (+)        | \$169,710          |            |                    |
| Land - Timber Market           | (+)        | \$1,984,951        |            |                    |
| Land - Exempt Ag/Timber Market | (+)        | \$0                |            |                    |
| <b>Total Land Market Value</b> | <b>(=)</b> | <b>\$5,601,549</b> | <b>(+)</b> | <b>\$5,601,549</b> |

## Improvement Totals

|                             |            |                     |            |                     |
|-----------------------------|------------|---------------------|------------|---------------------|
| Improvements - Homesite     | (+)        | \$28,796,256        |            |                     |
| Improvements - Non Homesite | (+)        | \$3,616,563         |            |                     |
| <b>Total Improvements</b>   | <b>(=)</b> | <b>\$32,412,819</b> | <b>(+)</b> | <b>\$32,412,819</b> |

## Other Totals

|                                                        |  |             |            |                        |
|--------------------------------------------------------|--|-------------|------------|------------------------|
| Personal Property (56)                                 |  | \$3,630,669 | (+)        | \$3,630,669            |
| Minerals (0)                                           |  | \$0         | (+)        | \$0                    |
| Autos (0)                                              |  | \$0         | (+)        | \$0                    |
| <b>Total Market Value</b>                              |  |             | <b>(=)</b> | <b>\$41,645,037</b>    |
| <b>Total Homestead Cap Adjustment (99)</b>             |  |             |            | <b>(-) \$2,050,664</b> |
| <b>Total Circuit Breaker Limit Cap Adjustment (21)</b> |  |             |            | <b>(-) \$678,662</b>   |
| <b>Total Exempt Property (6)</b>                       |  |             |            | <b>(-) \$770,334</b>   |

## Productivity Totals

|                                        |            |                    |            |                     |
|----------------------------------------|------------|--------------------|------------|---------------------|
| Total Productivity Market (Non Exempt) | (+)        | \$2,154,661        |            |                     |
| Ag Use (4)                             | (-)        | \$2,927            |            |                     |
| Timber Use (7)                         | (-)        | \$256,807          |            |                     |
| <b>Total Productivity Loss</b>         | <b>(=)</b> | <b>\$1,894,927</b> | <b>(-)</b> | <b>\$1,894,927</b>  |
| <b>Total Assessed</b>                  |            |                    | <b>(=)</b> | <b>\$36,250,450</b> |

## Exemptions

|                                      |            |                    |                 |                     |
|--------------------------------------|------------|--------------------|-----------------|---------------------|
|                                      |            |                    | <b>(HS Assd</b> | <b>21,735,150)</b>  |
| (HS) Homestead Local (154)           | (+)        | \$4,124,947        |                 |                     |
| (HS) Homestead State (154)           | (+)        | \$0                |                 |                     |
| (O65) Over 65 Local (55)             | (+)        | \$871,344          |                 |                     |
| (O65) Over 65 State (55)             | (+)        | \$0                |                 |                     |
| (DP) Disabled Persons Local (6)      | (+)        | \$100,000          |                 |                     |
| (DP) Disabled Persons State (6)      | (+)        | \$0                |                 |                     |
| (DV) Disabled Vet (4)                | (+)        | \$43,575           |                 |                     |
| (DVX) Disabled Vet 100% (7)          | (+)        | \$1,103,683        |                 |                     |
| (DVXSS) DV 100% Surviving Spouse (1) | (+)        | \$41,110           |                 |                     |
| (HB366) House Bill 366 (14)          | (+)        | \$7,136            |                 |                     |
| (AUTO) Lease Vehicles Ex (2)         | (+)        | \$69,591           |                 |                     |
| <b>Total Exemptions</b>              | <b>(=)</b> | <b>\$6,361,386</b> | <b>(-)</b>      | <b>\$6,361,386</b>  |
| <b>Net Taxable (Before Freeze)</b>   |            |                    | <b>(=)</b>      | <b>\$29,889,064</b> |

