2026 Truth-In-Taxation

Independent School District | Wood County, TX

Jurisdiction Information

Jurisdiction Name

MINEOLA ISD

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 Keith Sparkman

Title / Organization Assistant Superintendent of Finance

Mailing Address 1695 W Loop 564

City / State / ZIP Mineola

Phone / Extension 903-569-2448 ext 1005

Email sparkmank@mineolaisd.net

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 | Assistant Superintendent of Finance
Website Address | www.mineolaisd.net
Phone / Extension |
Email |

Tax Planning

Planned Tax Rate Adoption Date: 08/27/2026
(must be no later than September 21)

Regular Meeting Dates: 08/17/2026

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

Chapter 313 Agreement Participation
☐ Yes
☑ No

School Financial Information

Item	Value
Maximum Compressed Rate (TEA guidance)	.6101
Prior Year DTR (minus reductions under Education Code Section 48.202(f))	.1383
Additional Rate ($0.05 unanimous / $0.04 otherwise) ☑ $0.05 ☐ $0.04	.05
Amount (if any) paid from unencumbered funds	0
State aid (if any) from EDA and/or IFA	0

Debt Description	Principal	Interest	Other Amount	Total
Series 2022 Bond	525,000.00	1,206,925.00		1,732,325.00

Total amount of unpaid bond debt 22,284,426.28

Estimated unencumbered fund balance at year end
M&O: 8,500,000.00 I&S: 577,852.57

Budget Comparison

Comparison of proposed budget with last year's budget

	Increase	Decrease	by	
M&O Expenditures	☑ Increase	☐ Decrease by	1.86	%
Debt Service	☐ Increase	☑ Decrease by	.001	%
Total Expenditures	☑ Increase	☐ Decrease by	1.85	%

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 further agree to provideand/or update the above referenced documents as and when required by the terms andconditions 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

Keith Sparkman 7/27/26

Authorized Signature and Date

Land		Value			
Homesite:		85,656,086			
Non Homesite:		137,003,791			
Ag Market:		234,267,305			
Timber Market:		86,854,938	**Total Land**	(+)	543,782,120

Improvement		Value			
Homesite:		651,886,878			
Non Homesite:		422,088,407	**Total Improvements**	(+)	1,073,975,285

Non Real	Count	Value			
Personal Property:	819	161,412,620			
Mineral Property:	3,140	52,824,010			
Autos:	0	0	**Total Non Real**	(+)	214,236,630
			Market Value	=	1,831,994,035

Ag	Non Exempt	Exempt			
Total Productivity Market:	320,726,933	395,310			
Ag Use:	4,678,574	3,660	**Productivity Loss**	(-)	314,198,484
Timber Use:	1,849,875	0	**Appraised Value**	=	1,517,795,551
Productivity Loss:	314,198,484	391,650			
			Homestead Cap	(-)	67,949,315
			23.231 Cap	(-)	27,927,075
			Assessed Value	=	1,421,919,161
			Total Exemptions Amount (Breakdown on Next Page)	(-)	503,732,636
			Net Taxable	=	918,186,525

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	17,012,363	2,751,506	7,608.25	7,675.15	116			
OV65	322,186,653	91,521,762	228,540.59	240,063.06	1,444			
Total	339,199,016	94,273,268	236,148.84	247,738.21	1,560	**Freeze Taxable**	(-)	94,273,268
Tax Rate	0.9305400							

Freeze Adjusted Taxable = 823,913,257

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
7,902,991.26 = 823,913,257 * (0.9305400 / 100) + 236,148.84

Certified Estimate of Market Value:	1,831,994,035
Certified Estimate of Taxable Value:	918,186,525

