



MONTGOMERY CENTRAL APPRAISAL DISTRICT
SHERRY C. HUNTER, RPA, CCA
CHIEF APPRAISER



109 GLADSTELL ST., CONROE, TX 77301
P.O. BOX 2233, CONROE, TX 77305
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STATE OF TEXAS

§

§

PROPERTY TAX CODE, SECTION 26.01(a-1)

COUNTY OF MONTGOMERY

§

CERTIFICATION OF 2025 APPRAISAL ROLL (\$140k HS & \$60k OVR65) FOR
Splendora ISD

I, Sherry Hunter, Chief Appraiser for the Montgomery Central Appraisal District, solemnly swear that the attached is a recap of the Appraisal Roll of the Montgomery Central Appraisal District and constitutes the **CERTIFIED** values in accordance with Texas Property Tax Code Section 26.01(a-1) for **Splendora ISD**.

The attached also includes, listed separately, the amount of new value as a result of new improvements, newly approved exemptions, newly approved special valuations (agriculture and timber), and, if applicable, any newly annexed property taxable by **Splendora ISD**.

Also included are properties, if any, which are taxable by **Splendora ISD** but which remain under protest. Data includes information related to the appraised market value, productivity value (if applicable), and taxable value as contained in Texas Property Tax Code 26.01(c). This data contains the current values, the value of those properties still under protest at previous year's values, and a reasonable estimate of the market value, taxable value that may be assigned at the conclusion of the protest.

The Chief Appraiser is unaware of any properties that are not included in either the Certified Roll or the Withheld Roll and therefore have not been approved by the Montgomery County Appraisal Review Board and certified by the Chief Appraiser.

Sherry Hunter

Date: July 23, 2025
Sherry Hunter, Chief Appraiser
Montgomery Central Appraisal District



MONTGOMERY CENTRAL APPRAISAL DISTRICT
SHERRY C. HUNTER, RPA, CCA
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Summary of Values as of 2025 Certified (\$140k HS & \$60k OVR65) Splendora ISD

	Market Value	Net Taxable	Net Taxable after Freeze
Certified Values	\$3,019,561,549	\$1,830,525,556	\$1,713,383,852
Under Review at Current Value	\$169,865,542	\$103,452,747	\$95,004,592
Under Review at Previous Years Value	\$158,229,404	\$112,275,125	\$100,495,600
Reasonable Estimate of Under Reviews	\$144,385,711	\$87,934,835	\$80,753,903

Previous Year's Value lost due to appeals under Chapter 42 Texas Property Tax Code 26.012(a)(13)

	Net Taxable	Net Taxable after Freeze
Previous Year Original Cert. Value (ETR Line 5A)	\$30,398,920	\$30,398,920
Previous Year Adjusted Value (ETR Line 5b)	\$29,074,572	\$29,074,572
Previous Year Value Loss (ETR Line 5C)	\$-1,324,348	\$-1,324,348

Previous Year's Taxable Value Not in Dispute for Property Subject to an Appeal under Chapter 42 Texas Property Tax Code 26.012(13)(a)(iii)

	Taxable Value
Previous Year Original Certified Value (Deduct from ETR Line 1)	\$37,401,508
Previous Year Original Certified Value (ETR Line 6A)	\$37,401,508
Previous Year Value in Dispute (ETR Line 6B)	\$3,373,526
Previous Year Value NOT in Dispute (ETR Line 6C)	\$34,027,982

Average Home Value(s)

Average Market Value	Average Assessed Value
\$281,860	\$259,342

Sherry Hunter

Date: July 23, 2025
Sherry Hunter, Chief Appraiser
Montgomery Central Appraisal District