# Assessment Roll Grand Totals Report

OCAD

Tax Year: 2024 As of: Certification

## \*\*\*\* O65 Freeze Totals

|                     |             |
|---------------------|-------------|
| Freeze Assessed     | \$5,653,452 |
| Freeze Taxable      | \$3,051,721 |
| Freeze Ceiling (52) | \$1,934.81  |

## \*\*\*\* 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) | (=) | \$26,837,343 |
|------------------------------------------------------------------------------|-----|--------------|

## \*\*\* DP Freeze Totals

|                    |           |
|--------------------|-----------|
| Freeze Assessed    | \$396,956 |
| Freeze Taxable     | \$217,713 |
| Freeze Ceiling (6) | \$108.46  |

## \*\*\* 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) | (=) | \$26,619,630 |
|------------------------------------------------------------------------------|-----|--------------|

# 2024 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Taxing Unit: C17 - City of Pine Forest

2023 Values of Supplement 477

| Line | Activity                                                                                                                                                                                                                                                                                                                                                                                                                                          | Amount/Rate  |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1.   | <b>2023 total taxable value.</b> Enter the amount of 2023 taxable value on the 2023 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). <sup>1</sup> | \$28,206,933 |
| 2.   | <b>2023 tax ceilings.</b> Counties, cities and junior college districts. Enter 2023 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 2023 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>                                               | \$2,701,532  |
| 3.   | <b>Preliminary 2023 adjusted taxable value.</b> Subtract Line 2 from Line 1.                                                                                                                                                                                                                                                                                                                                                                      | \$           |
| 4.   | <b>2023 total adopted tax rate.</b>                                                                                                                                                                                                                                                                                                                                                                                                               | 0.050000     |
| 5.   | <b>2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value.</b><br>A. Original 2023 ARB Values: \$<br>B. 2023 values resulting from final court decisions: - \$<br>C. 2023 value loss. Subtract B from A. <sup>3</sup>                                                                                                                                                                                        | \$           |
| 6.   | <b>2023 taxable value subject to an appeal under Chapter 42 as of July 25.</b><br>A. 2023 ARB certified value: \$<br>B. 2023 disputed value: - \$<br>C. 2023 undisputed value. Subtract B from A.                                                                                                                                                                                                                                                 | \$           |
| 7.   | <b>2023 Chapter 42 related adjusted values.</b> Add Line 5 and 6.                                                                                                                                                                                                                                                                                                                                                                                 | \$           |
| 8.   | <b>2023 taxable value, adjusted for court-ordered reductions.</b><br>Add Line 3 and 7                                                                                                                                                                                                                                                                                                                                                             | \$           |
| 9.   | <b>2023 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the 2023 value of property in deannexed territory. <sup>4</sup>                                                                                                                                                                                                                                                                            | \$0          |

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

| Line | Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Amount/Rate |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 10.  | <b>2023 taxable value lost because property first qualified for an exemption in 2024.</b> 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.<br><br>A. <b>Absolute exemptions.</b> Use 2023 market value <u>\$0</u><br>B. <b>Partial exemptions.</b> 2024 exemption amount or 2024 percentage exemption times 2023 value: <u>+ \$123,305</u><br>C. <b>Value loss.</b> Add A and B. <sup>5</sup> | \$123,305   |
| 11.  | <b>2023 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 2024.</b> Use only properties that qualified in 2024 for the first time; do not use properties that qualified in 2023.<br><br>A. <b>2023 market value:</b> <u>\$0</u><br>B. <b>2024 productivity or special appraised value:</b> <u>- \$0</u><br>C. <b>Value loss.</b> Subtract B from A. <sup>6</sup>                                                                                                                                                                                         | \$0         |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C, and 11C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$          |
| 13.  | <b>2023 adjusted taxable value.</b> Subtract Line 12 from Line 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$          |
| 14.  | <b>Adjusted 2023 taxes.</b> Multiply Line 4 by Line 13 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$          |
| 15.  | <b>Taxes refunded for years preceding tax year 2023.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2023. 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 2023. This line applies only to tax years preceding tax year 2023. <sup>7</sup>                                                                                                                                                                                                                                                                                                        | \$          |
| 16.  | <b>Taxes in tax increment financing (TIF) for tax year 2023.</b> 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 2024 captured appraised value in Line 18D, enter 0. <sup>8</sup>                                                                                                                                                                                                                                                                                                                                                                                                                        | \$          |
| 17.  | <b>Adjusted 2023 taxes with refunds and TIF adjustment.</b> Add Lines 14 and 15, subtract line 16. <sup>9</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$          |

