

ECTOR COUNTY APPRAISAL DISTRICT  
 1301 E 8TH STREET  
 ODESSA, TX 79761-4722

[HTTP://WWW.ECTORCAD.ORG](http://www.ectorcad.org)  
 Phone: (432) 332-6834

NOTICE DATE: 04/01/2025  
 PROTEST BY: 05/15/2025



**ACCOUNT NUMBER**  
 09448.00110.02700

**2025 NOTICE OF APPRAISED VALUE**

**Property Address:** 3407 EMERALD OAKS LN  
**Acres:** 0.1900 **Und. Int.:** 1.00

**PROPERTY DESCRIPTION**

EMERALD GARDENS BLOCK 1 LOT 27

E & L HOMEBUILDERS LLC  
 701 LASSETER AVE  
 ODESSA, TX 79763-4163

YEAR	PERSONAL PROPERTY	AG USE	LAND MARKET	STRUCTURES & OTHER IMPROVMENTS	TOTAL MARKET
2024		0	42,292	0	42,292
2025		0	42,292	0	42,292

**EXEMPTIONS GRANTED:** NONE  
**SPECIAL USE APPRAISALS:** NONE

If you receive the Over-65 or Disabled Person exemption for a residence homestead, a participating jurisdiction's tax may not exceed your established tax ceiling, unless you have added land or improvements since the ceilings were set.

LAST YEAR'S TAXABLE VALUE	TAXING UNIT	EXEMPTION AMOUNT	THIS YEAR'S TAXABLE VALUE
42,292	CITY OF ODESSA	0	42,292
42,292	ECTOR COUNTY	0	42,292
42,292	ECTOR COUNTY I S D	0	42,292
42,292	ECTOR CO HOSPITAL DIST	0	42,292
42,292	ODESSA COLLEGE	0	42,292

**EXEMPTION INFORMATION**

TAXING UNIT	EXEMPTION BY TYPE*	PRIOR EXEMPT AMOUNT	CURRENT EXEMPT AMOUNT	CANCELED OR REDUCED EXEMPTION AMOUNT
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This is your notice of appraised value explaining the market value placed on your referenced property above.

***"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."***

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.

The governing body of each of the taxing units decides whether or not to increase the taxes imposed on this property. The appraisal district only determines the value of the property. If you disagree with the proposed value or any other action the appraisal district may have taken, contact the Ector County Appraisal District at (432) 332-6834 or by email at [Ector@ectorcad.org](mailto:Ector@ectorcad.org). You may request a call back or in person informal conference with an appraisal district representative to review your property prior to the protest deadline. If you are unable to resolve the situation with the appraisal district, you have the right to file a protest with the Appraisal Review Board (ARB). The ARB will begin hearings on 05/27/2025.

You may register for electronic communication by going to [www.ectorcad.org](http://www.ectorcad.org) and using the property records search to navigate to your property. You will then follow the hyperlink for electronic communication submission.