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www.freese.com

TO: Michelle McCullough, PE

CC: File

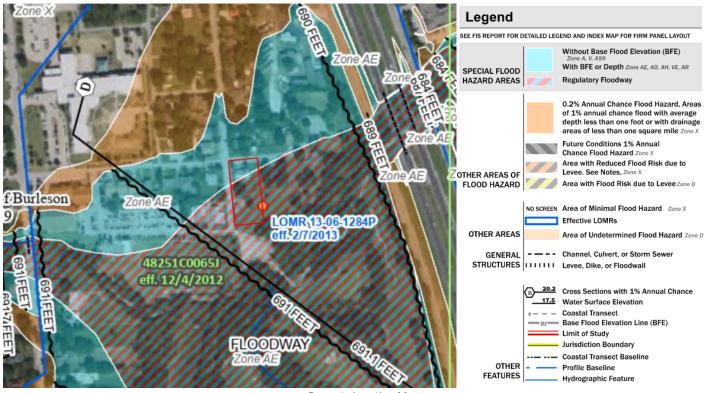
FROM: Holly Ahumada, PE

SUBJECT: Substantial Improvement Review – 300 E Miller

DATE: 11/21/2025

The attached list is not considered all-inclusive and does not relieve the Owner, Developer, Responsible Engineer and/or Surveyor from the due diligence necessary for completion of all aspects of the project according to the City's Ordinances, Regulations, Design and Construction Criteria, and Development Standards.

The City of Burleson requested Freese and Nichols review the potential substantial improvements at 300 E Miller. This property is located entirely within the FEMA 100-year floodplain with a portion of the residential structure being located in the floodway.



Property Location Map

In 2022 a building permit was submitted for the property for remodel. The Scope of Work provided in the application includes:

"Remodel of an existing residential structure, work includes non-bearing interior walls demolition, new interior walls and ceilings, MEP, interior finishes, exterior rood and siding and a covered porch (no walls) with a concreate slab, wood roof and wood columns."

Due to this property being located in the floodplain the improvements cannot exceed 50% of the structures market value without following full new build requirements. Substantial improvement determinations are calculated by:

$\frac{\textit{Cost of Improvement}}{\textit{Pre-Improvement Market Value of Building}} \geq 50\%$

Pre-Improvement Market Value of the Building was determined from the Johnson County Appraisal District. While the current value of improvements to 300 E Miller is \$69,724, the 2022 value is \$67,834. Included in the 2022 permit application was the following cost breakdown totaling \$31,000.

200 E Millor

300 E Willer	
Framing New Patio Deck Windows Roof Siding	\$7,500.00 \$8,500.00 \$2,500.00 \$6,000.00 \$6,500.00
	\$31,000.00

Estimated Cost of Improvement from 2022 Application

Utilizing the 2022 market value of \$67,834 and the provided estimated cost of improvements of \$31,000 the improvement value would be 45.7%. However, it appears there are several improvements listed in the scope that may not be reflected in this cost breakdown would be electrical, plumbing, interior finishes, and the additional slab. Based on the described scope of work there may be additional items that should be considered in the improvement value including HVAC, etc. The following page includes a checklist provided by FEMA to determine items to include in improvement value.

Based on our review of the provided information, the property owner may resubmit their application with additional documentation of market value and improvement costs to demonstrate the substantial improvement determination. If these values are greater than 50% than the substantial improvement threshold will be met and the city's requirements for new builds. The property owner should also consider future plans for the property. Future improvements of this property will be limited to 50%-the improvement from this project. For example if the improvement for this project are 46% than future improvements would be limited to 4% of \$67,834 or \$2,917.

