

ORANGEFIELD ISD I&S for \$140,000 HS
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		\$63,345,311
2024 Taxable Value Lost due to Court Appeals		
D. Original 2024 ARB Values	\$4,332,900	
E. 2024 Final Court Value	\$3,999,373	
F. 2024 Value Loss (A-B)		\$333,527
2024 Taxable Value of Newly Deannexed Property		-0-
2024 Taxable Value on New Exemptions for 2025		
D. Absolute Exemptions	\$47,973	
E. Partial Exemptions	\$4,104,877	
F. Value Loss (A+B)		\$4,152,850
2024 Taxable Value on New Ag Exemptions for 2025		
D. 2024 Market Value	\$4,430,098	
E. 2025 Productivity Value	\$301,420	
F. Value Loss (A-B)		\$4,128,678
2025 Total Market Value		\$1,389,650,609
2025 Total Taxable		\$824,741,847
2025 Pollution Control		\$6,592,318
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		\$25,650,681
2025 Taxable Value of Newly Annexed Property		-0-
2025 Market Value of New Improvements		\$11,392,420
2025 Taxable Value of New Improvements (estimate)		\$6,270,795
2025 Average Market Homestead Value		\$237,983
2025 Average Taxable Homestead Value		\$50,386

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

Received by: _____
 Date Received: _____

I&S Totals - Assessment Grand Totals Report for \$140,000 HS

Tax Year: 2025 As of: Certification
S03 - Orangefield ISD

Number of Properties:
10639

VALUES			
Land - Homesite	84,158,974		
Land - Non Homesite	48,217,786		
Land - Ag Market	34,745,711		
Land - Timber Market	14,029,735		
Land - Exempt Ag/Timber Market	-		
Total Land Market Value	181,152,206		181,152,206
Improvements - Homesite	686,134,639		
Improvements - Non Homesite	293,874,111		
Total Improvements	980,008,750	=	980,008,750
Personal Property(700)	221,024,703		221,024,703
Minerals(3258)	7,464,950		7,464,950
TOTAL MARKET VALUE		=	1,389,650,609
Total Homestead Cap Adjustment(805)	10,788,979	-	10,788,979
Total Circuit Breaker Limit Cap Adjustment(488)	5,468,534	- -	5,468,534
Total Exempt Property(115)	47,659,994	-	47,659,994
Total Productivity Market (Non Exempt)	48,775,446		
Ag Use(449)	1,121,197		
Timber Use(133)	859,380		
Total Productivity Loss		-	46,794,869
TOTAL ASSESSED VALUE		=	1,278,938,233
EXEMPTIONS			
(HS) Homestead Local(2652)	98,751,022		
(HS) Homestead State(2652)	306,458,533		
(O65) Over 65 Local(939)	-		
(O65) Over 65 State(939)	32,391,808		
(DP) Disabled Persons Local(66)	-		
(DP) Disabled Persons State(66)	1,115,335		
(DV) Disabled Vet(59)	528,100		
(DVX) Disabled Vet 100%(61)	6,999,309		
(DVXSS) DV 100% Surviving Spouse(3)	51,710		
(PRO) Prorated Exempt Property(3)	325,536		
(PC) Pollution Control(13)	6,592,318		
(SOL) Solar(1)	28,128		
(FRSS) First Responder Surviving Spouse(1)	134,590		
(AUTO) Lease Vehicles Ex(20)	735,853		
(HB366) House Bill 366(1137)	84,144		
Total Exemptions	454,196,386	-	454,196,386
NET TAXABLE (Before Freeze) - For I&S Purposes		=	824,741,847

I&S Totals - Assessment Grand Totals Report for \$140,000 HS

Tax Year: 2025 As of: Certification

S03 - Orangefield ISD

**** 065 Freeze Totals

Freeze Assessed	180,472,211		
Freeze Taxable	24,693,144	-	24,693,144
Freeze Ceiling(875)	204,319.36		

**** 065 Transfer Totals

Transfer Assessed	1,029,760		
Transfer Taxable	223,808		
Post-Percent Taxable	54,060		
Transfer Adjustment(3)	169,748	-	169,748

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment - For I&S Purposes) = 799,878,955

*** DP Freeze Totals

Freeze Assessed	8,512,007		
Freeze Taxable	787,789	-	787,789
Freeze Ceiling(63)			

*** DP Transfer Totals

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

FREEZE ADJUSTED TAXABLE (Net Taxable - Freeze Taxable - Transfer Adjustment) For I&S Purposes = 799,091,166

ORANGEFIELD ISD M&O for \$140,000 HS

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.

