

LITTLE CYPRESS-MAURICEVILLE CISD  
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	\$114,838,696
2023 Taxable Value Lost due to Court Appeals	
A. Original 2023 ARB Values	\$2,439,282
B. 2023 Final Court Value	\$1,990,000
C. 2023 Value Loss (A-B)	\$449,282
2023 Taxable Value of Newly Deannexed Property	-0-
2023 Taxable Value on New Exemptions for 2024	
A. Absolute Exemptions	\$439,589
B. Partial Exemptions	\$3,708,026
C. Value Loss (A+B)	\$4,147,615
2023 Taxable Value on New Ag Exemptions for 2024	
A. 2023 Market Value	\$1,987,694
B. 2024 Productivity Value	\$57,390
C. Value Loss (A-B)	\$1,930,304
2024 Total Market Value	\$2,075,939,643
2024 Total Taxable	\$1,154,903,699
2024 Pollution Control	\$39,471,880
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	\$132,464,167
2024 Taxable Value of Newly Annexed Property	-0-
2024 Market Value of New Improvements	\$18,986,980
2024 Taxable Value of New Improvements (estimate)	\$15,321,357
2024 Average Market Homestead Value	\$164,678
2024 Average Taxable Homestead Value	\$39,976

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  
 S02 - Little Cypress-Mauriceville CISD

Number of Properties: 15846

## Land Totals

Land - Homesite	(+)	\$158,917,625		
Land - Non Homesite	(+)	\$60,510,146		
Land - Ag Market	(+)	\$38,290,904		
Land - Timber Market	(+)	\$35,897,970		
Land - Exempt Ag/Timber Market	(+)	\$0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>\$293,616,645</b>	<b>(+)</b>	<b>\$293,616,645</b>

## Improvement Totals

Improvements - Homesite	(+)	\$1,170,172,433		
Improvements - Non Homesite	(+)	\$417,984,950		
<b>Total Improvements</b>	<b>(=)</b>	<b>\$1,588,157,383</b>	<b>(+)</b>	<b>\$1,588,157,383</b>

## Other Totals

Personal Property (1345)		\$183,759,695	(+)	\$183,759,695
Minerals (2130)		\$10,405,920	(+)	\$10,405,920
Autos (0)		\$0	(+)	\$0
<b>Total Market Value</b>			<b>(=)</b>	<b>\$2,075,939,643</b>
<b>Total Homestead Cap Adjustment (3148)</b>				<b>(-) \$61,062,555</b>
<b>Total Circuit Breaker Limit Cap Adjustment (1011)</b>				<b>(-) \$12,972,164</b>
<b>Total Exempt Property (210)</b>				<b>(-) \$96,358,580</b>

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$74,188,874		
Ag Use (395)	(-)	\$705,191		
Timber Use (282)	(-)	\$4,248,421		
<b>Total Productivity Loss</b>	<b>(=)</b>	<b>\$69,235,262</b>	<b>(-)</b>	<b>\$69,235,262</b>
<b>Total Assessed</b>			<b>(=)</b>	<b>\$1,836,311,082</b>

## Exemptions

			<b>(HS Assd</b>	<b>1,020,263,128)</b>
(HS) Homestead Local (5517)	(+)	\$136,279,486		
(HS) Homestead State (5517)	(+)	\$466,626,914		
(O65) Over 65 Local (2098)	(+)	\$0		
(O65) Over 65 State (2098)	(+)	\$15,265,146		
(DP) Disabled Persons Local (158)	(+)	\$0		
(DP) Disabled Persons State (158)	(+)	\$854,506		
(DV) Disabled Vet (142)	(+)	\$1,464,189		
(DVX) Disabled Vet 100% (116)	(+)	\$16,267,463		
(DVXSS) DV 100% Surviving Spouse (25)	(+)	\$1,685,073		
(PRO) Prorated Exempt Property (9)	(+)	\$726,142		
(SOL) Solar (3)	(+)	\$80,947		
(PC) Pollution Control (3)	(+)	\$39,471,880		
(AUTO) Lease Vehicles Ex (49)	(+)	\$1,465,720		
(HB366) House Bill 366 (455)	(+)	\$114,668		
(COMMHOUS) Community Housing (12)	(+)	\$1,105,249		
<b>Total Exemptions</b>	<b>(=)</b>	<b>\$681,407,383</b>	<b>(-)</b>	<b>\$681,407,383</b>
<b>Net Taxable (Before Freeze)</b>			<b>(=)</b>	<b>\$1,154,903,699</b>

