



MELISSA BURKS

NEWTON COUNTY TAX ASSESSOR - COLLECTOR

VOTER REGISTRAR
TO MAKE A DIFFERENCE
REGISTER AND VOTE
(409) 379-5932

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P.O. BOX 456
113 COURT STREET
NEWTON, TEXAS 75966
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LICENSE AND TAXES
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**CERTIFICATION OF 2024 APPRAISAL ROLL FOR SUBMISSION TO NEWTON
COUNTY EMERGENCY SERVICES DISTRICT #5 SCHOOL THIS 29th DAY
OF JULY 2024**

I, MELISSA BURKS, Newton County Emergency Services District #5 Tax Assessor-Collector, do solemnly affirm that the figures disclosed below are the portions of the approved and certified 2024 appraisal roll. This Appraisal Roll was certified to me by Margie Herrin, Chief Appraiser of the Newton Central Appraisal District which lists property taxable by Newton County Emergency Services District #5 and constitutes the values certified the 2024 Appraisal Roll for Newton County Emergency Services District #5.

2024 APPRAISAL ROLL INFORMATION:

NC ESD #5

Total Market Value	241,334,677
Total Appraised Value	74,476,058
Total Assessed Value	72,344,445
Total Taxable Value	71,334,328

Total Appraised Value of New Property	785,258
Total Taxable Value of New Property	785,258

Melissa Burks

MELISSA BURKS, PCC, CTOP, PCAC, NCTAC, ESD #5 TAX ASSESSOR-COLLECTOR



The above certification will stand for all former appraisal rolls and/or certified tax rolls of the Newton County Tax Office and by the Newton County Emergency Services District #5.

CERTIFICATION OF APPRAISAL ROLL

TEXAS TAX CODE SECTION 26.01

CERTIFICATION OF APPRAISAL ROLL FOR: NEWTON COUNTY ESD #5

I, Margie L. Herrin, Chief Appraiser for Newton 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, and that I have included in the records all property that I am aware of at an appraised value determined as required by law, with the exception of any properties which will be certified at a later date on a supplemental roll. Further, I certify the inclusion of 22.28 penalties as final and a penalty file will be supplied softcopy format.

I, Margie L. Herrin, do hereby certify that the sum of appraised values of all properties on which a protest have been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties at Records Approval.

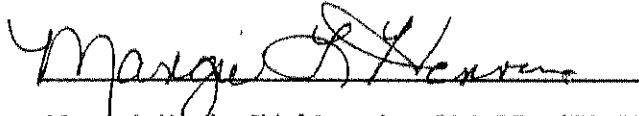
The following values are true and correct to the best of my knowledge.

2024 TOTAL APPRAISED VALUE	\$ 241,201,048
TOTAL NET TAXABLE VALUE	\$ 71,200,699
NUMBER OF ACCOUNTS	1,330

CD's will be mailed with information listings for 26.01a, 26.01c and 26.01d to each Assessor.

Please note that certified values are subject to change resulting from Appraisal Review Board action, late protest, correction of clerical errors, and the granting of late exemptions.

Approval of the appraisal records by the Newton Central Appraisal District Board of Review occurred on the 18th day of July, 2024.

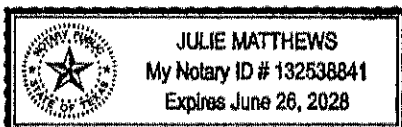


Margie L. Herrin, Chief Appraiser, RPA, RTA, CTA, CSTA

Sworn and subscribed before me this 18th day of July, 2024.



Julie Matthews, RTA, Notary Public State of Texas



2024 CERTIFIED TOTALS

Property Count: 1,330

F45 - NC ESD #5
ARB Approved Totals

7/18/2024

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Land		Value			
Homesite:		3,726,807			
Non Homesite:		12,644,873			
Ag Market:		9,370,440			
Timber Market:		176,439,775	Total Land	(+)	202,181,695
Improvement		Value			
Homesite:		32,380,736			
Non Homesite:		2,493,071	Total Improvements	(+)	34,873,807
Non Real		Count	Value		
Personal Property:	35		2,612,286		
Mineral Property:	543		1,533,260		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					4,145,546
					241,201,048
Ag	Non Exempt	Exempt			
Total Productivity Market:	185,810,215	0			
Ag Use:	549,086	0	Productivity Loss	(-)	166,858,819
Timber Use:	18,402,510	0	Appraised Value	=	74,342,429
Productivity Loss:	166,858,619	0	Homestead Cap	(-)	1,736,808
			23.231 Cap	(-)	395,005
			Assessed Value	=	72,210,816
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,010,117
			Net Taxable	=	71,200,699

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 35,600.35 = 71,200,699 * (0.050000 / 100)