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B. 2024 Final Court Value	\$3,999,373	
C. 2024 Value Loss (A-B)		\$333,527
2024 Taxable Value of Newly Deannexed Property		-0-
2024 Taxable Value on New Exemptions for 2025		
A. Absolute Exemptions	\$47,973	
B. Partial Exemptions	\$4,104,877	
C. Value Loss (A+B)		\$4,152,850
2024 Taxable Value on New Ag Exemptions for 2025		
A. 2024 Market Value	\$4,430,098	
B. 2025 Productivity Value	\$301,420	
C. Value Loss (A-B)		\$4,128,678
2025 Total Market Value		\$1,389,650,609
2025 Total Taxable		\$747,566,977
2025 Pollution Control		\$6,592,318
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		\$25,650,681
2025 Taxable Value of Newly Annexed Property		-0-
2025 Market Value of New Improvements		\$11,392,420
2025 Taxable Value of New Improvements (estimate)		\$6,270,795
2025 Average Market Homestead Value		\$237,983
2025 Average Taxable Homestead Value		\$50,386

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

Received by: _____
 Date Received: _____

M&O \$140,000 Homestead Assessment Roll Grand Totals Report

Tax Year: 2025 As of: Certification

S03 - Orangefield ISD

Number of Properties: 10639

Land Totals

Land - Homesite	(+)	\$84,158,974		
Land - Non Homesite	(+)	\$48,217,786		
Land - Ag Market	(+)	\$34,745,711		
Land - Timber Market	(+)	\$14,029,735		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$181,152,206	(+)	\$181,152,206

Improvement Totals

Improvements - Homesite	(+)	\$686,134,639		
Improvements - Non Homesite	(+)	\$293,874,111		
Total Improvements	(=)	\$980,008,750	(+)	\$980,008,750

Other Totals

Personal Property (700)		\$221,024,703	(+)	\$221,024,703
Minerals (3258)		\$7,464,950	(+)	\$7,464,950
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$1,389,650,609
Total Homestead Cap Adjustment (805)				(-) \$10,788,979
Total Circuit Breaker Limit Cap Adjustment (488)				(-) \$5,468,534
Total Exempt Property (115)				(-) \$47,659,994

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$48,775,446		
Ag Use (449)	(-)	\$1,121,197		
Timber Use (133)	(-)	\$859,380		
Total Productivity Loss	(=)	\$46,794,869		(-) \$46,794,869
Total Assessed				(=) \$1,278,938,233

Exemptions

(HS Assd 602,840,193)

(HS) Homestead Local (2652)	(+)	\$98,751,022		
(HS) Homestead State (2652)	(+)	\$306,458,533		
(O65) Over 65 Local (939)	(+)	\$0		
(O65) Over 65 State (939)	(+)	\$32,391,808		
(DP) Disabled Persons Local (66)	(+)	\$0		
(DP) Disabled Persons State (66)	(+)	\$1,115,335		
(DV) Disabled Vet (53)	(+)	\$528,100		
(DVX) Disabled Vet 100% (61)	(+)	\$6,999,309		
(DVXSS) DV 100% Surviving Spouse (3)	(+)	\$51,710		
(FRSS) First Responder Surviving Spouse (1)	(+)	\$134,590		
(PRO) Prorated Exempt Property (3)	(+)	\$325,536		
(SOL) Solar (1)	(+)	\$28,128		
(C313) Chapter 313 Value Limitation (1)	(+)	\$77,174,870		
(AUTO) Lease Vehicles Ex (20)	(+)	\$735,853		
(HB366) House Bill 366 (1137)	(+)	\$84,144		
(PC) Pollution Control (13)	(+)	\$6,592,318		
Total Exemptions	(=)	\$531,371,256		(-) \$531,371,256
Net Taxable (Before Freeze)				(=) \$747,566,977