# Assessment Roll Grand Totals Report

OCAD

Tax Year: 2024 As of: Certification

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

---

Freeze Assessed	\$365,867,518
Freeze Taxable	\$127,096,623
Freeze Ceiling (1945)	\$484,733.74

## \*\*\*\* O65 Transfer Totals

---

Transfer Assessed	\$223,025
Transfer Taxable	\$76,901
Post-Percent Taxable	\$0
Transfer Adjustment (1)	\$76,901

---

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)	(=)	\$1,027,730,175
--	-----	-----------------

## \*\*\* DP Freeze Totals

---

Freeze Assessed	\$21,327,257
Freeze Taxable	\$5,290,643
Freeze Ceiling (158)	\$19,285.65

## \*\*\* 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)	(=)	\$1,022,439,532
--	-----	-----------------

# 2024 Effective Tax Rate Worksheet

School Districts without Chapter 313 Agreements

Taxing Unit: S02 - Little Cypress-Mauriceville CISD

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$1,151,480,092
2.	<b>2023 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$114,838,696
3.	<b>Preliminary 2023 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$
4.	<b>2023 total adopted tax rate</b>	1.061200
5.	<b>2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value.</b> A. Original 2023 ARB values: <span style="float: right;">\$ _____</span> B. 2023 values resulting from final court decisions: <span style="float: right;">- \$ _____</span> 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> A. 2023 ARB certified value: <span style="float: right;">\$ _____</span> B. 2023 disputed value: <span style="float: right;">- \$ _____</span> C. 2023 undisputed value. Subtract B from A. <sup>4</sup>	\$
7.	<b>2023 Chapter 42-related adjusted values.</b> Add line 5 and 6.	\$
8.	<b>2023 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 & 7	\$
9.	<b>2023 taxable value of property in territory the school deannexed after Jan. 1, 2023.</b> Enter the 2023 value of property in the deannexed territory. <sup>5</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(13)

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

Line	Activity	Amount/Rate
10.	<p><b>2023 taxable value lost because property first qualified for an exemption in 2024.</b> If the school district 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 goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2024 does not create a new exemption or reduce taxable value</p> <p>A. <b>Absolute exemptions.</b> Use 2023 market value: <u>\$439,589</u></p> <p>B. <b>Partial exemptions.</b> 2024 exemption amount or 2024 percentage exemption times 2023 value: <u>+ \$3,708,026</u></p> <p>C. <b>Value loss.</b> Add A and B.<sup>6</sup></p>	\$4,147,615
11.	<p><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.</p> <p>A. <b>2023 market value:</b> <u>\$1,987,694</u></p> <p>B. <b>2024 productivity or special appraised value:</b> - <u>\$57,390</u></p> <p>C. <b>Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$1,930,304
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 total levy.</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 district for tax years preceding tax year 2023. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding tax year 2023. <sup>8</sup>	\$
16.	<p><b>Adjusted 2023 levy with refunds.</b> Add Lines 14 and 15.<sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2023 from the result.</p>	\$

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

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.012(13)

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

Line	Activity	Amount/Rate
17.	<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 17). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values only:</b><sup>11</sup> <u>\$1,154,903,699</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - <u>\$0</u></p> <p><b>C. Total 2024 value.</b> Subtract B from A.</p>	<p>\$</p>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 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 under protest. <sup>13</sup> <u>\$0</u></p> <p><b>B. 2024 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> <u>+ \$</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$</p>
19.	<p><b>2024 tax ceilings.</b> Enter 2024 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup></p>	<p>\$</p>
20.	<p><b>2024 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.</p>	<p>\$</p>

<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)

<sup>11</sup> Tex. Tax Code § 26.012(6)