The following checklist is provided by FEMA to determine items to include in improvement value:

Items to be included

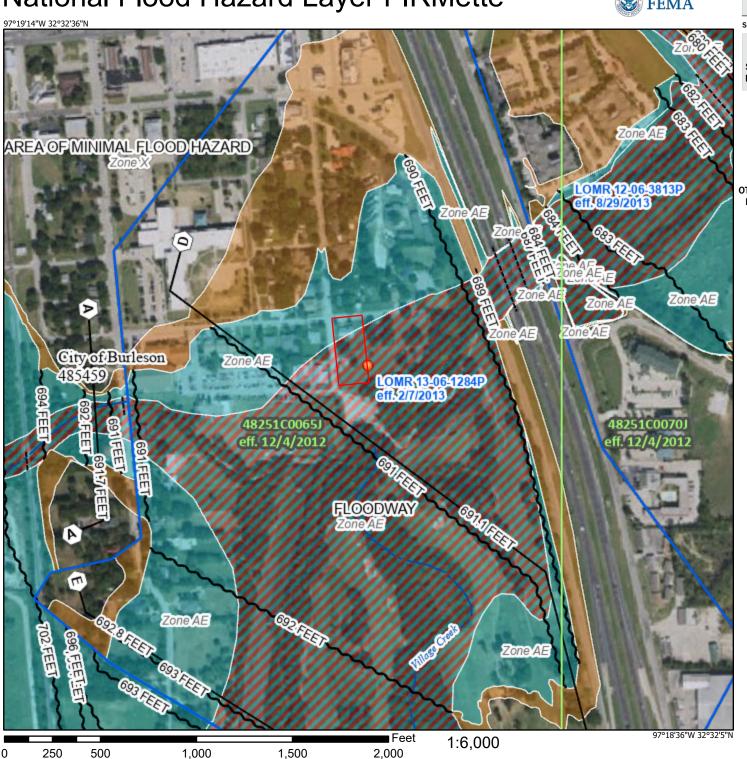
- All structural elements, including:
- Spread or continuous foundation footings and pilings
- Monolithic or other types of concrete slabs
- Bearing walls, tie beams and trusses
- Floors and ceilings
- Attached decks and porches
- Interior partition walls
- Exterior wall finishes (brick, stucco, siding) including painting and moldings
- Windows and doors
- Reshingling or retiling a roof
- Hardware
- All interior finishing elements, including:
- Tiling, linoleum, stone, or carpet over subflooring
- Bathroom tiling and fixtures
- Wall finishes (drywall, painting, stucco, plaster, paneling, marble, etc.)
- Kitchen, utility and bathroom cabinets
- Built-in bookcases, cabinets, and furniture
- Hardware
- All utility and service equipment, including:
- HVAC equipment
- Plumbing and electrical services
- Light fixtures and ceiling fans
- Security systems
- Built-in kitchen appliances
- Central vacuum systems
- Water filtration, conditioning, or recirculation systems
- Cost to demolish storm-damaged building components
- --- Labor and other costs associated with moving or altering undamaged building components to accommodate improvements or additions
- ---- Overhead and profits

Items to be excluded

- Plans and specifications
- Survey costs
- Permit fees
- Post-storm debris removal and clean up
- Outside improvements, including:
- Landscaping
- Sidewalks
- Fences
- Yard lights
- Swimming pools
- Screened pool enclosures
- Detached structures (including garages, sheds and gazebos)
- Landscape irrigation systems

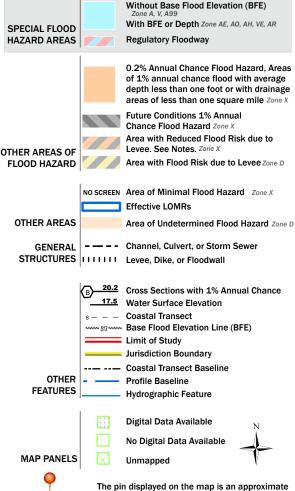
National Flood Hazard Layer FIRMette





Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT



This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 11/21/2025 at 9:01 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

point selected by the user and does not represent

an authoritative property location.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.

