

**WEST ORANGE-COVE CISD**  
**CERTIFIED TOTALS FOR 2013:**

I, Michael C. Cedars, 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.

|   |    |               |
|---|----|---------------|
| 2012 Tax Ceilings                                 |    | 74,187,845    |
| 2012 Taxable Value Lost due to Court Appeals      |    |               |
| A. Original 2012 ARB Values                       | \$ | - 0 -         |
| B. 2012 Final Court Value                         | \$ | - 0 -         |
| C. 2012 Value Loss (A-B)                          |    | - 0 -         |
| 2012 Taxable Value of Newly Deannexed Property    |    | - 0 -         |
| 2012 Taxable Value on New Exemptions for 2013     |    |               |
| A. Absolute Exemptions                            | \$ | - 0 -         |
| B. Partial Exemptions                             | \$ | 2,198,764     |
| C. Value Loss (A+B)                               |    | 2,198,764     |
| 2012 Taxable Value on New Ag Exemptions for 2013  |    |               |
| A. 2012 Market Value                              | \$ | 62,819        |
| B. 2013 Productivity Value                        | \$ | 2,707         |
| C. Value Loss (A-B)                               |    | 60,112        |
| 2013 Total Market Value                           |    | 2,317,763,878 |
| 2013 Total Taxable                                |    | 1,716,993,893 |
| 2013 Pollution Control                            |    | 72,639,720    |
| 2013 Tax Increment Financing                      |    | - 0 -         |
| 2013 Market Value Under Protest                   |    |               |
| A. 2013 Taxable Under Protest                     | \$ | - 0 -         |
| B. 2013 Left off Roll                             | \$ | - 0 -         |
| C. Total Not Certified (A+B)                      |    | - 0 -         |
| 2013 Tax Ceilings                                 |    | 74,587,496    |
| 2013 Taxable Value of Newly Annexed Property      |    | - 0 -         |
| 2013 Market Value of New Improvements             |    | 2,850,731     |
| 2013 Taxable Value of New Improvements (estimate) |    | 2,111,815     |
| 2013 Average Market Homestead Value               |    | 77,401        |
| 2013 Average Taxable Homestead Value              |    | 46,921        |

Signed: *Michael Cedars*  
Michael C. Cedars, Chief Appraiser  
Date: July 25, 2013

Received by: \_\_\_\_\_  
Date Received: \_\_\_\_\_

# Assessment Roll Grand Totals Report

ORANGE COUNTY APPRAISAL DISTRICT

Tax Year: 2013 As of: Certification

S05 - West Orange-Cove CISD

Number of Properties: 12944

## Land Totals

|                                |            |                      |            |                      |
|--------------------------------|------------|----------------------|------------|----------------------|
| Land - Homesite                | (+)        | \$51,080,441         |            |                      |
| Land - Non Homesite            | (+)        | \$71,535,941         |            |                      |
| Land - Ag Market               | (+)        | \$15,413,848         |            |                      |
| Land - Timber Market           | (+)        | \$2,232,839          |            |                      |
| Land - Exempt Ag/Timber Market | (+)        | \$0                  |            |                      |
| <b>Total Land Market Value</b> | <b>(=)</b> | <b>\$140,263,069</b> | <b>(+)</b> | <b>\$140,263,069</b> |

## Improvement Totals

|                             |            |                        |            |                        |
|-----------------------------|------------|------------------------|------------|------------------------|
| Improvements - Homesite     | (+)        | \$432,269,710          |            |                        |
| Improvements - Non Homesite | (+)        | \$1,087,626,286        |            |                        |
| <b>Total Improvements</b>   | <b>(=)</b> | <b>\$1,519,895,996</b> | <b>(+)</b> | <b>\$1,519,895,996</b> |

