2026 Truth-In-Taxation

Taxing Jurisdictions other than school/water district | Wood County, TX

Jurisdiction Information

Jurisdiction Name

City of Mineola

Primary Contact

The jurisdiction's primary liaison with the tax office concerning the TNT process and must be familiar with/able to discuss the information on the following pages.

Name	Cindy Karch
Title / Organization	City Manager / City of Mineola
Mailing Address	PO Box 179
City / State / ZIP	Mineola, TX 75773
Phone / Extension	903-569-6183
Email	ckarch@mineola.com

Administrative Partners to be copied on TNT emails (Optional)

Name
Phone
Email

Public Information Contact (Required by SB2)

The agency or individual to whom we should refer citizens wishing to contact the jurisdiction.

Name	
Title / Organization	City Manager / City of Mineola
Website Address	www.mineola.com
Phone / Extension	
Email	

Tax Planning

Planned Tax Rate Adoption Date: 09/21/2026
(must be no later than September 21)

Regular Meeting Dates: 09/21/2026

Optional Exemption Update
(Homestead, Disability, Over 65)
☐ Yes (Attach documentation)
☐ No

Annex property after January 1st of previous year?
☑ Yes ☐ No

Implemented new TIF's, TIRZ's, or abatements?
☐ Yes ☐ No

De-annex property after January 1st of previous year?
☐ Yes ☑ No

Adopt/change a sales tax specifically levied to offset property taxes since August of previous year? ☐ Yes ☑ No

Required Financial Details

	Value
TIF/TIRZ Contributions last year	0
Current year's captured appraised value in TIF/TIRZ	0
Additional sales tax collected and spent on M&O, in lieu of property tax, in the previous year	0
Additional sales tax collected in lieu of property tax in the previous 4th quarters (3rd & 4th, 1st & 2nd)	0

Estimated unencumbered fund balance at year end
M&O: 0 I&S: 0

Debt Service Payment (Secured by Property/Sales Tax)

Description of Debt: General Obligation Refunding Bonds Series 2017
Principle: 265,000 Interest: 70,600 Other: 600 Total Payment: 336,200

Description of Debt: Tax Notes Series 2023
Principle: 415,000 Interest: 89,500 Other: 575 Total Payment: 505,075

Total required debt service:	841,275
Any amount to be paid from unencumbered funds:	87,316
Any amount to be paid from other sources:	336,150 SALES TAX

Planning Calendar

Deadline for Chief Appraiser to certify roll is July 25th.
Begin calculation of NNR and VAR tax rates for all jurisdictions.
Posting of NNR and VAR tax rates; schedules and fund balances on the taxing unit website.

Public Meeting Rate Adoption

Address: 300 Greenville Hwy, Mineola TX 75773

Date: 09/21/2026 **Time:** 5:30 PM

Date of meeting to propose tax rate and record vote: 8/10/2026

Date of Governing Body public hearing to discuss proposed tax rate: 9/14/2026
(The rate may be adopted at this meeting)
Hearing may not be held before 5th day after chief appraiser has delivered the notice by Section 26.04 (e-2) and complied with Section 26.17 (f).
7 day deadline of meeting to adopt tax rate if not adopted at public hearing.

Date of meeting to adopt tax rate (if not adopted at hearing): 9/21/2026
Must not be held later than the 7th day after the public hearing if not adopted at public hearing.

Rate Formula Advisory (For Cities/Counties)
Certain units may apply a de minimis rate.

Scenario	Automatic Ratification	No Election
Proposed Rate > NNR & VAR	X	X
Proposed Rate < NNR & VAR	X	X
Proposed Rate > NNR & < VAR	X	X
Proposed Rate < NNR & < VAR	X	X

Official Declaration

By signing my name below, as an elected official/agent/officer of my jurisdiction listed in the Contact Information section of this document, I hereby confirm that the information I provided herein is accurate, correct and complete to the best of my knowledge. I shall inform the Wood County Tax Assessor/Collector in writing of any changes to the information I already provided and to update the information on this form whenever requested by the collector.

