

City of Montgomery

Comparison of 2024 Values to 2025 Certified Values

Market Value

2024 Adjusted Certified	2025 Certified	% Increase/Decrease
765,122,699	852,403,623	11.41%

Taxable Value (After Freeze)

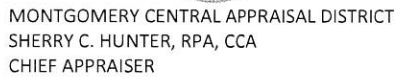
2024 Adjusted Certified	2025 Certified	% Increase/Decrease
545,586,870	626,755,037	14.88%



Parcel Comparison

2024 Adjusted Certified	2025 Certified	% Increase/Decrease
1,942	2,316	19.26%

**2024 Values as of Supp # 25



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MOVING FORWARD TOGETHER
Motivated, Credible, Accountable, and Dependable



MONTGOMERY CENTRAL APPRAISAL DISTRICT
SHERRY C. HUNTER, RPA, CCA
CHIEF APPRAISER



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**Summary of Values as of 2025 Certified (\$100k HS & \$10k OVR65)
City of Montgomery**

	Market Value	Net Taxable	Net Taxable after Freeze
Certified Values	\$831,115,050	\$608,115,942	\$608,115,942
Under Review at Current Value	\$25,045,380	\$21,928,347	\$21,928,347
Under Review at Previous Years Value	\$24,042,536	\$20,915,218	\$20,915,218
Reasonable Estimate of Under Reviews	\$21,288,573	\$18,639,095	\$18,639,095

**Previous Year's Value lost due to appeals under Chapter 42
Texas Property Tax Code 26.012(a)(13)**

	Net Taxable	Net Taxable after Freeze
Previous Year Original Cert. Value (ETR Line 5A)	\$45,586,751	\$45,586,751
Previous Year Adjusted Value (ETR Line 5b)	\$43,145,727	\$43,145,727
Previous Year Value Loss (ETR Line 5C)	\$-2,441,024	\$-2,441,024

**Previous Year's Taxable Value Not in Dispute for Property Subject to an Appeal under Chapter 42
Texas Property Tax Code 26.012(13)(a)(iii)**

	Taxable Value
Previous Year Original Certified Value (Deduct from ETR Line 1)	\$20,075,945
Previous Year Original Certified Value (ETR Line 6A)	\$20,075,945
Previous Year Value in Dispute (ETR Line 6B)	\$306,770
Previous Year Value NOT in Dispute (ETR Line 6C)	\$19,769,175

Average Home Value(s)

Average Market Value	Average Assessed Value
\$399,319	\$381,738

Sherry Hunter

Date: July 23, 2025
Sherry Hunter, Chief Appraiser
Montgomery Central Appraisal District

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (1,846)	(Count) (75)	(Count) (1,921)
Land HS Value	90,232,331	4,389,239	94,621,570
Land NHS Value	165,521,241	2,808,817	168,330,058
Land Ag Market Value	18,899,467	0	18,899,467
Land Timber Market Value	0	0	0
Total Land Value	274,653,039	7,198,056	281,851,095
Improvement HS Value	268,057,505	13,881,139	281,938,644
Improvement NHS Value	240,226,289	1,230,931	241,457,220
Total Improvement	508,283,794	15,112,070	523,395,864
Market Value	782,936,833	22,310,126	805,246,959
BUSINESS PERSONAL PROPERTY	(374)	(21)	(395)
Market Value	48,178,217	2,735,254	50,913,471
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (2,220)	(Total Count) (96)	(Total Count) (2,316)
TOTAL MARKET	831,115,050	25,045,380	856,160,430
Ag Productivity	108,432	0	108,432
Ag Loss (-)	18,791,035	0	18,791,035
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	812,324,015	25,045,380	837,369,395
	96.9%	3.1%	100.0%
HS CAP Limitation Value (-)	11,112,585	412,571	11,525,156
CB CAP Limitation Value (-)	4,544,846	266,329	4,811,175
NET APPRAISED VALUE	796,666,584	24,366,480	821,033,064
Total Exemption Amount	188,550,642	2,438,133	190,988,775
NET TAXABLE	608,115,942	21,928,347	630,044,289
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	608,115,942	21,928,347	630,044,289
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	608,115,942	21,928,347	630,044,289

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$2,520,177.16 = 630,044,289 * (0.400000 / 100)

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	43,821,949	620	2,083,350	24	45,905,299	644
HS-State	0	0	0	0	0	0
HS-Prorated	373,519	7	0	0	373,519	7
OV65-Local	9,492,901	202	350,000	7	9,842,901	209
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
DP-Local	985,571	16	0	0	985,571	16
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	11,324,265	23	0	0	11,324,265	23
DVHS-Prorated	561,429	4	0	0	561,429	4
DVHSS	556,890	2	0	0	556,890	2
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	67,116,524	874	2,433,350	31	69,549,874	905
Disabled Veterans Exemptions						
DV1	30,000	6	0	0	30,000	6
DV2	34,500	4	0	0	34,500	4
DV3	42,000	5	0	0	42,000	5
DV4	120,000	20	0	0	120,000	20
Subtotal for Disabled Veterans Exemptions	226,500	35	0	0	226,500	35
Special Exemptions						
HT	352,594	3	0	0	352,594	3
LVE	1,718,851	17	0	0	1,718,851	17
Subtotal for Special Exemptions	2,071,445	20	0	0	2,071,445	20
Absolute Exemptions						
EX	114,811,099	86	0	0	114,811,099	86
EX-Prorated	0	2	0	0	0	2
EX-Prorated-PRORATED	3,026,083	2	0	0	3,026,083	2
EX-XV	1,225,256	1	0	0	1,225,256	1
EX-XV-PRORATED	0	0	0	0	0	0
EX366	73,735	74	4,783	3	78,518	77
Subtotal for Absolute Exemptions	119,136,173	165	4,783	3	119,140,956	168
Total:	188,550,642	1,094	2,438,133	34	190,988,775	1,128