Certified Estimate of Market Value: 241,201,048
 Certified Estimate of Taxable Value: 71,200,699

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 1,330

F45 - NC ESD #5
ARB Approved Totals

7/18/2024

4:30:59PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	2	0	7,174	7,174
DV3	4	0	22,580	22,580
DV4	4	0	25,294	25,294
DVHS	2	0	489,706	489,706
EX	1	0	2,450	2,450
EX-XO	1	0	29,500	29,500
EX-XV	14	0	397,127	397,127
EX366	364	0	21,286	21,286
SO	1	15,000	0	15,000
Totals		15,000	995,117	1,010,117

2024 CERTIFIED TOTALS

Property Count: 1,331

F45 - NC ESD #5
Grand Totals

7/18/2024

4:30:49PM

Land		Value			
Homesite:		3,731,807			
Non Homesite:		12,644,673			
Ag Market:		9,370,440			
Timber Market:		176,439,775	Total Land	(+)	202,186,695
Improvement		Value			
Homesite:		32,380,736			
Non Homesite:		2,621,700	Total Improvements	(+)	35,002,436
Non Real		Count	Value		
Personal Property:	35		2,612,286		
Mineral Property:	543		1,533,260		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					4,145,546
					241,334,677
Ag	Non Exempt	Exempt			
Total Productivity Market:	185,810,215	0			
Ag Use:	549,086	0	Productivity Loss	(-)	166,858,619
Timber Use:	18,402,510	0	Appraised Value	=	74,476,058
Productivity Loss:	166,858,619	0			
			Homestead Cap	(-)	1,736,608
			23.231 Cap	(-)	395,005
			Assessed Value	=	72,344,445
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,010,117
			Net Taxable	=	71,334,328

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 35,667.16 = 71,334,328 * (0.050000 / 100)

Certified Estimate of Market Value: 241,334,677
 Certified Estimate of Taxable Value: 71,334,328

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 1,331

F45 - NC ESD #5
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
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DV3	4	0	22,580	22,580
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DVHS	2	0	489,706	489,706
EX	1	0	2,450	2,450
EX-XO	1	0	29,500	29,500
EX-XV	14	0	397,127	397,127
EX366	364	0	21,286	21,286
SO	1	15,000	0	15,000
Totals		15,000	995,117	1,010,117

2024 CERTIFIED TOTALS

Property Count: 1,330

F45 - NC ESD #5
ARB Approved Totals

7/18/2024 4:30:59PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	200	367.3009	\$590,633	\$15,398,548	\$14,607,474
C1	VACANT LOTS AND LAND TRACTS	65	827.8200	\$0	\$3,034,591	\$3,034,591
D1	QUALIFIED OPEN-SPACE LAND	277	73,247.1678	\$0	\$185,810,215	\$18,942,811
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$590	\$590
E	RURAL LAND, NON QUALIFIED OPE	235	3,096.8020	\$194,625	\$28,360,747	\$26,957,494
F1	COMMERCIAL REAL PROPERTY	13	137.0746	\$0	\$2,124,817	\$2,072,621
F2	INDUSTRIAL AND MANUFACTURIN	1	0.0574	\$0	\$574	\$0
G1	OIL AND GAS	184		\$0	\$1,506,930	\$1,127,902
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$749,490	\$749,490
J4	TELEPHONE COMPANY (INCLUDI	3	1.8200	\$0	\$277,900	\$277,900
J5	RAILROAD	1		\$0	\$75,920	\$75,920
J6	PIPELAND COMPANY	10		\$0	\$865,300	\$865,300
L1	COMMERCIAL PERSONAL PROPE	8		\$0	\$281,040	\$281,040
L2	INDUSTRIAL AND MANUFACTURIN	5		\$0	\$345,990	\$345,990
M1	TANGIBLE OTHER PERSONAL, MOB	61		\$0	\$1,914,093	\$1,861,576
X	TOTALLY EXEMPT PROPERTY	380	16.2315	\$0	\$456,303	\$0
Totals			77,694.0742	\$785,258	\$241,201,048	\$71,200,899

