CERTIFICATION OF APPRAISAL ROLL

TEXAS CODE SECTION 26.01

CERTIFICATION OF APPRAISAL ROLL FOR: NEWTON COUNTY ESD # 2

I, Christina A. Kelley, Chief Appraiser for Newton Central Appraisal District, solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal. 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 that inclusion of 22.28 penalties as final and penalty file will be supplied softcopy format.

I, Christina A. Kelley, do hereby certify that the sum of appraised values of all properties on which a protest has 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.

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

2026	TOTAL APPRAISED VALUE	$ 482,866,697
	TOTAL NET TAXABLE VALUE	$ 235,048,542
	NUMBER OF ACCOUNTS	3,887

The digital files are made available 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 protests, corrections of clerical errors, and granting of late exemptions.

Approval of the appraisal records by the Newton Central Appraisal District Board of Review occurred on the 15th of July, 2026.

Christina A. Kelley, Chief Appraiser, RPA

Sworn and subscriber before me this 16TH day of July, 2026.

JULIE MATTHEWS
My Notary ID # 132538841
Expires June 26, 2028

Julie Matthews, RTA, Notary Public, State of Texas

Land	Value			
Homesite:	22,755,782			
Non Homesite:	40,696,936			
Ag Market:	23,008,975			
Timber Market:	195,345,394	**Total Land**	(+)	281,807,087

Improvement	Value			
Homesite:	112,541,366			
Non Homesite:	14,692,205	**Total Improvements**	(+)	127,233,571

Non Real	Count	Value			
Personal Property:	170	61,954,417			
Mineral Property:	791	11,871,622			
Autos:	0	0	**Total Non Real**	(+)	73,826,039
			Market Value	=	482,866,697

Ag	Non Exempt	Exempt			
Total Productivity Market:	218,203,956	150,413			
Ag Use:	935,174	6,876	**Productivity Loss**	(-)	200,023,691
Timber Use:	17,245,091	0	**Appraised Value**	=	282,843,006
Productivity Loss:	200,023,691	143,537			
			Homestead Cap	(-)	9,410,802
			23.231 Cap	(-)	5,246,660
			Assessed Value	=	268,185,544
			Total Exemptions Amount (Breakdown on Next Page)	(-)	33,137,002
			Net Taxable	=	235,048,542

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
141,029.13 = 235,048,542 * (0.060000 / 100)