To facilitate the collector's compliance with the Texas Property Tax Code laws to which my jurisdiction is subject, I shall provide the collector with any documentation requested to whose tax laws by jurisdiction are subject, or to its representatives. I furthe ragree to provide and/or update the above referenced documents as and when required bythe terms and conditions set out by the contract with Wood County.

The jurisdiction, for which the collector and its representatives facilitate calculations, shall indemnify, hold harmless and defend the collector, its employees and Wood County from any and all liability or claims arising, in whole or in part, out of the performance of the tax rates calculated by the Wood County Tax Assessor/Collector and its employees.

Cindy Karde 7/16/2026

Authorized Signature and Date

Land		Value			
Homesite:		16,977,950			
Non Homesite:		36,837,391			
Ag Market:		5,269,000			
Timber Market:		273,230	Total Land	(+)	59,357,571
Improvement		**Value**			
Homesite:		206,531,878			
Non Homesite:		264,951,961	Total Improvements	(+)	471,483,839
Non Real	**Count**	**Value**			
Personal Property:	577	97,658,340			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	97,658,340
			Market Value	=	628,499,750
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	5,541,600	630			
Ag Use:	99,915	40	Productivity Loss	(-)	5,436,035
Timber Use:	5,650	0	Appraised Value	=	623,063,715
Productivity Loss:	5,436,035	590			
			Homestead Cap	(-)	20,907,700
			23.231 Cap	(-)	15,747,438
			Assessed Value	=	586,408,577
			Total Exemptions Amount (Breakdown on Next Page)	(-)	85,194,262
			Net Taxable	=	501,214,315

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	6,256,906	6,057,806	21,669.95	21,854.88	48			
OV65	97,252,877	93,503,846	337,124.30	339,805.55	509			
Total	103,509,783	99,561,652	358,794.25	361,660.43	557	Freeze Taxable	(-)	99,561,652
Tax Rate	0.4971310							

Freeze Adjusted Taxable = 401,652,663

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,355,534.15 = 401,652,663 * (0.4971310 / 100) + 358,794.25

Certified Estimate of Market Value:	628,499,750
Certified Estimate of Taxable Value:	501,214,315
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	19	34,256,750	0	34,256,750
DP	52	0	0	0
DV1	9	0	72,340	72,340
DV2	1	0	7,500	7,500
DV3	6	0	68,000	68,000
DV3S	1	0	10,000	10,000
DV4	47	0	300,000	300,000
DV4S	1	0	12,000	12,000
DVHS	34	0	7,240,599	7,240,599
DVHSS	1	0	163,405	163,405
EX-XG	2	0	354,280	354,280
EX-XL	1	0	248,140	248,140
EX-XN	4	0	807,710	807,710
EX-XV	157	0	41,422,041	41,422,041
EX-XV (Prorated)	2	0	127,797	127,797
EX366	118	0	103,700	103,700
HS	1,077	0	0	0
OV65	543	0	0	0
OV65S	2	0	0	0
	Totals	**34,256,750**	**50,937,512**	**85,194,262**

Land		Value			
Homesite:		17,350,344			
Non Homesite:		38,982,227			
Ag Market:		6,609,020			
Timber Market:		302,900	**Total Land**	(+)	63,244,491
Improvement		**Value**			
Homesite:		198,254,731			
Non Homesite:		281,234,419	**Total Improvements**	(+)	479,489,150
Non Real	**Count**	**Value**			
Personal Property:	543	98,717,460			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	98,717,460
			Market Value	=	641,451,101
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	6,911,290	630			
Ag Use:	94,070	40	**Productivity Loss**	(-)	6,812,080
Timber Use:	5,140	0	**Appraised Value**	=	634,639,021
Productivity Loss:	6,812,080	590			
			Homestead Cap	(-)	11,683,433
			23.231 Cap	(-)	7,651,799
			Assessed Value	=	615,303,789
			Total Exemptions Amount (Breakdown on Next Page)	(-)	96,569,283
			Net Taxable	=	518,734,506

