PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
TAXPAYER IMPACT STATEMENT
(Pursuant to Texas Government Code §551.043(c)(2))

Fiscal Year (Tax Year)	Median-Valued Homestead*	Tax Rate per $100 Valuation**	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$70,641	$1.1419 (Adopted 2025 Tax Rate)	$806.65
FY 2026-2027 (TY 2026)***	$71,944	$1.1419 (Proposed 2026 Tax Rate)	$ 821.52

Estimated Property Tax Bill Calculation:
Median Homestead Value ÷ 100 × Tax Rate = Estimated Property Tax Bill

This taxpayer impact statement is prepared in accordance with Texas Government Code §551.043(c)(2) and provides a comparison of the estimated property tax bill on a median-valued homestead for the current fiscal year versus the estimated tax bill for the upcoming fiscal year based on the proposed budget and tax rate.

*Net of $140,000 Homestead Exemption

**Total Tax Rate

***Median homestead values are provided by the Jefferson Central Appraisal District. If current-year certified values are not available at the time of posting, estimated values or prior-year medians may be used and will be updated when certified data becomes available.

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New Value

TOTAL NEW VALUE MARKET:	$51,145,976
TOTAL NEW VALUE TAXABLE:	$27,218,850

New Exemptions

Exemption	Description	Count		
EX-XU	11.23 Miscellaneous Exemptions	2	2024 Market Value	$2,224,988
EX-XV	Other Exemptions (including public property, r	7	2024 Market Value	$3,136,988
EX366	HB366 Exempt	10	2024 Market Value	$26,738
		ABSOLUTE EXEMPTIONS VALUE LOSS		$5,388,714

Exemption	Description	Count	Exemption Amount
DP	Disability	2	$20,000
DPS	DISABLED Surviving Spouse	1	$10,000
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV2	Disabled Veterans 30% - 49%	4	$22,500
DV3	Disabled Veterans 50% - 69%	4	$40,000
DV4	Disabled Veterans 70% - 100%	13	$117,081
DVHS	Disabled Veteran Homestead	9	$1,822,307
HS	Homestead	256	$36,718,882
OV65	Over 65	165	$1,516,186
OV65S	OV65 Surviving Spouse	2	$20,000
	PARTIAL EXEMPTIONS VALUE LOSS	457	$40,291,956
		NEW EXEMPTIONS VALUE LOSS	$45,680,670

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
HS	Homestead	103	$1,513,196
	INCREASED EXEMPTIONS VALUE LOSS	103	$1,513,196
		TOTAL EXEMPTIONS VALUE LOSS	$47,193,866

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,241	$240,039	$149,831	$90,208

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,239	$239,974	$149,807	$90,167

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,241	$218,362	$147,720	$70,642

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,239	$218,359	$147,718	$70,641

New Value

TOTAL NEW VALUE MARKET:	$25,793,091
TOTAL NEW VALUE TAXABLE:	$19,623,322

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	10	2025 Market Value	$1,366,567
	ABSOLUTE EXEMPTIONS VALUE LOSS			$1,366,567

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	556	$20,569,588
145D	11.145 (d) Multiple Situs, Leases	679	$4,280,649
145D1	11.145 (d-1) Multiple Situs, Consignment	5	$43,438
145F	11.145 (f) Single Situs, Related Business Entity	11	$250,000
DV1	Disabled Veterans 10% - 29%	1	$1,806
DV3	Disabled Veterans 50% - 69%	5	$50,000
DV4	Disabled Veterans 70% - 100%	8	$60,000
DVHS	Disabled Veteran Homestead	7	$1,066,081
HS	Homestead	244	$43,846,698
OV65	Over 65	183	$7,665,051
	PARTIAL EXEMPTIONS VALUE LOSS	1,699	$77,833,311
		NEW EXEMPTIONS VALUE LOSS	$79,199,878

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		

TOTAL EXEMPTIONS VALUE LOSS	$79,199,878

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,117	$251,056	$179,081	$71,975

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,116	$251,009	$179,065	$71,944

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,117	$228,568	$184,798	$43,770

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,116	$228,564	$184,793	$43,771