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (16,337)	(Count) (682)	(Count) (17,019)
Land HS Value	629,237,868	34,424,682	663,662,550
Land NHS Value	297,995,243	4,981,093	302,976,336
Land Ag Market Value	17,973,939	164,138	18,138,077
Land Timber Market Value	90,421,882	173,290	90,595,172
Total Land Value	1,035,628,932	39,743,203	1,075,372,135
Improvement HS Value	1,578,208,977	116,231,902	1,694,440,879
Improvement NHS Value	229,171,424	8,416,746	237,588,170
Total Improvement	1,807,380,401	124,648,648	1,932,029,049
Market Value	2,843,009,333	164,391,851	3,007,401,184
BUSINESS PERSONAL PROPERTY	(668)	(27)	(695)
Market Value	176,552,216	5,473,691	182,025,907
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (17,005)	(Total Count) (709)	(Total Count) (17,714)
TOTAL MARKET	3,019,561,549	169,865,542	3,189,427,091
Ag Productivity	296,505	2,843	299,348
Ag Loss (-)	17,677,434	161,295	17,838,729
Timber Productivity	7,171,565	4,932	7,176,497
Timber Loss (-)	83,250,317	168,358	83,418,675
APPRAISED VALUE	2,918,633,798	169,535,889	3,088,169,687
	94.2%	5.8%	100.0%
HS CAP Limitation Value (-)	125,720,836	6,403,439	132,124,275
CB CAP Limitation Value (-)	33,380,206	2,027,992	35,408,198
NET APPRAISED VALUE	2,759,532,756	161,104,458	2,920,637,214
Total Exemption Amount	929,007,200	57,651,711	986,658,911
NET TAXABLE	1,830,525,556	103,452,747	1,933,978,303
TAX LIMIT/FREEZE ADJUSTMENT	117,141,704	8,448,155	125,589,859
LIMIT ADJ TAXABLE (I&S)	1,713,383,852	95,004,592	1,808,388,444
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,713,383,852	95,004,592	1,808,388,444

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$23,649,135.4 = 1,808,388,444 * (1.255200 / 100) + \$950,243.65

Splendora ISD
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	35,102,189	9,513,214	72,733	72,733	109,669.45	109,669.45	189
OV65	300,756,434	106,459,398	801,606.97	801,606.97	995,447.53	995,447.53	1,314
OV65S	121,762	0	0	0	366.26	366.26	1
Total	335,980,385	115,972,612	874,339.97	874,339.97	1,105,483.24	1,105,483.24	1,504
Tax Rate: 1.255200							

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
DP	215,025	15,025	0	15,025	1
OV65	2,981,682	1,381,682	227,615	1,154,067	9
Total	3,196,707	1,396,707	227,615	1,169,092	10

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	2,207,144	931,779	10,020.3	10,020.3	18,888.22	18,888.22	9
OV65	18,401,540	7,516,376	65,883.38	65,883.38	84,927.58	84,927.58	62
Total	20,608,684	8,448,155	75,903.68	75,903.68	103,815.8	103,815.8	71
Tax Rate: 1.255200							

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	37,309,333	10,444,993	82,753.3	82,753.3	128,557.67	128,557.67	198
OV65	319,157,974	113,975,774	867,490.35	867,490.35	1,080,375.11	1,080,375.11	1,376
OV65S	121,762	0	0	0	366.26	366.26	1
Total	356,589,069	124,420,767	950,243.65	950,243.65	1,209,299.04	1,209,299.04	1,575
Tax Rate: 1.255200							

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
DP	215,025	15,025	0	15,025	1
OV65	2,981,682	1,381,682	227,615	1,154,067	9
Total	3,196,707	1,396,707	227,615	1,169,092	10

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	656,654,361	5,484	51,737,105	387	708,391,466	5,871
HS-Prorated	8,126,395	74	181,425	2	8,307,820	76
OV65-Local	0	0	0	0	0	0
OV65-State	48,073,118	1,522	3,715,340	82	51,788,458	1,604
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	166,008	7	60,000	1	226,008	8
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	6,052,954	212	321,200	8	6,374,154	220
DP-Prorated	55,726	1	0	0	55,726	1
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	36,455,608	206	365,879	3	36,821,487	209
DVHS-Prorated	837,232	11	331,449	1	1,168,681	12
Subtotal for Homestead Exemptions	756,421,402	7,517	56,712,398	484	813,133,800	8,001
Disabled Veterans Exemptions						
DV1	81,000	19	29,000	4	110,000	23
DV2	148,500	24	15,000	2	163,500	26
DV3	350,000	45	12,000	1	362,000	46
DV4	989,790	193	84,000	10	1,073,790	203
DV4S	0	1	0	0	0	1
Subtotal for Disabled Veterans Exemptions	1,569,290	282	140,000	17	1,709,290	299
Special Exemptions						
EN	0	1	0	1	0	2
FR	1,271,041	2	0	0	1,271,041	2
LVE	6,194,468	62	0	0	6,194,468	62
PC	106,800	1	785,000	1	891,800	2
SO	0	4	0	1	0	5
Subtotal for Special Exemptions	7,572,309	70	785,000	3	8,357,309	73

