

# EMERGENCY SERVICE DISTRICT #1(VIDOR)

## 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	-0-
2024 Taxable Value Lost due to Court Appeals	
D. Original 2024 ARB Values	\$24,570,110
E. 2024 Final Court Value	\$21,399,786
F. 2024 Value Loss (A-B)	\$3,170,324
2024 Taxable Value of Newly Deannexed Property	-0-
2024 Taxable Value on New Exemptions for 2025	
D. Absolute Exemptions	\$682,957
E. Partial Exemptions	\$3,473,683
F. Value Loss (A+B)	\$4,156,640
2024 Taxable Value on New Ag Exemptions for 2025	
D. 2024 Market Value	\$10,022,551
E. 2025 Productivity Value	\$1,261,688
F. Value Loss (A-B)	\$8,760,863
2024 Tax Increment Financing	-0-
2025 Total Market Value	\$3,059,227,579
2025 Total Taxable	\$2,564,570,995
2025 Pollution Control	\$31,212,580
2025 Tax Increment Financing	-0-
2025 Market Value Under Protest	
D. 2025 Taxable Under Protest	\$
E. 2025 Left off Roll	\$
F. Total Not Certified (A+B)	-0-
2025 Tax Ceilings	-0-
2025 Taxable Value of Newly Annexed Property	-0-
2025 Market Value of New Improvements	\$22,602,761
2025 Taxable Value of New Improvements (estimate)	\$17,547,074
2025 Average Market Homestead Value	\$164,457
2025 Average Taxable Homestead Value	\$164,457

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**

**E24 - Emergency Service District #1 - Vidor**

**Number of Properties: 23893**

## Land Totals

Land - Homesite	(+)	\$144,520,496		
Land - Non Homesite	(+)	\$118,187,394		
Land - Ag Market	(+)	\$16,794,793		
Land - Timber Market	(+)	\$48,539,252		
Land - Exempt Ag/Timber Market	(+)	\$0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>\$328,041,935</b>	<b>(+)</b>	<b>\$328,041,935</b>

## Improvement Totals

Improvements - Homesite	(+)	\$1,303,226,185		
Improvements - Non Homesite	(+)	\$1,002,996,540		
<b>Total Improvements</b>	<b>(=)</b>	<b>\$2,306,222,725</b>	<b>(+)</b>	<b>\$2,306,222,725</b>

## Other Totals

Personal Property (1639)		\$416,891,559	(+)	\$416,891,559
Minerals (4996)		\$8,071,360	(+)	\$8,071,360
Autos (0)		\$0	(+)	\$0
<b>Total Market Value</b>			<b>(=)</b>	<b>\$3,059,227,579</b>
<b>Total Homestead Cap Adjustment (2821)</b>				<b>(-) \$40,371,814</b>
<b>Total Circuit Breaker Limit Cap Adjustment (1334)</b>				<b>(-) \$20,661,718</b>
<b>Total Exempt Property (388)</b>				<b>(-) \$253,157,131</b>

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$65,334,045		
Ag Use (305)	(-)	\$700,159		
Timber Use (320)	(-)	\$3,982,973		
<b>Total Productivity Loss</b>	<b>(=)</b>	<b>\$60,650,913</b>	<b>(-)</b>	<b>\$60,650,913</b>
<b>Total Assessed</b>			<b>(=)</b>	<b>\$2,684,386,003</b>

## Exemptions

(HS Assd 972,700,316 )

(HS) Homestead Local (6326)	(+)	\$0		
(HS) Homestead State (6326)	(+)	\$0		
(O65) Over 65 Local (2593)	(+)	\$34,892,052		
(O65) Over 65 State (2593)	(+)	\$0		
(DP) Disabled Persons Local (267)	(+)	\$3,553,296		
(DP) Disabled Persons State (267)	(+)	\$0		
(DV) Disabled Vet (205)	(+)	\$2,022,440		
(DVX) Disabled Vet 100% (121)	(+)	\$21,447,841		
(DVXSS) DV 100% Surviving Spouse (36)	(+)	\$5,959,609		
(PRO) Prorated Exempt Property (15)	(+)	\$1,663,894		
(AUTO) Lease Vehicles Ex (74)	(+)	\$3,876,046		
(SOL) Solar (5)	(+)	\$99,765		
(FP) Freeport (1)	(+)	\$14,888,030		
(HB366) House Bill 366 (1535)	(+)	\$199,455		
(PC) Pollution Control (10)	(+)	\$31,212,580		
<b>Total Exemptions</b>	<b>(=)</b>	<b>\$119,815,008</b>	<b>(-)</b>	<b>\$119,815,008</b>
<b>Net Taxable (Before Freeze)</b>			<b>(=)</b>	<b>\$2,564,570,995</b>

