



APPRAISAL DISTRICT FOR CHAMBERS COUNTY

2026 CERTIFIED VALUE

STATE OF TEXAS
PROPERTY TAX CODE, SECTION 26.01 (E)
COUNTY OF CHAMBERS

CERTIFIED APPRAISED VALUE FOR

LEE COLLEGE

2026 CERTIFIED VALUE

7,460,956,394

I, MITCH McCULLOUGH, CHIEF APPRAISER FOR THE CHAMBERS COUNTY
APPRAISAL DISTRICT, HEREBY CERTIFY THAT THE ABOVE IS THE 2026
CERTIFIED VALUE AS OF JULY 15, 2026.

July 22, 2026
Date

MITCH McCULLOUGH, CHIEF APPRAISER
CHAMBERS COUNTY APPRAISAL DISTRICT

RECEIVED BY : Renea Woodruff

DATE: 7/24/2026

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite (+)	65,997,250	2,353	0	Exempt Property	177,737,590	287	368,738	5
Non Homesite (+)	1,093,029,610	1,887	148,118,600	Under \$500/\$2500	0	0	0	0
Productivity Market (+)	148,850,480	41	0	Abatements	0	0	0	0
Income (+)	0	0	0	Freeport	0	0	0	0
Total Land (=)	1,307,877,340	4,281	148,118,600	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested				Protested Value	0	0	0	0
Timber Gain (+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market (+)	148,850,480	41		Mineral Unknown			0	0
Land Ag 1D (-)	0	0		Interstate Commerce			335,647,225	29
Land Ag 1D1 (-)	139,480	38		Foreign Trade			61,113,013	18
Land Ag Timber (-)	7,210	4		BPP Exempt: Single Situs/Owner	5,540,630	243	48,399,634	649
Productivity Loss (=)	148,703,790	41		BPP Exempt: Multi Situs on L1H/L2H	1,995,259	116	3,813,273	165
Improvements				BPP Exempt: Multi Situs on J	0	0	4,475,895	125
Homesite (+)	620,701,000	2,337	0	BPP Exempt: Related Business Entity	0	0	3,720,817	98
New Homesite (+)	8,118,530	271	0	MultiUse	0	0		
Non Homesite (+)	311,833,520	919	27,124,190	Solar/Wind Power	0	0		
New Non Homesite (+)	12,393,900	89	0	Vehicle Leased for Personal Use	0	0		
Income (+)	0	0	0	TCEQ/Pollution Control	179,112,784	11		
Total Improvement (=)	953,046,950	3,616	27,124,190	Allocation	0	0		
Personal				Historical	0	0		
Homesite (+)	2,296,600	39	0	Disaster Exemption	0	0		
New Homesite (+)	6,850	9	0	Residence HS Destroyed by Fire	0	0		
Non Homesite (+)	25,484,790	527	1,429,790	Community Housing	0	0		
New Non Homesite (+)	8,231,790	117	1,019,270	Childcare Facility	0	0		
Total Personal (=)	36,020,030	692	2,449,060	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property				(includes Prorated Exempt of 45,740)	364,386,263		457,538,595	
Minerals/Oil & Gas (+)	1,136,083	10		Total Losses (includes Prod. Loss & Cap Loss) (=)			1,249,722,331	
Industrial Real (+)	3,593,512,517	164		Total Appraised Value (=)			7,677,673,734	
Industrial/Utility Personal Property (+)	3,035,803,145	1,061						
Total Mineral Market Value (=)	6,630,451,745	1,235						
Total Real & Personal Market (+)	2,296,944,320	8,589		Homestead Exemptions				
Total Mineral/Industrial Market (+)	6,630,451,745	1,235		Homestead H,S (+)		0	0	
Total Market Value (=)	8,927,396,065	9,824		Senior S (+)		0	0	
20% MIUP Circuit Breaker Limitation (-)	1,996,000	8		Disabled B (+)		0	0	
10% Homestead Cap Loss (-)	54,111,743	921		DV 100% (+)	18,094,030		61	
20% Circuit Breaker Limitation (-)	222,985,940	428		Surviving Spouse of a Service Member (+)	0		0	
Total Market After Cap (=)	8,648,302,382			Surviving Spouse of a First Responder (+)	0		0	
Land Timber Gain (+)	0	0		Total Reimbursable (=)	18,094,030		61	
Productivity Loss (-)	148,703,790	41		Local Discount (+)	124,829,710		2,344	
Total Market Taxable (=)	8,499,598,592			Disabled Veteran (+)	709,740		66	
				Optional 65 (+)	69,204,850		624	
				Local Disabled (+)	3,879,010		34	
				State Homestead (+)	0		0	
				Disabled Vet Donated Home (Charity) (+)	0		0	
				Surviving Spouse Ported Amounts (+)	0		0	
				Total Exemptions (=)	216,717,340			
				Total Exemptions* (-)			216,717,340	
				64 - LEE COLLEGE Net Taxable Value (=)			7,460,956,394	

