

WEST ORANGE-COVE CISD
“M&O” 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	\$27,250,980
2023 Taxable Value Lost due to Court Appeals	
A. Original 2023 ARB Values	\$24,062,122
B. 2023 Final Court Value	\$22,176,095
C. 2023 Value Loss (A-B)	\$1,886,027
2023 Taxable Value of Newly Deannexed Property	-0-
2023 Taxable Value on New Exemptions for 2024	
A. Absolute Exemptions	\$1,689,699
B. Partial Exemptions	\$2,816,559
C. Value Loss (A+B)	\$4,506,258
2023 Taxable Value on New Ag Exemptions for 2024	
A. 2023 Market Value	\$32,550
B. 2024 Productivity Value	\$599
C. Value Loss (A-B)	\$31,951
2024 Total Market Value	\$3,493,159,341
2024 Total Taxable	\$2,332,243,872
2024 Pollution Control	\$146,173,546
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	\$35,123,117
2024 Taxable Value of Newly Annexed Property	-0-
2024 Market Value of New Improvements	\$7,148,764
2024 Taxable Value of New Improvements (estimate)	\$5,793,025
2024 Average Market Homestead Value	\$89,985
2024 Average Taxable Homestead Value	\$0

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

Received by: _____
 Date Received: _____

WEST ORANGE-COVE CISD
“I&S” 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	\$27,250,980
2023 Taxable Value Lost due to Court Appeals	
D. Original 2023 ARB Values	\$24,062,122
E. 2023 Final Court Value	\$22,176,095
F. 2023 Value Loss (A-B)	\$1,886,027
2023 Taxable Value of Newly Deannexed Property	-0-
2023 Taxable Value on New Exemptions for 2024	
D. Absolute Exemptions	\$1,689,699
E. Partial Exemptions	\$2,816,559
F. Value Loss (A+B)	\$4,506,258
2023 Taxable Value on New Ag Exemptions for 2024	
D. 2023 Market Value	\$32,550
E. 2024 Productivity Value	\$599
F. Value Loss (A-B)	\$31,951
2024 Total Market Value	\$3,493,159,341
2024 Total Taxable	\$2,416,243,872
2024 Pollution Control	\$146,173,546
2024 Tax Increment Financing	-0-
2024 Market Value Under Protest	
D. 2024 Taxable Under Protest	\$
E. 2024 Left off Roll	\$
F. Total Not Certified (A+B)	-0-
2024 Tax Ceilings	\$35,123,117
2024 Taxable Value of Newly Annexed Property	-0-
2024 Market Value of New Improvements	\$7,148,764
2024 Taxable Value of New Improvements (estimate)	\$5,793,025
2024 Average Market Homestead Value	\$89,985
2024 Average Taxable Homestead Value	\$0

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

Received by: _____
 Date Received: _____

M&O Totals

Assessment Roll Grand Totals Report

OCAD

Tax Year: 2024 As of: Certification
 S05 - West Orange-Cove CISD

Number of Properties: 13356

Land Totals

Land - Homesite	(+)	\$66,725,679		
Land - Non Homesite	(+)	\$99,751,839		
Land - Ag Market	(+)	\$18,066,180		
Land - Timber Market	(+)	\$3,328,225		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$187,871,923	(+)	\$187,871,923

Improvement Totals

Improvements - Homesite	(+)	\$727,961,943		
Improvements - Non Homesite	(+)	\$1,825,777,510		
Total Improvements	(=)	\$2,553,739,453	(+)	\$2,553,739,453

Other Totals

Personal Property (1883)		\$663,004,605	(+)	\$663,004,605
Minerals (282)		\$88,543,360	(+)	\$88,543,360
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$3,493,159,341
Total Homestead Cap Adjustment (2898)			(-)	\$47,490,204
Total Circuit Breaker Limit Cap Adjustment (958)			(-)	\$14,542,330
Total Exempt Property (647)			(-)	\$274,915,805