Certified Estimate of Market Value:	482,866,697
Certified Estimate of Taxable Value:	235,048,542
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	85	0	2,913,350	2,913,350
145D	3	0	44,280	44,280
145D1	37	0	1,795,030	1,795,030
CH	1	8,027	0	8,027
DV1	2	0	10,000	10,000
DV2	2	0	19,500	19,500
DV3	2	0	22,000	22,000
DV4	35	0	210,102	210,102
DV4S	1	0	0	0
DVHS	32	0	5,649,243	5,649,243
EX	1	0	200	200
EX-XI	1	0	423,227	423,227
EX-XN	2	0	0	0
EX-XO	3	0	0	0
EX-XR	1	0	0	0
EX-XV	99	0	12,791,276	12,791,276
EX-XV (Prorated)	1	0	6,046	6,046
EX366	331	0	48,992	48,992
OV65	346	8,729,649	0	8,729,649
OV65S	1	30,000	0	30,000
PC	4	346,080	0	346,080
SO	6	90,000	0	90,000
	Totals	**9,203,756**	**23,933,246**	**33,137,002**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	688	1,163.3771	$642,424	$50,265,428	$41,489,318
C1	VACANT LOTS AND LAND TRACTS	484	766.6581	$0	$4,985,201	$4,579,422
D1	QUALIFIED OPEN-SPACE LAND	689	74,601.4206	$0	$218,219,881	$18,153,431
D2	IMPROVEMENTS ON QUALIFIED OP	32		$33,228	$305,325	$305,325
E	RURAL LAND, NON QUALIFIED OPE	921	8,020.0600	$1,361,240	$98,396,880	$83,461,570
F1	COMMERCIAL REAL PROPERTY	27	31.5816	$0	$1,839,175	$1,824,391
F2	INDUSTRIAL AND MANUFACTURIN	8		$0	$2,415,910	$2,402,460
G1	OIL AND GAS	742		$0	$11,852,970	$11,779,450
G3	OTHER SUB-SURFACE INTERESTS	47		$0	$18,452	$15,470
J3	ELECTRIC COMPANY (INCLUDING C	10		$0	$27,481,270	$27,150,500
J4	TELEPHONE COMPANY (INCLUDI	6		$0	$2,990,600	$2,490,900
J5	RAILROAD	2		$0	$1,081,480	$956,480
J6	PIPELAND COMPANY	39		$0	$3,927,440	$3,316,630
J7	CABLE TELEVISION COMPANY	7		$0	$1,858,370	$1,682,670
J8	OTHER TYPE OF UTILITY	6		$0	$64,320	$11,270
L1	COMMERCIAL PERSONAL PROPE	52		$0	$608,857	$26,047
L2	INDUSTRIAL AND MANUFACTURIN	47		$0	$23,942,080	$21,221,180
M1	TANGIBLE OTHER PERSONAL, MOB	297		$1,910,255	$19,384,282	$14,182,028
X	TOTALLY EXEMPT PROPERTY	103	2,218.1040	$223,348	$13,228,776	$0
		Totals	86,801.2014	$4,170,495	$482,866,697	$235,048,542

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.1805	$0	$1,213	$1,213
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	457	765.0509	$587,221	$42,613,526	$36,240,446
A2	REAL, RESIDENTIAL, MOBILE HOME	202	342.9648	$44,714	$6,944,739	$4,657,812
A3	REAL, RESIDENTIAL, AUX IMPROVEM	15	12.0380	$0	$222,092	$158,928
A4	OUT BLDGS ETC	42	43.1429	$10,489	$483,858	$430,919
C1	REAL, VACANT PLATTED RESIDENTI	477	759.9486	$0	$4,953,644	$4,548,527
C3	REAL, VACANT PLATTED RURAL OR I	1		$0	$950	$950
C4	RECREATIONAL WATERFRON LOTS	6	6.7095	$0	$30,607	$29,945
D1	REAL, ACREAGE, RANGELAND	234	4,666.3568	$0	$20,713,904	$846,909
D2	IMPROVEMENTS ON QUALIFIED AG L	32		$33,228	$305,325	$305,325
D3	REAL, ACREAGE, FARMLAND	30	489.0807	$0	$2,278,994	$84,277
D4	REAL, ACREAGE, TIMBERLAND	476	69,564.7029	$0	$195,969,056	$17,963,540
E		11	2.2102	$0	$697,638	$0
E1	REAL, FARM/RANCH, HOUSE	389	1,726.1992	$1,239,252	$57,719,092	$47,652,122
E2	REAL, FARM/RANCH, MOBILE HOME	175	628.3236	$34,900	$9,465,443	$6,968,424
E3	REAL, FARM/RANCH, OTHER IMPROV	42	101.1563	$87,088	$1,612,796	$1,464,100
E4	RURAL LAND NON QUALIFIED AG LA	378	5,443.4509	$0	$24,811,764	$23,647,296
E5	HOUSE ONLY	50		$0	$3,348,074	$2,988,333
F1	REAL, COMMERCIAL	26	31.5816	$0	$1,825,535	$1,812,403
F2	REAL, INDUSTRIAL	8		$0	$2,415,910	$2,402,460
F3	REAL, IMP ONLY COMMERCIAL	1		$0	$13,640	$11,988
G1	OIL AND GAS	741		$0	$11,840,910	$11,767,390
G1C	COMMERCIAL SALTWATER DISPO	1		$0	$12,060	$12,060
G3	MINERALS, NON-PRODUCING	47		$0	$18,452	$15,470
J3	REAL & TANGIBLE PERSONAL, UTIL	10		$0	$27,481,270	$27,150,500
J4	REAL & TANGIBLE PERSONAL, UTIL	6		$0	$2,990,600	$2,490,900
J5	REAL & TANGIBLE PERSONAL, UTIL	2		$0	$1,081,480	$956,480
J6	REAL & TANGIBLE PERSONAL, UTIL	36		$0	$3,918,780	$3,314,470
J6A	CONVERSION	3		$0	$8,660	$2,160
J7	REAL & TANGIBLE PERSONAL, UTIL	7		$0	$1,858,370	$1,682,670
J8	REAL & TANGIBLE PERSONAL, UTIL	5		$0	$11,270	$11,270
J8A	CONVERSION	1		$0	$53,050	$0
L1	TANGIBLE, PERSONAL PROPERTY, C	52		$0	$608,857	$26,047
L2	TANGIBLE, PERSONAL PROPERTY, I	1		$0	$0	$0
L2C	Conversion	3		$0	$714,360	$641,860
L2G	Conversion	6		$0	$18,745,160	$18,299,720
L2H	Conversion	3		$0	$44,280	$0
L2J	Conversion	3		$0	$18,130	$0
L2M	Conversion	3		$0	$1,280,910	$1,245,900
L2P	Conversion	10		$0	$1,067,490	$148,000
L2Q	Conversion	14		$0	$1,725,670	$885,700
L2T	Conversion	4		$0	$346,080	$0
M1	TANGIBLE OTHER PERSONAL, MOBI	297		$1,910,255	$19,384,282	$14,182,028
X	TOTALLY EXEMPT	103	2,218.1040	$223,348	$13,228,776	$0
		Totals	86,801.2014	$4,170,495	$482,866,697	$235,048,542