2024 CERTIFIED TOTALS

Property Count: 1,331

F45 - NC ESD #5

Grand Totals

7/18/2024

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	201	368.0649	\$590,633	\$15,530,177	\$14,741,103
C1	VACANT LOTS AND LAND TRACTS	85	827.8200	\$0	\$3,034,591	\$3,034,591
D1	QUALIFIED OPEN-SPACE LAND	277	73,247.1678	\$0	\$185,810,215	\$18,942,811
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$590	\$590
E	RURAL LAND, NON QUALIFIED OPE	235	3,096.8020	\$194,825	\$28,360,747	\$26,957,494
F1	COMMERCIAL REAL PROPERTY	13	.137.0746	\$0	\$2,124,817	\$2,072,621
F2	INDUSTRIAL AND MANUFACTURIN	1	0.0574	\$0	\$574	\$0
G1	OIL AND GAS	184		\$0	\$1,506,930	\$1,127,902
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$749,490	\$749,490
J4	TELEPHONE COMPANY (INCLUDI	3	1.6200	\$0	\$277,900	\$277,900
J5	RAILROAD	1		\$0	\$75,920	\$75,920
J6	PIPELAND COMPANY	10		\$0	\$865,300	\$865,300
L1	COMMERCIAL PERSONAL PROPE	8		\$0	\$281,040	\$281,040
L2	INDUSTRIAL AND MANUFACTURIN	5		\$0	\$345,990	\$345,990
M1	TANGIBLE OTHER PERSONAL, MOB	51		\$0	\$1,914,093	\$1,861,576
X	TOTALLY EXEMPT PROPERTY	380	16.2315	\$0	\$456,303	\$0
Totals			77,694.8382	\$785,258	\$241,334,677	\$71,334,328

2024 CERTIFIED TOTALS

Property Count: 1,330

F45 - NC ESD #5
ARB Approved Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	121	247.7314	\$590,633	\$13,071,366	\$12,346,702
A2	REAL, RESIDENTIAL, MOBILE HOME	62	103.2645	\$0	\$2,125,217	\$2,060,807
A3	REAL, RESIDENTIAL, AUX IMPROVEM	10	3.9840	\$0	\$61,285	\$61,265
A4	OUT BLDGS ETC	14	12.3210	\$0	\$138,700	\$138,700
C1	REAL, VACANT PLATTED RESIDENTI	64	813.8200	\$0	\$2,978,591	\$2,978,591
C3	REAL, VACANT PLATTED RURAL OR I	1	14.0000	\$0	\$56,000	\$56,000
D1	REAL, ACREAGE, RANGELAND	72	1,908.0570	\$0	\$5,738,264	\$421,993
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$590	\$590
D3	REAL, ACREAGE, FARMLAND	18	690.8790	\$0	\$2,692,616	\$121,028
D4	REAL, ACREAGE, TIMBERLAND	202	70,649.6118	\$0	\$176,377,579	\$18,419,127
D7	D7	1	5.9000	\$0	\$22,420	\$1,327
E1	REAL, FARM/RANCH, HOUSE	104	380.2890	\$183,000	\$18,149,074	\$16,810,616
E2	REAL, FARM/RANCH, MOBILE HOME	36	98.7910	\$11,625	\$1,610,140	\$1,550,618
E3	REAL, FARM/RANCH, OTHER IMPROV	10	28.9700	\$0	\$198,616	\$198,616
E4	RURAL LAND NON QUALIFIED AG LA	85	2,579.9320	\$0	\$7,438,866	\$7,433,905
E5	HOUSE ONLY	15		\$0	\$915,389	\$915,077
E6	CHURCHES	2	1.0000	\$0	\$25,838	\$25,838
E8	CEMETERIES	1	0.5400	\$0	\$2,160	\$2,160
F1	REAL, COMMERCIAL	13	137.0746	\$0	\$2,124,817	\$2,072,621
F2	REAL, INDUSTRIAL	1	0.0574	\$0	\$574	\$0
G1	OIL AND GAS	184		\$0	\$1,506,930	\$1,127,902
J3	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$749,490	\$749,490
J4	REAL & TANGIBLE PERSONAL, UTIL	3	1.6200	\$0	\$277,900	\$277,900
J5	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$75,920	\$75,920
J6	REAL & TANGIBLE PERSONAL, UTIL	10		\$0	\$865,300	\$865,300
L1	TANGIBLE, PERSONAL PROPERTY, C	8		\$0	\$281,040	\$281,040
L2A	Conversion	1		\$0	\$14,500	\$14,500
L2P	Conversion	2		\$0	\$105,000	\$105,000
L2Q	Conversion	2		\$0	\$226,490	\$226,490
M1	TANGIBLE OTHER PERSONAL, MOBI	61		\$0	\$1,914,093	\$1,861,576
X	TOTALLY EXEMPT	380	16.2315	\$0	\$456,303	\$0
	Totals		77,694.0742	\$785,258	\$241,201,048	\$71,200,699