# 2025 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Taxing Unit: E24 - Emergency Service District #1 - Vidor

2024 Values of Supplement 502

Line	Activity	Amount/Rate
1.	<b>2024 total taxable value.</b> 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). <sup>1</sup>	<b>\$2,502,932,397</b>
2.	<b>2024 tax ceilings.</b> 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. <sup>2</sup>	<b>\$0</b>
3.	<b>Preliminary 2024 adjusted taxable value.</b> Subtract Line 2 from Line 1.	<b>\$</b>
4.	<b>2024 total adopted tax rate.</b>	<b>0.100000</b>
5.	<b>2024 taxable value lost because court appeals of ARB decisions reduced 2024 appraised value.</b> A. <b>Original 2024 ARB Values:</b> <span style="float: right;">\$ _____</span> B. <b>2024 values resulting from final court decisions:</b> - <span style="float: right;">\$ _____</span> C. <b>2024 value loss.</b> Subtract B from A. <sup>3</sup>	<b>\$</b>
6.	<b>2024 taxable value subject to an appeal under Chapter 42 as of July 25.</b> A. <b>2024 ARB certified value:</b> <span style="float: right;">\$ _____</span> B. <b>2024 disputed value:</b> - <span style="float: right;">\$ _____</span> C. <b>2024 undisputed value.</b> Subtract B from A.	<b>\$</b>
7.	<b>2024 Chapter 42 related adjusted values. Add Line 5 and 6.</b>	<b>\$</b>
8.	<b>2024 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and 7	<b>\$</b>
9.	<b>2024 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the 2024 value of property in deannexed territory. <sup>4</sup>	<b>\$0</b>

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

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

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

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

Line	Activity	Amount/Rate
10.	<p><b>2024 taxable value lost because property first qualified for an exemption in 2025.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p> <p>A. <b>Absolute exemptions.</b> Use 2024 market value <u>\$682,957</u></p> <p>B. <b>Partial exemptions.</b> 2025 exemption amount or 2025 percentage exemption times 2024 value: <u>+ \$3,473,683</u></p> <p>C. <b>Value loss.</b> Add A and B.<sup>5</sup></p>	\$4,156,640
11.	<p><b>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.</b> Use only properties that qualified in 2025 for the first time; do not use properties that qualified in 2024.</p> <p>A. <b>2024 market value:</b> <u>\$10,022,551</u></p> <p>B. <b>2025 productivity or special appraised value:</b> <u>- \$1,261,688</u></p> <p>C. <b>Value loss.</b> Subtract B from A.<sup>6</sup></p>	\$8,760,863
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C, and 11C.	\$
13.	<b>2024 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$
14.	<b>2024 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$
15.	<b>Adjusted 2024 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$
16.	<b>Taxes refunded for years preceding tax year 2024.</b> 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. <sup>7</sup>	\$
17.	<b>Adjusted 2024 taxes with refunds and TIF adjustment.</b> Add Lines 14 and 15, subtract line 16. <sup>9</sup>	\$

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

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

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

<sup>8</sup> Tex. Tax Code § 26.03(c)

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

Line	Activity	Amount/Rate
18.	<p><b>Total 2025 taxable value on the 2025 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>10</sup></p> <p>A. <b>Certified values:</b> <u>\$2,564,570,995</u></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <u>+ \$</u></p> <p>C. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: <u>- \$0</u></p> <p>D. <b>Tax increment financing:</b> Deduct the 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.<sup>11</sup> <u>- \$</u></p> <p>E. <b>Total 2025 value.</b> Add A and B, then subtract C and D.</p>	<p style="text-align: right;">\$</p>
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p>A. <b>2025 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>13</sup> <u>\$</u></p> <p>B. <b>2025 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value,</p>	