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

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	0	0	0
DP	128	0	3,098,274	3,098,274
DV1	21	0	80,661	80,661
DV2	10	0	83,648	83,648
DV3	17	0	104,820	104,820
DV3S	2	0	20,000	20,000
DV4	136	0	751,022	751,022
DV4S	4	0	12,000	12,000
DVHS	105	0	11,563,209	11,563,209
DVHSS	2	0	253,160	253,160
EX	16	0	660,060	660,060
EX-XG	5	0	356,860	356,860
EX-XL	2	0	759,352	759,352
EX-XN	8	0	1,507,810	1,507,810
EX-XR	12	0	555,938	555,938
EX-XV	265	0	74,699,350	74,699,350
EX-XV (Prorated)	3	0	533,587	533,587
EX366	865	0	195,508	195,508
HS	2,982	0	348,616,982	348,616,982
OV65	1,537	0	59,080,585	59,080,585
OV65S	5	0	240,000	240,000
PC	2	559,810	0	559,810
	Totals	**559,810**	**503,172,826**	**503,732,636**

Land		Value			
Homesite:		92,666,884			
Non Homesite:		148,056,586			
Ag Market:		235,552,630			
Timber Market:		87,835,348	**Total Land**	(+)	564,111,448

Improvement		Value			
Homesite:		643,804,750			
Non Homesite:		466,101,474	**Total Improvements**	(+)	1,109,906,224

Non Real	Count	Value			
Personal Property:	805	170,270,960			
Mineral Property:	2,924	40,108,840			
Autos:	0	0	**Total Non Real**	(+)	210,379,800
			Market Value	=	1,884,397,472

Ag	Non Exempt	Exempt			
Total Productivity Market:	322,992,668	395,310			
Ag Use:	4,411,250	3,470	**Productivity Loss**	(-)	316,884,704
Timber Use:	1,696,714	0	**Appraised Value**	=	1,567,512,768
Productivity Loss:	316,884,704	391,840			
			Homestead Cap	(-)	46,243,326
			23.231 Cap	(-)	18,168,881
			Assessed Value	=	1,503,100,561
			Total Exemptions Amount (Breakdown on Next Page)	(-)	540,090,075
			Net Taxable	=	963,010,486

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	16,601,105	3,267,057	8,628.07	8,915.68	106			
OV65	325,468,306	99,403,787	220,042.28	236,323.47	1,382			
Total	342,069,411	102,670,844	228,670.35	245,239.15	1,488	**Freeze Taxable**	(-)	102,670,844
Tax Rate	0.9305400							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	3,533,630	1,188,050	502,848	685,202	15			
Total	3,533,630	1,188,050	502,848	685,202	15	**Transfer Adjustment**	(-)	685,202

Freeze Adjusted Taxable = 859,654,440

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
8,228,098.78 = 859,654,440 * (0.9305400 / 100) + 228,670.35

Certified Estimate of Market Value:	1,884,397,472
Certified Estimate of Taxable Value:	963,010,486
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	648	0	22,771,160	22,771,160
145D	6	0	327,740	327,740
145D1	40	0	2,141,940	2,141,940
AB	4	0	0	0
DP	118	0	3,176,593	3,176,593
DV1	22	0	124,700	124,700
DV2	10	0	90,000	90,000
DV3	17	0	112,880	112,880
DV3S	1	0	10,000	10,000
DV4	143	0	704,910	704,910
DV4S	4	0	12,000	12,000
DVHS	100	0	14,306,435	14,306,435
DVHSS	7	0	449,701	449,701
EX	19	0	729,670	729,670
EX-XG	2	0	347,470	347,470
EX-XL	2	0	861,594	861,594
EX-XN	11	0	521,200	521,200
EX-XR	12	0	592,079	592,079
EX-XV	263	0	83,079,887	83,079,887
EX-XV (Prorated)	1	0	39,609	39,609
EX366	641	0	58,501	58,501
HS	2,923	0	347,263,325	347,263,325
OV65	1,530	0	61,558,861	61,558,861
OV65S	5	0	240,000	240,000
PC	2	569,820	0	569,820
	Totals	**569,820**	**539,520,255**	**540,090,075**

Land		Value			
Homesite:		92,666,884			
Non Homesite:		148,056,586			
Ag Market:		235,552,630			
Timber Market:		87,835,348	**Total Land**	(+)	564,111,448

Improvement		Value			
Homesite:		643,804,750			
Non Homesite:		466,101,474	**Total Improvements**	(+)	1,109,906,224

