

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)	\$35,873	\$1.141888 (Adopted 2025 Tax Rate)	\$409.62
FY 2026-2027 (TY 2026)***	\$43,527	\$1.135088 (Proposed 2026 Tax Rate)	\$ 494.06

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.

Prepared By : Sarah LeBlanc, Business Manager

2025 CERTIFIED TOTALS

Property Count: 13,766

111 - PORT NECHES-GROVES ISD

Effective Rate Assumption

6/3/2026

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New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$51,145,976
\$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	\$3,138,988
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

2026 PRELIMINARY TOTALS

111 - PORT NECHES-GROVES ISD

Property Count: 13,743

Effective Rate Assumption

6/3/2026

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New Value

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

New Exemptions

Exemption	Description	Count	2025 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, r	10		\$1,368,567
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% - 89%	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	\$7,685,051
PARTIAL EXEMPTIONS VALUE LOSS		1,699	\$77,833,311
NEW EXEMPTIONS VALUE LOSS			\$79,199,878

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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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