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	5,891,747	5,682,237	17,873.91	18,002.17	42			
OV65	97,060,064	92,758,778	320,407.02	326,151.25	480			
Total	102,951,811	98,441,015	338,280.93	344,153.42	522	**Freeze Taxable**	(-)	98,441,015
Tax Rate	0.4971310							

Freeze Adjusted Taxable = 420,293,491

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,427,690.16 = 420,293,491 * (0.4971310 / 100) + 338,280.93

Certified Estimate of Market Value:	641,451,101
Certified Estimate of Taxable Value:	518,734,506

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	476	0	15,226,240	15,226,240
145D	2	0	202,460	202,460
145D1	19	0	1,310,500	1,310,500
AB	6	20,814,848	0	20,814,848
DP	48	0	0	0
DV1	8	0	67,808	67,808
DV2	2	0	19,500	19,500
DV3	5	0	58,000	58,000
DV3S	1	0	10,000	10,000
DV4	50	0	300,000	300,000
DV4S	1	0	12,000	12,000
DVHS	35	0	8,093,416	8,093,416
DVHSS	2	0	401,615	401,615
EX-XG	2	0	347,470	347,470
EX-XL	1	0	248,140	248,140
EX-XN	4	0	161,380	161,380
EX-XV	154	0	49,256,297	49,256,297
EX-XV (Prorated)	1	0	39,609	39,609
HS	1,042	0	0	0
OV65	535	0	0	0
OV65S	2	0	0	0
	Totals	**20,814,848**	**75,754,435**	**96,569,283**

Land		Value			
Homesite:		17,350,344			
Non Homesite:		38,982,227			
Ag Market:		6,609,020			
Timber Market:		302,900	**Total Land**	(+)	63,244,491

Improvement		Value			
Homesite:		198,254,731			
Non Homesite:		281,234,419	**Total Improvements**	(+)	479,489,150

Non Real	Count	Value			
Personal Property:	543	98,717,460			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	98,717,460
			Market Value	=	641,451,101

Ag	Non Exempt	Exempt			
Total Productivity Market:	6,911,290	630			
Ag Use:	94,070	40	**Productivity Loss**	(-)	6,812,080
Timber Use:	5,140	0	**Appraised Value**	=	634,639,021
Productivity Loss:	6,812,080	590			
			Homestead Cap	(-)	11,683,433
			23.231 Cap	(-)	7,651,799
			Assessed Value	=	615,303,789
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			Net Taxable	=	518,734,506

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
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OV65	97,060,064	92,758,778	320,407.02	326,151.25	480			
Total	102,951,811	98,441,015	338,280.93	344,153.42	522	**Freeze Taxable**	(-)	98,441,015
Tax Rate	0.4971310							

Freeze Adjusted Taxable = 420,293,491

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,427,690.16 = 420,293,491 * (0.4971310 / 100) + 338,280.93

Certified Estimate of Market Value:	641,451,101
Certified Estimate of Taxable Value:	518,734,506

