

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 7/15/2026 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: 6/22/2026  
ARB Hearing: 7/15/2026  
Owner: 60958 28  
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)

AMERICAN TOWER CORP  
% BDO USA LLP  
2929 ALLEN PARKWAY 20TH FLOOR  
HOUSTON TX 77019-7100



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	145B	54,670	54,670	SEQ: 9900010 Owner #: 60958
GROUNDWATER CD	145B	54,670	54,670	Legal: TOWER FCC 1221755 197' 2000
PORT LAVACA CTY	145B	54,670	54,670	1018 CR 101, PORT LAVACA
CALHOUN ISD I&S	145B	54,670	54,670	GUYED / TX-35108
CALHOUN ISD M&O	145B	54,670	54,670	57050
PORT AUTHORITY	145B	54,670	54,670	Agent: 089
Deductions: (145B) = HB9 EXEMPTION				Category: L2P INDUS.- RADIO TOWERS Rendered: No
PROPOSED TAXABLE VALUE MAY CHANGE BASED ON ANY HB9 EXEMPTIONS THE PROPERTY COULD QUALIFY FOR.				
Taxing Units	Last Year Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)	
COUNTY	54,670	54,670	0	
GROUNDWATER CD	54,670	54,670	0	
PORT LAVACA CTY	54,670	54,670	0	
CALHOUN ISD I&S	54,670	54,670	0	
CALHOUN ISD M&O	54,670	54,670	0	
PORT AUTHORITY	54,670	54,670	0	

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	145B	45,540	45,540	SEQ: 9900020	Owner #: 60958
GROUNDWATER CD	145B	45,540	45,540	Legal: TOWER FCC 1237751 349' 1999	
CALHOUN ISD I&S	145B	45,540	45,540	3310 W HARRISON, PORT O'CONNOR	
CALHOUN ISD M&O	145B	45,540	45,540	GUYED / TX-35109	
PORT O'CON IMP	145B	45,540	45,540	57051	Agent: 089
Deductions: (145B) = HB9 EXEMPTION				Category: L2P INDUS.- RADIO TOWERS	
PROPOSED TAXABLE VALUE MAY CHANGE BASED ON ANY HB9 EXEMPTIONS THE PROPERTY COULD QUALIFY FOR				Rendered: No	
Taxing Units		Last Year Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)	
COUNTY		45,540	45,540	0	
GROUNDWATER CD		45,540	45,540	0	
CALHOUN ISD I&S		45,540	45,540	0	
CALHOUN ISD M&O		45,540	45,540	0	
PORT O'CON IMP		45,540	45,540	0	

Mineral Appraisal Information		Last Year	PROPOSED 2026	Property Description	
COUNTY	145B	90,000	90,000	SEQ: 9900030	Owner #: 60958
GROUNDWATER CD	145B	90,000	90,000	Legal: TOWER FCC 1226695 500' 1999	
CALHOUN ISD I&S	145B	90,000	90,000	3300 W ADAMS, PORT O'CONNOR #1B	
CALHOUN ISD M&O	145B	90,000	90,000	GUYED / TX-35008	
PORT O'CON IMP	145B	90,000	90,000	66884	Agent: 089
Deductions: (145B) = HB9 EXEMPTION				Category: L2P INDUS.- RADIO TOWERS	
PROPOSED TAXABLE VALUE MAY CHANGE BASED ON ANY HB9 EXEMPTIONS THE PROPERTY COULD QUALIFY FOR				Rendered: No	
Taxing Units		Last Year Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)	
COUNTY		90,000	90,000	0	
GROUNDWATER CD		90,000	90,000	0	
CALHOUN ISD I&S		90,000	90,000	0	
CALHOUN ISD M&O		90,000	90,000	0	
PORT O'CON IMP		90,000	90,000	0	