***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax (of ceilings applied):	\$84,665.50
Total Freeze Taxable: (-)	50,242,820
New Imp/Pers with Ceiling: (+)	408,090
Freeze Adjusted Taxable: (=)	7,411,121,664This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,685	570	0	34	0	54	0	104	60	0	0

Total Parcels*: 6,292* Parcel count is figured by parcel per ownership
 Total Owners: 4,593
 Total Items: 6,309

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

New Improvement/Personal Market: \$28,751,070 Taxable: \$22,211,958		Industrial/Utility/Personal Property New Value Taxable: \$83,245,757		Grand Total New Value Taxable: \$105,457,715
---	--	---	--	---

New AG/Timber
Market: \$1,572,900
Taxable: \$880
Value Loss: \$1,572,020
 Exempt Value of First Time Absolute Exemption: \$2,398,050
 Exempt Value of First Time Partial Exemption: \$5,485,640

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$293,934	2,342	Market	\$688,394,310
Taxable	\$180,441		Taxable	\$422,593,687
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$294,864	2,352	Market	\$693,520,190
Taxable	\$180,757		Taxable	\$425,141,407
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$290,332	2,401	Market	\$697,088,330
Taxable	\$177,562		Taxable	\$426,325,287
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$72,819	49	Market	\$3,568,140
Taxable	\$24,161		Taxable	\$1,183,880

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$304,800	Market Value After Cap: \$300,480	Net Taxable Value: \$0
DVET/Disabled	Market: \$297,050	Market Value After Cap: \$221,530	Net Taxable Value: \$0
DVET/Over 65	Market: \$288,020	Market Value After Cap: \$242,920	Net Taxable Value: \$0
DISABLED	Market: \$266,480	Market Value After Cap: \$228,310	Net Taxable Value: \$62,060
HOMESTEAD	Market: \$289,160	Market Value After Cap: \$273,250	Net Taxable Value: \$218,600
OVER 65	Market: \$272,410	Market Value After Cap: \$232,510	Net Taxable Value: \$66,940
WIDOW	Market: \$284,820	Market Value After Cap: \$237,010	Net Taxable Value: \$69,610
ALL Homesteads	Market: \$285,570	Market Value After Cap: \$266,220	Net Taxable Value: \$195,690