Non Real	Count	Value			
Personal Property:	805	170,270,960			
Mineral Property:	2,924	40,108,840			
Autos:	0	0	**Total Non Real**	(+)	210,379,800
			Market Value	=	1,884,397,472

Ag	Non Exempt	Exempt			
Total Productivity Market:	322,992,668	395,310			
Ag Use:	4,411,250	3,470	**Productivity Loss**	(-)	316,884,704
Timber Use:	1,696,714	0	**Appraised Value**	=	1,567,512,768
Productivity Loss:	316,884,704	391,840			
			Homestead Cap	(-)	46,243,326
			23.231 Cap	(-)	18,168,881
			Assessed Value	=	1,503,100,561
			Total Exemptions Amount (Breakdown on Next Page)	(-)	540,090,075
			Net Taxable	=	963,010,486

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	16,601,105	3,267,057	8,628.07	8,915.68	106			
OV65	325,468,306	99,403,787	220,042.28	236,323.47	1,382			
Total	342,069,411	102,670,844	228,670.35	245,239.15	1,488	**Freeze Taxable**	(-)	102,670,844
Tax Rate	0.9305400							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	3,533,630	1,188,050	502,848	685,202	15			
Total	3,533,630	1,188,050	502,848	685,202	15	**Transfer Adjustment**	(-)	685,202

Freeze Adjusted Taxable = 859,654,440

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
8,228,098.78 = 859,654,440 * (0.9305400 / 100) + 228,670.35

Certified Estimate of Market Value:	1,884,397,472
Certified Estimate of Taxable Value:	963,010,486

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	648	0	22,771,160	22,771,160
145D	6	0	327,740	327,740
145D1	40	0	2,141,940	2,141,940
AB	4	0	0	0
DP	118	0	3,176,593	3,176,593
DV1	22	0	124,700	124,700
DV2	10	0	90,000	90,000
DV3	17	0	112,880	112,880
DV3S	1	0	10,000	10,000
DV4	143	0	704,910	704,910
DV4S	4	0	12,000	12,000
DVHS	100	0	14,306,435	14,306,435
DVHSS	7	0	449,701	449,701
EX	19	0	729,670	729,670
EX-XG	2	0	347,470	347,470
EX-XL	2	0	861,594	861,594
EX-XN	11	0	521,200	521,200
EX-XR	12	0	592,079	592,079
EX-XV	263	0	83,079,887	83,079,887
EX-XV (Prorated)	1	0	39,609	39,609
EX366	641	0	58,501	58,501
HS	2,923	0	347,263,325	347,263,325
OV65	1,530	0	61,558,861	61,558,861
OV65S	5	0	240,000	240,000
PC	2	569,820	0	569,820
	Totals	**569,820**	**539,520,255**	**540,090,075**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,413	2,515.8305	$23,575,280	$656,748,954	$329,492,882
B	MULTIFAMILY RESIDENCE	125	48.3933	$327,010	$35,861,268	$33,934,466
C1	VACANT LOTS AND LAND TRACTS	760	513.5716	$0	$15,892,986	$11,480,860
D1	QUALIFIED OPEN-SPACE LAND	1,110	40,691.9062	$0	$322,992,668	$6,045,541
D2	IMPROVEMENTS ON QUALIFIED OP	221		$174,200	$2,857,878	$2,825,808
E	RURAL LAND, NON QUALIFIED OPE	1,836	7,483.9235	$5,909,490	$363,041,675	$213,620,494
F1	COMMERCIAL REAL PROPERTY	491	902.6416	$4,290,300	$152,618,657	$147,456,659
F2	INDUSTRIAL AND MANUFACTURIN	4		$7,367,720	$27,959,230	$27,959,230
G1	OIL AND GAS	2,920		$0	$39,872,450	$39,310,431
J2	GAS DISTRIBUTION SYSTEM	7		$0	$2,080,060	$1,955,060
J3	ELECTRIC COMPANY (INCLUDING C	14	17.1508	$0	$21,321,630	$21,071,630
J4	TELEPHONE COMPANY (INCLUDI	49	0.4018	$0	$10,265,030	$9,468,200
J5	RAILROAD	11	24.1383	$0	$16,141,590	$16,013,470
J6	PIPELAND COMPANY	40	69.9050	$0	$7,203,280	$6,261,500
J7	CABLE TELEVISION COMPANY	3		$0	$4,557,310	$4,307,310
J8	OTHER TYPE OF UTILITY	1	0.0625	$0	$1,876	$0
L1	COMMERCIAL PERSONAL PROPE	572		$0	$48,596,550	$30,282,980
L2	INDUSTRIAL AND MANUFACTURIN	100		$0	$46,396,330	$42,509,250
M1	TANGIBLE OTHER PERSONAL, MOB	204		$1,669,420	$9,724,850	$6,388,595
O	RESIDENTIAL INVENTORY	25	27.5741	$0	$291,900	$291,900
S	SPECIAL INVENTORY TAX	10		$0	$13,330,730	$12,334,220
X	TOTALLY EXEMPT PROPERTY	304	4,416.5322	$8,368,490	$86,611,520	$0
		Totals	56,712.0314	$51,681,910	$1,884,368,422	$963,010,486