2025 NOTICE OF APPRAISED VALUE

NOTICE DATE:

04/15/2025

CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY

109 N. Main St Cleburne TX 76033 Main (817) 648-3000 Fax (817) 645-3105 www.johnsoncad.com

customerservice@johnsoncad.net

IMPORTANT PROPERTY TAX INFORMATION

251 SW WILSHIRE BLVD STE 124 NO 320

JONES PHILLIP

BURLESON TX 76028

OWNER / ACCOUNT INFORMATION

GEO ACCOUNT #:

126.2552.04370

PROPERTY ID #:

XREF #:

JONES PHILLIP 251 SW WILSHIRE BLVD STE 124

NO 320

BURLESON TX 760280000

PIN #: 149609

OWNERSHIP 100.00%

R000028010

AGENT:

300 E MILLER ST

0.84 ACRES LOT 1 BLK 64 **BURLESON ADDITION**

PROTEST DEADLINE: 05/15/2025

APPRAISED VALUE

5 YEAR APPRAISED VALUE CHANGE

THE DIFFERENCE BETWEEN THE 2020 APPRAISED VALUE AND THE 2025 APPRAISED VALUE IS 148.57%

	2025	2024
MARKET VALUE OF PERSONAL PROPERTY:		
MARKET VALUE OF LAND:	309,400	309,400
MARKET VALUE OF STRUCTURES:	69,724	139,452
SPECIAL USE APPRAISAL :		
TOTAL APPRAISED VALUE:	379,124	448,852

INFORMAL HEARINGS

Property owners that disagree with the proposed appraised value, or any other issues as allowed by law, are encouraged to contact the Central Appraisal District of Johnson County at (817) 648-3000 to request an informal conference with an appraiser to discuss and resolve concerns.

SUBMITTING PROTESTS

Protests must be in writing and received or postmarked by 05/15/2025



ONLINE TAXPAYER PORTAL

scan the QR Code or go to https://portal.johnsoncad.com Property ID: R000028010 Pin: 149609

Email to:

customerservice@johnsoncad.net

Mail or Dropoff: 109 N. Main St. Cleburne TX 76033

FORMAL ARB HEARINGS

The ARB will begin hearings on 05/20/2025 at 109 N. Main Street in Cleburne Texas.

HOMESTEAD EXEMPTIONS SAVE TAXPAYERS MONEY

THIS ACCOUNT CURRENTLY HAS THE FOLLOWING EXEMPTIONS:

HOMESTEAD EXEMPTION QUALIFICATIONS

- You own or have an owner interest to this property.
- This property is your principal residence.
- Your drivers license address matches the property
- You do not claim a homestead exemption anywhere in or out of Texas

NEED TO APPLY FOR YOUR HOMESTEAD?

If you have owned and occupied your home for the last two years, but haven't applied for your homestead exemption, it's not too late! Homestead Exemptions can be applied retroactively up to two years.



3.

ONLINE FORMS

scan the QR Code or go to https://forms.johnsoncad.com Property ID: R000028010 Pin: 149609

TAXABLE VALUE

The steps to get from Appraised Value to Taxable Value...

The Appraised Value above is reduced to the Assessed Value due to one of the following:

10% Homestead Cap 20% Circuit Breaker Special Use Appraisals

School Districts are the only taxing jurisdiction required to offer exemptions. All other taxing jurisdictions may choose to offer an exemption or

not.

deducted from the Assessed Value to get

Exemption amounts are

TAXABLE x TAX VALUE RATES TAXES

DUE

Taxing Jurisdictions are provided the estimated 2025 taxable values & will set 2025 tax rates by 9/31/25.

the Taxable Value. See Truth in Taxation on next page

TAXING JURISDICTIONS	2025 APPRAISED VALUES	2025 ASSESSED VALUES	2025 EXEMPTION AMOUNTS	2025 TAXABLE VALUES	2024 TAXABLE VALUES
BURLESON ISD	379,124	305,642		305,642	254,702
CITY OF BURLESON	379,124	305,642		305,642	254,702
JOHNSON COUNTY	379,124	305,642		305,642	254,702
LATERAL ROAD	379,124	305,642		305,642	254,702

10% HOMESTEAD CAP

Per the Texas Property Tax Code, appraised value is based off of 100% market value. Capped value is shown under assessed value. The assessed value of accounts with a residence homestead are limited to 10% each year and takes effect the tax year after a homestead exemption is applied to the account. New value due to increases in acreage, newly constructed garages, home additions, pools or other improvements aside from normal repairs and maintenace are not subject to the 10% HS Cap.