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

<sup>13</sup> Tex. Tax Code § 26.01(c)

<sup>14</sup> Tex. Tax Code § 26.01(d)

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

Line	Activity	Amount/Rate
21.	<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 by the school district.	\$0
22.	<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 school district after Jan. 1, 2023, and be located in a new improvement.	\$16,631,345
23.	<b>Total adjustments to the 2024 taxable value.</b> Add lines 21 and 22.	\$
24.	<b>2024 adjusted taxable value.</b> Subtract line 23 from 24.	\$
25.	<b>2024 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ /\$100



Line	Activity	Amount/Rate
7.	<b>2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value.</b> <b>A. Original 2023 ARB values:</b> \$ <b>B. 2023 values resulting from final court decisions:</b> - \$ <b>C. 2023 Value loss. Subtract B from A.<sup>3</sup></b>	\$
8.	<b>2023 taxable value subject to an appeal under Chapter 42, as of July 25</b> <b>A. 2023 ARB Certified Value:</b> \$ <b>B. 2023 disputed value:</b> - \$ <b>C. 2023 undisputed value. Subtract B from A.<sup>4</sup></b>	\$
9.	<b>2023 Chapter 42 related adjusted values. Add Line 7C and 8C.</b>	\$0
10.	<b>2023 M&amp;O taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$
11.	<b>2023 I&amp;S taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$
12.	<b>2023 taxable value of property in territory the school deannexed after Jan. 1, 2023.</b> Enter the 2023 value of property in deannexed territory. <sup>5</sup>	\$
13.	<b>2023 taxable value lost because property first qualified for an exemption in 2024.</b> If the school district 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2024 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions. Use 2023 market value:</b> \$1,987,694 <b>B. Partial exemptions. 2024 exemption amount or 2024 percentage exemption times 2023 value:</b> + \$3,708,026 <b>C. Value loss. Add A and B.<sup>6</sup></b>	\$5,695,720

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

<sup>4</sup> Tex. Tax Code § 26.012(13)

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

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

Line	Activity	Amount/Rate
14.	<p><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 0. Use only properties that qualified in 0 for the first time; do not use properties that qualified in 2023.</b></p> <p>A. 2023 market value: <u>\$1,987,694</u></p> <p>B. 2024 productivity or special appraised value: - <u>\$57,390</u></p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	<p>-</p> <p>\$1,930,304</p>
15.	<b>Total adjustments for lost value. Add Lines 12, 13C and 14C.</b>	\$
16.	<p><b>Adjusted 2023 M&amp;O taxable value. Subtract Line 15 from Line 10.</b></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&amp;O taxes the governing body dedicated to the junior college district in 2020 from the result.</p>	\$
17.	<p><b>Adjusted 2023 I&amp;S taxable value. Subtract Line 15 from Line 11.</b></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&amp;O taxes the governing body dedicated to the junior college district in 2023 from the result.</p>	\$
18.	<b>Adjusted 2023 total M&amp;O levy. Multiply Line 6A by Line 16 and divide by \$100.</b>	\$
19.	<b>Adjusted 2023 total I&amp;S levy.</b>	\$
20.	<p><del>Multiply Line 6B by Line 17 and divide by \$100.</del></p> <p><b>Taxes refunded for years preceding tax year 2023. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.<sup>8</sup></b></p> <p>A. M&amp;O taxes refunded for tax years preceding tax year 2023: <u>\$57,390</u></p> <p>B. I&amp;S taxes refunded for tax years preceding tax year 2023: <u>\$57,390</u></p>	\$
21.	<b>Adjusted 2023 M&amp;O levy with refunds. Add Lines 18 and 20A.<sup>9</sup></b>	\$0
22.	<b>Adjusted 2023 I&amp;S levy with refunds. Add Lines 19 and 20B.<sup>10</sup></b>	\$

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.012(13)

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

<sup>10</sup> Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
23.	<p><b>Total 2024 I&amp;S 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 25). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup></p> <p><b>A. Certified Values:</b> <sup>12</sup> <span style="float: right;"><u>\$1,987,694</u></span></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property <span style="float: right;"><u>- \$57,390</u></span></p> <p><b>C. Total 2024 value.</b> Subtract B from A.</p>	\$
24.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 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 under protest. <sup>14</sup> <span style="float: right;"><u>\$1,987,694</u></span></p> <p><b>B. 2024 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>15</sup> <span style="float: right;"><u>+ \$57,390</u></span></p>	

