

CITY OF ROSE CITY

CERTIFIED TOTALS FOR 2025:

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.

2024 Tax Ceilings		\$3,665,221
2024 Taxable Value Lost due to Court Appeals		
A. Original 2024 ARB Values	\$	
B. 2024 Final Court Value	\$	
C. 2024 Value Loss (A-B)		-0-
2024 Taxable Value of Newly Deannexed Property		-0-
2024 Taxable Value on New Exemptions for 2025		
A. Absolute Exemptions	\$0	
B. Partial Exemptions	\$136,628	
C. Value Loss (A+B)		\$136,628
2024 Taxable Value on New Ag Exemptions for 2025		
A. 2024 Market Value	\$150,289	
B. 2025 Productivity Value	\$5,846	
C. Value Loss (A-B)		\$144,443
2024 Tax Increment Financing		-0-
2025 Total Market Value		\$54,415,701
2025 Total Taxable		\$45,643,051
2025 Pollution Control		-0-
2025 Tax Increment Financing		-0-
2025 Market Value Under Protest		
A. 2025 Taxable Under Protest	\$	
B. 2025 Left off Roll	\$	
C. Total Not Certified (A+B)		-0-
2025 Tax Ceilings		\$3,169,936
2025 Taxable Value of Newly Annexed Property		-0-
2025 Market Value of New Improvements		\$612,501
2025 Taxable Value of New Improvements (estimate)		\$612,501
2025 Average Market Homestead Value		\$115,910
2025 Average Taxable Homestead Value		\$92,728

Signed: 
 Scott W. Overton, Chief Appraiser
 Date: July 25, 2025

Received by: _____
 Date Received: _____

Assessment Roll Grand Totals Report

OCAD

Tax Year: **2025** As of: **Certification**

C19 - City of Rose City

Number of Properties: 546

Land Totals

Land - Homesite	(+)	\$2,030,520		
Land - Non Homesite	(+)	\$7,112,405		
Land - Ag Market	(+)	\$278,461		
Land - Timber Market	(+)	\$1,383,063		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$10,804,449	(+)	\$10,804,449

Improvement Totals

Improvements - Homesite	(+)	\$19,147,459		
Improvements - Non Homesite	(+)	\$9,137,005		
Total Improvements	(=)	\$28,284,464	(+)	\$28,284,464

Other Totals

Personal Property (120)		\$15,326,788	(+)	\$15,326,788
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$54,415,701
Total Homestead Cap Adjustment (61)				(-) \$902,384
Total Circuit Breaker Limit Cap Adjustment (38)				(-) \$1,182,267
Total Exempt Property (9)				(-) \$1,365,214

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$1,661,524		
Ag Use (6)	(-)	\$8,796		
Timber Use (4)	(-)	\$6,270		
Total Productivity Loss	(=)	\$1,646,458	(-)	\$1,646,458
Total Assessed			(=)	\$49,319,378

Exemptions

(HS Assd 10,805,763)

(HS) Homestead Local (103)	(+)	\$2,014,736		
(HS) Homestead State (103)	(+)	\$0		
(O65) Over 65 Local (52)	(+)	\$650,040		
(O65) Over 65 State (52)	(+)	\$0		
(DP) Disabled Persons Local (2)	(+)	\$30,000		
(DP) Disabled Persons State (2)	(+)	\$0		
(DV) Disabled Vet (4)	(+)	\$29,440		
(DVX) Disabled Vet 100% (4)	(+)	\$793,026		
(PRO) Prorated Exempt Property (1)	(+)	\$27,574		
(HB366) House Bill 366 (18)	(+)	\$10,786		
(AUTO) Lease Vehicles Ex (3)	(+)	\$120,725		
Total Exemptions	(=)	\$3,676,327	(-)	\$3,676,327
Net Taxable (Before Freeze)			(=)	\$45,643,051

Assessment Roll Grand Totals Report

OCAD

Tax Year: **2025** As of: **Certification**

**** O65 Freeze Totals

Freeze Assessed	\$4,726,998
Freeze Taxable	\$3,049,845
Freeze Ceiling (48)	\$5,997.05

**** 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)	(=)	\$42,593,206
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*** DP Freeze Totals

Freeze Assessed	\$187,614
Freeze Taxable	\$120,091
Freeze Ceiling (2)	\$125.59

*** 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)	(=)	\$42,473,115
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2025 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Taxing Unit: C19 - City of Rose City