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	476	0	15,226,240	15,226,240
145D	2	0	202,460	202,460
145D1	19	0	1,310,500	1,310,500
AB	6	20,814,848	0	20,814,848
DP	48	0	0	0
DV1	8	0	67,808	67,808
DV2	2	0	19,500	19,500
DV3	5	0	58,000	58,000
DV3S	1	0	10,000	10,000
DV4	50	0	300,000	300,000
DV4S	1	0	12,000	12,000
DVHS	35	0	8,093,416	8,093,416
DVHSS	2	0	401,615	401,615
EX-XG	2	0	347,470	347,470
EX-XL	1	0	248,140	248,140
EX-XN	4	0	161,380	161,380
EX-XV	154	0	49,256,297	49,256,297
EX-XV (Prorated)	1	0	39,609	39,609
HS	1,042	0	0	0
OV65	535	0	0	0
OV65S	2	0	0	0
	Totals	**20,814,848**	**75,754,435**	**96,569,283**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,857	737.0596	$10,095,320	$296,005,839	$273,947,028
B	MULTIFAMILY RESIDENCE	95	33.8173	$327,010	$27,996,545	$27,867,440
C1	VACANT LOTS AND LAND TRACTS	446	268.1082	$0	$6,712,618	$5,124,722
D1	QUALIFIED OPEN-SPACE LAND	42	655.6257	$0	$6,911,290	$98,515
D2	IMPROVEMENTS ON QUALIFIED OP	4		$0	$44,080	$44,080
E	RURAL LAND, NON QUALIFIED OPE	54	392.6471	$239,990	$9,821,846	$7,034,732
F1	COMMERCIAL REAL PROPERTY	302	470.2143	$1,362,740	$115,232,779	$108,667,273
F2	INDUSTRIAL AND MANUFACTURIN	3		$7,367,724	$27,954,240	$15,674,700
J2	GAS DISTRIBUTION SYSTEM	5		$0	$1,786,590	$1,661,590
J3	ELECTRIC COMPANY (INCLUDING C	6	2.0938	$0	$7,242,120	$7,074,350
J4	TELEPHONE COMPANY (INCLUDI	27	0.4018	$0	$3,383,000	$2,865,270
J5	RAILROAD	6	10.4600	$0	$2,726,220	$2,601,220
J6	PIPELAND COMPANY	5	0.1990	$0	$215,030	$90,030
J7	CABLE TELEVISION COMPANY	2		$0	$3,458,560	$3,208,560
L1	COMMERCIAL PERSONAL PROPE	437		$0	$32,224,390	$19,177,110
L2	INDUSTRIAL AND MANUFACTURIN	52		$0	$35,284,110	$30,372,850
M1	TANGIBLE OTHER PERSONAL, MOB	57		$583,680	$2,021,240	$1,945,906
S	SPECIAL INVENTORY TAX	9		$0	$12,150,640	$11,279,130
X	TOTALLY EXEMPT PROPERTY	160	528.9231	$7,459,980	$50,279,964	$0
		Totals	3,099.5499	$27,436,444	$641,451,101	$518,734,506

State Category Breakdown

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A	SINGLE FAMILY RESIDENCE	1,857	737.0596	$10,095,320	$296,005,839	$273,947,028
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J7	CABLE TELEVISION COMPANY	2		$0	$3,458,560	$3,208,560
L1	COMMERCIAL PERSONAL PROPE	437		$0	$32,224,390	$19,177,110
L2	INDUSTRIAL AND MANUFACTURIN	52		$0	$35,284,110	$30,372,850
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X	TOTALLY EXEMPT PROPERTY	160	528.9231	$7,459,980	$50,279,964	$0
		Totals	3,099.5499	$27,436,444	$641,451,101	$518,734,506

New Value

TOTAL NEW VALUE MARKET:	**$27,436,444**
TOTAL NEW VALUE TAXABLE:	**$19,244,133**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$132,530
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$132,530**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	447	$13,943,460
DP	Disability	4	$0
DV2	Disabled Veterans 30% - 49%	1	$12,000
DV4	Disabled Veterans 70% - 100%	6	$48,000
DVHS	Disabled Veteran Homestead	7	$1,964,397
HS	Homestead	58	$0
OV65	Over 65	36	$0
	PARTIAL EXEMPTIONS VALUE LOSS	**559**	**$15,967,857**
		NEW EXEMPTIONS VALUE LOSS	**$16,100,387**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$16,100,387**

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
1,021	$202,319	$11,360	$190,959

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,009	$201,243	$11,381	$189,862

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,021	$197,000	$0	$197,000

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,009	$196,740	$0	$196,740

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

40490

Received 9.16.25

STATE OF TEXAS
CITATION

CLERK OF THE COURT
SUZY WRIGHT
P O BOX 1707
QUITMAN, TX 75783

ATTORNEY AND OR PERSON REQUESTING
NAOMI S GREEN
BOLING TEJEDA PLLC
28 PRESTIGE CIRCLE UNIT 5130
ALLEN TX 75002

NOTICE TO DEFENDANT: "You have been sued. You may employ an attorney. If you or your attorney do not file a written answer with the clerk who issued this citation by 10:00 a.m. on Monday following the expiration of twenty days after you were served this citation and petition, a default judgment may be taken against you. In addition to filing a written answer with the clerk, you may be required to make initial disclosures to the other parties of this suit. These disclosures generally must be made no later than 30 days after you file your answer with the clerk. Find out more at TexasLawHelp.org."