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(13)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

| Line | Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Amount/Rate |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 18.  | <p><b>Total 2024 taxable value on the 2024 certified appraisal roll today.</b> 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.<sup>10</sup></p> <p>A. <b>Certified values:</b> <u>\$29,889,064</u></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <u>+ \$</u></p> <p>C. <b>Pollution control exemption:</b> 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. <b>Tax increment financing:</b> Deduct the 2024 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2024 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.<sup>11</sup> <u>- \$</u></p> <p>E. <b>Total 2024 value.</b> Add A and B, then subtract C and D. <u>\$</u></p> |             |
| 19.  | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p>A. <b>2024 taxable value of properties under protest.</b> 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.<sup>13</sup> <u>\$</u></p> <p>B. <b>2024 value of properties not under protest or included on certified appraisal roll.</b> 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>         |             |

<sup>10</sup> Tex. Tax Code § 26.012(15)

<sup>11</sup> Tex. Tax Code § 26.03(c)

<sup>12</sup> Tex. Tax Code § 26.01(c)

<sup>13</sup> 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. <sup>14</sup><br><br>+ \$ _____                                                                                                                                                                                                                                                                                                                                                                                                                                                    |             |
|      | C. <b>Total value under protest or not certified.</b> Add A and B.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$          |
| 20.  | <b>2024 tax ceilings.</b> Counties, cities and junior colleges enter 2024 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 2023 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>                                                                                                                                                                                                                                        | \$3,269,434 |
| 21.  | <b>2024 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$          |
| 22.  | <b>Total 2024 taxable value of properties in territory annexed after Jan. 1, 2023.</b> Include both real and personal property. Enter the 2024 value of property in territory annexed. <sup>16</sup>                                                                                                                                                                                                                                                                                                                                                                                                                              | \$0         |
| 23.  | <b>Total 2024 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2023. 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, 2023, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2024. <sup>17</sup> | \$251,804   |
| 24.  | <b>Total adjustments to the 2024 taxable value.</b> Add Lines 22 and 23.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$          |
| 25.  | <b>2024 adjusted taxable value.</b> Subtract Line 24 from Line 21.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$          |
| 26.  | <b>2024 effective tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>18</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$          |
| 27.  | <b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2024 county effective tax rate. <sup>19</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$          |

A county, city or hospital district that adopted the additional sales tax in November 2023 or in May 2024 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.

<sup>14</sup> Tex. Tax Code §§ 26.04 and 26.041

<sup>15</sup> Tex. Tax Code § 26.012(6)

<sup>16</sup> Tex. Tax Code § 26.012(17)

<sup>17</sup> Tex. Tax Code § 26.012(17)

<sup>18</sup> Tex. Tax Code § 26.04(c)

<sup>19</sup> Tex. Tax Code § 26.04(d)