## Other Totals

|  |  |               |            |                         |
|--|--|---------------|------------|-------------------------|
| Personal Property (1682)                   |  | \$618,190,811 | (+)        | \$618,190,811           |
| Minerals (250)                             |  | \$38,290,520  | (+)        | \$38,290,520            |
| Autos (50)                                 |  | \$1,123,482   | (+)        | \$1,123,482             |
| <b>Total Market Value</b>                  |  |               | <b>(=)</b> | <b>\$2,317,763,878</b>  |
| <b>Total Homestead Cap Adjustment (94)</b> |  |               |            | <b>(-) \$733,554</b>    |
| <b>Total Exempt Property (574)</b>         |  |               |            | <b>(-) \$82,788,296</b> |

## Productivity Totals

|  |            |                     |  |                            |
|--|------------|---------------------|--|----------------------------|
| Total Productivity Market (Non Exempt) | (+)        | \$17,646,687        |  |                            |
| Ag Use (227)                           | (-)        | \$313,699           |  |                            |
| Timber Use (37)                        | (-)        | \$98,816            |  |                            |
| <b>Total Productivity Loss</b>         | <b>(=)</b> | <b>\$17,234,172</b> |  | <b>(-) \$17,234,172</b>    |
| <b>Total Assessed</b>                  |            |                     |  | <b>(=) \$2,217,007,856</b> |

## Exemptions

|                                    |            |                      |                 |                            |
|------------------------------------|------------|----------------------|-----------------|----------------------------|
|                                    |            |                      | <b>(HS Assd</b> | <b>314,669,286)</b>        |
| (HS) Homestead Local (3939)        | (+)        | \$60,976,522         |                 |                            |
| (HS) Homestead State (3939)        | (+)        | \$58,039,885         |                 |                            |
| (O65) Over 65 Local (1758)         | (+)        | \$0                  |                 |                            |
| (O65) Over 65 State (1758)         | (+)        | \$16,717,463         |                 |                            |
| (DP) Disabled Persons Local (245)  | (+)        | \$0                  |                 |                            |
| (DP) Disabled Persons State (245)  | (+)        | \$2,246,850          |                 |                            |
| (DV) Disabled Vet (138)            | (+)        | \$1,389,159          |                 |                            |
| (DVX) Disabled Vet 100% (67)       | (+)        | \$4,574,397          |                 |                            |
| (PRO) Prorated Exempt Property (8) | (+)        | \$108,896            |                 |                            |
| (PC) Pollution Control (9)         | (+)        | \$72,639,720         |                 |                            |
| (AUTO) Lease Vehicles Ex (20)      | (+)        | \$557,522            |                 |                            |
| (FP) Freeport (21)                 | (+)        | \$282,749,780        |                 |                            |
| (HB366) House Bill 366 (81)        | (+)        | \$13,769             |                 |                            |
| <b>Total Exemptions</b>            | <b>(=)</b> | <b>\$500,013,963</b> |                 | <b>(-) \$500,013,963</b>   |
| <b>Net Taxable (Before Freeze)</b> |            |                      |                 | <b>(=) \$1,716,993,893</b> |

# Assessment Roll Grand Totals Report

ORANGE COUNTY APPRAISAL DISTRICT

Tax Year: 2013 As of: Certification

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

---

|                       |               |
|-----------------------|---------------|
| Freeze Assessed       | \$139,980,081 |
| Freeze Taxable        | \$68,524,572  |
| Freeze Ceiling (1707) | \$523,078.13  |

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

---

|                         |           |
|-------------------------|-----------|
| Transfer Assessed       | \$927,019 |
| Transfer Taxable        | \$435,657 |
| Post-Percent Taxable    | \$209,827 |
| Transfer Adjustment (8) | \$225,830 |

---

|   |            |                        |
|---|------------|------------------------|
| <b>Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)</b> | <b>(=)</b> | <b>\$1,648,243,491</b> |
|---|------------|------------------------|

