

This is NOT a Tax Statement **Notice Of Appraised Value** Do NOT Pay From This Notice

SAN PATRICIO COUNTY APPR DIST
PO BOX 938
SINTON TEXAS 78387

361-364-5402

sanpatarb@sanpatcad.org

JAMES STEPHEN NELSON
11207 S BAY LN
AUSTIN TX 78739-1583



APPRAISAL YEAR 2026
THE APPRAISAL REVIEW BOARD WILL BEGIN HEARING
PROTESTS ON 6/15/2026 AT: 9:00 AM
SAN PATRICIO COUNTY APPR DIST
1301 E SINTON ST., SUITE B
SINTON TEXAS 78387
QUESTIONS ON MINERALS AND
PERSONAL PROPERTY CONTACT P&A
832-243-9600
Protest Deadline: 5-22-2026
ARB Hearing: 6-15-2026
Owner: 702533 256
VISIT WWW.PANDAI.COM AND SELECT MINERAL OR
PERSONAL PROPERTY APPRAISAL ACCESS FOR LIVE
APPRAISAL VALUES, REPORTS AND MINERAL FAQ'S.

Dear Property Owner,
The value of your property listed below is based on an appraisal date of January 1st of this year.

MINERAL APPRAISAL INFORMATION	LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY I&S	C 480	2,180	Lease: 15391 Type: REAL Owner #: 702533
COUNTY M&O	C 480	2,180	Legal: SMITH, -L- W#3
DRAINAGE	C 480	2,180	PROLINE ENERGY RESOU
ROAD & BRIDGE	C 480	2,180	AB 235 SAN PAT CSL SUR #3
TAFT ISD I&S	C 480	2,180	RRC 205634
TAFT ISD M&O	C 480	2,180	.002604 Royalty Interest
Deductions: (C)=CIRCUIT BREAKER LIMITATION APPLIED			Category: G1
HB1984: The Appraised value of \$2,180 in 2026 as compared to \$620 in 2021 is a 251.61% increase.			Railroad #: 205634
Taxing Units	Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY I&S	480	1,600	580
COUNTY M&O	480	1,600	580
DRAINAGE	480	1,600	580
ROAD & BRIDGE	480	1,600	580
TAFT ISD I&S	480	1,600	580
TAFT ISD M&O	480	1,600	580

Additional Owner's Properties are continued on following page(s).

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.

Enclosed are copies of the following documents published by the Texas Comptroller of Public Accounts: (1) Protest and Appeal Procedures and (2) Notice of Protest. To file a protest, complete the Notice of Protest form by following the instructions included on the form and mail or deliver the form to the appraisal review board, at the above address, before the protest deadline. Property owners who file a Notice of Protest with the appraisal review board (ARB) may request an informal conference with the appraisal district to attempt to resolve a dispute prior to a formal ARB hearing. In counties with population of 120,000 or more, property owners may request an ARB special panel for certain property protests. Contact your appraisal district with any questions or for further information.

The governing body of each taxing unit decides whether taxes on the property will increase and the appraisal district only determines the value.

"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."

Sincerely,

JORDAN M. LIGHT, RPA, RTA
Chief Appraiser

MINERAL APPRAISAL INFORMATION	LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION		
COUNTY I&S	700	500	Lease: 15443 Type: REAL Owner #: 702533		
COUNTY M&O	700	500	Legal: SMITH L W# 4		
DRAINAGE	700	500	PROLINE ENERGY RESOU		
ROAD & BRIDGE	700	500	AB 235 SAN PATRICIO CSL SURVEY		
TAFT ISD I&S	700	500	RRC 214800		
TAFT ISD M&O	700	500			
.002604 Royalty Interest					
Category: G1					
Railroad #: 214800					
HB1984: The Appraised value of \$500 in 2026 as compared to \$140 in 2021 is a 257.14% increase.					
Taxing Units	Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)		
COUNTY I&S	700	0	500		
COUNTY M&O	700	0	500		
DRAINAGE	700	0	500		
ROAD & BRIDGE	700	0	500		
TAFT ISD I&S	700	0	500		
TAFT ISD M&O	700	0	500		

MINERAL APPRAISAL INFORMATION	LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION		
COUNTY I&S		10	Lease: 15655 Type: REAL Owner #: 702533		
COUNTY M&O		10	Legal: SMITH L W# 5		
DRAINAGE		10	PROLINE ENERGY RESOU		
ROAD & BRIDGE		10	AB 235 SAN PAT CO SCHOOL LND 3		
TAFT ISD I&S		10	RRC 266020		
TAFT ISD M&O		10			
.002604 Royalty Interest					
Category: G1					
Railroad #: 266020					
No 2021 Hist					
Taxing Units	Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)		
COUNTY I&S	0	0	10		
COUNTY M&O	0	0	10		
DRAINAGE	0	0	10		
ROAD & BRIDGE	0	0	10		
TAFT ISD I&S	0	0	10		
TAFT ISD M&O	0	0	10		

Total of all Above Parcels					
Taxing Units	Owner's Last Year's Taxable	Owner's Proposed Deductions	Owner's Proposed Taxable		
COUNTY I&S	1,180	1,600	1,090		
COUNTY M&O	1,180	1,600	1,090		
DRAINAGE	1,180	1,600	1,090		
ROAD & BRIDGE	1,180	1,600	1,090		
TAFT ISD I&S	1,180	1,600	1,090		
TAFT ISD M&O	1,180	1,600	1,090		