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	162,553,558	254	0	0	162,553,558	254
EX-Prorated	0	14	0	4	0	18
EX-Prorated-PRORATED	26,894	14	12,368	4	39,262	18
Exempt UD	46,010	1	0	0	46,010	1
EX-XG	82,950	3	0	0	82,950	3
EX-XG-PRORATED	0	0	0	0	0	0
EX-XV	686,216	5	0	0	686,216	5
EX-XV-PRORATED	0	0	0	0	0	0
EX366	48,571	85	1,945	4	50,516	89
Subtotal for Absolute Exemptions	163,444,199	376	14,313	12	163,458,512	388
Total:	929,007,200	8,245	57,651,711	516	986,658,911	8,761

New Value

Total New Market Value: \$191,676,165
Total New Taxable Value: \$100,447,012

JETI

Chapter 313

New Market Value: \$0 New Market Value: \$0
New Taxable Value: \$0 New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	Total Exemption	18	12,004,047
EX-XV	Other Exemptions - Public Property, Religious	3	234,050
Absolute Exemption Value Loss:		21	12,238,097

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	Disability	8	407,773
DV1	Disabled Veterans 10% - 29%	2	10,000
DV2	Disabled Veterans 30% - 49%	3	22,500
DV3	Disabled Veterans 50% - 69%	10	92,000
DV4	Disabled Veterans 70% - 100%	33	312,893
DVHS	Disabled Veteran Homestead	14	1,566,618
HS	Homestead	425	55,236,569
LVE	Leased Vehicles	61	6,157,102
OV65	Over 65	52	2,710,516
SO	Solar/Wind Powered Energy Devices	2	0
Partial Exemption Value Loss:		610	66,515,971
Total NEW Exemption Value			78,754,068

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
DP	Disability	115	4,887,247
HS	Homestead	5283	183,491,376
OV65	Over 65	857	38,016,096
OV65S	Over 65 Surviving Spouse	4	186,008
Increased Exemption Value Loss:		6,259	226,580,727
Total Exemption Value Loss:			305,334,795

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
12	2,536,771	69,214	-2,467,557

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	5,304	272,046	128,931	122,258
A & E	5,618	281,860	129,522	129,820

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
709	169,865,542	150,789,827	93,080,230

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	8,438		99,736,978	1,849,593,718	1,047,928,851
B	Multifamily Residential	1		0	575,000	522,000
C1	Vacant Lots and Tracts	3,713		94,596	181,539,474	172,544,436
D1	Qualified Open-Space Land	325	22,225.25	0	108,395,821	7,468,070
D2	Farm or Ranch Improvements on Qualified	11		0	199,618	195,470
E	Rural Land,Not Qualified for Open-Space Land	736		292,309	201,308,049	137,870,048
F1	Commercial Real Property	224		10,312,577	181,232,347	168,115,759
F2	Industrial Real Property	12		48,691	22,290,506	21,277,391
J1	Water Systems	5		0	304,882	304,882
J2	Gas Distribution Systems	1		0	357,750	357,750
J3	Electric Companies (including Co-ops)	3		0	43,239,010	43,239,010
J4	Telephone Companies (including Co-ops)	8		0	2,300,440	2,300,440
J5	Railroads	5		0	14,793,050	14,793,050
J6	Pipelines	32		0	20,589,150	20,589,150
J7	Cable Companies	16		0	3,759,410	3,759,410
L1	Commercial Personal Property	421		0	62,107,231	54,645,308
L2	Industrial and Manufacturing Personal Property	57		0	21,291,430	21,291,430
M1	Mobile Homes	835		1,194,002	36,747,933	20,628,471
O	Residential Inventory	2,179		22,796,289	103,103,020	90,281,083
S	Special Inventory	9		0	2,413,547	2,413,547
XB	Income Producing Tangible Personal	87		0	59,853	0
XG	Primarily Performing Charitable Functions (§11.	3		0	82,950	0
XV	Other Totally Exempt Properties (including	257		52,608,364	163,277,360	0
Totals:			22,225.25	187,083,806	3,019,561,549	1,830,525,556