2024 Values of Supplement 502

Line	Activity	Amount/Rate
1.	2024 total taxable value. Enter the amount of 2024 taxable value on the 2024 tax roll today. Include any adjustments since last year's certification; exclude Tax Code 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$47,143,505
2.	2024 tax ceilings. Counties, cities and junior college districts. 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 2024 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$3,665,221
3.	Preliminary 2024 adjusted taxable value. Subtract Line 2 from Line 1.	\$
4.	2024 total adopted tax rate.	0.040511
5.	2024 taxable value lost because court appeals of ARB decisions reduced 2024 appraised value. A. Original 2024 ARB Values: \$ _____ B. 2024 values resulting from final court decisions: - \$ _____ C. 2024 value loss. Subtract B from A. ³	\$
6.	2024 taxable value subject to an appeal under Chapter 42 as of July 25. A. 2024 ARB certified value: \$ _____ B. 2024 disputed value: - \$ _____ C. 2024 undisputed value. Subtract B from A.	\$
7.	2024 Chapter 42 related adjusted values. Add Line 5 and 6.	\$
8.	2024 taxable value, adjusted for court-ordered reductions. Add Line 3 and 7	\$
9.	2024 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the 2024 value of property in deannexed territory. ⁴	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(15)

Line	Activity	Amount/Rate
10.	2024 taxable value lost because property first qualified for an exemption in 2025. 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. A. Absolute exemptions. Use 2024 market value <u>\$0</u> B. Partial exemptions. 2025 exemption amount or 2025 percentage exemption times 2024 value: <u>+ \$136,628</u> C. Value loss. Add A and B.⁵	\$136,628
11.	2024 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 2025. Use only properties that qualified in 2025 for the first time; do not use properties that qualified in 2024. A. 2024 market value: <u>\$150,289</u> B. 2025 productivity or special appraised value: <u>- \$5,846</u> C. Value loss. Subtract B from A.⁶	\$144,443
12.	Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$
13.	2024 captured value of property in a TIF. Enter the total value of tax year 2024 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2024 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$
14.	2024 total value. Subtract Line 12 and Line 13 from Line 8.	\$
15.	Adjusted 2024 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$
16.	Taxes refunded for years preceding tax year 2024. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2024. 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 2024. This line applies only to tax years preceding tax year 2024. ⁷	\$
17.	Adjusted 2024 taxes with refunds and TIF adjustment. Add Lines 14 and 15, subtract line 16. ⁹	\$

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(13)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
18.	Total 2025 taxable value on the 2025 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹⁰ A. Certified values: <u>\$45,643,051</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: <u>+ \$</u> C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: <u>- \$0</u> D. Tax increment financing: Deduct the 2025 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2025 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.¹¹ <u>- \$</u> E. Total 2025 value. Add A and B, then subtract C and D. <u>\$</u>	
19.	Total value of properties under protest or not included on certified appraisal roll.¹² A. 2025 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³ <u>\$</u> B. 2025 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value,	

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

¹² Tex. Tax Code § 26.01(c)

¹³ Tex. Tax Code §§ 26.04 and 26.041

Line	Activity	Amount/Rate
	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴ + \$ _____	
	C. Total value under protest or not certified. Add A and B.	\$
20.	2025 tax ceilings. Counties, cities and junior colleges enter 2025 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 2024 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$3,169,936
21.	2025 total taxable value. Add Lines 18E and 19C. Subtract Line 20.	\$
22.	Total 2025 taxable value of properties in territory annexed after Jan. 1, 2024. Include both real and personal property. Enter the 2025 value of property in territory annexed. ¹⁶	\$0
23.	Total 2025 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2024. 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, 2024, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2025. ¹⁷	\$612,501
24.	Total adjustments to the 2025 taxable value. Add Lines 22 and 23.	\$
25.	2025 adjusted taxable value. Subtract Line 24 from Line 21.	\$
26.	2025 effective tax rate. Divide Line 17 by Line 25 and multiply by \$100. ¹⁸	\$
27.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2025 county effective tax rate. ¹⁹	\$

A county, city or hospital district that adopted the additional sales tax in November 2024 or in May 2025 must adjust its effective tax rate. The *Additional Sales Tax Rate Worksheet* sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