TO: WOOD COUNTY APPRAISAL DISTRICT VIA TRACY NICHOLS CHIEF APPRAISAL - 210 CLARK ST QUITMAN TX 75783 or wherever he/she may be found

Defendant, Greetings:

You are hereby commanded to appear by filing a written answer to the PLAINTIFF'S ORIGINAL PETITION at or before ten o'clock a.m. of the Monday next after the expiration of twenty days after the date of service of this citation before the Honorable J. Brad McCampbell, 402nd Judicial District Court of Wood County, Texas at the Courthouse of said County in Quitman, Texas. Said Petition was filed 09/04/2025. This case numbered **2025-449**, on the docket of said court and styled:

SENIOR HOUSING REPOSITION PARTNER 9, LLC
VS.
WOOD COUNTY APPRAISIAL DISTRICT

The nature of the Plaintiff's demand is fully shown by a true and correct copy of PLAINTIFF'S ORIGINAL PETITION accompanying this citation and made a part hereof. The office executing this writ shall promptly serve the same according to requirements of law, and the mandates thereof, and make due return as the law directs.

Issued and given under my hand and seal of said Court at office, on this the 4th day of September, 2025.

ATTEST: SUZY WRIGHT – DISTRICT CLERK
WOOD COUNTY, TEXAS

Signed: 9/4/2025 2:19:56 PM

BY Paige Brown
Paige Brown, Deputy

DISTRICT COURT WOOD COUNTY, TEXAS

~~4,850,000~~ - customer says
~~11,883,870~~ CAD Value
7,033,870

CITATION ISSUED

==========================OFFICER'S RETURN FOR CITATION========================

2025-449 - SENIOR HOUSING REPOSITION PARTNER 9, LLC VS. WOOD COUNTY APPRAISIAL DISTRICT

TO: WOOD COUNTY APPRAISAL DISTRICT VIA TRACY NICHOLS CHIEF APPRAISAL - 210 CLARK ST QUITMAN TX 75783 OR WHEREVER HE/SHE MAY BE FOUND

Came to hand on the ______ day of _________________, 20_____ at __________ o'clock ___.m. and executed in ___________________ County, Texas by delivering to the within named defendant in person, a true copy of this Citation with the date of delivery endorsed thereon, together with the accompanying copy of the PLAINTIFF'S ORIGINAL PETITION at the following times and places, to-wit:

Name	Date/Time	Place, Course and Distance from Courthouse

And not executed as to the defendant, ______________________________

The diligence used in finding said defendant being:

____

And the cause or failure to execute this process is:

____

And the information received as to the whereabouts of said defendant being:

____

FEES:
Serving Petition and Citation $____________
Total $____________

______________________________, Officer

______________________________, County, Texas

By:______________________________, Deputy

COMPLETE IF YOU ARE A PERSON OTHER THAN A SHERIFF, CONSTABLE, OR CLERK OF THE COURT

In accordance with Rule 107: The officer or authorized person who serves, or attempts to serve, a citation shall sign the return. The return must either be verified or be signed under penalty of perjury. A return signed under penalty of perjury must contain the statement below in substantially the following form:

"My name is ______________________________, my date of birth is ________________, and my address is
(First, Middle, Last)

______________________________.
(Street, City, Zip)

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Executed in ____________________ County, State of Texas, on the ________ day of ________________

____
Declarant/Authorized Process Server

____
(ID # & expiration of Certification)

Filed:9/4/2025 1:46 PM
Suzy Wright, District Clerk
Wood County, Texas
Reviewed By:Paige Brown