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C3	REAL, VACANT PLATTED RURAL OR I	1		$0	$950	$950
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		Totals	86,801.2014	$4,170,495	$482,866,697	$235,048,542

New Value

TOTAL NEW VALUE MARKET:	**$4,170,495**
TOTAL NEW VALUE TAXABLE:	**$3,643,302**

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	6	2025 Market Value	$243,281
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$243,281**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	52	$582,810
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV4	Disabled Veterans 70% - 100%	5	$29,873
DVHS	Disabled Veteran Homestead	7	$1,125,884
OV65	Over 65	37	$866,477
	PARTIAL EXEMPTIONS VALUE LOSS	**102**	**$2,610,044**
		NEW EXEMPTIONS VALUE LOSS	**$2,853,325**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$2,853,325**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1		$0

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
596	$142,911	$12,430	$130,481

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
282	$113,549	$10,917	$102,632

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
596	$127,245	$0	$127,245

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
282	$104,972	$0	$104,972

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

F42 - NC ESD #2

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

For Entity : NC ESD #2
Year: 2026
State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
37932	ENTERGY TEXAS INC	$22,844,460	$22,719,460
37970	SOUTHERN FOREST PRODUCTS	$13,611,960	$13,473,510
38281	WESTERN WASTE OF TEXAS LLC	$7,042,660	$6,917,660
18539	ADIRONDACK TIMBER CO INC I	$60,485,173	$5,532,547
36661	JASPER-NEWTON ELEC CO-OP INC	$4,556,040	$4,431,040
60679	CORBIN CONSERVATION LP 96.40% &	$3,957,240	$3,957,240
43344	FOUNDATION ENERGY MGMT LLC	$3,816,100	$3,816,100
56135	THREETREE SOUTHERN GROWTH LLC	$33,604,121	$3,244,712
36799	ENTERPRISE TE PRODUCTS PL CO	$2,792,510	$2,667,510
60271	SPECTRUM GULF COAST LLC	$1,807,670	$1,682,670