Ector County Appraisal District

1301 E. 8th Street
Odessa, Texas 79761-4703

Phone: 432-332-6834
ector@ectorcad.org
www.ectorcad.org

July 23, 2026

Dr. Keely Boyer, Superintendent
Ector County Independent School District
Post Office Box 3912
Odessa, Texas 79760-3912

Dear Dr. Boyer,

Attached is a copy of the Certification of the 2026 Appraisal Roll for your taxing entity and a value and exemption summary.

The Ector County Appraisal Review Board approved the appraisal roll July 13, 2026, and I have certified the roll to you this date.

Pursuant to Section 26.04(c) of the Texas Property Tax Code, as your designated tax assessor/collector, I will begin the effective and roll-back tax rate calculations. You will be notified as soon as the rates are determined.

It is a pleasure to serve you. If you have any questions concerning your 2026 appraisal roll or values, please give me a call.

Sincerely,

Layne Young, RPA, RTA
Chief Appraiser-Executive Director

LY:sm

Enclosures

xc: Ms. Albessa Chavez, Chief Financial Officer
Ms. Lory Olivas, ECAD Director of Collections

STATE OF TEXAS)(

COUNTY OF ECTOR)(

CERTIFICATION OF 2026 APPRAISAL ROLL FOR ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

"I, LAYNE YOUNG, CHIEF APPRAISER OF THE **ECTOR COUNTY APPRAISAL DISTRICT** SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE **ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT** WHICH LISTS PROPERTY TAXABLE BY THE **ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT** AND CONSTITUTES THE APPRAISAL ROLL FOR THE **ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT.**"

2026 APPRAISAL ROLL INFORMATION

TOTAL MARKET VALUE	$	27,792,631,232
TOTAL TAXABLE VALUE	$	19,073,303,081

LAYNE YOUNG, RPA, RTA CHIEF APPRAISER

SWORN AND SUBSCRIBED TO ME ON THIS THE 23RD OF JULY, 2026, A.D.

CELIA MOLINAR
Notary Public
STATE OF TEXAS
Notary ID # 1084000-3
My Comm. Exp. April 9, 2029

NOTARY PUBLIC
ECTOR COUNTY, STATE OF TEXAS

ECTOR COUNTY APPRAISAL DISTRICT
2026
CERTIFIED APPRAISAL ROLL SUMMARY
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

APPRAISED VALUE:				
Mineral Property		1,933,149,535		
Improvement		15,430,074,846		
Land		3,024,007,128		
Productivity Market		382,950,312		
Personal Property		7,022,449,411		
TOTAL MARKET VALUE			**27,792,631,232**	
Totally Exempt		1,514,084,076		
TOTAL MARKET VALUE OF TAXABLE PROPERTY			**26,278,547,156**	
Total Productivity Loss		379,913,945		
10% Capped Homestead Loss		61,282,469		
20% Capped Circuit Breaker Loss		225,479,885		
TOTAL ASSESSED (APPRAISED)			**25,611,870,857**	
EXEMPTIONS and DEDUCTIONS				
Homestead (State Mandated $140,000)	3,899,982,044			
Homestead (Local Option)	1,517,408,884			
Over 65 (State Mandated)	235,297,300			
Over 65 (Local Option)	-			
Disabled Person (State Mandated)	5,266,811			
Disabled Person (Local Option)	-			
Disabled Veteran	3,402,928			
Disabled Veteran (Homestead 100%)	31,617,791			
Surviving Spouse (DVHS)	494,904			
Abatement	-			
Pollution Control	166,259,197			
Freeport	171,324,541			
Goods in Transit	66,115			
Low Income Housing	13,053,894			
Solar / Wind				
Med / Biomed Property	193,311			
Child-Care Facilities				
Total Exempt Proration	168			
Animal Feed	84,797			
HS Destroyed (Fire)	-			
BPP Exemption (11.145)	336,581,878			
TOTAL EXEMPTIONS and DEDUCTIONS		6,381,034,563		
TOTAL TAXABLE VALUE			**19,230,836,294**	**NNR Line 23A**
Tax Frozen Loss	1,582,894			
Prior Year Tax Rate	0.01004800			
TAX CEILING VALUE ADJUSTMENT		157,533,213		
NET TAXABLE VALUE			**19,073,303,081**	