CAUSE NO. 2025-449

SENIOR HOUSING REPOSITION PARTNER 9, LLC,	§	**IN THE DISTRICT COURT**
Plaintiff,	§	
VS.	§	**402nd JUDICIAL DISTRICT**
WOOD COUNTY APPRAISAL DISTRICT,	§	
Defendant.	§	**WOOD COUNTY, TEXAS**

PLAINTIFF'S ORIGINAL PETITION

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW SENIOR HOUSING REPOSITION PARTNER 9, LLC, ("Plaintiff"), and complains of the WOOD COUNTY APPRAISAL DISTRICT, ("Defendant"), and would respectfully show the Court the following:

PARTIES

I.

A. Pursuant to Texas Rules of Civil Procedure Rule 190, and specifically, Rule 190.3 this litigation is controlled by Discovery Control Plan Level 2.

B. Plaintiff is the owner of real property, improvements and business personal property located in Mineola, Wood County, Texas, which is listed on the Defendant's appraisal rolls.

C. The Defendant is a duly organized and existing political subdivision of the State of Texas pursuant to the Texas Property Tax Code (TPTC) § 6.01, et seq. The Defendant may be served with process by serving its Chief Appraiser, Tracy Nichols, RPA, or any officer or employee of the Defendant present at the Defendant's appraisal office at a time when it is open for business with the public. The Defendant's appraisal office is located at 210 Clark Street, Quitman, Texas, 75783-2442.

JURISDICTION

II.

The Court has subject matter jurisdiction to hear this suit pursuant to TPTC § 42.01 et seq. Plaintiff has exhausted all available administrative remedies prior to bringing this appeal. All conditions precedent to the Court's acquisition and maintenance of jurisdiction over this appeal have been done or have occurred.

VENUE

III.

The proper venue for this cause is in Wood County, Texas pursuant to TPTC § 42.22, because the Order Determining Protest being appealed was issued by the Appraisal Review Board ("ARB") located in Wood County, Texas.

PROPERTY DESCRIPTION

IV.

At all times relevant to this cause of action, Plaintiff was the owner of certain real property, improvements and business personal property located in Wood County, Texas ("Property") described as follows:

135 AUTUMN WIND COURT
BLK 15 25.724 LITTLE
MINEOLA, WOOD COUNTY, TEXAS

WCAD ACCOUNT NUMBER: **40490 / 5340-0015-0000-30**
WCAD CASE NUMBER: **2025-1613**

FACTUAL RESUME

V.

On or about May 1, 2025, Plaintiff learned that the Defendant had made an appraisal of the 2025 market value of the Property for use by the relevant Taxing Units in Wood County, Texas in assessing 2025 property taxes.

VI.

Plaintiff or its properly authorized property tax professional filed a timely protest of the Defendant's appraised value to the ARB pursuant to TPTC § 41.41 et seq.

VII.

Thereafter, Plaintiff appeared and presented evidence to the ARB to protest as excessive the appraised value placed on the Property by the Defendant. Plaintiff's evidence demonstrated that the appraised value of the Property required by the law was substantially less than the value placed upon it by Defendant. The ARB issued an Order Determining Protest sustaining the Defendant's incorrect 2025 value on the Property at $11,883,870, an amount in excess of the appraised value required by law.

VIII.

The ARB transmitted a written Order Determining Protest to the Plaintiff that was received by Plaintiff or its authorized agent.

IX.

The value placed on the Property represents a value grossly in excess of fair market value. The current appraised value is unfair and discriminatory, arrived at through the adoption, application, use and enforcement of a fundamentally erroneous and unlawful plan, method, and formula of valuation and assessment and did not take into account TPTC § 23.01 et seq., which defines appropriate methods of appraisal.

X.

Plaintiff alleges that the adoption and use of such a fundamentally erroneous and unlawful plan for establishing the appraised value of the Property has resulted in an excessive valuation in violation of the Texas Constitution, TPTC and Statutes of the State of Texas which provide that no property shall be assessed at a value greater than its market value.

XI.