2024 CERTIFIED TOTALS

Property Count: 1,331

F45 - NC ESD #5

Grand Totals

7/18/2024

4:30:59PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	122	248.4954	\$590,633	\$13,204,995	\$12,480,331
A2	REAL, RESIDENTIAL, MOBILE HOME	62	103.2645	\$0	\$2,125,217	\$2,060,807
A3	REAL, RESIDENTIAL, AUX IMPROVEM	10	3.9840	\$0	\$81,265	\$61,265
A4	OUT BLDGS ETC	14	12.3210	\$0	\$138,700	\$138,700
C1	REAL, VACANT PLATTED RESIDENTI	64	813.8200	\$0	\$2,978,591	\$2,978,591
C3	REAL, VACANT PLATTED RURAL OR I	1	14.0000	\$0	\$56,000	\$56,000
D1	REAL, ACREAGE, RANGELAND	72	1,908.0570	\$0	\$8,738,264	\$421,993
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$590	\$590
D3	REAL, ACREAGE, FARMLAND	18	690.8790	\$0	\$2,692,616	\$121,028
D4	REAL, ACREAGE, TIMBERLAND	202	70,649.6118	\$0	\$176,377,579	\$18,419,127
D7	D7	1	5.9000	\$0	\$22,420	\$1,327
E1	REAL, FARM/RANCH, HOUSE	104	380.2890	\$183,000	\$18,149,074	\$16,810,816
E2	REAL, FARM/RANCH, MOBILE HOME	36	98.7910	\$11,625	\$1,610,140	\$1,550,618
E3	REAL, FARM/RANCH, OTHER IMPROV	10	28.9700	\$0	\$198,616	\$198,616
E4	RURAL LAND NON QUALIFIED AG LA	85	2,579.9320	\$0	\$7,438,866	\$7,433,905
E5	HOUSE ONLY	15		\$0	\$915,389	\$915,077
E6	CHURCHES	2	1.0000	\$0	\$25,838	\$25,838
E8	CEMETERIES	1	0.5400	\$0	\$2,160	\$2,160
F1	REAL, COMMERCIAL	13	137.0746	\$0	\$2,124,817	\$2,072,621
F2	REAL, INDUSTRIAL	1	0.0574	\$0	\$574	\$0
G1	OIL AND GAS	184		\$0	\$1,506,930	\$1,127,902
J3	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$749,490	\$749,490
J4	REAL & TANGIBLE PERSONAL, UTIL	3	1.6200	\$0	\$277,900	\$277,900
J5	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$75,920	\$75,920
J6	REAL & TANGIBLE PERSONAL, UTIL	10		\$0	\$865,300	\$865,300
L1	TANGIBLE, PERSONAL PROPERTY, C	8		\$0	\$281,040	\$281,040
L2A	Conversion	1		\$0	\$14,500	\$14,500
L2P	Conversion	2		\$0	\$105,000	\$105,000
L2Q	Conversion	2		\$0	\$226,490	\$226,490
M1	TANGIBLE OTHER PERSONAL, MOBI	61		\$0	\$1,914,093	\$1,861,576
X	TOTALLY EXEMPT	380	16.2315	\$0	\$456,303	\$0
Totals			77,694.8382	\$785,258	\$241,334,677	\$71,334,328

2024 CERTIFIED TOTALS

Property Count: 1,331

F45 - NC ESD #5
Effective Rate Assumption

7/18/2024 4:30:59PM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$785,258
\$785,258

New Exemptions

Exemption	Description	Count	2023 Market Value	Exemption Amount
EX366	HB366 Exempt	133		\$26,240
ABSOLUTE EXEMPTIONS VALUE LOSS				\$26,240

Exemption	Description	Count	Exemption Amount
PARTIAL EXEMPTIONS VALUE LOSS			
NEW EXEMPTIONS VALUE LOSS			\$26,240

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$26,240

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
191	\$152,240	\$8,849	\$143,391

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
91	\$125,864	\$5,649	\$120,215

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$133,629.00	\$133,629

For Entity : NC ESD #5

Year: 2024

State Code: <ALL>

Owner ID Taxpayer Name

Market Value

Taxable Value

53469	NORDIC SABINE RIVER LLC	\$44,097,931	\$5,229,768
50187	FS SAN AUGUSTINE LLC	\$40,350,682	\$4,661,155
20068	WESTERN WASTE OF TEXAS LLC	\$4,452,612	\$4,452,612
53636	MWF V SABINE RIVER LLC	\$19,373,685	\$2,266,730
29341	CROWN PINE TIMBER 1 L P	\$27,427,844	\$2,235,881
17156	WASTE MANAGEMENT OF TX INC	\$2,183,687	\$2,149,834
46324	RAYONIER FOREST RESOURCES LP	\$12,665,214	\$1,428,860
57593	MINERALTECH GULF COAST ABRASIVES LLC	\$1,077,826	\$1,077,826
18539	ADIRONDACK TIMBER CO INC I	\$11,869,968	\$1,016,863
38995	NEW GROWTH LLC	\$12,613,440	\$918,456