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$21,394,405		
Ag Use (114)	(-)	\$336,807		
Timber Use (25)	(-)	\$67,375		
Total Productivity Loss	(=)	\$20,990,223	(-)	\$20,990,223
Total Assessed			(=)	\$3,135,220,779

Exemptions

(HS Assd 457,372,022)

(HS) Homestead Local (3448)	(+)	\$62,053,961		
(HS) Homestead State (3448)	(+)	\$291,388,131		
(O65) Over 65 Local (1603)	(+)	\$0		
(O65) Over 65 State (1603)	(+)	\$9,292,381		
(DP) Disabled Persons Local (177)	(+)	\$0		
(DP) Disabled Persons State (177)	(+)	\$694,797		
(DV) Disabled Vet (88)	(+)	\$879,409		
(DVX) Disabled Vet 100% (82)	(+)	\$5,883,523		
(DVXSS) DV 100% Surviving Spouse (18)	(+)	\$974,710		
(PRO) Prorated Exempt Property (15)	(+)	\$464,413		
(PC) Pollution Control (13)	(+)	\$146,173,546		
(FP) Freeport (23)	(+)	\$198,136,699		
(COMMHOUS) Community Housing (26)	(+)	\$307,789		
(AUTO) Lease Vehicles Ex (44)	(+)	\$2,608,302		
(C313) Chapter 313 Value Limitation (1)	(+)	\$84,000,000		
(HB366) House Bill 366 (191)	(+)	\$119,246		
Total Exemptions	(=)	\$802,976,907	(-)	\$802,976,907
Net Taxable (Before Freeze) For M&O Purposes			(=)	\$2,332,243,872

Assessment Roll Grand Totals Report

Tax Year: 2024 As of: Certification

****** O65 Freeze Totals**

Freeze Assessed	\$200,999,774
Freeze Taxable	\$33,770,073
Freeze Ceiling (1490)	\$116,088.44

****** O65 Transfer Totals**

Transfer Assessed	\$556,849
Transfer Taxable	\$149,198
Post-Percent Taxable	\$78,410
Transfer Adjustment (4)	\$70,788

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) For M&O Purposes (=) **\$2,298,403,011**

***** DP Freeze Totals**

Freeze Assessed	\$16,558,302
Freeze Taxable	\$1,282,256
Freeze Ceiling (172)	\$5,546.98

***** 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) For M&O Purposes (=) **\$2,297,120,755**

I&S Totals - Assessment Grand Totals Report

Tax Year: 2024 As of: Certification
S05 - West Orange-Cove CISD

Number of Properties:
13356

VALUES			
Land - Homesite	66,725,679		
Land - Non Homesite	99,751,839		
Land - Ag Market	18,066,180		
Land - Timber Market	3,328,225		
Land - Exempt Ag/Timber Market	-		
Total Land Market Value	187,871,923		187,871,923
Improvements - Homesite	727,961,943		
Improvements - Non Homesite	1,825,777,510		
Total Improvements	2,553,739,453	=	2,553,739,453
Personal Property	663,004,605		663,004,605
Minerals	88,543,360		88,543,360
TOTAL MARKET VALUE		=	3,493,159,341
Total Homestead Cap Adjustment	47,490,204	-	47,490,204
Total Circuit Breaker Limit Cap Adjustment	14,542,330	- -	14,542,330
Total Exempt Property	274,915,805	-	274,915,805
Total Productivity Market (Non Exempt)	21,394,405		
Ag Use	336,807		
Timber Use	67,375		
Total Productivity Loss		-	20,990,223
TOTAL ASSESSED VALUE		=	3,135,220,779
EXEMPTIONS			
(HS) Homestead Local(3448)	62,053,961		
(HS) Homestead State(3448)	291,388,131		
(O65) Over 65 Local(1603)	-		
(O65) Over 65 State(1603)	9,292,381		
(DP) Disabled Persons Local(177)	-		
(DP) Disabled Persons State(177)	694,797		
(DV) Disabled Vet(88)	879,409		
(DVX) Disabled Vet 100%(82)	5,883,523		
(DVXSS) DV 100% Surviving Spouse(18)	974,710		
(PRO) Prorated Exempt Property(15)	464,413		
(PC) Pollution Control(13)	146,173,546		
(FP) Freeport(23)	198,136,699		
(COMMHOUS) Community Housing(26)	307,789		
(AUTO) Lease Vehicles Ex(44)	2,608,302		
(HB366) House Bill 366(191)	119,246		
Total Exemptions	718,976,907	-	718,976,907
NET TAXABLE (Before Freeze) - For I&S Purposes		=	2,416,243,872