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,413	2,515.8305	$23,575,280	$656,748,954	$329,492,882
B	MULTIFAMILY RESIDENCE	125	48.3933	$327,010	$35,861,268	$33,934,466
C1	VACANT LOTS AND LAND TRACTS	760	513.5716	$0	$15,892,986	$11,480,860
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F1	COMMERCIAL REAL PROPERTY	491	902.6416	$4,290,300	$152,618,657	$147,456,659
F2	INDUSTRIAL AND MANUFACTURIN	4		$7,367,720	$27,959,230	$27,959,230
G1	OIL AND GAS	2,920		$0	$39,872,450	$39,310,431
J2	GAS DISTRIBUTION SYSTEM	7		$0	$2,080,060	$1,955,060
J3	ELECTRIC COMPANY (INCLUDING C	14	17.1508	$0	$21,321,630	$21,071,630
J4	TELEPHONE COMPANY (INCLUDI	49	0.4018	$0	$10,265,030	$9,468,200
J5	RAILROAD	11	24.1383	$0	$16,141,590	$16,013,470
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J7	CABLE TELEVISION COMPANY	3		$0	$4,557,310	$4,307,310
J8	OTHER TYPE OF UTILITY	1	0.0625	$0	$1,876	$0
L1	COMMERCIAL PERSONAL PROPE	572		$0	$48,596,550	$30,282,980
L2	INDUSTRIAL AND MANUFACTURIN	100		$0	$46,396,330	$42,509,250
M1	TANGIBLE OTHER PERSONAL, MOB	204		$1,669,420	$9,724,850	$6,388,595
O	RESIDENTIAL INVENTORY	25	27.5741	$0	$291,900	$291,900
S	SPECIAL INVENTORY TAX	10		$0	$13,330,730	$12,334,220
X	TOTALLY EXEMPT PROPERTY	304	4,416.5322	$8,368,490	$86,611,520	$0
		Totals	56,712.0314	$51,681,910	$1,884,368,422	$963,010,486

New Value

TOTAL NEW VALUE MARKET:	**$51,681,910**
TOTAL NEW VALUE TAXABLE:	**$37,180,161**

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	2	2025 Market Value	$132,530
EX366	HB366 Exempt	103	2025 Market Value	$34,410
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$166,940**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	585	$19,434,970
DP	Disability	6	$240,000
DV1	Disabled Veterans 10% - 29%	2	$10,000
DV2	Disabled Veterans 30% - 49%	1	$12,000
DV3	Disabled Veterans 50% - 69%	2	$20,000
DV4	Disabled Veterans 70% - 100%	14	$87,610
DVHS	Disabled Veteran Homestead	21	$3,564,582
HS	Homestead	154	$18,195,009
OV65	Over 65	97	$3,807,737
	PARTIAL EXEMPTIONS VALUE LOSS	**882**	**$45,371,908**
		NEW EXEMPTIONS VALUE LOSS	**$45,538,848**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$45,538,848**

New Ag / Timber Exemptions

2025 Market Value	$417,632	Count: 3
2026 Ag/Timber Use	$4,250	
NEW AG / TIMBER VALUE LOSS	**$413,382**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,858	$250,731	$136,240	$114,491