## \*\*\* DP Freeze Totals

---

|                      |              |
|----------------------|--------------|
| Freeze Assessed      | \$14,910,468 |
| Freeze Taxable       | \$5,837,094  |
| Freeze Ceiling (236) | \$57,914.11  |

## \*\*\* DP Transfer Totals

---

|                         |     |
|-------------------------|-----|
| Transfer Assessed       | \$0 |
| Transfer Taxable        | \$0 |
| Post-Percent Taxable    | \$0 |
| Transfer Adjustment (0) | \$0 |

---

|   |            |                        |
|---|------------|------------------------|
| <b>Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)</b> | <b>(=)</b> | <b>\$1,642,406,397</b> |
|---|------------|------------------------|

# Effective Tax Rate Report

ORANGE COUNTY APPRAISAL DISTRICT

TaxYear: 2013

Taxing Units: S05 - West Orange-Cove CISD

## NEW EXEMPTIONS:

|                      | COUNT | 2012 ABSOLUTE EX VALUES | 2013 PARTIAL EX VALUES |
|----------------------|-------|-------------------------|------------------------|
| NEW EXEMPT PROPERTY  | 0     | \$0                     |                        |
| NEW HS EXEMPTIONS    | 52    |                         | \$1,338,679            |
| NEW PRO EXEMPTIONS   | 0     |                         | \$0                    |
| NEW OA EXEMPTIONS    | 43    |                         | \$354,865              |
| NEW DP EXEMPTIONS    | 5     |                         | \$40,860               |
| NEW DV1 EXEMPTIONS   | 1     |                         | \$12,000               |
| NEW DV2 EXEMPTIONS   | 0     |                         | \$0                    |
| NEW DV3 EXEMPTIONS   | 0     |                         | \$0                    |
| NEW DV4 EXEMPTIONS   | 2     |                         | \$24,000               |
| NEW DVX EXEMPTIONS   | 5     |                         | \$428,360              |
| NEW HB366 EXEMPTIONS | 0     |                         | \$0                    |
| NEW PC EXEMPTIONS    | 0     |                         | \$0                    |

|   |     |             |
|---|-----|-------------|
| ABSOLUTE EX TOTAL   |     | \$0         |
| PARTIAL EX TOTAL  | (+) | \$2,198,764 |
| 2012 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2013 | (=) | \$2,198,764 |

## 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 |
|--|-----|

# Effective Tax Rate Report

ORANGE COUNTY APPRAISAL DISTRICT

TaxYear: 2013

Taxing Units: S05 - West Orange-Cove CISD

## NEW AG APPLICATIONS:

|                                    |     |          |                    |
|------------------------------------|-----|----------|--------------------|
| NEW AG APPLICATIONS COUNT          |     | 3        |                    |
| 2012 MARKET                        |     | \$62,819 |                    |
| 2013 USE                           | (-) | \$2,707  |                    |
| VALUE LOST DUE TO AG APPLICATIONS: | (=) | \$60,112 | (\$60,112 Taxable) |

## NEW IMPROVEMENTS:

|                             | COUNT     | TOTAL APPRAISED VALUE <sup>1</sup> | NEW CURRENT TAXABLE <sup>2</sup> |
|-----------------------------|-----------|------------------------------------|----------------------------------|
| <b>NEW IMPROVEMENTS</b>     | <b>30</b> | <b>\$3,646,215</b>                 | <b>\$2,269,128</b>               |
| RESIDENTIAL                 | 22        | \$1,779,570                        | \$1,089,165                      |
| COMMERCIAL                  | 5         | \$1,556,229                        | \$1,164,377                      |
| OTHER                       | 3         | \$310,416                          | \$15,586                         |
| <b>NEW ADDITIONS</b>        | <b>5</b>  | <b>\$955,294</b>                   | <b>\$458,038</b>                 |
| RESIDENTIAL                 | 3         | \$309,838                          | \$94,034                         |
| COMMERCIAL                  | 1         | \$335,040                          | \$269,115                        |
| OTHER                       | 1         | \$310,416                          | \$94,889                         |
| PERCENT COMPLETION CHANGED  | 10        | \$1,442,491                        | \$108,765                        |
| TOTAL NEW PERSONAL VALUE    | 1         | \$0                                | \$14,800                         |
| SECTION 52 & 59             | 0         | \$0                                | \$0                              |
| REDUCED/EXPIRING ABATEMENTS | 0         | \$0                                | \$0                              |
| <b>TOTALS:</b>              |           | <b>\$6,044,000</b>                 | <b>\$2,850,731</b>               |