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

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

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

<sup>13</sup> Tex. Tax Code §§ 26.04 and 26.041

Line	Activity	Amount/Rate
	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup>  + \$ _____	
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$
20.	<b>2025 tax ceilings.</b> 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. <sup>15</sup>	\$0
21.	<b>2025 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.	\$
22.	<b>Total 2025 taxable value of properties in territory annexed after Jan. 1, 2024.</b> Include both real and personal property. Enter the 2025 value of property in territory annexed. <sup>16</sup>	\$0
23.	<b>Total 2025 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 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 <b>do</b> include property on which a tax abatement agreement has expired for 2025. <sup>17</sup>	\$22,664,914
24.	<b>Total adjustments to the 2025 taxable value.</b> Add Lines 22 and 23.	\$
25.	<b>2025 adjusted taxable value.</b> Subtract Line 24 from Line 21.	\$
26.	<b>2025 effective tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>18</sup>	\$
27.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2025 county effective tax rate. <sup>19</sup>	\$

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.

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

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

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

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

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

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

# Effective Tax Rate Report

Tax Year: 2025

Taxing Unit: E24 - Emergency Service District #1 - Vidor

## NEW EXEMPTIONS:

	COUNT	2024 ABSOLUTE EX VALUES	2025 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	22	\$682,957	
NEW HS EXEMPTIONS	88		\$0
NEW PRO EXEMPTIONS	13		\$1,492,287
NEW OA EXEMPTIONS	114		\$1,455,550
NEW DP EXEMPTIONS	7		\$34,600
NEW DV1 EXEMPTIONS	1		\$5,000
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	4		\$35,000
NEW DV4 EXEMPTIONS	7		\$60,600
NEW DVX EXEMPTIONS	6		\$390,646
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$682,957
PARTIAL EX TOTAL	(+)	\$3,473,683
2024 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2025	(=)	\$4,156,640

## 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	98
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2024 MARKET		\$10,022,551
2025 USE	(-)	\$1,261,688
VALUE LOST DUE TO AG APPLICATIONS:	(=)	\$8,760,863 (\$8,760,863 Taxable)

## NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE <sup>1</sup>	NEW CURRENT TAXABLE <sup>2</sup>
<b>NEW IMPROVEMENTS</b>	<b>111</b>	<b>\$23,752,853</b>	<b>\$17,547,074</b>
RESIDENTIAL	99	\$13,547,710	\$9,508,557
COMMERCIAL	10	\$10,205,143	\$8,038,517

OTHER	2	\$0	\$0
<b>NEW ADDITIONS</b>	<b>307</b>	<b>\$50,987,316</b>	<b>\$4,062,720</b>
RESIDENTIAL	305	\$50,897,776	\$4,061,009
COMMERCIAL	1	\$89,540	\$1,711
OTHER	1	\$0	\$0
PERCENT COMPLETION CHANGED	5	\$1,088,046	\$837,210
TOTAL NEW PERSONAL VALUE	1	\$257,463	\$217,910
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0

TOTALS:		\$76,085,678	\$22,664,914
NEW IMPROVEMENT CURRENT MARKET		\$17,547,074	

<b>2024 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)</b>	\$2,502,932,397
<b>2024 OA DP FROZEN TAXABLE</b>	\$0
<b>2024 TAX RATE</b>	0.1000
<b>2024 OA DP TAX CEILING</b>	\$0

<b>2025 CERTIFIED TAXABLE</b>	\$2,564,570,995
<b>2025 TAXABLE UNDER PROTEST</b>	\$0
<b>2025 OA FROZEN TAXABLE</b>	\$0
<b>2025 DP FROZEN TAXABLE</b>	\$0
<b>2025 TRANSFERRED OA FROZEN TAXABLE</b>	\$0
<b>2025 TRANSFERRED DP FROZEN TAXABLE</b>	\$0
<b>2025 OA FROZEN TAXABLE UNDER PROTEST</b>	\$0
<b>2025 DP FROZEN TAXABLE UNDER PROTEST</b>	\$0
<b>2025 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST</b>	\$0
<b>2025 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST</b>	\$0
<b>2025 APPRAISED VALUE</b>	\$2,684,386,003
<b>2025 OA DP TAX CEILING</b>	\$0