Assessment Roll Grand Totals Report

OCAD

Tax Year: 2025 As of: Certification

**** O65 Freeze Totals

Freeze Assessed	\$180,472,211
Freeze Taxable	\$24,693,144
Freeze Ceiling (875)	\$204,319.36

**** O65 Transfer Totals

Transfer Assessed	\$1,029,760
Transfer Taxable	\$223,808
Post-Percent Taxable	\$54,060
Transfer Adjustment (3)	\$169,748

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)	(=)	\$722,704,085
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*** DP Freeze Totals

Freeze Assessed	\$8,512,007
Freeze Taxable	\$787,789
Freeze Ceiling (63)	\$9,468.97

*** 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)	(=)	\$721,916,296
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2025 Effective Tax Rate Worksheet

School Districts without Chapter 313 Agreements

Taxing Unit: S03 - Orangefield ISD

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 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	\$762,696,725
2.	2024 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	\$63,345,311
3.	Preliminary 2024 adjusted taxable value. Subtract Line 2 from Line 1.	\$
4.	2024 total adopted tax rate	1.055200
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. ⁴	\$
7.	2024 Chapter 42-related adjusted values. Add line 5 and 6.	\$
8.	2024 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 & 7	\$
9.	2024 taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the 2024 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>2024 taxable value lost because property first qualified for an exemption in 2025. 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 2025 does not create a new exemption or reduce taxable value</p> <p>A. Absolute exemptions. Use 2024 market value: <u> \$47,973</u></p> <p>B. Partial exemptions. 2025 exemption amount or 2025 percentage exemption times 2024 value: <u> + \$4,104,877</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$4,152,850
11.	<p>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.</p> <p>A. 2024 market value: <u> \$4,430,098</u></p> <p>B. 2025 productivity or special appraised value: - <u> \$301,420</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$4,128,678
12.	Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$
13.	2024 adjusted taxable value. Subtract Line 12 from Line 8.	\$
14.	Adjusted 2024 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$
15.	Taxes refunded for years preceding tax year 2024. Enter the amount of taxes refunded by the district for tax years preceding tax year 2024. 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 2024. This line applies only to tax years preceding tax year 2024. ⁸	\$
16.	<p>Adjusted 2024 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 2024 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 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 17). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values only:¹¹ <u>\$747,566,977</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 2025 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. 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 under protest. ¹³ <u>\$0</u></p> <p>B. 2025 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>2025 tax ceilings. Enter 2025 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵</p>	\$
20.	<p>2025 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 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 by the school district.	\$0
22.	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 school district after Jan. 1, 2024, and be located in a new improvement.	\$9,467,323
23.	Total adjustments to the 2025 taxable value. Add lines 21 and 22.	\$
24.	2025 adjusted taxable value. Subtract line 23 from 24.	\$
25.	2025 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ /\$100

2025 Effective Tax Rate Worksheet

School Districts with Chapter 313 Agreements

Taxing Unit: S03 - Orangefield ISD

2024 Values of Supplement 502

Line	Activity	Amount/Rate
1.	2024 total I&S taxable value. Enter the amount of 2024 taxable value on the 2024 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 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$762,696,725
2.	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. ²	\$63,345,311
3.	Preliminary 2024 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$
4.	2024 taxable value not subject M&O taxation, due to limitation under Tax Code 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: \$ _____ 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: - \$ _____ C. Subtract B from A.	\$
5.	Preliminary 2024 adjusted M&O taxable value. Subtract Line 4C from Line 3.	1.055200
6.	2024 total adopted tax rate. Separate the 2024 adopted tax rate into its two components. A. 2024 M&O tax rate: \$ _____ B. 2024 I&S or debt rate: - \$ _____	