# Effective Tax Rate Report

ORANGE COUNTY APPRAISAL DISTRICT

TaxYear: 2013

Taxing Units: S05 - West Orange-Cove CISD

---

|  |                 |
|--|-----------------|
| 2013 CERTIFIED TAXABLE                             | \$1,716,993,893 |
| 2013 TAXABLE UNDER PROTEST                         | \$0             |
| 2013 OA FROZEN TAXABLE                             | \$68,524,572    |
| 2013 DP FROZEN TAXABLE                             | \$5,837,094     |
| 2013 TRANSFERRED OA FROZEN TAXABLE                 | \$435,657       |
| 2013 TRANSFERRED DP FROZEN TAXABLE                 | \$0             |
| 2013 OA FROZEN TAXABLE UNDER PROTEST               | \$0             |
| 2013 DP FROZEN TAXABLE UNDER PROTEST               | \$0             |
| 2013 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST | \$0             |
| 2013 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST | \$0             |
| 2013 APPRAISED VALUE                               | \$2,217,007,856 |
| 2013 OA DP TAX CEILING                             | \$580,992       |
| <br>   |                 |
| 2012 TOTAL TAXABLE                                 | \$1,685,518,591 |
| 2012 OA DP FROZEN TAXABLE                          | \$75,032,844    |
| 2012 TAX RATE                                      | 1.4566          |
| 2012 OA DP TAX CEILING                             | \$538,374       |

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

# Effective Tax Rate Report

ORANGE COUNTY APPRAISAL DISTRICT

TaxYear: 2013

Taxing Units: S05 - West Orange-Cove CISD

---

|  |                           |
|--|---------------------------|
| <b>2012 total taxable value.</b>   | <b>1.</b> \$1,685,518,591 |
| <b>2012 tax ceilings.</b>  | <b>2a.</b> \$75,112,292   |
| <b>2012 total adopted tax rate.</b>  | <b>4.</b> 1.456600        |
| a. 2012 M&O tax rate.  | a. 1.170000               |
| b. 2012 I&S tax rate.  | +b. 0.286600              |
| <b>2012 taxable value lost because property first qualified for an exemption in 2013.</b>  | <b>8.</b> \$2,198,764     |
| a. Absolute exemptions.  | a. \$0                    |
| b. Partial exemptions.   | +b. \$2,198,764           |
| <b>2012 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 2013.</b> | <b>9.</b> \$60,112        |
| a. 2012 market value.  | a. \$62,819               |
| b. 2013 productivity or special appraisal value.   | -b. \$2,707               |
| <b>2013 tax ceilings.</b>  | <b>17a.</b> \$74,587,496  |
| <b>Total 2013 taxable value of properties in territory annexed after Jan.1, 2012.</b>  | <b>19.</b> \$0            |
| <b>Total 2013 taxable value of new improvements and new personal property located in new improvements.</b>   | <b>20.</b> \$2,850,731    |

\* 2012 Values as of Supplement 19.