VALUE BY CATEGORY:	**SUMMARY**
Mineral Property	1,915,382,865
Real Estate Residential	11,025,905,750
Real Estate Multi Family	847,537,558
Real Estate Vacant Lots	437,814,283
Real Estate Acreage	387,572,378
Real Estate Farm & Ranch	55,381,251
Real Estate Commercial	3,555,318,944
Real Estate Industrial	751,500,184
Utility Property	1,629,990,436
Commercial Personal	3,736,352,296
Industrial Personal	1,522,697,135
Personal Prop Mobile Home	285,891,170
Residential Real Inventory	4,191,777
Special Inventory	123,004,533
Real Estate Totally Exempt	1,474,359,554
Personal Property Totally Exempt	21,964,448
Mineral Property Totally Exempt	17,766,670
TOTAL MARKET VALUE	**27,792,631,232**

ECTOR COUNTY APPRAISAL DISTRICT
2026
CERTIFIED APPRAISAL ROLL SUMMARY
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

EFFECTIVE RATE CALCULATION INFORMATION:

Prior Year adjusted Taxable Value (excluding 25.25(d) corrections, include 313 I&S)			17,187,567,543	NNR Line 1
Prior Year Taxable Value with Tax Ceiling			260,885,873	NNR Line 2
Taxable Value Lost on Court Appeals of ARB Decisions				
Original ARB value	80,381,436	NNR Line 7		
Final court value	77,803,270			
Prior Year Undisputed Taxable Value under Chapter 42 Appeal				
Original ARB value	1,206,610,390	NNR Line 8		
Disputed value	687,772,277			
Undisputed Value	518,838,113			
Taxable Value of Deannexed Property			-	
Taxable Value Lost on New Exemptions			499,883,799	
Absolute	964,763			
Partial	498,919,036	NNR Line 13		
Taxable Value Lost on New Ag			3,678	
2025 Market	4,950	NNR Line 14		
2026 Productivity	1,272			
Taxes Refunded for Years Preceding Prior Year			347,921.04	NNR Line 20
Taxable Value of Properties Under Protest				
ECAD Taxable	Owner Request	NNR Line 24		
9,211,947	6,128,646			
Current Year Taxable Value with Tax Ceiling			295,905,681	NNR Line 25
Taxable Value of Annexed Property			-	
Appraised Value of New Property (impr & pers)			437,525,467	
Taxable Value of New Property (impr & pers)			350,068,507	NNR Line 31 & 32

	LAST YEAR	THIS YEAR
Average Home Market Value	234,421	247,125
Average Home Taxable Value (including Residential Homestead) (excluding Over 65, Disability, & DV Exemptions)	67,169	75,681

Pollution Control: first time exempted value	49,404,886	NNR Line 23B

ECTOR COUNTY APPRAISAL DISTRICT
2026
CERTIFIED APPRAISAL ROLL SUMMARY
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Exemptions / Deductions	Non-Frozen Count	Value	Frozen Count	Value	
Homestead	22,027	2,663,703,306	11,790	1,236,278,738	3,899,982,044
Homestead Local	22,027	1,078,021,538	11,790	439,387,346	1,517,408,884
Over 65	711	16,746,924	11,208	218,550,376	235,297,300
Over 65 Local					
Disabled	9	161,529	407	5,105,282	5,266,811
Disabled Local					
Disabled Veteran	364	3,007,955	180	394,973	3,402,928
Disabled Veteran Homestead	211	27,096,994	164	4,520,797	31,617,791
Surviving Spouse	3	299,156	15	195,748	494,904
Abatements	0				
Pollution Control	49	166,259,197			
Freeport	134	171,324,541			
Goods in Transit	2	66,115			
Historic					
Low Income Housing	12	13,053,894			
Biomedical / Medical Property (11.36)	2	193,311			
Child Care Facility (11.36)					
Solar / Wind Power					
Animal Feed	2	84,797			
HS Destroyed (Fire)					
BPP Exemption (11.145)	5,612	336,581,878			
Total Exemption Proration	1	168			

ECTOR COUNTY APPRAISAL DISTRICT
2026
CERTIFIED APPRAISAL ROLL SUMMARY
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

I & S Rate Only

APPRAISED VALUE:			**2026**	
	Industrial Real	$	930,103,221	
	Industrial Personal	$	56,994,036	
		$	**987,097,257**	**TOTAL MARKET VALUE**
TOTALLY EXEMPT:				
Constitutionally exempt				
DEDUCTIONS:				
Productivity Value Lost		$	-	
11.145 Personal Property Exemption		$	102,948	
Pollution Control		$	38,949,925	
			$39,052,873	**TOTAL DEDUCTIONS & EXEMPTIONS**
			$948,044,384	**NET TAXABLE VALUE**
			NNR Line 28aA	