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

Line	Activity	Amount/Rate
7.	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	\$
8.	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. ⁴	\$
9.	2024 Chapter 42 related adjusted values. Add Line 7C and 8C.	\$0
10.	2024 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.	2024 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.	2024 taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the 2024 value of property in deannexed territory. ⁵	\$
13.	2024 taxable value lost because property first qualified for an exemption in 2025. 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 2025 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2024 market value: \$4,430,098 B. Partial exemptions. 2025 exemption amount or 2025 percentage exemption times 2024 value: + \$4,104,877 C. Value loss. Add A and B. ⁶	\$8,534,975

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>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 0. Use only properties that qualified in 0 for the first time; do not use properties that qualified in 2024.</p> <p>A. 2024 market value: <u>\$4,430,098</u></p> <p>B. 2025 productivity or special appraised value: - <u>\$301,420</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$4,128,678
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$
16.	<p>Adjusted 2024 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 2024 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 2024 from the result.</p>	\$
18.	Adjusted 2024 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$
19.	Adjusted 2024 total I&S levy.	\$
20.	<p>Multiply Line 6B by Line 17 and divide by \$100.</p> <p>Taxes refunded for years preceding tax year 2024. 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 2024: <u>\$301,420</u></p> <p>B. I&S taxes refunded for tax years preceding tax year 2024: <u>\$301,420</u></p>	\$
21.	Adjusted 2024 M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$0
22.	Adjusted 2024 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
	C. Total value under protest or not certified. Add A and B.	\$
25.	2025 tax ceilings and new property value for Chapter 313 limitations. A. 2025 tax ceilings. Enter 2025 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable ¹⁶ <u>\$4,430,098</u> B. 2025 Chapter 313 new property value. Enter 2025 new property value of property subject to Chapter 313 agreements. ¹⁷ + <u>\$301,420</u> C. Add A and B.	\$
26.	2025 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$
27.	2025 taxable value not subject M&O taxation, due to limitation under Chapter 313. A. 2025 I&S value of property subject to Chapter 313 agreement. Enter the total 2025 appraised value of property subject to a Chapter 313 agreement <u>\$4,430,098</u> B. 2025 M&O value of property subject to Chapter 313 agreement. Enter the total 2025 limited value of property subject to a Chapter 313 agreement - <u>\$301,420</u> C. Subtract B from A.	\$
28.	2025 total M&O taxable value. Subtract Line 27C from Line 26.	\$
29.	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 by the school district.	\$
30.	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 school district after Jan. 1, 2024, and be located in a new improvement.	\$
31.	Total adjustments to the 2025 taxable value. Add Line 29 and Line 30.	\$9,467,323
32.	Adjusted 2025 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 2025 I&S taxable value. Subtract Line 31 from Line 26.	\$
34.	2025 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.	2025 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ /\$100
36.	2025 NNR total tax rate. Add Line 34 and Line 35.	\$ /\$100

Effective Tax Rate Report

Tax Year: 2025

Taxing Unit: S03 - Orangefield ISD

NEW EXEMPTIONS:

	COUNT	2024 ABSOLUTE EX VALUES	2025 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	5	\$47,973	
NEW HS EXEMPTIONS	36		\$1,921,008
NEW PRO EXEMPTIONS	3		\$323,910
NEW OA EXEMPTIONS	52		\$1,319,408
NEW DP EXEMPTIONS	2		\$60,000
NEW DV1 EXEMPTIONS	1		\$5,000
NEW DV2 EXEMPTIONS	1		\$7,500
NEW DV3 EXEMPTIONS	0		\$0
NEW DV4 EXEMPTIONS	1		\$12,000
NEW DVX EXEMPTIONS	6		\$456,051
NEW HB366 EXEMPTIONS	1		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$47,973
PARTIAL EX TOTAL	(+)	\$4,104,877
2024 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2025	(=)	\$4,152,850

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	39
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2024 MARKET		\$4,430,098
2025 USE	(-)	\$301,420
VALUE LOST DUE TO AG APPLICATIONS:	(=)	\$4,128,678 (\$4,128,678 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	36	\$9,291,578	\$6,270,795
RESIDENTIAL	32	\$5,867,937	\$3,440,375
COMMERCIAL	3	\$3,423,641	\$2,830,420
OTHER	1	\$0	\$0
NEW ADDITIONS	90	\$18,558,468	\$1,075,749
RESIDENTIAL	89	\$18,268,724	\$1,074,949