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

<b>2024 total taxable value.</b>	<b>1.</b> \$2,502,932,397
<b>2024 tax ceilings.</b>	<b>2.</b> \$0
<b>2024 total adopted tax rate.</b>	<b>4.</b> 0.100000
a. 2024 M&O tax rate.	a. 0.093357
b. 2024 I&S tax rate.	+b. 0.006643
<b>2024 taxable value of property in territory deannexed after Jan. 1, 2024.</b>	<b>7.</b> \$0
<b>2024 taxable value lost because property first qualified for an exemption in 2025.</b>	<b>8.</b> \$4,156,640
a. Absolute exemptions.	a. \$682,957
b. Partial exemptions.	+b. \$3,473,683
<b>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.</b>	<b>9.</b> \$8,760,863
a. 2024 market value.	a. \$10,022,551
b. 2025 productivity or special appraisal value.	-b. \$1,261,688
<b>2025 certified taxable.</b>	<b>\$2,564,570,995</b>
<b>2025 tax ceilings.</b>	<b>18.</b> \$0
<b>Total 2025 taxable value of properties in territory annexed after Jan.1, 2024.</b>	<b>20.</b> \$0
<b>Total 2025 taxable value of new improvements and new personal property</b>	<b>21.</b> \$22,664,914

\* 2024 Values as of Supplement 25.

# Comptrollers Audit Report

Location: Appraisal Tax Year: 2025

Taxing Units: E24(ARB Approved)

PROPERTY USE CATEGORY	BREAKDOWN OF APPRAISED VALUE				APPRAISED VALUE
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE	NO. OF UNITS OR PRIOR APPRAISED VALUE	NO. OF UNITS OR PRIOR APPRAISED VALUE	
A: REAL, RESIDENTIAL, SINGLE-FAMILY	11228	11343	\$1,254,866,659	\$1,271,322,851	
B: REAL, RESIDENTIAL, MULTI-FAMILY	45	47	\$16,665,402	\$24,644,009	
C: REAL, VACANT PLATTED LOTS/TRACTS	2851	2884	\$30,822,303	\$31,602,049	
D: REAL, ACREAGE ( LAND ONLY)	33,573.02 (ACRES)	33,600.50 (ACRES)	\$65,520,962	\$65,823,507	
E: REAL, FARM AND RANCH IMPROVEMENT	757	741	\$74,575,049	\$74,933,026	
F: REAL, COMMERCIAL AND INDUSTRIAL	672	677	\$947,570,050	\$971,675,729	
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	3578	3598	\$12,499,060	\$7,971,740	
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0	
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0	
J: REAL & INTANGIBLE PERSONAL, UTILITIES	189	192	\$102,794,365	\$107,799,149	
L: TANGIBLE PERSONAL, BUSINESS	1315	1139	\$228,872,062	\$204,094,886	
M: TANGIBLE PERSONAL, OTHER	1194	1143	\$37,457,425	\$35,226,736	
N: INTANGIBLE PERSONAL	0	0	\$0	\$0	
O: REAL, INVENTORY	38	58	\$1,048,117	\$1,525,775	
X: EXEMPT	1808	1726	\$3,949,850	\$4,661,909	
S: SPECIAL INVENTORY	24	20	\$4,386,422	\$4,789,082	
ERROR:	0	0	\$0	\$0	
TOTAL APPRAISED VALUE			\$2,781,027,726	\$2,806,070,448	
TOTAL EXEMPT PROPERTY	371	388	\$222,073,261	\$253,157,131	
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$3,059,227,579	
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				-\$59,253,268	

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

**E24 - Emergency Service District #1 - Vidor**

School District Name

**20140**

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](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:  **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.	0	0
	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.	\$0	\$0
	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). <b>DO NOT INCLUDE ANY LOCAL OPTIONAL EXEMPTIONS.</b>	\$0	\$0
	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.)	\$0	\$0
	SR0704	SR0721
5. Total school district tax rate.	0.100000	0.100000
	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.)	\$0.00	\$0.00
	SR0705	SR0722
7. Actual total levy on homesteads reported in item 1. <b>(will be paid)</b>	\$0.00	\$0.00
	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>	\$0.00	\$0.00
	SR0707	SR0717
9. Total value lost on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.)	\$0	\$0
	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.	\$0	\$0
	SR0709	SR0723
11. Total value lost on homesteads reported in item 1. (item 9 minus item 10)	\$0	\$0
	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