I&S Totals - Assessment Grand Totals Report

Tax Year: 2024 As of: Certification
S05 - West Orange-Cove CISD

**** 065 Freeze Totals

Freeze Assessed	200,999,774		
Freeze Taxable	33,770,073	-	33,770,073
Freeze Ceiling	116,088.44		

**** 065 Transfer Totals

Transfer Assessed	556,849		
Transfer Taxable	149,198		
Post-Percent Taxable	78,410		
Transfer Adjustment	70,788	-	70,788

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment - For I&S Purposes) = 2,382,403,011

*** DP Freeze Totals

Freeze Assessed	16,558,302		
Freeze Taxable	1,282,256	-	1,282,256
Freeze Ceiling	5,546.98		

*** DP Transfer Totals

Transfer Assessed	-		
Transfer Taxable	-		
Post-Percent Taxable	-		
Transfer Adjustment	-	-	0

FREEZE ADJUSTED TAXABLE (Net Taxable - Freeze Taxable - Transfer Adjustment) For I&S Purposes = 2,381,120,755

2024 Effective Tax Rate Worksheet

School Districts without Chapter 313 Agreements

Taxing Unit: S05 - West Orange-Cove CISD

2023 Values of Supplement 477

Line	Activity	Amount/Rate
1.	2023 total taxable value. 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). ¹	\$2,305,550,913
2.	2023 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$27,250,980
3.	Preliminary 2023 adjusted taxable value. Subtract Line 2 from Line 1.	\$
4.	2023 total adopted tax rate	1.056700
5.	2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value. A. Original 2023 ARB values: \$ _____ B. 2023 values resulting from final court decisions: - \$ _____ C. 2023 value loss. Subtract B from A. ³	\$
6.	2023 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2023 ARB certified value: \$ _____ B. 2023 disputed value: - \$ _____ C. 2023 undisputed value. Subtract B from A. ⁴	\$
7.	2023 Chapter 42-related adjusted values. Add line 5 and 6.	\$
8.	2023 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 & 7	\$
9.	2023 taxable value of property in territory the school deannexed after Jan. 1, 2023. Enter the 2023 value of property in the deannexed territory. ⁵	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

Line	Activity	Amount/Rate
10.	<p>2023 taxable value lost because property first qualified for an exemption in 2024. 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. Absolute exemptions. Use 2023 market value: <u>\$1,689,699</u></p> <p>B. Partial exemptions. 2024 exemption amount or 2024 percentage exemption times 2023 value: <u>+ \$2,816,559</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$4,506,258
11.	<p>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. Use only properties that qualified in 2024 for the first time; do not use properties that qualified in 2023.</p> <p>A. 2023 market value: <u>\$32,550</u></p> <p>B. 2024 productivity or special appraised value: - <u>\$599</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$31,951
12.	Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$
13.	2023 adjusted taxable value. Subtract Line 12 from Line 8.	\$
14.	Adjusted 2023 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$
15.	Taxes refunded for years preceding tax year 2023. 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. ⁸	\$
16.	<p>Adjusted 2023 levy with refunds. Add Lines 14 and 15.⁹</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>	\$

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.012(13)