COMMERCIAL	1	\$289,744	\$800
OTHER	0	\$0	\$0
PERCENT COMPLETION CHANGED	2	\$4,211,527	\$2,120,779
TOTAL NEW PERSONAL VALUE	0	\$0	\$0
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$32,061,573	\$9,467,323
NEW IMPROVEMENT CURRENT MARKET		\$6,270,795	

2024 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$762,696,725
2024 OA DP FROZEN TAXABLE	\$63,345,311
2024 TAX RATE	1.0552
2024 OA DP TAX CEILING	\$197,337

2025 CERTIFIED TAXABLE	\$747,566,977
2025 TAXABLE UNDER PROTEST	\$0
2025 OA FROZEN TAXABLE	\$24,693,144
2025 DP FROZEN TAXABLE	\$787,789
2025 TRANSFERRED OA FROZEN TAXABLE	\$169,748
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	\$1,278,938,233
2025 OA DP TAX CEILING	\$213,788

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

2024 total taxable value.	1. \$762,696,725
2024 tax ceilings.	2a. \$63,345,311
2024 total adopted tax rate.	4. 1.055200
a. 2024 M&O tax rate.	a. 0.755200
b. 2024 I&S tax rate.	+b. 0.300000
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. \$4,152,850
a. Absolute exemptions.	a. \$47,973
b. Partial exemptions.	+b. \$4,104,877
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. \$4,128,678
a. 2024 market value.	a. \$4,430,098
b. 2025 productivity or special appraisal value.	-b. \$301,420
2025 certified taxable.	\$747,566,977
2025 tax ceilings.	17a. \$25,650,681
Total 2025 taxable value of properties in territory annexed after Jan.1, 2024.	19. \$0
Total 2025 taxable value of new improvements and new personal property	20. \$9,467,323

* 2024 Values as of Supplement 25.

Comptrollers Audit Report

Location: Appraisal Tax Year: 2025

Taxing Units: S03(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	
A: REAL, RESIDENTIAL, SINGLE-FAMILY	3933	3954	\$691,866,944	\$674,331,502
B: REAL, RESIDENTIAL, MULTI-FAMILY	9	9	\$4,536,935	\$4,426,861
C: REAL, VACANT PLATTED LOTS/TRACTS	1178	1178	\$15,529,213	\$15,492,429
D: REAL, ACREAGE (LAND ONLY)	19,937.38 (ACRES)	19,474.09 (ACRES)	\$48,806,044	\$49,508,913
E: REAL, FARM AND RANCH IMPROVEMENT	608	612	\$56,572,570	\$56,183,514
F: REAL, COMMERCIAL AND INDUSTRIAL	188	191	\$169,534,842	\$297,456,000
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	2107	2196	\$10,294,860	\$7,382,660
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	180	189	\$140,758,093	\$148,934,590
L: TANGIBLE PERSONAL, BUSINESS	612	419	\$63,806,911	\$72,116,364
M: TANGIBLE PERSONAL, OTHER	323	317	\$14,326,454	\$13,773,775
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	0	0	\$0	\$0
X: EXEMPT	1267	1186	\$505,875	\$966,357
S: SPECIAL INVENTORY	4	4	\$1,161,879	\$1,417,650
ERROR:	0	1	\$0	\$0
TOTAL APPRAISED VALUE			\$1,217,700,620	\$1,341,990,615
TOTAL EXEMPT PROPERTY	107	115	\$47,276,193	\$47,659,994
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				\$1,389,650,609
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				-\$124,067,721