Print Name

Email Address

Date

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

### Emergency Service District #1 - Vidor: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	JEFFERSON RAILPORT TERMINAL II	\$424,076,680	\$414,753,490
2	OPTIMUS STEEL LLC	\$195,339,668	\$178,535,328
3	JEFFERSON RAILPORT TERM I TX	\$93,364,360	\$82,124,540
4	JEFFERSON GULF COAST ENERGY PT	\$37,513,170	\$33,340,860
5	GOLDEN PASS PIPELINE, LLC	\$30,711,610	\$30,711,610
6	JEFFERSON SOUTHERN STAR PIPELINE	\$29,153,480	\$29,153,480
7	EXXON MOBIL CORPORATION	\$25,447,340	\$25,447,340
8	ENTERGY TEXAS INC	\$16,990,550	\$16,990,550
9	WAL-MART REAL ESTATE BUSINESS TRUST	\$15,733,562	\$15,733,562
10	MOTIVA ENTERPRISES LLC	\$11,700,440	\$11,700,440

JOB - 418171 71 ORANGE CO FIRE DIST #1

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	8,051,370	2,217	0
LESS EXEMPT VALUE	21,670-	1-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS CIRCUIT VALUE	541,090-	315	
LESS \$500 MIN INT	72,050-	1,277*	0-
TOTAL VALUE	7,416,560		0
(INV) REAL VALUE	776,400,350	25	30,225,610
PERS VALUE	331,418,960	300	0
LESS EXEMPT VALUE	96,684,160-	2-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0+
LESS FREEPORT VALUE	14,888,030-	1*	0-
LESS TCEQ VALUE	38,627,030-	11*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$2500 INC PPP	2,530-	5*	0-
TOTAL VALUE	957,617,560		30,225,610
TOTAL VALUE ALL PROPERTY	965,034,120	2,539	30,225,610
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500/\$2500	610		
TOTAL OWNERS	1,082		

PROPERTY CODE SUMMARY (CURRENT)

PREVIOUS YEAR (CERTIFIED) 2024

CODE	ITEMS	TOTAL VALUE	NEW VALUE	ITEMS	TOTAL VALUE	PERCENT DIFF
F2	25	741,992,070	30,225,610	23	727,445,740	1.9 %
*F*	25	741,992,070	30,225,610	23	727,445,740	1.9 %
G1	2,216	7,416,560		2,136	11,261,974	34.1-%
*G*	2,216	7,416,560		2,136	11,261,974	34.1-%
J1	1	630		1	630	.0 %
J2	1	2,089,210		1	1,893,830	10.3 %
J3	3	17,369,430		3	16,513,720	5.1 %
J4	23	4,514,080		25	4,698,530	3.9-%
J5	19	18,675,570		19	18,392,290	1.5 %
J6	100	56,367,510		98	54,908,590	2.6 %
J6A	1	400		2	2,509,140	99.9-%
J7	6	6,198,910		6	2,055,430	201.5 %
J8	7	733,800		7	736,190	.3-%
*J*	161	105,949,540		162	101,708,350	116.9 %
L2A	3	162,610		3	159,540	1.9 %
L2C	17	74,782,790		14	90,575,720	17.4-%
L2D	1	305,350		0	0	.0 %
L2G	30	23,988,000		28	26,809,800	10.5-%
L2J	11	576,820		11	550,160	4.8 %
L2M	3	255,110		3	611,720	58.2-%
L2P	27	3,245,430		21	2,753,050	17.8 %
L2Q	45	6,315,140		42	6,574,830	3.9-%
*L*	137	109,631,250		122	128,034,820	65.5-%
L2F				1	6,425,000	
L2H				1	0	
XV				1	0	

\*\* FINAL TOTAL \*\* 2,539 964,989,420 30,225,610