⁹ Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
17.	<p>Total 2024 taxable value on the 2024 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values only:¹¹ <u>\$2,332,243,872</u></p> <p>B. Pollution control and energy storage system exemption: 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>C. Total 2024 value. Subtract B from A.</p>	\$
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2024 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ <u>\$0</u></p> <p>B. 2024 value of properties not under protest or included on certified appraisal roll. 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. ¹⁴ + <u>\$</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$
19.	<p>2024 tax ceilings. Enter 2024 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵</p>	\$
20.	<p>2024 total taxable value. Add Lines 17C and 18C. Subtract Line 19.</p>	\$

¹⁰ Tex. Tax Code §§ 26.012, 26.04(c-2)

¹¹ Tex. Tax Code § 26.012(6)

¹² Tex. Tax Code § 26.01(c) and (d)

¹³ Tex. Tax Code § 26.01(c)

¹⁴ Tex. Tax Code § 26.01(d)

¹⁵ Tex. Tax Code § 26.012(6)(B)

Line	Activity	Amount/Rate
21.	Total 2024 taxable value of properties in territory annexed after Jan. 1, 2023. Include both real and personal property. Enter the 2024 value of property in territory annexed by the school district.	\$0
22.	Total 2024 taxable value of new improvements and new personal property located in new improvements. 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.	\$6,001,257
23.	Total adjustments to the 2024 taxable value. Add lines 21 and 22.	\$
24.	2024 adjusted taxable value. Subtract line 23 from 24.	\$
25.	2024 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ /\$100

Line	Activity	Amount/Rate
7.	2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value. A. Original 2023 ARB values: \$ _____ B. 2023 values resulting from final court decisions: - \$ _____ C. 2023 Value loss. Subtract B from A. ³	\$
8.	2023 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2023 ARB Certified Value: \$ _____ B. 2023 disputed value: - \$ _____ C. 2023 undisputed value. Subtract B from A. ⁴	\$
9.	2023 Chapter 42 related adjusted values. Add Line 7C and 8C.	\$0
10.	2023 M&O taxable value, adjusted for actual and potential court-ordered adjustments. 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.	2023 I&S taxable value, adjusted for actual and potential court-ordered adjustments. 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.	2023 taxable value of property in territory the school deannexed after Jan. 1, 2023. Enter the 2023 value of property in deannexed territory. ⁵	\$
13.	2023 taxable value lost because property first qualified for an exemption in 2024. 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. A. Absolute exemptions. Use 2023 market value: \$32,550 B. Partial exemptions. 2024 exemption amount or 2024 percentage exemption times 2023 value: + \$2,816,559 C. Value loss. Add A and B. ⁶	\$2,849,109

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

Line	Activity	Amount/Rate
14.	<p>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.</p> <p>A. 2023 market value: <u>\$32,550</u></p> <p>B. 2024 productivity or special appraised value: - <u>\$599</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$31,951
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$
16.	<p>Adjusted 2023 M&O taxable value. Subtract Line 15 from Line 10.</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&O taxes the governing body dedicated to the junior college district in 2020 from the result.</p>	\$
17.	<p>Adjusted 2023 I&S taxable value. Subtract Line 15 from Line 11.</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&O taxes the governing body dedicated to the junior college district in 2023 from the result.</p>	\$
18.	Adjusted 2023 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$
19.	Adjusted 2023 total I&S levy.	\$
20.	<p>Multiply Line 6B by Line 17 and divide by \$100. 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 2020.⁸</p> <p>A. M&O taxes refunded for tax years preceding tax year 2023: <u>\$599</u></p> <p>B. I&S taxes refunded for tax years preceding tax year 2023: <u>\$599</u></p>	\$
21.	Adjusted 2023 M&O levy with refunds. Add Lines 18 and 20A.⁹	\$0
22.	Adjusted 2023 I&S levy with refunds. Add Lines 19 and 20B.¹⁰	\$

⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
23.	<p>Total 2024 I&S taxable value on the 2024 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹¹</p> <p>A. Certified Values: ¹² <u>\$32,550</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property - <u>\$599</u></p> <p>C. Total 2024 value. Subtract B from A.</p>	\$
24.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2024 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ <u>\$32,550</u></p> <p>B. 2024 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + <u>\$599</u></p>	

¹¹ Tex. Tax Code §§ 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.012(6)

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

Line	Activity	Amount/Rate
	C. Total value under protest or not certified. Add A and B.	\$
25.	2024 tax ceilings and new property value for Chapter 313 limitations. A. 2024 tax ceilings. Enter 2024 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable ¹⁶ <u>\$32,550</u> B. 2024 Chapter 313 new property value. Enter 2024 new property value of property subject to Chapter 313 agreements. ¹⁷ <u>+ \$599</u> C. Add A and B.	\$
26.	2024 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$
27.	2024 taxable value not subject M&O taxation, due to limitation under Chapter 313. A. 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>\$32,550</u> 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>- \$599</u> C. Subtract B from A.	\$
28.	2024 total M&O taxable value. Subtract Line 27C from Line 26.	\$
29.	Total 2024 taxable value of properties in territory annexed after Jan. 1, 2023. Include both real and personal property. Enter the 2024 value of property in territory annexed by the school district.	\$
30.	Total 2024 taxable value of new improvements and new personal property located in new improvements. 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.	Total adjustments to the 2024 taxable value. Add Line 29 and Line 30.	\$6,001,257
32.	Adjusted 2024 M&O taxable value. Subtract Line 31 from Line 28.	\$

¹⁶ Tex. Tax Code §§ 26.012, 26.04(c-2)

¹⁷ Tex. Tax Code § 26.012(6)

Line	Activity	Amount/Rate
33.	Adjusted 2024 I&S taxable value. Subtract Line 31 from Line 26.	\$
34.	2024 NNR M&O tax rate. 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.	2024 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ /\$100
36.	2024 NNR total tax rate. Add Line 34 and Line 35.	\$ /\$100

Effective Tax Rate Report

Tax Year: 2024

Taxing Unit: S05 - West Orange-Cove CISD

NEW EXEMPTIONS:

	COUNT	2023 ABSOLUTE EX VALUES	2024 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	34	\$1,689,699	
NEW HS EXEMPTIONS	31		\$1,809,463
NEW PRO EXEMPTIONS	15		\$463,133
NEW OA EXEMPTIONS	95		\$317,906
NEW DP EXEMPTIONS	1		\$0
NEW DV1 EXEMPTIONS	1		\$5,000
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	1		\$10,000
NEW DV4 EXEMPTIONS	4		\$24,000
NEW DVX EXEMPTIONS	8		\$187,057
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$1,689,699
PARTIAL EX TOTAL	(+)	\$2,816,559
2023 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2024	(=)	\$4,506,258

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	2
2023 MARKET	\$32,550
2024 USE	(-) \$599
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$31,951 (\$31,951 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	55	\$8,033,295	\$5,793,025
RESIDENTIAL	46	\$5,288,101	\$3,482,686
COMMERCIAL	7	\$2,723,339	\$2,293,463
OTHER	2	\$21,855	\$16,876
NEW ADDITIONS	162	\$24,513,107	\$86,316
RESIDENTIAL	160	\$24,493,823	\$86,312

COMMERCIAL	2	\$19,284	\$4
OTHER	0	\$0	\$0
PERCENT COMPLETION CHANGED	3	\$413,006	\$107,116
TOTAL NEW PERSONAL VALUE	1	\$15,330	\$14,800
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$32,974,738	\$6,001,257
NEW IMPROVEMENT CURRENT MARKET			

2023 TOTAL TAXABLE (EXCLUDES UNDER PROTEST) \$2,305,550,913
2023 OA DP FROZEN TAXABLE \$27,250,980
2023 TAX RATE 1.0567
2023 OA DP TAX CEILING \$102,228