# Effective Tax Rate Report

Tax Year: 2024

Taxing Unit: C17 - City of Pine Forest

## NEW EXEMPTIONS:

|                      | COUNT | 2023 ABSOLUTE EX VALUES | 2024 PARTIAL EX VALUES |
|----------------------|-------|-------------------------|------------------------|
| NEW EXEMPT PROPERTY  | 0     | \$0                     |                        |
| NEW HS EXEMPTIONS    | 4     |                         | \$62,588               |
| NEW PRO EXEMPTIONS   | 0     |                         | \$0                    |
| NEW OA EXEMPTIONS    | 1     |                         | \$20,000               |
| 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   | 2     |                         | \$40,717               |
| NEW HB366 EXEMPTIONS | 0     |                         | \$0                    |
| NEW PC EXEMPTIONS    | 0     |                         | \$0                    |
| NEW FRSS EXEMPTIONS  | 0     |                         | \$0                    |

|                                                                 |     |           |
|-----------------------------------------------------------------|-----|-----------|
| ABSOLUTE EX TOTAL                                               |     | \$0       |
| PARTIAL EX TOTAL                                                | (+) | \$123,305 |
| 2023 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2024 | (=) | \$123,305 |

## 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 |
|------------------------------------------|-----|

## NEW AG APPLICATIONS:

|                                    |                       |
|------------------------------------|-----------------------|
| NEW AG APPLICATIONS COUNT          | 0                     |
| 2023 MARKET                        | \$0                   |
| 2024 USE                           | (-) \$0               |
| VALUE LOST DUE TO AG APPLICATIONS: | (=) \$0 (\$0 Taxable) |

## NEW IMPROVEMENTS:

|                  | COUNT | TOTAL APPRAISED VALUE <sup>1</sup> | NEW CURRENT TAXABLE <sup>2</sup> |
|------------------|-------|------------------------------------|----------------------------------|
| NEW IMPROVEMENTS | 4     | \$421,198                          | \$130,843                        |
| RESIDENTIAL      | 4     | \$421,198                          | \$130,843                        |
| COMMERCIAL       | 0     | \$0                                | \$0                              |
| OTHER            | 0     | \$0                                | \$0                              |



|                                |    |             |           |
|--------------------------------|----|-------------|-----------|
| NEW ADDITIONS                  | 27 | \$4,270,474 | \$120,961 |
| RESIDENTIAL                    | 27 | \$4,270,474 | \$120,961 |
| 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:                        |    | \$4,691,672 | \$251,804 |
| NEW IMPROVEMENT CURRENT MARKET |    |             |           |

|                                             |              |
|---------------------------------------------|--------------|
| 2023 TOTAL TAXABLE (EXCLUDES UNDER PROTEST) | \$28,206,933 |
| 2023 OA DP FROZEN TAXABLE                   | \$2,701,532  |
| 2023 TAX RATE                               | 0.0500       |
| 2023 OA DP TAX CEILING                      | \$1,930      |

|                                                    |              |
|----------------------------------------------------|--------------|
| 2024 CERTIFIED TAXABLE                             | \$29,889,064 |
| 2024 TAXABLE UNDER PROTEST                         | \$0          |
| 2024 OA FROZEN TAXABLE                             | \$3,051,721  |
| 2024 DP FROZEN TAXABLE                             | \$217,713    |
| 2024 TRANSFERRED OA FROZEN TAXABLE                 | \$0          |
| 2024 TRANSFERRED DP FROZEN TAXABLE                 | \$0          |
| 2024 OA FROZEN TAXABLE UNDER PROTEST               | \$0          |
| 2024 DP FROZEN TAXABLE UNDER PROTEST               | \$0          |
| 2024 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST | \$0          |
| 2024 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST | \$0          |
| 2024 APPRAISED VALUE                               | \$36,250,450 |
| 2024 OA DP TAX CEILING                             | \$2,043      |