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

S03 - Orangefield ISD

School District Name

90502

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.	941	941
	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.	\$190,013,978	\$190,013,978
	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.	\$138,951,369	\$68,831,485
	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.)	\$51,062,609	\$121,182,493
	SR0704	SR0721
5. Total school district tax rate.	1.055200	1.055200
	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.)	\$538,812.65	\$1,278,717.67
	SR0705	SR0722
7. Actual total levy on homesteads reported in item 1. (will be paid)	\$146,214.56	\$257,971.95
	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)	\$392,598.09	\$1,020,745.72
	SR0707	SR0717
9. Total value lost on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.)	\$37,206,036	\$96,734,810
	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.	\$25,357,868	\$25,357,868
	SR0709	SR0723
11. Total value lost on homesteads reported in item 1. (item 9 minus item 10)	\$11,848,168	\$71,376,942
	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

Orangefield ISD: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	ENTERPRISE REFINED PRODUCTS CO	\$61,414,560	\$60,754,400
2	GOLDEN PASS PIPELINE, LLC	\$36,673,960	\$36,673,960
3	ENTERPRISE TERMINALLING LP	\$102,174,870	\$25,000,000
4	BAYOU BRIDGE PIPELINE LLC	\$19,855,470	\$19,855,470
5	SAFNX MOB ORANGE LLC	\$19,496,412	\$19,496,412
6	ET CRUDE OIL COMPANY LLC	\$16,354,760	\$16,354,760
7	ENERGY TEXAS INC	\$16,104,520	\$16,104,520
8	RTP COMPANY	\$15,349,270	\$15,349,270
9	GOLDEN TRIANGLE STORAGE	\$12,523,600	\$12,523,600
10	COLONIAL PIPELINE COMPANY	\$10,986,690	\$10,986,690

JOB - 418134 34 ORANGEFIELD ISD

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	7,461,170	1,496	0
LESS EXEMPT VALUE	28,460-	2-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS CIRCUIT VALUE	185,640-	185	
LESS \$500 MIN INT	42,440-	969*	0-
TOTAL VALUE	7,204,630		0
(INV) REAL VALUE	196,793,950	11	127,291,736
PERS VALUE	195,536,230	248	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	6,053,570-	10*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS \$2500 INC PPP	210-	2*	0-
TOTAL VALUE	386,276,400		127,291,736
TOTAL VALUE ALL PROPERTY	393,481,030	1,753	127,291,736
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
Total Value (I&S)	393,481,030	1,753	
Total Value (M&O)	316,306,160		
TOTAL OWNERS LESS \$500/\$2500	407		
TOTAL OWNERS	702		
VLA LOSS	77,174,870		

PROPERTY CODE SUMMARY (CURRENT)

PREVIOUS YEAR (CERTIFIED) 2024

CODE	ITEMS	TOTAL VALUE	NEW VALUE	ITEMS	TOTAL VALUE	PERCENT DIFF
F2	11	196,133,790	127,291,736	9	73,077,420	168.3 %
F	11	196,133,790	127,291,736	9	73,077,420	168.3 %
G1	1,494	7,204,630		1,550	9,848,458	26.8-%
G	1,494	7,204,630		1,550	9,848,458	26.8-%
J1	1	630		1	630	.0 %
J2	1	795,010		1	707,260	12.4 %
J3	2	16,104,520		2	16,205,530	.6-%
J4	12	1,808,560		11	1,939,840	6.7-%
J5	13	9,511,510		13	9,459,300	.5 %
J6	118	105,056,230		113	101,313,270	3.6 %
J6A	4	10,979,900		4	8,598,240	27.6 %
J7	1	0		1	0	.0 %
J8	3	1,355,110		3	1,355,110	.0 %
J	155	145,611,470		149	139,579,180	36.8 %
L2A	7	2,076,370		5	1,264,160	64.2 %
L2C	12	4,047,530		11	4,926,660	17.8-%
L2D	1	3,460		0	0	.0 %
L2E	2	769,060		1	693,680	10.8 %
L2G	17	29,407,720		16	24,472,470	20.1 %
L2J	8	156,740		7	224,730	30.2-%
L2M	5	4,116,110		4	4,241,730	2.9-%
L2P	15	1,333,140		10	722,370	84.5 %
L2Q	26	2,621,010		24	2,464,550	6.3 %
L	93	44,531,140		78	39,010,350	135.0 %

** FINAL TOTAL ** 1,753 393,481,030 127,291,736