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,015	$242,761	$133,958	$108,803

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,858	$239,500	$140,000	$99,500

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,015	$231,990	$140,000	$91,990

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

Texas Education Agency

TEA Home (http://tea.texas.gov) | TEA Search (http://tea.texas.gov/) | TEA Locator (http://wgisprd.tea.state.tx.us/SDL/) | TEA Divisions (http://tea.texas.gov/interiorpage.aspx?id=25769816374)

FSP

User: Robert.Sparkman1

Foundation School Program **MINEOLA ISD (250903)** **County-District Number:** 250903 **School Year:** 2026-2027 Update

[Exit]

District Profile (/fsp/DistrictProfile.aspx) Programs (/fsp/Programs/ProgramsHome.aspx) School District State Aid Reports (/fsp/Reports/ReportSelection.aspx)

FSP Home (/fsp/Default.aspx) > Programs (/fsp/Programs/ProgramsHome.aspx) > Local Property Value Survey (/fsp/LpvSurvey/LpvSurveyHome.aspx) > Local Property Value Survey

Local Property Value Survey

Help (https://tea4avcastro.tea.state.tx.us/help/FSP/lpvs-external/Home_Page_for_District_Users.htm)

Status: New Last Updated: Last Updated By:

Contact Information

	Approving Superintendent (Required)		Program Contact (Optional)
First Name:	Jon	**First Name:**	KEITH
Last Name:	Mize	**Last Name:**	SPARKMAN
Email:	mizec@mineolaisd.net	**Email:**	sparkmank@mineolaisd.net
Phone:	(903) 569-2448	**Phone:**	(903) 569-2448

Survey Information

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption	$0
2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2)	$856,607,871
Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.	
3. For Tax Year 2025	$929,303,222
4. For Tax Year 2026	$963,010,486
5. Local Property Value Growth %:	3.63%
6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code :	$0
7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code :	$0
8. Total Exemption expiry (E) (per TEC §48.2551 (a)) :	$0
9. Growth net of expiring 313 or 311 agreements %:	3.63%
10. Local Optional Homestead Exemption Value Loss for Tax Year 2026:	$0
11. Local Optional Homestead Exemption value change:	$0
12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2)	$887,678,362
13. Prior Tax Year Max Compressed Rate (PY MCR):	0.6169
14. **Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) ÷TY 2026 T2] or PY MCR :**	0.6101
15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000):	0.6254
16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 × .90):	0.5628
17. **MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552):**	**0.6101**

Calculate Reset

Save Submit to TEA Cancel

TEA Home (http://tea.texas.gov) | TEA Search (http://tea.texas.gov/) | TEA Locator (http://wgisprd.tea.state.tx.us/SDL/) | TEA Divisions (http://tea.texas.gov/interiorpage.aspx?id=25769816374)

FSP 3.138.15.0

TEXAS EDUCATION AGENCY

TEA Home (http://tea.texas.gov) | TEA Search (http://tea.texas.gov/) | TEA Locator (http://wgisprd.tea.state.tx.us/SDL/) | TEA Divisions (http://tea.texas.gov/interiorpage.aspx?id=25769816374)

FSP

Foundation School Program

User: Robert.Sparkman1

[Exit]

District Profile (/fsp/DistrictProfile.aspx) Programs (/fsp/Programs/ProgramsHome.aspx) School District State Aid Reports (/fsp/Reports/ReportSelection.aspx)

Payment Ledger

Payment Ledger

Help (../Help/FSPPaymentsPublic/Ledger_Home_Anonymous.htm)

District Payment Ledger

District: MINEOLA ISD (250903)

School Year: 2026-2027

Ledger Type: EDA

View Ledger

2026-2027 EDA District: MINEOLA ISD, 250903 Payment Class: 2 Allocation:

Date	Description	Current Allotment	Adjustment Amount	Adjustments To Date	Payment Amount	Paid to Date	Remaining Balance
06/26/26	EDA Allotment	$231,139		$0		$0	$231,139
07/14/26	EDA Allotment	$231,056		$0		$0	$231,056

Export Payment Ledger to Excel

The allotment for MINEOLA ISD (250903) has been recalculated as recently as 7/17/2026 4:50:34 PM, but the allotment was unchanged from the latest transaction date on this ledger (7/14/2026 4:16:12 PM).

