

PAUL SPAETH  
CALHOUN COUNTY APPRAISAL DIST  
PO BOX 49  
426 W MAIN STREET  
PORT LAVACA TX 77979-0049  
361-552-8808

**APPRAISAL YEAR 2026**

THE APPRAISAL REVIEW BOARD WILL BEGIN HEARING  
PROTESTS ON 6/18/2026 AT 9:00 AM  
APPRAISAL DISTRICT OFFICE  
426 W MAIN STREET  
PORT LAVACA TX 77979  
FOR QUESTIONS CONCERNING  
VALUES CALL PRITCHARD & ABBOTT  
832-243-9600

Protest Deadline: 5/28/2026  
ARB Hearing: 6/18/2026  
Owner: 580244 23  
VISIT WWW.PANDAI.COM AND SELECT MINERAL  
OR PERSONAL PROPERTY APPRAISAL ACCESS  
FOR LIVE APPRAISAL VALUES, REPORTS, AND  
MINERAL FAQ'S.

[info@calhouncad.org](mailto:info@calhouncad.org)

CSSL-COSMOS SPV-TX  
% MERIT ADVISORS LP  
PO BOX 330  
GAINESVILLE TX 76241-0330



Dear Property owner,  
The value of your property listed below is based on an appraisal date of January 1st of this year.

Mineral Appraisal Information	Last Year	PROPOSED 2026	Property Description
COUNTY	12,549,670	12,572,700	SEQ: 9900005 Owner #: 580244
GROUNDWATER CD	12,549,670	12,572,700	Legal: SITE IMPROVEMENTS PURCHASED
CALHOUN ISD I&S	12,549,670	12,572,700	FROM UNION CARBIDE
CALHOUN ISD M&O	12,549,670	12,572,700	
WCID #1	12,549,670	12,572,700	Agent: 574
			Category: J5A RAILROAD - OTHER PROP Rendered: Yes

  

Taxing Units	Last Year Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY	12,549,670	0	12,572,700
GROUNDWATER CD	12,549,670	0	12,572,700
CALHOUN ISD I&S	12,549,670	0	12,572,700
CALHOUN ISD M&O	12,549,670	0	12,572,700
WCID #1	12,549,670	0	12,572,700

Additional Owner's properties are continued on following page(s).

**The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials.**

Enclosed are copies of the following documents published by the Texas Comptroller of Public Accounts: (1) Protest and Appeal Procedures and (2) Notice of Protest. To file a protest, complete the Notice of Protest form by following the instructions included on the form and mail or deliver the form to the appraisal review board, at the above address, before the protest deadline. Property owners who file a Notice of Protest with the appraisal review board (ARB) may request an informal conference with the appraisal district to attempt to resolve a dispute prior to a formal ARB hearing. In counties with population of 120,000 or more, property owners may request an ARB special panel for certain property protests. Contact your appraisal district with any questions or for further information.

The governing body of each taxing unit decides whether taxes on the property will increase and the appraisal district only determines the value.

"Under Section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation."

Sincerely,

PAUL SPAETH  
Chief Appraiser

Mineral Appraisal Information	Last Year	PROPOSED 2026	Property Description
COUNTY	806,380	1,336,720	SEQ: 9900010 Owner #: 580244
GROUNDWATER CD	806,380	1,336,720	Legal: PERSONAL PROPERTY AT RAIL YARD
CALHOUN ISD I&S	806,380	1,336,720	
CALHOUN ISD M&O	806,380	1,336,720	
WCID #1	806,380	1,336,720	Agent: 574
			Category: L2G INDUS.- MACHINERY & EQUIPMENT Rendered: Yes

Taxing Units	Last Year Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY	806,380	0	1,336,720
GROUNDWATER CD	806,380	0	1,336,720
CALHOUN ISD I&S	806,380	0	1,336,720
CALHOUN ISD M&O	806,380	0	1,336,720
WCID #1	806,380	0	1,336,720

***** TOTAL FOR ALL ABOVE PARCELS *****					
Taxing Units	Owner's Last Year's Taxable	Owner's Proposed Deductions	Owner's Proposed Taxable		
COUNTY	13,356,050	0	13,909,420		
GROUNDWATER CD	13,356,050	0	13,909,420		
CALHOUN ISD I&S	13,356,050	0	13,909,420		
CALHOUN ISD M&O	13,356,050	0	13,909,420		
WCID #1	13,356,050	0	13,909,420		