Mineral Appraisal Information		Last Year	PROPOSED 2026	Property Description	
COUNTY	145B	48,920	48,920	SEQ: 9900040	Owner #: 60958
GROUNDWATER CD	145B	48,920	48,920	Legal: TOWER FCC N/A 151' 2000	
PORT LAVACA CTY	145B	48,920	48,920	628 W GEORGE ST, PORT LAVACA	
CALHOUN ISD I&S	145B	48,920	48,920	MONOPOLE / TX-35981	
CALHOUN ISD M&O	145B	48,920	48,920	66885	Agent: 089
PORT AUTHORITY	145B	48,920	48,920		
Deductions: (145B) = HB9 EXEMPTION				Category: L2P INDUS.- RADIO TOWERS	
PROPOSED TAXABLE VALUE MAY CHANGE BASED ON ANY HB9 EXEMPTIONS THE PROPERTY COULD QUALIFY FOR				Rendered: No	
Taxing Units		Last Year Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)	
COUNTY		48,920	48,920	0	
GROUNDWATER CD		48,920	48,920	0	
PORT LAVACA CTY		48,920	48,920	0	
CALHOUN ISD I&S		48,920	48,920	0	
CALHOUN ISD M&O		48,920	48,920	0	
PORT AUTHORITY		48,920	48,920	0	

Mineral Appraisal Information		Last Year	PROPOSED 2026	Property Description		
COUNTY	145B	123,260	111,680	SEQ: 9900050	Owner #: 60958	
GROUNDWATER CD	145B	123,260	111,680	Legal: TOWER FCC N/A 195'	2013	
CALHOUN ISD I&S	145B	123,260	111,680	467 SPARKS RD, PORT LAVACA		
CALHOUN ISD M&O	145B	123,260	111,680	SELF SUPPORT / 277484		
WCID #1	145B	123,260	111,680	84696		
				Agent: 089		
Deductions: (145B) = HB9 EXEMPTION				Category: L2P INDUS.- RADIO TOWERS		
				Rendered: No		
PROPOSED TAXABLE VALUE MAY CHANGE BASED ON ANY HB9 EXEMPTIONS THE PROPERTY COULD QUALIFY FOR						
Taxing Units		Last Year Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)		
COUNTY		123,260	111,680	0		
GROUNDWATER CD		123,260	111,680	0		
CALHOUN ISD I&S		123,260	111,680	0		
CALHOUN ISD M&O		123,260	111,680	0		
WCID #1		123,260	111,680	0		

Mineral Appraisal Information		Last Year	PROPOSED 2026	Property Description		
COUNTY	145B	10,050	10,050	SEQ: 9900060	Owner #: 60958	
GROUNDWATER CD	145B	10,050	10,050	Legal: COMMUNICATION EQUIPMENT AT		
CALHOUN ISD I&S	145B	10,050	10,050	277484 TOWER - GENERATOR		
CALHOUN ISD M&O	145B	10,050	10,050	467 SPARKS RD		
WCID #1	145B	10,050	10,050	89040		
				Agent: 089		
Deductions: (145B) = HB9 EXEMPTION				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT		
				Rendered: No		
PROPOSED TAXABLE VALUE MAY CHANGE BASED ON ANY HB9 EXEMPTIONS THE PROPERTY COULD QUALIFY FOR						
Taxing Units		Last Year Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)		
COUNTY		10,050	10,050	0		
GROUNDWATER CD		10,050	10,050	0		
CALHOUN ISD I&S		10,050	10,050	0		
CALHOUN ISD M&O		10,050	10,050	0		
WCID #1		10,050	10,050	0		

***** TOTAL FOR ALL ABOVE PARCELS *****						
Taxing Units		Owner's Last Year's Taxable	Owner's Proposed Deductions	Owner's Proposed Taxable		
COUNTY		372,440	360,860			
GROUNDWATER CD		372,440	360,860			
PORT LAVACA CTY		103,590	103,590			
CALHOUN ISD I&S		372,440	360,860			
CALHOUN ISD M&O		372,440	360,860			
PORT AUTHORITY		103,590	103,590			
PORT O'CON IMP		135,540	135,540			
WCID #1		133,310	121,730			