2024 CERTIFIED TAXABLE \$2,332,243,872
2024 TAXABLE UNDER PROTEST \$0
2024 OA FROZEN TAXABLE \$33,770,073
2024 DP FROZEN TAXABLE \$1,282,256
2024 TRANSFERRED OA FROZEN TAXABLE \$70,788
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 \$3,135,220,779
2024 OA DP TAX CEILING \$121,635

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

2023 total taxable value.	1. \$2,305,550,913
2023 tax ceilings.	2a. \$27,250,980
2023 total adopted tax rate.	4. 1.056700
a. 2023 M&O tax rate.	a. 0.801700
b. 2023 I&S tax rate.	+b. 0.255000
2023 taxable value of property in territory deannexed after Jan. 1, 2023.	7. \$0
2023 taxable value lost because property first qualified for an exemption in 2024.	8. \$4,506,258
a. Absolute exemptions.	a. \$1,689,699
b. Partial exemptions.	+b. \$2,816,559
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.	9. \$31,951
a. 2023 market value.	a. \$32,550
b. 2024 productivity or special appraisal value.	-b. \$599
2024 certified taxable.	\$2,332,243,872
2024 tax ceilings.	17a. \$35,123,117
Total 2024 taxable value of properties in territory annexed after Jan.1, 2023.	19. \$0
Total 2024 taxable value of new improvements and new personal property	20. \$6,001,257
* 2023 Values as of Supplement 36.	

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2024

7/25/2024

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OCAD

Taxing Units: S05(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	7187	7232	\$699,600,501	\$768,251,213
B: REAL, RESIDENTIAL, MULTI-FAMILY	150	150	\$39,118,429	\$40,464,514
C: REAL, VACANT PLATTED LOTS/TRACTS	1918	1927	\$13,631,834	\$13,705,972
D: REAL, ACREAGE (LAND ONLY)	5,376.84 (ACRES)	5,114.39 (ACRES)	\$23,104,937	\$21,675,191
E: REAL, FARM AND RANCH IMPROVEMENT	192	211	\$20,961,303	\$22,615,353
F: REAL, COMMERCIAL AND INDUSTRIAL	785	781	\$1,634,410,868	\$1,597,479,674
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	223	224	\$58,614,640	\$82,944,600
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	172	171	\$109,470,838	\$116,679,608
L: TANGIBLE PERSONAL, BUSINESS	1350	1400	\$491,035,843	\$533,457,049
M: TANGIBLE PERSONAL, OTHER	295	279	\$7,224,586	\$6,694,086
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	0	0	\$0	\$0
X: EXEMPT	380	398	\$3,540,906	\$3,444,823
S: SPECIAL INVENTORY	16	12	\$14,431,784	\$10,831,453
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$3,115,146,469	\$3,218,243,536
TOTAL EXEMPT PROPERTY	618	647	\$265,918,050	\$274,915,805
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$3,493,159,341
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				-\$105,811,982

Top Taxpayers Report

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

West Orange-Cove CISD: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	DOW CHEMICAL COMPANY - SRW	\$562,708,320	\$453,727,980
2	ARLANXEO INC	\$243,991,160	\$199,573,450
3	CHEVRON PHILLIPS CHEMICAL CO	\$195,021,360	\$158,875,160
4	INV NYLON CHEM AMERICAS LLC	\$255,719,890	\$158,597,294
5	HONEYWELL (ALLIED)	\$124,129,094	\$113,437,664
6	CELANESE POLYMER PRODUCTS LLC	\$68,249,590	\$66,408,180
7	ENTERGY TEXAS INC	\$57,034,160	\$57,034,160
8	OLIPDP II LLC	\$56,439,920	\$56,439,920
9	TIC THE INDUSTRIAL COMPANY	\$34,697,900	\$34,697,900
10	GOLDEN TRIANGLE POLYMERS	\$114,000,000	\$30,000,000