# Comptrollers Audit Report

Location: Appraisal

Tax Year: 2013

As Of: Certification

7/25/2013

Page: 463

Orange County Appraisal District

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           | 6908                           | 6927                     | \$440,787,869         | \$438,522,236   |
| B: REAL, RESIDENTIAL, MULTI-FAMILY            | 170                            | 167                      | \$20,999,471          | \$20,472,811    |
| C: REAL, VACANT PLATTED LOTS/TRACTS           | 1822                           | 1846                     | \$12,209,984          | \$12,730,130    |
| D: REAL, ACREAGE ( LAND ONLY)                 | 10,426.23 (ACRES)              | 5,890.43 (ACRES)         | \$23,420,577          | \$17,646,687    |
| E: REAL, FARM AND RANCH IMPROVEMENT           | 73                             | 199                      | \$6,943,657           | \$13,667,810    |
| F: REAL, COMMERCIAL AND INDUSTRIAL            | 763                            | 768                      | \$1,017,935,246       | \$1,071,377,021 |
| G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES | 227                            | 192                      | \$34,470,100          | \$36,319,250    |
| H: TANGIBLE PERSONAL, VEHICLES                | 0                              | 1                        | \$0                   | \$31,920        |
| I: REAL & INTANGIBLE PERSONAL, BANKS          | 0                              | 0                        | \$0                   | \$0             |
| J: REAL & INTANGIBLE PERSONAL, UTILITIES      | 178                            | 180                      | \$62,075,256          | \$67,689,113    |
| L: TANGIBLE PERSONAL, BUSINESS                | 1450                           | 1475                     | \$550,474,439         | \$545,797,237   |
| M: TANGIBLE PERSONAL, OTHER                   | 343                            | 346                      | \$3,917,922           | \$3,843,653     |
| N: INTANGIBLE PERSONAL                        | 0                              | 0                        | \$0                   | \$0             |
| O: REAL, INVENTORY                            | 16                             | 16                       | \$65,286              | \$62,494        |
| X: EXEMPT                                     | 0                              | 131                      | \$0                   | \$844,074       |
| S: SPECIAL INVENTORY                          | 18                             | 18                       | \$4,896,594           | \$5,971,146     |
| ERROR:  | 42                             | 0                        | \$4,154,140           | \$0             |
| TOTAL APPRAISED VALUE                         |                                |                          | \$2,182,350,541       | \$2,234,975,582 |
| TOTAL EXEMPT PROPERTY                         | 654                            | 574                      | \$63,673,252          | \$82,788,296    |
| TOTAL MARKET VALUE ON ROLL TOTALS PAGE        |                                |                          |                       | \$2,317,763,878 |



# Top Taxpayers Report

ORANGE COUNTY APPRAISAL DISTRICT

TaxYear: 2013 Taxing Units: S05

Appraisal

Top Taxpayer Calculations Performed as of 07/25/2013

## West Orange-Cove CISD: Total Taxable Value

|    | <b>Taxpayer Name</b>                                   | <b>Total Market</b> | <b>Total Assessed</b> |
|----|--|---------------------|-----------------------|
| 1  | DUPONT, E.I. DE NEMOURS & CO. - SRW                    | \$402,448,440       | \$326,685,940         |
| 2  | INVISTA SARL   | \$230,389,040       | \$166,121,040         |
| 3  | LANXESS CORPORATION % PROPERTY TAX DEPARTMENT          | \$260,380,846       | \$150,509,466         |
| 4  | CHEVRON PHILLIPS CHEMICAL CO % PROPERTY TAX DEPARTMENT | \$117,860,744       | \$95,341,234          |
| 5  | SIGNAL INTERNATIONAL TEXAS LP                          | \$50,834,130        | \$50,834,130          |
| 6  | HONEYWELL (ALLIED)                                     | \$58,027,599        | \$45,302,109          |
| 7  | SABINE COGEN LP  | \$37,112,840        | \$33,875,450          |
| 8  | SOLVAY SOLEXIS   | \$34,935,185        | \$25,996,863          |
| 9  | ENTERGY TEXAS INC                                      | \$24,724,370        | \$24,724,370          |
| 10 | CONRAD ORANGE SHIPYARD                                 | \$22,851,250        | \$20,491,430          |