

This is NOT a Tax Statement

# 2026 Notice of Appraised Value

**Do Not Pay From This Notice**

**EL PASO CENTRAL APPRAISAL DISTRICT**  
**5801 TROWBRIDGE DR**  
**EL PASO, TX 79925-3346**

Phone: 915-780-2131 Fax: 915-780-2130

**Property ID: 718604**  
**Ownership %: 100.00**  
**Geo ID: E74200000903200**  
**Legal: BLK 9 EMERALD ESTATES #5 LOT 32**  
**Legal Acres: 0.1677**  
**Situs: 300 EMERALD EARTH LN EL PASO, TX 79928**  
**Owner ID: 1265172**  
**Efile PIN: XXXXXXXXXXXXXXXXXXXXXXXXXX**

DATE OF NOTICE: April 10, 2026

**Property ID: 718604 - E74200000903200**  
 NUEVA LUNA BUILDERS LLC  
 9440 VISCOUNT BLVD STE 201  
 EL PASO, TX 79925-7034

Dear Property Owner,  
 We have appraised the property listed above for the tax year 2026. As of January 1, our appraisal is outlined below.

| Appraisal Information  | Last Year - 2025 | Proposed - 2026 |
|--|------------------|-----------------|
| Market Value of Improvements (Structures / Buildings, etc.)                    | 0                | 245,669         |
| Market Value of Non Ag/Timber Land   | 34,178           | 35,545          |
| Market Value of Ag/Timber Land   | 0                | 0               |
| Market Value of Personal Property/Minerals                                     | 0                | 0               |
| <b>Total Market Value</b>  | <b>34,178</b>    | <b>281,214</b>  |
| Productivity Value of Ag/Timber Land   | 0                | 0               |
| <b>Appraised Value</b>   | <b>21,328</b>    | <b>281,214</b>  |
| Homestead Cap Value/Circuit Breaker Limitation                                 | 21,328           | 0               |
| Exemptions (DV - Disabled Vet; DP-Disabled Person; HS-Homestead; OV65-Over 65) |                  |                 |

| 2025 Exemption Amount | 2025 Taxable Value | Taxing Unit            | 2026 Proposed Appraised Value | 2026 Exemption Amount | 2026 Taxable Value |
|-----------------------|--------------------|------------------------|-------------------------------|-----------------------|--------------------|
| 0                     | 21,328             | EL PASO COUNTY         | 281,214                       | 0                     | 281,214            |
| 0                     | 21,328             | SOCORRO I.S.D.         | 281,214                       | 0                     | 281,214            |
| 0                     | 21,328             | EPCC                   | 281,214                       | 0                     | 281,214            |
| 0                     | 21,328             | EMGCY SRVC #1          | 281,214                       | 0                     | 281,214            |
| 0                     | 21,328             | UNIV MED CTR           | 281,214                       | 0                     | 281,214            |
| 0                     | 21,328             | PASEO DEL ESTE MUD #11 | 281,214                       | 0                     | 281,214            |

An (\*) next to the Taxing Unit name indicates a tax ceiling exists for the taxing unit.

**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.**

If you qualified your home for an age 65 or older or disabled person homestead exemption, the school taxes on that property cannot increase as long as you own and live in that home. The tax ceiling is the amount you pay in that year that you qualified for the age 65 or older or disabled person exemption. The school taxes on your home may not go above the amount of the ceiling, unless you improve the home (other than normal repairs or maintenance).

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

**LOCAL PROPERTY TAX DATABASE**

**Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.**

A property owner may request from the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b), contact information for the assessor for each taxing unit in which the property is located, who must provide the information described by this subsection to the owner on request.

County Tax Assessor-Collector: Maria O. Pasillas, RTA (El Paso Consolidated Tax Office) P.O. Box 2992, El Paso, TX 79999-2992 (915) 212-0106

A property owner may register on the appraisal district's internet website, if the appraisal district maintains an internet website, to have notifications regarding updates to the property tax database delivered to the owner by e-mail.

You may qualify for the real property other than residence homestead circuit breaker limitation if your property's appraised value is not more than the amount determined under Tax Code Section 23.231 Subsection (j) for the tax year in which the property first qualified. 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.

Visit the appraisal district's website to elect to exchange communications with a tax official electronically under Subsection (a-2) of Tax Code Section 1.085.

To file a protest, complete the notice of protest form following the instructions included in the form and no later than the deadline below, mail or deliver the form to the appraisal review board at the following address: 5801 Trowbridge Drive, El Paso, Tx 79925

**Deadline for filing a protest: May 15, 2026**  
**Location of Hearings: 5801 Trowbridge Drive, El Paso, Tx 79925**  
**ARB will begin hearings: April 27, 2026**

Enclosed are copies of the following documents published by the Texas Comptroller of Public Accounts: (1) Taxpayer Assistance Pamphlet and (2) notice of protest. 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 populations of 1 million or more, property owners may request an ARB special panel for certain property protests. Contact your appraisal district for further information.

DINAH KILGORE, Chief Appraiser