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	576		3,966,384	136,493,120	76,045,404
C1	Vacant Lots and Tracts	37		0	3,749,903	3,740,599
D1	Qualified Open-Space Land	2	25.96	0	337,428	7,775
D2	Farm or Ranch Improvements on Qualified	1		0	0	0
E	Rural Land,Not Qualified for Open-Space Land	37		0	10,953,899	7,773,297
F1	Commercial Real Property	14		0	8,830,006	8,631,268
F2	Industrial Real Property	1		0	30,897	30,897
J1	Water Systems	1		0	232,500	232,500
L1	Commercial Personal Property	22		0	5,239,246	4,454,246
M1	Mobile Homes	27		233,725	1,928,630	1,228,793
O	Residential Inventory	9		392,250	2,067,968	1,307,968
XB	Income Producing Tangible Personal	4		0	1,945	0
Totals:			25.96	4,592,359	169,865,542	103,452,747

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	9,014		103,703,362	1,986,086,838	1,123,974,255
B	Multifamily Residential	1		0	575,000	522,000
C1	Vacant Lots and Tracts	3,750		94,596	185,289,377	176,285,035
D1	Qualified Open-Space Land	327	22,251.21	0	108,733,249	7,475,845
D2	Farm or Ranch Improvements on Qualified	12		0	199,618	195,470
E	Rural Land,Not Qualified for Open-Space Land	773		292,309	212,261,948	145,643,345
F1	Commercial Real Property	238		10,312,577	190,062,353	176,747,027
F2	Industrial Real Property	13		48,691	22,321,403	21,308,288
J1	Water Systems	6		0	537,382	537,382
J2	Gas Distribution Systems	1		0	357,750	357,750
J3	Electric Companies (including Co-ops)	3		0	43,239,010	43,239,010
J4	Telephone Companies (including Co-ops)	8		0	2,300,440	2,300,440
J5	Railroads	5		0	14,793,050	14,793,050
J6	Pipelines	32		0	20,589,150	20,589,150
J7	Cable Companies	16		0	3,759,410	3,759,410
L1	Commercial Personal Property	443		0	67,346,477	59,099,554
L2	Industrial and Manufacturing Personal Property	57		0	21,291,430	21,291,430
M1	Mobile Homes	862		1,427,727	38,676,563	21,857,264
O	Residential Inventory	2,188		23,188,539	105,170,988	91,589,051
S	Special Inventory	9		0	2,413,547	2,413,547
XB	Income Producing Tangible Personal	91		0	61,798	0
XG	Primarily Performing Charitable Functions (§11.	3		0	82,950	0
XV	Other Totally Exempt Properties (including	257		52,608,364	163,277,360	0
Totals:			22,251.21	191,676,165	3,189,427,091	1,933,978,303

Splendora ISD
Top Taxpayers

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	381620	ENTERGY TEXAS INC	\$42,816,320	\$42,816,320
2	470370	CAMILLO PROPERTIES LTD	\$33,154,755	\$32,501,989
3	632006	HOME RENT 2 LLC	\$31,787,700	\$31,787,700
4	542613	BRTX LLC	\$16,942,810	\$16,942,810
5	584776	HUSTEEL AMERICA INC	\$12,366,060	\$12,366,060
6	745293	KFI LLC	\$11,477,987	\$11,327,169
7	204971	LEGEND CLASSIC HOMES LTD	\$10,216,016	\$10,182,016
8	564921	NEW CANEY 242 INVESTMENTS LP	\$9,553,203	\$9,553,203
9	750790	GMCD CANOPIES LP	\$9,435,000	\$9,435,000
10	216460	DR HORTON TEXAS LTD	\$8,704,429	\$8,704,429
11	341411	BNSF RAILWAY COMPANY	\$8,121,700	\$8,121,700
12	682118	FKH SFR M LP	\$8,032,100	\$8,032,100
13	461992	NORTH AMERICAN INTERPIPE	\$7,512,372	\$7,512,372
14	759366	BLACKFIN PIPELINE	\$7,378,670	\$7,378,670
15	668349	GG B2R PECAN HARRINGTON LP	\$6,931,154	\$6,931,154
16	447299	M I HOMES OF HOUSTON LLC	\$6,747,448	\$6,731,448
17	290887	UNION PACIFIC RAILROAD CO	\$6,706,350	\$6,706,350
18	657598	ADVANTAGE PUBLIC STORAGE LLC	\$6,948,397	\$6,644,000
19	476875	BONAVENTURE HOSPITALITY LLC	\$7,876,630	\$6,475,428
20	598246	HUSTEELUSA INC	\$6,316,388	\$6,316,388
Total			\$259,025,489	\$256,466,306