[Sec. 23.23(c) Texas Property Tax Code]

20% CIRCUIT BREAKER

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.

OVER 65 OR DISABLED PERSONS TAX CEILING

	CURRENT
	CEILINGS ON
TAXING JURISDICTIONS	THIS ACCOUNT
BURLESON ISD	
CITY OF BURLESON	
JOHNSON COUNTY	
LATERAL ROAD	

CEILINGS DO LIMIT THE AMOUNT TAXES CAN GO UP.
CEILINGS DO NOT LIMIT THE APPRAISED VALUE FROM GOING UP.

School districts are required give a ceiling on Over 65 or Disabled Person Homestead Exemptions. Other jurisdictions may opt to offer a ceiling, but are not required to do so.Ceiling amounts are based on the taxes paid the 1st full year the exemption was applied to the account. Once set, taxes for those jurisdictions who offer a ceiling may go below the ceiling, but will not go above the ceiling. Ceilings are recalculated if new value is added such as an increase in acreage, newly constructed garages, home additions, pools or other improvements aside from normal repairs and maintenance.

EXEMPTIONS & SPECIAL APPRAISAL BREAKDOWN BY JURISDICTION

If you currently receive a residence homestead exemption, the exemption amounts shown on this notice are those provided by law as of the date of this notice.

TAXING JURISDICTIONS

EXEMPTION OR SPECIAL APPRAISAL CODE PRIOR EXEMPTION AMOUNT CURRENT EXEMPTION AMOUNT CANCELED OR REDUCED EXEMPTION AMOUNT

EXEMPTION CODES:

HS - Homestead VET1 - Disabled Veteran
O65 - Over-65 VHS1 - 100% Disabled Vet Homestead

DIS - Disabled Person

PWR - Alternate Power - Solar / Wind

FRP - Freeport / Goods in Transit

ABT - Abatement
POL - Pollution Control

HIS - Historic T-EX - Total Exempt SPECIAL APPRAISAL CODES:

AG5 - Special
Agricultural Appraisal

TAX RATES & TRUTH IN TAXATION

The governing body of each tax unit listed on this notice decides whether or not property taxes will increase. The appraisal district only determines the value of your property based on market value.

"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"

The County Tax Assessor-Collector does not adopt tax rates, determine property values or exemptions.

The Tax Assessor-Collector for your county is: Scott Porter Johnson County Tax Assessor-Collector 2 N Mill Street Cleburne, TX 76033 817-558-0122 Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

Proposed and adopted tax rates are entered throughout this period. You may check the database for real-time updates or register for email updates to see how it may affect your 2025 tax bill.

REGISTER FOR EMAIL UPDATES

- 1. Visit the Texas.gov/PropertyTaxes or scan the QR Code to the left.
- 2. Click the blue Notify Me of Changes button.
- 3. Enter your name, email, phone number and the property ID: R000028010
- 4. Click the blue Submit button.



■ Property Details

Account					
Property ID:	R000028010	Geographic ID: 126.2552.04370			
Туре:	R - REAL PROPERTY	Zoning:			
Property Use:					
Location					
Situs Address:	300 E MILLER ST				
Map ID:	6A	Mapsco:			
Legal Description:	LOT 1 BLK 64 BURLESON ADDIT	TON Acres:0.8360			
Abstract/Subdivision:					
Neighborhood:	126.2552 - BURLESON				
Owner					
Owner ID:	149609				
Name:	JONES PHILLIP				
Agent:					
Mailing Address:	251 SW WILSHIRE BLVD STE 124 NO 320 BURLESON, TX 76028-0000				
% Ownership:	100.00%				
Exemptions:	For privacy reasons not all exempt	tions are shown online.			