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

|                                                                                                                                                                                                                       |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <b>2023 total taxable value.</b>                                                                                                                                                                                      | <b>1. \$28,206,933</b> |
| <b>2023 tax ceilings.</b>                                                                                                                                                                                             | <b>2. \$2,701,532</b>  |
| <b>2023 total adopted tax rate.</b>                                                                                                                                                                                   | <b>4. 0.050000</b>     |
| a. 2023 M&O tax rate.                                                                                                                                                                                                 | a. 0.050000            |
| b. 2023 I&S tax rate.                                                                                                                                                                                                 | +b. 0.000000           |
| <b>2023 taxable value of property in territory deannexed after Jan. 1, 2023.</b>                                                                                                                                      | <b>7. \$0</b>          |
| <b>2023 taxable value lost because property first qualified for an exemption in 2024.</b>                                                                                                                             | <b>8. \$123,305</b>    |
| a. Absolute exemptions.                                                                                                                                                                                               | a. \$0                 |
| b. Partial exemptions.                                                                                                                                                                                                | +b. \$123,305          |
| <b>2023 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 2024.</b> | <b>9. \$0</b>          |
| a. 2023 market value.                                                                                                                                                                                                 | a. \$0                 |
| b. 2024 productivity or special appraisal value.                                                                                                                                                                      | -b. \$0                |
| <b>2024 certified taxable.</b>                                                                                                                                                                                        | <b>\$29,889,064</b>    |
| <b>2024 tax ceilings.</b>                                                                                                                                                                                             | <b>18. \$3,269,434</b> |
| <b>Total 2024 taxable value of properties in territory annexed after Jan.1, 2023.</b>                                                                                                                                 | <b>20. \$0</b>         |
| <b>Total 2024 taxable value of new improvements and new personal property</b>                                                                                                                                         | <b>21. \$251,804</b>   |

\* 2023 Values as of Supplement 36.

# Comptrollers Audit Report

Location: Appraisal

Tax Year: 2024

7/25/2024

Page: 89

OCAD

Taxing Units: C17(ARB Approved)

## BREAKDOWN OF APPRAISED VALUE

| PROPERTY USE CATEGORY                                                   | PRIOR NO. OF UNITS OR<br>ACCOUNTS | NO. OF UNITS OR<br>ACCOUNTS | PRIOR APPRAISED VALUE | APPRAISED VALUE |
|-------------------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------|-----------------|
| A: REAL, RESIDENTIAL, SINGLE-FAMILY                                     | 264                               | 273                         | \$25,540,056          | \$28,633,863    |
| B: REAL, RESIDENTIAL, MULTI-FAMILY                                      | 0                                 | 0                           | \$0                   | \$0             |
| C: REAL, VACANT PLATTED LOTS/TRACTS                                     | 53                                | 44                          | \$411,402             | \$287,006       |
| D: REAL, ACREAGE ( LAND ONLY)                                           | 1,220.24 (ACRES)                  | 1,210.54 (ACRES)            | \$2,205,536           | \$2,165,491     |
| E: REAL, FARM AND RANCH IMPROVEMENT                                     | 14                                | 18                          | \$2,054,487           | \$2,153,559     |
| F: REAL, COMMERCIAL AND INDUSTRIAL                                      | 16                                | 11                          | \$2,850,469           | \$2,947,379     |
| 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                                | 7                                 | 6                           | \$870,590             | \$886,780       |
| L: TANGIBLE PERSONAL, BUSINESS                                          | 34                                | 32                          | \$2,679,256           | \$2,663,713     |
| M: TANGIBLE PERSONAL, OTHER                                             | 33                                | 31                          | \$1,137,211           | \$1,056,736     |
| N: INTANGIBLE PERSONAL                                                  | 0                                 | 0                           | \$0                   | \$0             |
| O: REAL, INVENTORY                                                      | 0                                 | 0                           | \$0                   | \$0             |
| X: EXEMPT                                                               | 18                                | 18                          | \$74,348              | \$80,176        |
| S: SPECIAL INVENTORY                                                    | 0                                 | 0                           | \$0                   | \$0             |
| ERROR:                                                                  | 0                                 | 0                           | \$0                   | \$0             |
| TOTAL APPRAISED VALUE                                                   |                                   |                             | \$37,823,355          | \$40,874,703    |
| TOTAL EXEMPT PROPERTY                                                   | 7                                 | 6                           | \$659,256             | \$770,334       |
| TOTAL MARKET VALUE ON ROLL TOTALS PAGE                                  |                                   |                             |                       | \$41,645,037    |
| ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS |                                   |                             |                       | -\$3,162,426    |

# Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled

C17 - City of Pine Forest

10703

School District Name

School District Number

OCAD

181

Appraisal District Name

Appraisal District Number

**FILING INSTRUCTIONS:** When providing a copy of the certified annual appraisal roll to the Comptroller's office, this form and all supporting documentation is to be completed and submitted with the Tax Rate Submission Spreadsheet to the Property Tax Assistance Division's Data Analysis team (DAT) by email at [ptad.ears@cpa.texas.gov](mailto:ptad.ears@cpa.texas.gov) or by mail at PO Box 13528, Austin, Texas 78711-3528. For additional information, consult Comptroller Rules 9.103, 9.3059(a) and 9.4308(i) or contact DAT at 800-252-9121 (press 3 and ask for DAT).

## SECTION 1: School District Property Value Study Year

State the tax year for which you are reporting a loss:

2024

If this form is being completed for SDPVS year 2022 or earlier, ONLY complete column A. For SDPVS years 2023 onward, complete both columns.

## SECTION 2: School Tax Limitation Information – Persons Age 65 or Older, Disabled and Qualified Surviving Spouses

| Description                                                                                                                                                                                                                                                                                                                                                                                      | Column A    | Column B    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 1. Total number of homesteads in the school district on which a tax ceiling exists.                                                                                                                                                                                                                                                                                                              | 58          |             |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0701      |             |
| 2. Total appraised value (if the value is capped at 10 percent per year, use the capped value) of homesteads reported in item 1 above before exemptions are deducted.                                                                                                                                                                                                                            | \$6,050,408 |             |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0702      |             |
| 3. Total appraised value lost to allowable exemptions granted on homesteads reported in item 1. (Include losses due to state-mandated \$40,000 exemptions; \$10,000 age 65 or older or disabled exemptions; disabled or deceased veteran's survivor(s) exemptions; 100 percent veteran's or their surviving spouse homestead; water conservation exemptions, solar and wind-powered exemptions). | \$799,516   |             |
| <b>DO NOT INCLUDE ANY LOCAL OPTIONAL EXEMPTIONS.</b>                                                                                                                                                                                                                                                                                                                                             | SR0703      |             |
| 4. Total taxable value of homesteads reported in item 1 after allowable exemptions are deducted. (Must equal the remainder of item 2 minus item 3.)                                                                                                                                                                                                                                              | \$5,250,892 |             |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0704      |             |
| 5. Total school district tax rate.                                                                                                                                                                                                                                                                                                                                                               | 0.050000    |             |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0654      |             |
| 6. Total levy on homesteads reported in item 1 that would have been generated (paid) without the tax ceiling. (Must equal the levy calculated by multiplying the tax rate reported in item 5 times the value reported in item 4 times 0.01.)                                                                                                                                                     | \$2,625.45  |             |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0705      |             |
| 7. Actual total levy on homesteads reported in item 1. <b>(will be paid)</b>                                                                                                                                                                                                                                                                                                                     | \$1,401.54  | \$1,387.92  |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0706      | SR0716      |
| 8. Total levy lost on homesteads reported in item 1. (Must equal the remainder of item 6 minus item 7.) <b>(will not be paid)</b>                                                                                                                                                                                                                                                                | \$1,223.91  | \$1,237.53  |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0707      | SR0717      |
| 9. Total value lost on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.)                                                                                                                                                                                                                                                                                           | \$2,447,820 | \$2,475,060 |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0708      | SR0718      |
| 10. Total appraised value deducted for local optional, historical, age 65 or older, disabled and local optional percent exemptions granted on the homesteads reported in item 1.                                                                                                                                                                                                                 | \$1,981,458 |             |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0709      |             |
| 11. Total value lost on homesteads reported in item 1. (item 9 minus item 10)                                                                                                                                                                                                                                                                                                                    | \$466,362   |             |
|                                                                                                                                                                                                                                                                                                                                                                                                  | SR0710      |             |