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

S05 - West Orange-Cove CISD

School District Name

90602

School District Number

OCAD

Appraisal District Name

181

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 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.	1,665	
	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.	\$218,086,483	
	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). DO NOT INCLUDE ANY LOCAL OPTIONAL EXEMPTIONS.	\$155,242,365	
	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.)	\$62,844,118	
	SR0704	
5. Total school district tax rate.	1.056700	
	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.)	\$664,073.79	
	SR0705	
7. Actual total levy on homesteads reported in item 1. (will be paid)	\$101,458.56	\$175,554.81
	SR0706	SR0716
8. Total levy lost on homesteads reported in item 1. (Must equal the remainder of item 6 minus item 7.) (will not be paid)	\$562,615.23	\$488,518.98
	SR0707	SR0717
9. Total value lost on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.)	\$53,242,664	\$46,230,622
	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.	\$27,642,591	
	SR0709	
11. Total value lost on homesteads reported in item 1. (item 9 minus item 10)	\$25,600,073	
	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)

JOB - 418133 33 WEST ORANGE COVE C1SD

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	88,543,360	281	0
LESS EXEMPT VALUE	5,975,080-	9-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS CIRCUIT VALUE	3,043,310-	109	0-
LESS \$500 MIN INT	9,128-	47*	0-
TOTAL VALUE	79,515,842		0
(INV) REAL VALUE	1,378,807,650	50	114,000,000
PERS VALUE	552,536,450	335	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0+
LESS FREPORT VALUE	150,006,390-	20*	0-
LESS TCEQ VALUE	149,595,270-	14*	0-
LESS CIRCUIT VALUE	428,270-	4	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$2500 INC PPP	5,820-	5*	0-
TOTAL VALUE	1,631,308,350		114,000,000
TOTAL VALUE ALL PROPERTY	1,710,824,192	657	114,000,000
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
Total Value (I&S)	1,710,824,192	657	
Total Value (M&O)	1,626,824,192		
TOTAL OWNERS LESS \$500/\$2500	51		
TOTAL OWNERS	347		
VLA LOSS	84,000,000		

PROPERTY CODE SUMMARY (CURRENT)

PREVIOUS YEAR (CERTIFIED) 2023

CODE	ITEMS	TOTAL VALUE	NEW VALUE	ITEMS	TOTAL VALUE	PERCENT DIFF
F2	49	1,233,837,600	114,000,000	47	1,249,968,520	1.2-%
F	49	1,233,837,600	114,000,000	47	1,249,968,520	1.2-%
G1	272	79,515,842		269	58,627,790	35.6-%
G3A	1	185,260		1	154,380	20.0-%
G	273	79,701,102		270	58,782,170	55.6-%
J2	1	3,799,400		1	3,145,710	20.7-%
J3	3	58,107,890		3	52,708,130	10.2-%
J4	14	2,295,580		10	1,784,690	28.6-%
J5	17	11,595,570		17	10,984,680	5.5-%
J5A	1	400,000		1	400,000	.0-%
J6	99	29,585,960		99	29,391,240	.6-%
J6A	6	6,703,620		6	6,745,760	.6-%
J7	5	3,062,260		5	3,165,400	3.2-%
J8	7	338,110		7	338,110	.0-%
J	153	115,888,390		149	108,663,720	61.8-%
L2A	1	24,610		1	83,730	70.6-%
L2C	42	113,749,150		43	65,054,830	74.8-%
L2G	59	134,145,180		60	105,179,920	27.5-%
L2H	4	2,097,330		4	1,825,610	14.8-%
L2J	28	18,419,700		30	17,860,710	3.1-%
L2M	15	2,757,810		16	3,017,820	8.6-%
L2P	9	590,360		9	648,390	8.9-%
L2Q	17	1,429,240		14	1,929,970	25.9-%
L2R	7	8,183,720		9	9,612,320	14.8-%
L	182	281,397,100		186	205,213,300	8.6-%

** FINAL TOTAL ** 657 1,710,824,192 114,000,000