M & O Rate Only

APPRAISED VALUE:			**2026**	
	Industrial Real	$	200,000,000	
	Industrial Personal	$	30,000,000	
		$	**230,000,000**	**TOTAL MARKET VALUE**
TOTALLY EXEMPT:				
Constitutionally exempt				
DEDUCTIONS:				
11.145 Personal Property Exemption		$	125,000	
		$	**125,000**	**TOTAL DEDUCTIONS & EXEMPTIONS**
VALUE LIMITATIONS:				
		$	**229,875,000**	**NET TAXABLE VALUE**
			NNR Line 28aB	

APPRAISAL REVIEW BOARD)(

ECTOR COUNTY, TEXAS)(

ORDER APPROVING APPRAISAL RECORDS

AFTER REVIEWING THE APPRAISAL RECORDS OF THE **ECTOR COUNTY APPRAISAL DISTRICT** AND HEARING AND DETERMINING ALL TAXPAYER PROTESTS AND TAXING UNIT CHALLENGES WHICH WERE PROPERLY BROUGHT BEFORE THE APPRAISAL REVIEW BOARD IN ACCORDANCE WITH THE TEXAS PROPERTY TAX CODE, THE BOARD, WITH A QUORUM PRESENT, HAS DETERMINED THAT THE APPRAISAL RECORDS SHOULD BE APPROVED AS CHANGED BY THE BOARD ORDERS DULY FILED WITH THE CHIEF APPRAISER.

IT IS THEREFORE **ORDERED** THAT THE APPRAISAL RECORDS AS CHANGED ARE APPROVED, AND CONSTITUTE THE APPRAISAL ROLL FOR THE **ECTOR COUNTY APPRAISAL DISTRICT.**

THE APPROVED APPRAISAL RECORDS ARE ATTACHED TO THE ORDER AND ARE INCORPORATED HEREIN BY REFERENCE THE SAME AS IF FULLY COPIED AND SET FORTH AT LENGTH.

SIGNED THIS 13TH DAY OF JULY, 2026.

SHERRY BURNETT, CHAIRMAN

ATTEST:

ARB MEMBER

SWORN AND SUBSCRIBED TO ME THIS THE 13TH DAY OF JULY, 2026.

COREE LAWSON
Notary Public
STATE OF TEXAS
Notary ID # 13374220-8
My Comm. Exp. May 18, 2030

NOTARY PUBLIC
ECTOR COUNTY, STATE OF TEXAS

ECTOR COUNTY APPRAISAL DISTRICT
2025

CERTIFIED
TAX ROLL SUMMARY
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
Per Oberon Solar LLC Agreeement
Per GCC Permian LLC Agreement

I & S Rate Only

APPRAISED VALUE:		**2025**	
GCC	Industrial Real	164,012,020	
OBERON	Industrial Personal	71,076,524	
		$235,088,544	**TOTAL MARKET VALUE**
VALUE LIMITATIONS:			
	Value Limitations	-	
TOTALLY EXEMPT:			
	Constitutionally exempt	-	
DEDUCTIONS:			
	Productivity Value Lost	-	
	Loss to 10% Cap	-	
		$0	**TOTAL DEDUCTIONS & EXEMPTIONS**
	NNR Line 4(a)A	**$235,088,544**	**NET TAXABLE VALUE**
ADOPTED TAX RATE		$0.254400	**NNR Line 6B**
TOTAL CALCULATED TAX LEVY		**$598,065**	

ECTOR COUNTY APPRAISAL DISTRICT
2025

CERTIFIED
TAX ROLL SUMMARY
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
Per Oberon Solar LLC Agreeement
Per GCC Permian LLC Agreement

M & O Rate Only

APPRAISED VALUE:		**2025**	
GCC	Industrial Real	100,000,000	
OBERON	Industrial Personal	30,000,000	
		$130,000,000	**TOTAL MARKET VALUE**
VALUE LIMITATIONS:			
	Value Limitations	130,000,000	
TOTALLY EXEMPT:			
	Constitutionally exempt	-	
DEDUCTIONS:			
	Productivity Value Lost	-	
	Loss to 10% Cap	-	
		$0	**TOTAL DEDUCTIONS & EXEMPTIONS**
	NNR Line 4(a)B	**$130,000,000**	**NET TAXABLE VALUE**
ADOPTED TAX RATE		$0.750400	**NNR Line 6A**
TOTAL CALCULATED TAX LEVY		**$975,520**	

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Final Maximum Compressed Tax Rate (MCR)

