

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: 04/01/2026
 PROTEST BY: 05/15/2026



2026 NOTICE OF APPRAISED VALUE

ACCOUNT NUMBER
 07000.03812.00000

Property Address: 1409 EMERALD AVE
Acres: 0.2210

Und. Int.:

PROPERTY DESCRIPTION

CRESCENT PARK BLOCK 51 LOT 15

OCONNOR & ASSOCIATES
 2200 NORTH LOOP WEST STE 200
 HOUSTON, TX 77018-1754

YEAR	PERSONAL PROPERTY	AG USE	LAND MARKET	STRUCTURES & OTHER IMPROVMENTS	TOTAL MARKET
2025		0	24,544	135,529	160,073
2026		0	24,544	140,757	165,301

Percent difference from 2021 Appraised Value: -12.78%

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
160,073	CITY OF ODESSA	0	165,301
160,073	ECTOR COUNTY	0	165,301
160,073	ECTOR COUNTY I S D	0	165,301
160,073	ECTOR CO HOSPITAL DIST	0	165,301
160,073	ODESSA COLLEGE	0	165,301

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. 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 05/12/2026.

You may register for electronic communication by going to www.ectorcad.org and using the property records search to navigate to your property. You will then follow the hyperlink for electronic communication submission.