¹⁵ Tex. Tax Code § 26.012(6)

¹⁶ Tex. Tax Code § 26.012(17)

¹⁷ Tex. Tax Code § 26.012(17)

¹⁸ Tex. Tax Code § 26.04(c)

¹⁹ Tex. Tax Code § 26.04(d)

Effective Tax Rate Report

Tax Year: 2025

Taxing Unit: C19 - City of Rose City

NEW EXEMPTIONS:

	COUNT	2024 ABSOLUTE EX VALUES	2025 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	0	\$0	
NEW HS EXEMPTIONS	0		\$0
NEW PRO EXEMPTIONS	1		\$27,574
NEW OA EXEMPTIONS	4		\$45,000
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	1		\$64,054
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$0
PARTIAL EX TOTAL	(+)	\$136,628
2024 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2025	(=)	\$136,628

NEW ANNEXED PROPERTY:

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

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

NEW AG APPLICATIONS COUNT	2
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2024 MARKET		\$150,289	
2025 USE	(-)	\$5,846	
VALUE LOST DUE TO AG APPLICATIONS:	(=)	\$144,443	(\$144,443 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	3	\$1,795,023	\$612,501
RESIDENTIAL	2	\$410,827	\$227,263
COMMERCIAL	1	\$1,384,196	\$385,238
OTHER	0	\$0	\$0

NEW ADDITIONS	0	\$0	\$0
RESIDENTIAL	0	\$0	\$0
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:		\$1,795,023	\$612,501
NEW IMPROVEMENT CURRENT MARKET		\$612,501	

2024 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$47,143,505
2024 OA DP FROZEN TAXABLE	\$3,665,221
2024 TAX RATE	0.0405
2024 OA DP TAX CEILING	\$7,314
2025 CERTIFIED TAXABLE	\$45,643,051
2025 TAXABLE UNDER PROTEST	\$0
2025 OA FROZEN TAXABLE	\$3,049,845
2025 DP FROZEN TAXABLE	\$120,091
2025 TRANSFERRED OA FROZEN TAXABLE	\$0
2025 TRANSFERRED DP FROZEN TAXABLE	\$0
2025 OA FROZEN TAXABLE UNDER PROTEST	\$0
2025 DP FROZEN TAXABLE UNDER PROTEST	\$0
2025 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2025 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2025 APPRAISED VALUE	\$49,319,378
2025 OA DP TAX CEILING	\$6,123

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

2024 total taxable value.	1. \$47,143,505
2024 tax ceilings.	2. \$3,665,221
2024 total adopted tax rate.	4. 0.040511
a. 2024 M&O tax rate.	a. 0.040511
b. 2024 I&S tax rate.	+b. 0.000000
2024 taxable value of property in territory deannexed after Jan. 1, 2024.	7. \$0
2024 taxable value lost because property first qualified for an exemption in 2025.	8. \$136,628
a. Absolute exemptions.	a. \$0
b. Partial exemptions.	+b. \$136,628
2024 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 2025.	9. \$144,443
a. 2024 market value.	a. \$150,289
b. 2025 productivity or special appraisal value.	-b. \$5,846
2025 certified taxable.	\$45,643,051
2025 tax ceilings.	18. \$3,169,936
Total 2025 taxable value of properties in territory annexed after Jan.1, 2024.	20. \$0
Total 2025 taxable value of new improvements and new personal property	21. \$612,501

* 2024 Values as of Supplement 25.

Comptrollers Audit Report

Location: Appraisal Tax Year: 2025

Taxing Units: C19(ARB Approved)