August 27, 2026

	District Number	District Name	Tax Year 2026 MCR
	163902	D'HANIS ISD	**0.6159**
	003905	DIBOLL ISD	**0.6169**
	084901	DICKINSON ISD	**0.6205**
	082902	DILLEY ISD	**0.6254**
	144903	DIME BOX ISD	**0.5628**
	035901	DIMMITT ISD	**0.5747**
	133905	DIVIDE ISD	**0.5628**
	074904	DODD CITY ISD	**0.5689**
	108902	DONNA ISD	**0.5628**
	086024	DOSS CONSOLIDATED CSD	**0.6169**
	174911	DOUGLASS ISD	**0.5732**
	105904	DRIPPING SPRINGS ISD	**0.6102**
	178905	DRISCOLL ISD	**0.6048**
	072902	DUBLIN ISD	**0.5682**
	171901	DUMAS ISD	**0.6254**
	057907	DUNCANVILLE ISD	**0.6015**
	220918	EAGLE MT-SAGINAW ISD	**0.6169**
	159901	EAGLE PASS ISD	**0.6098**
	227909	EANES ISD	**0.6254**
	025909	EARLY ISD	**0.5969**
	241902	EAST BERNARD ISD	**0.6254**
	015911	EAST CENTRAL ISD	**0.5941**
	036903	EAST CHAMBERS ISD	**0.6169**
	067903	EASTLAND ISD	**0.5826**
Sec 2 Line 38	068901	ECTOR COUNTY ISD	**0.6012**
	074905	ECTOR ISD	**0.6089**
	108903	EDCOUCH-ELSA ISD	**0.6192**
	048901	EDEN CISD	**0.5689**
	015905	EDGEWOOD ISD	**0.6254**
	234903	EDGEWOOD ISD	**0.6169**
	108904	EDINBURG CISD	**0.6006**
	120901	EDNA ISD	**0.6192**
	241903	EL CAMPO ISD	**0.6104**
	071902	EL PASO ISD	**0.6254**
	243902	ELECTRA ISD	**0.6254**
	011902	ELGIN ISD	**0.6074**
	001903	ELKHART ISD	**0.5941**
	102906	ELYSIAN FIELDS ISD	**0.5717**
	070903	ENNIS ISD	**0.6192**
	049906	ERA ISD	**0.5634**
	030906	EULA ISD	**0.5819**
	107905	EUSTACE ISD	**0.6015**

Ector County Independent School District

Outstanding Unlimited Tax Debt Service By Principal And Interest

Year	Principal	Interest[(A)]	Annual Debt Service[(A)]
2025/26	$ 23,640,000.00	$ 17,151,103.17	$ 40,791,103.17
2026/27	28,750,000.00	20,175,046.50	48,925,046.50
2027/28	20,265,000.00	18,988,771.50	39,253,771.50
2028/29	21,555,000.00	17,849,371.50	39,404,371.50
2029/30	22,570,000.00	16,746,246.50	39,316,246.50
2030/31	13,365,000.00	15,847,871.50	29,212,871.50
2031/32	14,005,000.00	15,309,952.75	29,314,952.75
2032/33	14,385,000.00	14,893,174.00	29,278,174.00
2033/34	13,670,000.00	14,338,439.00	28,008,439.00
2034/35	14,330,000.00	13,638,439.00	27,968,439.00
2035/36	15,025,000.00	12,904,564.00	27,929,564.00
2036/37	16,150,000.00	12,171,694.50	28,321,694.50
2037/38	16,440,000.00	11,403,450.00	27,843,450.00
2038/39	17,245,000.00	10,561,325.00	27,806,325.00
2039/40	18,090,000.00	9,677,950.00	27,767,950.00
2040/41	14,545,000.00	8,862,075.00	23,407,075.00
2041/42	15,270,000.00	8,105,625.00	23,375,625.00
2042/43	16,060,000.00	7,299,643.75	23,359,643.75
2043/44	16,885,000.00	6,452,093.75	23,337,093.75
2044/45	17,745,000.00	5,562,175.00	23,307,175.00
2045/46	18,670,000.00	4,661,075.00	23,331,075.00
2046/47	19,560,000.00	3,726,500.00	23,286,500.00
2047/48	20,540,000.00	2,724,000.00	23,264,000.00
2048/49	21,565,000.00	1,671,375.00	23,236,375.00
2049/50	22,645,000.00	566,125.00	23,211,125.00
Total	**$ 452,970,000.00**	**$ 271,288,086.42**	**$ 724,258,086.42**

Sec 2 Line 41A

[(A)] Interest on the District's Variable Rate Unlimited Tax School Building Bonds, Series 2024-B is calculated at a 4.00% coupon through August 14, 2027 and an assumed 5.00% coupon thereafter.

Note: Debt service payments reflect payments from July 1 through June 30.