Rows per page: All Update

Lastyr Debt 505,925

Transaction Date: 07/01/2025 - 06/30/2026
Entity: 103
Year: ALL
Trans Type: ALL

MINEOLA INDEPENDENT SCHOOL DISTRICT

Collections

Date: 07/16/2026
Time: 03:05 pm

Distribution Report

Multiple Batches

CITY OF MINEOLA

Distribution Summary

Year	Tax M&O	Tax I&S	Tax Paid	P&I M&O	P&I I&S	P&I Paid	Attorney Paid	Other Paid	Total Paid
2007	143.37	23.22	166.59	169.77	27.50	197.27	0.00	0.00	363.86
2008	146.27	24.09	170.36	161.62	26.62	188.24	0.00	0.00	358.60
2009	128.99	21.84	150.83	132.22	22.39	154.61	0.00	0.00	305.44
2010	70.47	12.20	82.67	66.59	11.53	78.12	0.00	0.00	160.79
2011	129.81	23.15	152.96	112.29	20.02	132.31	0.00	0.00	285.27
2012	170.44	30.17	200.61	160.66	28.46	189.12	19.07	0.00	408.80
2013	55.00	9.35	64.35	38.77	6.59	45.36	0.00	0.00	109.71
2014	278.84	43.87	322.71	302.44	47.58	350.02	86.04	0.00	758.77
2015	294.64	45.42	340.06	293.00	45.18	338.18	88.52	0.00	766.76
2016	318.22	50.42	368.64	289.75	45.92	335.67	94.95	0.00	799.26
2017	205.01	30.49	235.50	228.30	33.95	262.25	99.55	0.00	597.30
2018	464.75	94.68	559.43	380.57	77.55	458.12	169.49	10.95	1,197.99
2019	621.71	123.32	745.03	462.63	91.76	554.39	225.05	0.00	1,524.47
2020	1,114.35	219.96	1,334.31	742.42	146.56	888.98	415.66	0.00	2,638.95
2021	2,544.85	463.06	3,007.91	1,456.90	265.10	1,722.00	922.49	0.00	5,652.40
2022	3,899.60	712.84	4,612.44	1,812.56	331.31	2,143.87	1,329.17	1.98	8,087.46
2023	8,097.80	2,383.78	10,481.58	2,783.59	819.41	3,603.00	2,829.99	54.28	16,968.85
2024	71,036.26	21,138.85	92,175.11	15,169.85	4,514.18	19,684.03	21,046.59	508.24	133,413.98
2025	1,699,051.19	505,982.20	2,205,033.39	16,113.04	4,798.56	20,911.60	2,382.40	6,180.03	2,234,504.22
Total	**1,788,771.57**	**531,432.91**	**2,320,204.48**	**40,876.97**	**11,360.17**	**52,237.14**	**29,708.97**	**6,755.48**	**2,408,902.88**
Delq	**89,720.38**	**25,450.71**	**115,171.09**	**24,763.93**	**6,561.61**	**31,325.54**	**27,326.57**	**575.45**	**174,398.66**
Curr	**1,699,051.19**	**505,982.20**	**2,205,033.39**	**16,113.04**	**4,798.56**	**20,911.60**	**2,382.40**	**6,180.03**	**2,234,504.22**

Other Amount

Description	Penalty Paid	Interest Paid	Discount Paid
UNDER/OVER			0.00
DUPLICATE/OVER PAY			0.00
LATE RENDITION			0.00
Total			**0.00**

531,432.91*+
11,360.17 +
002
542,793.08 *

542,793.08*+
505,925.00 -
002
36,868.08 *

542,793.00 ÷
505,925.00=
1.07*

Total Paid Less Other Paid: 2,402,1[illegible]

Total Accounts Paid: [illegible]

* Amount included in Distribution Summary

Transaction Date: 07/01/2025 - 06/30/2026
Entity: ALL
Year: ALL
Trans Type: ALL ADJUSTMENTS