## SECTION 3: Certification

As the chief appraiser or designated agent responsible for this report on behalf of the school district identified above, I swear or affirm that the information reflected in this Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled is true and correct to the best of my knowledge.

sign  
here

Signature

Date

Print Name

Email Address

Phone (area code and number)

# Top Taxpayers Report

OCAD

TaxYear: 2024 Taxing Units: S04,S01,C11,C12,C17,C18,C13,C19,C14,C15,X40,L03,E24,E21,E22,E23,S02,D02,P01,S03,W34,S05

Appraisal

Top Taxpayer Calculations Performed as of 07/25/2024

City of Pine Forest: Total Taxable Value

|    | Taxpayer Name                        | Total Market | Total Assessed |
|----|--------------------------------------|--------------|----------------|
| 1  | FUSION MECHANICAL LLC                | \$1,464,082  | \$1,464,082    |
| 2  | NAMAH, LLC                           | \$996,405    | \$996,405      |
| 3  | HILYAR, MATTHEW TODD & LEAH VIRGINIA | \$788,801    | \$581,582      |
| 4  | ENTERGY TEXAS INC                    | \$526,200    | \$526,200      |
| 5  | PINE FOREST FD, L.L.C.               | \$513,000    | \$513,000      |
| 6  | ACCURATE INDUSTRIES, INC.            | \$365,400    | \$365,400      |
| 7  | VIDOR YARD, LLC                      | \$330,536    | \$330,536      |
| 8  | FONTENOT, RANDALL & DORIS A          | \$380,936    | \$314,713      |
| 9  | HIGGINS, JASON A. & JENNIFER FAYE    | \$384,574    | \$307,659      |
| 10 | WORSHAM, JOHN HENRY                  | \$381,684    | \$305,347      |

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## MINERAL VALUE RECAP

MNL10

Certified

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JOB - 418112 12 PINE FOREST 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 CIRCUIT VALUE             | 0-        | 0     | 0         |
| LESS \$500 MIN INT             | 0-        | 0*    | 0-        |
| TOTAL VALUE                    | 0         |       | 0         |
| (INV) REAL VALUE               | 0         | 0     | 0         |
| FERS VALUE                     | 1,228,050 | 11    | 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 CIRCUIT VALUE             | 0-        | 0     | 0         |
| LESS UNKNOWN VALUE             | 0-        | 0-    | 0-        |
| LESS \$2500 INC PPP            | 690-      | 1*    | 0-        |
| TOTAL VALUE                    | 1,227,360 |       | 0         |
| TOTAL VALUE ALL PROPERTY       | 1,227,360 | 11    | 0         |
| LESS MINIMUM OWNER LOSS (0000) | 0-        | 0-    |           |
| TOTAL OWNERS LESS \$500/\$2500 | 1         |       |           |
| TOTAL OWNERS                   | 11        |       |           |

## PROPERTY CODE SUMMARY (CURRENT)

| CODE | ITEMS | TOTAL VALUE | NEW VALUE |
|------|-------|-------------|-----------|
| J2   | 1     | 71,230      |           |
| J3   | 1     | 526,200     |           |
| J4   | 2     | 51,900      |           |
| J6   | 3     | 237,450     |           |
| *J*  | 7     | 886,780     |           |
| L2P  | 3     | 242,150     |           |
| L2Q  | 1     | 98,430      |           |
| *L*  | 4     | 340,580     |           |

## PREVIOUS YEAR (CERTIFIED) 2023

| ITEMS | TOTAL VALUE | PERCENT DIFF |
|-------|-------------|--------------|
| 1     | 57,470      | 23.9 %       |
| 1     | 514,900     | 2.1 %        |
| 2     | 69,350      | 25.1-%       |
| 3     | 228,870     | 3.7 %        |
| 7     | 870,590     | 4.6 %        |
| 3     | 336,470     | 28.0-%       |
| 0     | 0           | .0 %         |
| 3     | 336,470     | 28.0-%       |

\*\* FINAL TOTAL \*\*      11      1,227,360