<sup>11</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.012(6)

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

Line	Activity	Amount/Rate
	<b>C. Total value under protest or not certified. Add A and B.</b>	\$
25.	<b>2024 tax ceilings and new property value for Chapter 313 limitations.</b> <b>A. 2024 tax ceilings.</b> Enter 2024 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable <sup>16</sup> <u>\$1,987,694</u> <b>B. 2024 Chapter 313 new property value.</b> Enter 2024 new property value of property subject to Chapter 313 agreements. <sup>17</sup> + <u>\$57,390</u> <b>C. Add A and B.</b>	\$
26.	<b>2024 total I&amp;S taxable value.</b> Add Lines 23C and 24C. Subtract Line 25C.	\$
27.	<b>2024 taxable value not subject M&amp;O taxation, due to limitation under Chapter 313.</b> <b>A.</b> 2024 I&S value of property subject to Chapter 313 agreement. Enter the total 2024 appraised value of property subject to a Chapter 313 agreement <u>\$1,987,694</u> <b>B.</b> 2024 M&O value of property subject to Chapter 313 agreement. Enter the total 2024 limited value of property subject to a Chapter 313 agreement - <u>\$57,390</u> <b>C.</b> Subtract B from A.	\$
28.	<b>2024 total M&amp;O taxable value.</b> Subtract Line 27C from Line 26.	\$
29.	<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 by the school district.	\$
30.	<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 school district after Jan. 1, 2023, and be located in a new improvement.	\$
31.	<b>Total adjustments to the 2024 taxable value.</b> Add Line 29 and Line 30.	\$16,631,345
32.	<b>Adjusted 2024 M&amp;O taxable value.</b> Subtract Line 31 from Line 28.	\$

<sup>16</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)

<sup>17</sup> Tex. Tax Code § 26.012(6)

Line	Activity	Amount/Rate
33.	<b>Adjusted 2024 I&amp;S taxable value.</b> Subtract Line 31 from Line 26.	\$
34.	<b>2024 NNR M&amp;O tax rate.</b> Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ /\$100
35.	<b>2024 NNR I&amp;S tax rate.</b> Divide line 22 by line 33 and multiply by \$100.	\$ /\$100
36.	<b>2024 NNR total tax rate.</b> Add Line 34 and Line 35.	\$ /\$100

# Effective Tax Rate Report

Tax Year: 2024

Taxing Unit: S02 - Little Cypress-Mauriceville CISD

## NEW EXEMPTIONS:

	COUNT	2023 ABSOLUTE EX VALUES	2024 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	10	\$439,589	
NEW HS EXEMPTIONS	57		\$1,888,723
NEW PRO EXEMPTIONS	6		\$411,741
NEW OA EXEMPTIONS	143		\$659,638
NEW DP EXEMPTIONS	0		\$0
NEW DV1 EXEMPTIONS	1		\$5,000
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	1		\$10,000
NEW DV4 EXEMPTIONS	7		\$53,066
NEW DVX EXEMPTIONS	13		\$679,858
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$439,589
PARTIAL EX TOTAL	(+)	\$3,708,026
2023 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2024	(=)	\$4,147,615

## 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	26
2023 MARKET	\$1,987,694
2024 USE	(-) \$57,390
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$1,930,304 (\$1,930,304 Taxable)

## NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE <sup>1</sup>	NEW CURRENT TAXABLE <sup>2</sup>
NEW IMPROVEMENTS	104	\$22,262,014	\$15,321,357
RESIDENTIAL	98	\$18,399,882	\$11,721,113
COMMERCIAL	5	\$3,862,132	\$3,600,244
OTHER	1	\$0	\$0
NEW ADDITIONS	263	\$47,193,436	\$1,309,988
RESIDENTIAL	261	\$46,794,754	\$1,308,883