MINEOLA INDEPENDENT SCHOOL DISTRICT

Rfd

Date: 07/20/2026
Time: 09:53 am

Distribution Report

Multiple Batches

CITY OF MINEOLA

Distribution Summary

Year	Tax M&O	Tax I&S	Tax Paid	P&I M&O	P&I I&S	P&I Paid	Attorney Paid	Other Paid	Total Paid
2021	20.88-	3.80-	24.68-	0.00	0.00	0.00	0.00	0.00	24.68-
2022	20.04-	3.66-	23.70-	0.00	0.00	0.00	0.00	0.00	23.70-
2023	109.19-	32.14-	141.33-	0.00	0.00	0.00	0.00	0.00	141.33-
2024	234.06-	69.66-	303.72-	0.00	0.00	0.00	0.00	0.00	303.72-
2025	256.72-	76.44-	333.16-	0.00	0.00	0.00	0.00	319.38-	652.54-
Total	**640.89-**	**185.70-**	**826.59-**	**0.00**	**0.00**	**0.00**	**0.00**	**319.38-**	**1,145.97-**
Delq	**384.17-**	**109.26-**	**493.43-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**493.43-**
Curr	**256.72-**	**76.44-**	**333.16-**	**0.00**	**0.00**	**0.00**	**0.00**	**319.38-**	**652.54-**

Other Amount

Description	Code	Base Paid	Penalty Paid	Interest Paid	*Attorney Paid	Total Paid	Discount Paid
DUPLICATE/OVER PAY	OP	319.38-	0.00	0.00	0.00	319.38-	0.00
Total		**319.38-**	**0.00**	**0.00**	**0.00**	**319.38-**	**0.00**

Total Paid Less Other Paid: 826.59-   **Other Paid:** 319.38-   **Total Paid:** ~~1,145.97-~~ $493.43   **Total Accounts Paid:** 8

* Amount included in Distribution Summary

2025 taxes

0.00 *
0.00 *
1,145.97 +
33.49 -
13.48 -
319.38 -
276.74 -
9.45 -
493.43 *
0.00 *

MINEOLA INDEPENDENT SCHOOL DISTRICT

Delq	34,767.84-	7,027.01-	41,794.85-	0.00	0.00	0.00	0.00	893.57-	42,688.42-
Curr	28,977.18-	6,727.82-	35,705.00-	362.73-	84.22-	446.95-	0.00	19,899.31-	56,051.26-

Other Amount

Description	Code	Base Paid	Penalty Paid	Interest Paid	*Attorney Paid	Total Paid	Discount Paid
DUPLICATE/OVER PAY	OP	20,792.88-	0.00	0.00	0.00	20,792.88-	0.00
Total		**20,792.88-**	**0.00**	**0.00**	**0.00**	**20,792.88-**	**0.00**

Total Paid Less Other Paid: 77,946.80- **Other Paid:** 20,792.88- **Total Paid:** 98,739.68- **Total Accounts Paid:** 172

* Amount included in Distribution Summary

- 20,792.88 (dup/over pmt)
- 36,151.95 (2025 taxes)
- 9,975.54 (old adj - remove from system

$ 31,819.31

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

SMISI (Mineola School Special Inventory)

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	22,379.64	22,379.64	24,078.41	4.36	-1,698.76	0.00	0.01	0.00	22,379.64
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	22,379.64	22,379.64	24,078.41	4.36	-1,698.76	0.00	0.01	0.00	22,379.64
Total Delinquent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	22,379.64	22,379.64	24,078.41	4.36	-1,698.76	0.00	0.01	0.00	22,379.64

Combined Collections (Collections + P&I Collected) -- 24,082.77

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

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

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: ______________________

Naomi S. Green
State Bar No. 24068816
naomi@bolinglegal.com
Christopher M. Tejeda
State Bar No. 24071220
chris@bolinglegal.com
28 Prestige Circle, Unit 5130
Allen, Texas 75002
(214) 378-8788
(214) 378-8988 (Fax)

ATTORNEYS FOR PLAINTIFF
SENIOR HOUSING REPOSITION
PARTNER 9, LLC

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:

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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 Valu
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)

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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