

**Mailing Address:**

**Office of the Chief Appraiser**

**P.O. Box 920975**

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**Harris Central Appraisal District**

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**Preliminary Report of Appraised & Taxable Values  
(Prior to Hearings)  
Tax Year 2025  
May 09, 2025**

Ms. Cheryl E. Johnson  
Assessor Collector  
City of League City  
722 Moody Avenue  
Galveston TX 77550 -0000

Dear Assessor Collector:

The preliminary information on appraised and taxable values for 2025 may be useful to you for testing purposes. If you are an ISD, City, Harris County or College district assessor, please keep in mind the preliminary rolls do not replace the certified or uncertified estimate that you received in April. **The preliminary roll values should not be compared with the values contained in the estimate. The preliminary data does not take potential hearing loss, late exemption and ag-use applications, or correction motion value loss into account. This report is not our official value estimate and only summarizes still incomplete values in appraisal records. The main purpose of the preliminary data is for testing and formatting for the jurisdiction.**

Initial Appraised Value                      \$340,170,129 (excluding Categories J, L & S)

Initial Taxable Value                         \$265,732,765 (excluding Categories J, L & S)

The attached recap report summarizes your preliminary 2025 data. Valuation is currently incomplete on personal property categories J, L and S. Our best estimate of your 2025 utility personal property Category J values from Pritchard and Abbott, Inc. will be made available to you when valuation is complete. Preliminary 2025 personal property data Category S and the remainder of Category L values will be made available when valuation is complete.

Informal meetings with property owners are already underway, and the appraisal review board begins holding 2025 hearings on May 12, 2025.

When values are reduced through the protest or online hearing process, the hearing determination will be reflected either in the certified roll or in a subsequent correction roll. Most protests are determined before the appraisal roll is certified, and their results will be reflected in the certified roll. However, the law permits a variety of late protests and correction motions that may result in changes to your 2025 values for many years to come.

Additionally, a number of circumstances may result in further reduction of your values:

**Late-filed exemption applications.** While in most circumstances property owners must apply for the exemption by April 30, the law provides for a variety of late-filed exemptions. These can result in reductions not reflected in this estimate. For example, if your jurisdiction grants the freeport exemption, you should be aware that a property owner can apply for the exemption at any time not later than June 15th or 60 days after the chief appraiser delivers notice to the property owner. A more common situation involves residence homestead exemptions. A person can apply for a residence homestead exemption until two years after the delinquency date for the year in question. Consequently, residence homestead exemptions for 2025 can be claimed at any time prior to February 1, 2027. Over-65 and disability exemptions for the year can be claimed up to two years after the date of the person or the property first qualified for exemption, and the exemption will apply for the entire year. Application for special agricultural or timber valuation can be filed until the date the ARB approves the 2025 appraisal records.

**Results of appeals of appraisal review board decisions.** A property owner who disagrees with an ARB determination on a protest or correction motion may appeal the decision to the district court, or in some cases through binding arbitration or the State Office of Administrative Hearings.

Depending on the complexity of the litigation, resolution may take several years. If the court reduces the owner's appraised value or grants an exemption, the result will be certified to the jurisdiction within 30 days of the date the judgment is entered.

Please do not hesitate to contact me or your jurisdiction coordinator if you have questions regarding this information or other matters affecting appraisal district operations.

With kindest regards,



Roland Altinger, CAE, RPA, CTA  
Chief Appraiser

CC: Tax Assessor

Jurisdiction Coordinator