COMMERCIAL	1	\$390,010	\$1,018
OTHER	1	\$8,672	\$87
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:		\$69,455,450	\$16,631,345
NEW IMPROVEMENT CURRENT MARKET			

<b>2023 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)</b>	\$1,151,480,092
<b>2023 OA DP FROZEN TAXABLE</b>	\$114,838,696
<b>2023 TAX RATE</b>	1.0612
<b>2023 OA DP TAX CEILING</b>	\$454,102
<b>2024 CERTIFIED TAXABLE</b>	\$1,154,903,699
<b>2024 TAXABLE UNDER PROTEST</b>	\$0
<b>2024 OA FROZEN TAXABLE</b>	\$127,096,623
<b>2024 DP FROZEN TAXABLE</b>	\$5,290,643
<b>2024 TRANSFERRED OA FROZEN TAXABLE</b>	\$76,901
<b>2024 TRANSFERRED DP FROZEN TAXABLE</b>	\$0
<b>2024 OA FROZEN TAXABLE UNDER PROTEST</b>	\$0
<b>2024 DP FROZEN TAXABLE UNDER PROTEST</b>	\$0
<b>2024 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST</b>	\$0
<b>2024 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST</b>	\$0
<b>2024 APPRAISED VALUE</b>	\$1,836,311,082
<b>2024 OA DP TAX CEILING</b>	\$504,019

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. \$1,151,480,092</b>
<b>2023 tax ceilings.</b>	<b>2a. \$114,838,696</b>
<b>2023 total adopted tax rate.</b>	<b>4. 1.061200</b>
a. 2023 M&O tax rate.	a. 0.841200
b. 2023 I&S tax rate.	+b. 0.220000
<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. \$4,147,615</b>
a. Absolute exemptions.	a. \$439,589
b. Partial exemptions.	+b. \$3,708,026
<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. \$1,930,304</b>
a. 2023 market value.	a. \$1,987,694
b. 2024 productivity or special appraisal value.	-b. \$57,390
<b>2024 certified taxable.</b>	<b>\$1,154,903,699</b>
<b>2024 tax ceilings.</b>	<b>17a. \$132,464,167</b>
<b>Total 2024 taxable value of properties in territory annexed after Jan.1, 2023.</b>	<b>19. \$0</b>
<b>Total 2024 taxable value of new improvements and new personal property</b>	<b>20. \$16,631,345</b>

\* 2023 Values as of Supplement 36.

# Comptrollers Audit Report

7/25/2024

Page: 353

Location: Appraisal

Tax Year: 2024

OCAD

Taxing Units: S02(ARB Approved)

## BREAKDOWN OF APPRAISED VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	8249	8370	\$1,140,616,460	\$1,209,828,412
B: REAL, RESIDENTIAL, MULTI-FAMILY	22	22	\$15,616,285	\$17,319,690
C: REAL, VACANT PLATTED LOTS/TRACTS	1584	1802	\$18,727,982	\$22,668,322
D: REAL, ACREAGE ( LAND ONLY)	33,640.77 (ACRES)	32,879.71 (ACRES)	\$76,839,783	\$75,517,414
E: REAL, FARM AND RANCH IMPROVEMENT	737	740	\$97,790,976	\$102,713,925
F: REAL, COMMERCIAL AND INDUSTRIAL	283	283	\$362,037,099	\$325,998,205
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	1713	1735	\$10,297,850	\$10,351,560
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	138	138	\$101,621,331	\$106,449,971
L: TANGIBLE PERSONAL, BUSINESS	783	980	\$96,903,147	\$74,050,779
M: TANGIBLE PERSONAL, OTHER	798	715	\$32,556,691	\$27,980,785
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	40	22	\$1,794,441	\$2,467,700
X: EXEMPT	642	632	\$1,664,079	\$1,600,883
S: SPECIAL INVENTORY	9	8	\$1,793,361	\$2,051,447
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$1,958,259,485	\$1,978,999,093
TOTAL EXEMPT PROPERTY	199	210	\$92,736,839	\$96,358,580
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$2,075,357,673
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				-\$23,836,518