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	2,947	769.8750	79,189,120			784,578,790	0		863,767,910	813,982,987	603,208,807
A2	173	55.6242	4,550,920			10,778,930	0		15,329,850	12,272,480	9,144,050
A4	25	54.6441	3,644,500			371,550	0		4,016,050	2,287,640	2,280,790
AC1	2	0.8850	38,390			0	0		38,390	38,390	36,260
ACX	7	0.0000	0			0	0		0	0	0
A*	3,154	881.0283	87,422,930			795,729,270	0		883,152,200	828,581,497	614,669,907
B1	2	24.3843	3,664,030			75,629,160	0		79,293,190	79,293,190	79,293,190
B2	6	0.1380	17,250			469,760	0		487,010	316,460	316,460
B*	8	24.5223	3,681,280			76,098,920	0		79,780,200	79,609,650	79,609,650
C1	325	341.5884	20,472,780			0	0		20,472,780	14,776,030	14,769,990
C6	81	0.0000	0			0	0		0	0	0
C*	406	341.5884	20,472,780			0	0		20,472,780	14,776,030	14,769,990
D1	38	2,706.4883	0	141,560	147,918,910	0	0		147,918,910	141,560	141,560
D1T	3	49.9230	0	5,130	931,570	0	0		931,570	5,130	5,130
D2	7	0.0000	0			257,130	0		257,130	229,010	229,010
D*	48	2,756.4113	0	146,690	148,850,480	257,130	0		149,107,610	375,700	375,700
E	89	1,254.8672	92,418,930			0	0		92,418,930	74,751,000	74,751,000
E1	8	123.7575	9,757,410			1,033,200	0		10,790,610	8,200,440	8,143,420
E11	9	30.1800	1,828,780			3,434,840	0		5,263,620	4,812,090	3,380,620
E12	1	2.0000	200,000			147,250	0		347,250	144,230	0
E13	1	1.4460	11,570			230,620	0		242,190	242,190	193,750
E*	108	1,412.2507	104,216,690			4,845,910	0		109,062,600	88,149,950	86,468,790
F1	81	163.2298	19,229,190			43,006,960	0		62,236,150	58,217,620	58,217,620
F1	81	163.2298	19,229,190			43,006,960	0		62,236,150	58,217,620	58,217,620
F2	482	8,129.5563	743,063,130			0	0	3,593,512,517	4,336,575,647	4,148,166,849	3,989,722,872
F2	482	8,129.5563	743,063,130			0	0	3,593,512,517	4,336,575,647	4,148,166,849	3,989,722,872
F*	563	8,292.7861	762,292,320			43,006,960	0	3,593,512,517	4,398,811,797	4,206,384,469	4,047,940,492
G1	10	0.0000	0			0	0	1,136,083	1,136,083	607,711	334,675
G*	10	0.0000	0			0	0	1,136,083	1,136,083	607,711	334,675
J1	3	0.0000	0			0	44,960		44,960	44,960	44,960
J2	3	0.0000	0			0	0	2,284,085	2,284,085	2,284,085	2,034,085
J3	34	655.7430	32,510,500			0	0	68,679,638	101,190,138	97,895,928	97,770,928
J4	7	0.4500	45,000			17,970	0	858,154	921,124	896,884	623,185
J5	5	0.0000	0			0	0	22,819,255	22,819,255	22,819,255	22,449,993
J6	97	2.9900	266,760			0	0	46,030,310	46,297,070	46,097,800	42,646,568
J7	5	0.0000	0			0	0	18,434,306	18,434,306	18,434,306	18,184,306
J*	154	659.1830	32,822,260			17,970	44,960	159,105,748	191,990,938	188,473,218	183,754,025
L1	249	0.0000	0			0	10,355,050		10,355,050	10,355,050	4,812,020
L1H	131	0.0000	0			0	11,406,830		11,406,830	11,406,830	9,413,971
L1	380	0.0000	0			0	21,761,880		21,761,880	21,761,880	14,225,991
L2	934	0.0000	0			0	0	2,876,697,397	2,876,697,397	2,876,697,397	2,403,482,224
L2	934	0.0000	0			0	0	2,876,697,397	2,876,697,397	2,876,697,397	2,403,482,224
L*	1,314	0.0000	0			0	21,761,880	2,876,697,397	2,898,459,277	2,898,459,277	2,417,708,215
M1	256	0.0000	0			5,966,600	10,705,260		16,671,860	15,430,370	14,266,080

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
M*	256	0.0000	0			5,966,600	10,705,260		16,671,860	15,430,370	14,266,080
S1	2	0.0000	0			0	1,058,870		1,058,870	1,058,870	1,058,870
S*	2	0.0000	0			0	1,058,870		1,058,870	1,058,870	1,058,870
XV	2	0.1164	15,340			0	0		15,340	15,340	0
XVA	13	32.8605	1,791,690			213,160	0		2,004,850	2,004,850	0
XVC	140	467.1665	35,073,930			0	0		35,073,930	35,073,930	0
XVD	72	2,796.9623	104,071,360			19,783,730	0		123,855,090	123,855,090	0
XVF	9	37.0700	5,591,860			7,127,300	0		12,719,160	12,719,160	0
XVJ	12	27.0100	859,420			0	0		859,420	859,420	0
XVL	36	0.0000	0			0	2,449,060		2,449,060	2,449,060	0
XVU	2	3,340.0000	715,000			0	0		715,000	715,000	0
X*	286	6,701.1857	148,118,600			27,124,190	2,449,060		177,691,850	177,691,850	0
TOTAL:	6,309	21,068.9558	1,159,026,860	146,690	148,850,480	953,046,950	36,020,030	6,630,451,745	8,927,396,065	8,499,598,592	7,460,956,394