New Value

Total New Market Value: \$39,571,518
Total New Taxable Value: \$36,802,732

JETI

Chapter 313

New Market Value: \$0
New Taxable Value: \$0

New Market Value: \$0
New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	Total Exemption	4	5,503,148
Absolute Exemption Value Loss:		4	5,503,148

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	Disability	1	70,000
DV1	Disabled Veterans 10% - 29%	1	5,000
DV2	Disabled Veterans 30% - 49%	1	7,500
DV3	Disabled Veterans 50% - 69%	2	22,000
DV4	Disabled Veterans 70% - 100%	4	36,000
DVHS	Disabled Veteran Homestead	3	1,125,354
HS	Homestead	54	4,309,646
LVE	Leased Vehicles	17	1,718,851
OV65	Over 65	12	596,284
Partial Exemption Value Loss:		95	7,890,635
Total NEW Exemption Value			13,393,783

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			13,393,783

Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	626	393,926	90,545	287,103
A & E	636	399,319	91,127	290,611

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
96	25,045,380	23,175,578	20,379,734

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	889		20,011,916	313,370,021	236,960,618
B	Multifamily Residential	6		0	50,825,347	50,825,347
C1	Vacant Lots and Tracts	560		68,013	83,309,288	78,870,461
D1	Qualified Open-Space Land	20	916.77	0	18,899,467	108,432
D2	Farm or Ranch Improvements on Qualified	3		0	115,227	115,227
E	Rural Land,Not Qualified for Open-Space Land	34		0	15,688,538	13,502,255
F1	Commercial Real Property	120		18,166,987	180,618,164	174,281,349
F2	Industrial Real Property	1		0	2,074,623	2,074,623
J2	Gas Distribution Systems	3		0	204,570	204,570
J3	Electric Companies (including Co-ops)	1		0	3,532,240	3,532,240
J4	Telephone Companies (including Co-ops)	2		0	264,750	264,750
J6	Pipelines	25		0	518,120	518,120
J7	Cable Companies	2		0	406,270	406,270
L1	Commercial Personal Property	246		0	39,742,516	38,026,752
L2	Industrial and Manufacturing Personal Property	1		0	7,740	7,740
M1	Mobile Homes	32		99,449	983,074	659,064
O	Residential Inventory	135		857,480	7,798,455	7,758,124
XB	Income Producing Tangible Personal	74		0	76,822	0
XV	Other Totally Exempt Properties (including	86		299,673	112,679,818	0
Totals:			916.77	39,503,518	831,115,050	608,115,942

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	42		68,000	14,749,963	12,145,388
C1	Vacant Lots and Tracts	14		0	1,409,370	1,291,032
D2	Farm or Ranch Improvements on Qualified	1		0	0	0
E	Rural Land,Not Qualified for Open-Space Land	6		0	2,643,529	2,254,192
F1	Commercial Real Property	4		0	2,155,894	2,155,894
L1	Commercial Personal Property	18		0	2,730,471	2,730,471
O	Residential Inventory	9		0	1,351,370	1,351,370
XB	Income Producing Tangible Personal	3		0	4,783	0
Totals:			0	68,000	25,045,380	21,928,347

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	931		20,079,916	328,119,984	249,106,006
B	Multifamily Residential	6		0	50,825,347	50,825,347
C1	Vacant Lots and Tracts	574		68,013	84,718,658	80,161,493
D1	Qualified Open-Space Land	20	916.77	0	18,899,467	108,432
D2	Farm or Ranch Improvements on Qualified	4		0	115,227	115,227
E	Rural Land,Not Qualified for Open-Space Land	40		0	18,332,067	15,756,447
F1	Commercial Real Property	124		18,166,987	182,774,058	176,437,243
F2	Industrial Real Property	1		0	2,074,623	2,074,623
J2	Gas Distribution Systems	3		0	204,570	204,570
J3	Electric Companies (including Co-ops)	1		0	3,532,240	3,532,240
J4	Telephone Companies (including Co-ops)	2		0	264,750	264,750
J6	Pipelines	25		0	518,120	518,120
J7	Cable Companies	2		0	406,270	406,270
L1	Commercial Personal Property	264		0	42,472,987	40,757,223
L2	Industrial and Manufacturing Personal Property	1		0	7,740	7,740
M1	Mobile Homes	32		99,449	983,074	659,064
O	Residential Inventory	144		857,480	9,149,825	9,109,494
XB	Income Producing Tangible Personal	77		0	81,605	0
XV	Other Totally Exempt Properties (including	86		299,673	112,679,818	0
Totals:			916.77	39,571,518	856,160,430	630,044,289