■ Property Values

Improvement Homesite Value:	\$69,724 (+)
Improvement Non-Homesite Value:	\$0 (+)
Land Homesite Value:	\$309,400 (+)
Land Non-Homesite Value:	\$0 (+)
Agricultural Market Valuation:	\$0 (+)
Market Value:	\$379,124 (=)

Agricultural Value Loss:❷	\$0 (-)
Appraised Value:	\$305,642 (=)
HS Cap Loss: 2	\$73,482 (-)
CB Cap Loss: ②	\$0 (-)
Assessed Value:	\$232,160
Ag Use Value:	\$0

Information provided for research purposes only. Legal descriptions and acreage amounts are for Appraisal District use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

■ Property Taxing Jurisdiction

Owner: JONES PHILLIP %Ownership: 100.00%

Entity	Description	Tax Rate	Market Value	Taxable Value	Estimated Tax	Freeze Ceiling
1	LATERAL ROAD	0.050000	\$379,124	\$305,642	\$152.82	
2	CITY OF BURLESON	0.721800	\$379,124	\$305,642	\$2,206.12	
2	BURLESON ISD	1.255200	\$379,124	\$305,642	\$3,836.42	
2	Precinct2	0.000000	\$379,124	\$0	\$0.00	
4	JOHNSON COUNTY	0.339276	\$379,124	\$305,642	\$1,036.97	

Total Tax Rate: 2.366276

Estimated Taxes With Exemptions: \$7,232.33

Estimated Taxes Without Exemptions: \$8,971.12

■ Property Improvement - Building

Living Area: 1,430.00 sqft **Value:** \$69,724

Туре	Description	Class CD	Year Built	SQFT
RESIDENCE	RESIDENCE	5	1958	1,430.00
ATTACHED GARAGE FRAM	ATTACHED GARAGE FRAME	5	1958	488.00
COVERED PORCH-1	COVERED PORCH-1	5	1958	88.00
DETACHED GARAGE FRAM	DETACHED GARAGE FRAME	5	1986	720.00
DETACHED GARAGE FRAM	DETACHED GARAGE FRAME	5	1973	360.00

■ Property Land

Туре	Description	Acreage	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
SF1700	A1 - Real, Residential, Single Family	0.84	36,400.00	0.00	0.00	\$309,400	\$0

■ Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2026	N/A	N/A	N/A	N/A	N/A	N/A
2025	\$69,724	\$309,400	\$0	\$305,642	\$73,482	\$232,160
2024	\$139,452	\$309,400	\$0	\$254,702	\$194,150	\$60,552
2023	\$139,452	\$72,800	\$0	\$212,252	\$0	\$212,252
2022	\$67,834	\$72,800	\$0	\$140,634	\$0	\$140,634
2021	\$67,834	\$72,800	\$0	\$140,634	\$0	\$140,634
2020	\$68,362	\$54,600	\$0	\$122,962	\$0	\$122,962
2019	\$68,362	\$54,600	\$0	\$122,962	\$0	\$122,962
2018	\$65,049	\$54,600	\$0	\$119,649	\$0	\$119,649
2017	\$65,049	\$54,600	\$0	\$119,649	\$0	\$119,649
2016	\$67,760	\$29,120	\$0	\$96,880	\$0	\$96,880
2015	\$59,220	\$36,400	\$0	\$95,620	\$0	\$95,620

■ Property Deed History

Deed Date		Description	Grantor	Grantee	Volume	Page	Number
6/6/2016	20	WARRANTY DEED	FEHSE RUTH P REVOCABLE LIVING TRUST	JONES PHILLIP			13000
8/16/2010	20	WARRANTY DEED		FEHSE RUTH P REVOCABLE LIVING TRUST			23802