Plaintiff alleges that the value placed on the Property is based upon an appraisal method which is antiquated, unfair, and erroneous and which does not take into account all relevant factors and indicators of market value, and that an appraisal so made is void, unlawful and should be cancelled and set aside.

XII.

Plaintiff alleges that the value placed on the Property is unequal because the appraised value of the Property exceeds the median appraised value of a reasonable number of comparable properties appropriately adjusted or similarly situated to, or of the same general kind or character as the Property subject to this appeal, and such value does not reflect the unique and individual characteristics of the Property which constitute a violation of the Texas Constitution Article VIII, § 1 (a) and (b) and TPTC § 42.26 (a)(3).

XIII.

Alternatively, Plaintiff alleges that the levying of a tax on the Property based on a higher than fair market valuation is an unlawful levy, creates an illegal lien on the Property and is a cloud on Plaintiff's title. Furthermore, Plaintiff may be compelled to pay property taxes based on an erroneous valuation unless the Court intervenes to prevent such injustice. Plaintiff seeks relief as is provided in the TPTC § 42.24, § 42.25 and § 42.26 (a)(3).

XIV.

Plaintiff requests that the Court award it reasonable and necessary attorney's fees for prosecution of this appeal and any subsequent appeal from this Court's judgment to the Court of Appeals and/or the Texas Supreme Court.

WHEREFORE PREMISES CONSIDERED, Plaintiff requests that Defendant be cited to appear herein and that:

1. An order be entered by the Court cancelling and setting aside the Order Determining Protest issued by the ARB;

2. An order be entered correcting the fair market value of the Property as required by law pursuant to the Texas Constitution and the TPTC § 42.24 and § 42.25;

3. In the alternative, that the Court make a determination that the Property is unequally appraised based upon an appraised value which exceeds the median appraised value of a reasonable number of comparable properties appropriately adjusted, and that the Court order a correction of value pursuant to TPTC § 42.26 (a)(3);

4. An order be issued requiring the Defendant to correct the 2025 appraisal roll to show the proper appraised value of the Property and requiring the assessor for each affected Taxing Unit to prepare and deliver a corrected tax bill based on the correct appraised value pursuant to TPTC § 42.41 and § 42.42;

5. The Court enter such other orders as are necessary to preserve the rights protected by and impose duties required by law;

6. Plaintiff recover its reasonable attorney's fees pursuant to TPTC § 42.29;

7. Plaintiff receive a refund of taxes paid and interest pursuant to TPTC § 42.43;

8. Plaintiff recover all costs of court in this cause expended or incurred; and

9. Plaintiff has such other and further relief, general or special, legal or equitable, which Plaintiff may be justly entitled to receive.

Respectfully submitted,

BOLING TEJEDA, PLLC

By: ______________________

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ATTORNEYS FOR PLAINTIFF
SENIOR HOUSING REPOSITION
PARTNER 9, LLC

Recap & Standings Report

Wood Tax Office

Cycles: **All** Taxing Units: **Alba Golden ...** Transaction Date Range: **07/01/2025 to 06/30/2026** Sorted By: **By Year, Descending** Options: **Separate Rollbacks, Include**

Wood County Tax Office

CMISI (Mineola City Special Inv)

2025 Fiscal Year: 10/01/2025 - 09/30/2026

IS

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	0.00	0.00	13,113.80	13,113.80	14,147.04	2.84	-1,033.23	0.00	0.01	0.00	13,113.80
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	1.75	0.00	1.75	0.00	0.00	0.00	0.00	0.00	1.75	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary											
Total Current	0.00	0.00	13,113.80	13,113.80	14,147.04	2.84	-1,033.23	0.00	0.01	0.00	13,113.80
Total Delinquent	0.00	1.75	0.00	1.75	0.00	0.00	0.00	0.00	0.00	1.75	0.00
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	0.00	1.75	13,113.80	13,115.55	14,147.04	2.84	-1,033.23	0.00	0.01	1.75	13,113.80

Combined Collections (Collections + P&I Collected) -- 14,149.88