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

S02 - Little Cypress-Mauriceville CISD

90802

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.	2,104	
	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.	\$387,417,800	
	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).  <b>DO NOT INCLUDE ANY LOCAL OPTIONAL EXEMPTIONS.</b>	\$204,734,897	
	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.)	\$182,682,903	
	SR0704	
5. Total school district tax rate.	1.061200	
	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.)	\$1,938,630.97	
	SR0705	
7. Actual total levy on homesteads reported in item 1. <b>(will be paid)</b>	\$480,246.52	\$759,430.42
	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>	\$1,458,384.45	\$1,179,200.55
	SR0707	SR0717
9. Total value lost on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.)	\$137,427,860	\$111,119,539
	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.	\$50,218,736	
	SR0709	
11. Total value lost on homesteads reported in item 1. (item 9 minus item 10)	\$87,209,124	
	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

Print Name

Email Address

Date

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

### Little Cypress-Mauriceville CISD: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	INLAND-ORANGE	\$238,938,350	\$201,243,080
2	ORION ENGINEERED CARBONS	\$27,199,860	\$25,758,540
3	ENTERGY TEXAS INC	\$24,275,130	\$24,275,130
4	ET CRUDE OIL COMPANY LLC	\$11,612,390	\$11,612,390
5	BAYOU BRIDGE PIPELINE LLC	\$10,458,680	\$10,458,680
6	SIGNODE	\$8,561,360	\$8,561,360
7	BUZZI UNICEM USA % PROPERTY TAX DEPARTMENT	\$6,893,362	\$6,893,362
8	KANSAS CITY SOUTHERN RAILWAY	\$6,776,878	\$6,776,878
9	UNION PACIFIC RAILROAD COMPANY	\$6,378,090	\$6,378,090
10	DAL SASSO INTERNATIONAL, LTD	\$5,179,465	\$5,179,465

JOB - 418131 31 LITTLE CYPRESS-NAURICVL ISD

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	10,397,980	1,145	0
LESS EXEMPT VALUE	26,420-	2-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS CIRCUIT VALUE	768,594-	495	
LESS \$500 MIN INT	29,274-	319*	0-
TOTAL VALUE	9,573,692		0
(INV) REAL VALUE	246,475,640	7	0
PERS VALUE	148,567,670	157	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 TCBQ VALUE	39,471,880-	3*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$2500 INC PFP	2,050-	2*	0-
TOTAL VALUE	355,569,380		0
TOTAL VALUE ALL PROPERTY	365,143,072	1,307	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500/\$2500	191		
TOTAL OWNERS	603		

PROPERTY CODE SUMMARY (CURRENT)

PREVIOUS YEAR (CERTIFIED) 2023

CODE	ITEMS	TOTAL VALUE	NEW VALUE	ITEMS	TOTAL VALUE	PERCENT DIFF
F2	7	207,339,050		7	245,677,430	15.6-%
*F*	7	207,339,050		7	245,677,430	15.6-%
G1	1,143	9,573,692		1,197	10,029,250	4.5-%
*G*	1,143	9,573,692		1,197	10,029,250	4.5-%
J2	1	1,552,780		1	1,269,220	22.3 %
J3	3	24,992,650		3	22,183,790	12.6 %
J4	10	5,729,140		9	5,353,680	7.0 %
J5	15	17,406,930		15	16,725,380	4.0 %
J6	67	54,480,430		67	54,199,120	.5 %
J6A	2	686,610		2	702,720	2.2-%
J7	2	960,900		2	915,140	5.0 %
*J*	100	105,809,440		99	101,349,050	49.2 %
L2A	1	50,000		1	50,000	.0 %
L2C	8	19,813,750		8	45,280,750	56.2-%
L2G	9	17,031,060		9	16,111,310	5.7 %
L2J	5	939,090		5	1,112,970	15.6-%
L2M	1	59,290		2	50,780	16.7 %
L2P	13	1,723,750		13	1,755,760	1.8-%
L2Q	20	2,803,950		16	2,535,120	10.6 %
*L*	57	42,420,890		54	66,896,690	40.6-%
XV				1	0	

\*\* FINAL TOTAL \*\* 1,307 365,143,072