7/23/2025

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OCAD

PROPERTY USE CATEGORY	BREAKDOWN OF APPRAISED VALUE			APPROAISED VALUE
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE	ACCOUNTS	
A: REAL, RESIDENTIAL, SINGLE-FAMILY	248	\$16,707,007	243	\$17,465,229
B: REAL, RESIDENTIAL, MULTI-FAMILY	1	\$1,633,700	1	\$1,633,700
C: REAL, VACANT PLATTED LOTS/TRACTS	88	\$1,183,802	92	\$1,431,489
D: REAL, ACREAGE (LAND ONLY)	101.75 (ACRES)	\$1,512,916	147.61 (ACRES)	\$1,661,524
E: REAL, FARM AND RANCH IMPROVEMENT	18	\$2,536,336	18	\$2,663,184
F: REAL, COMMERCIAL AND INDUSTRIAL	51	\$10,419,340	52	\$11,936,694
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	\$0	0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	\$0	0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	\$0	0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	19	\$5,447,381	19	\$5,501,071
L: TANGIBLE PERSONAL, BUSINESS	80	\$11,809,834	77	\$8,833,875
M: TANGIBLE PERSONAL, OTHER	17	\$813,983	17	\$786,768
N: INTANGIBLE PERSONAL	0	\$0	0	\$0
O: REAL, INVENTORY	0	\$0	0	\$0
X: EXEMPT	34	\$13,755	22	\$170,111
S: SPECIAL INVENTORY	5	\$1,233,780	5	\$966,842
ERROR:	0	\$0	0	\$0
TOTAL APPRAISED VALUE		\$53,311,834		\$53,050,487
TOTAL EXEMPT PROPERTY	10	\$1,375,381	9	\$1,365,214
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$54,415,701
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				\$374,529

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

C19 - City of Rose City

School District Name

10103

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: **2025**

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.	50	50
	SR0701	SR0715
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.	\$4,914,612	\$4,914,612
	SR0702	SR0719
3. Total appraised value lost to allowable exemptions granted on homesteads reported in item 1. (Include losses due to state-mandated \$100,000 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.	\$155,470	\$1,940,417
	SR0703	SR0720
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.)	\$4,759,142	\$2,974,195
	SR0704	SR0721
5. Total school district tax rate.	0.405105	0.405105
	SR0654	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.)	\$19,279.52	\$12,048.61
	SR0705	SR0722
7. Actual total levy on homesteads reported in item 1. (will be paid)	\$5,830.21	\$5,830.21
	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)	\$13,449.31	\$6,218.40
	SR0707	SR0717
9. Total value lost on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.)	\$3,319,957	\$1,535,009
	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.	\$1,589,206	\$1,589,206
	SR0709	SR0723
11. Total value lost on homesteads reported in item 1. (item 9 minus item 10)	\$1,730,751	-\$54,197
	SR0710	SR0724

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: 2025 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 07/23/2025

City of Rose City: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	KANSAS CITY SOUTHERN RAILWAY	\$1,735,100	\$1,735,100
2	WINN, DAVID W. & MYRA SUE	\$1,642,678	\$1,642,678
3	J & D PARTNERS, LTD	\$1,458,900	\$1,458,900
4	ZJP INVESTMENTS, LLC	\$1,444,523	\$1,444,523
5	TANNAHILL, LUTHER E.	\$1,459,411	\$1,384,196
6	ENTERGY TEXAS INC	\$1,037,920	\$1,037,920
7	UNION PACIFIC RAILROAD COMPANY	\$905,460	\$905,460
8	BNSF RAILWAY COMPANY	\$887,470	\$887,470
9	NATIONAL TRAILER SOURCE, LLC	\$851,589	\$851,589
10	ZJP INVESTMENTS LLC	\$851,507	\$851,507

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	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
PERS VALUE	5,907,970	22	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0+
LESS FREEPORT VALUE	0-	0*	0-
LESS TCEQ VALUE	0-	0*	0-
LESS CIRCUIT VALUE	0-	0	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$2500 INC PPP	0-	0*	0-
TOTAL VALUE	5,907,970		0
TOTAL VALUE ALL PROPERTY	5,907,970	22	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500/\$2500	0		
TOTAL OWNERS	17		

PROPERTY CODE SUMMARY (CURRENT)

CODE	ITEMS	TOTAL VALUE	NEW VALUE
J2	1	32,360	
J3	2	1,037,920	
J4	6	420,840	
J5	5	3,528,030	
J6	3	376,820	
J	17	5,395,970	
L2P	1	55,020	
L2Q	4	456,980	
L	5	512,000	

PREVIOUS YEAR (CERTIFIED) 2024

ITEMS	TOTAL VALUE	PERCENT DIFF
1	31,010	4.3 %
2	1,112,390	6.6-%
7	415,780	1.2 %
5	3,459,340	1.9 %
3	323,760	16.3 %
18	5,342,280	17.1 %
1	53,450	2.9 %
4	534,680	14.5-%
5	588,130	11.6-%

** FINAL TOTAL ** 22 5,907,970