2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

South Texas ISD
School District's Name

956-514-4223
Phone *(area code and number)*

7001 E. Expressway 83, Mercedes Texas 78570
School District's Address, City, State, ZIP Code

www.stisd.net
School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 65,226,241,835
2.	**Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [3]	$ 7,738,754,878
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 57,487,486,957
4.	**Prior year total adopted tax rate.**	$ 0.0492 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** ..... $ 257,230,982 **B. Prior year values resulting from final court decisions:** ..... – $ 212,032,880 **C. Prior year value loss.** Subtract B from A. [4]	$ 45,198,102

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 200,354,645 **B. Prior year disputed value:** – $ 142,427,760 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 57,926,885
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 103,124,987
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 57,590,611,944
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 83,406,593 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 1,049,546,304 **C. Value loss.** Add A and B. [7]	$ 1,132,952,897
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** $ 0 **B. Current year productivity or special appraised value:** - $ 2,001 **C. Value loss.** Subtract B from A. [8]	$ -2,001
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,132,950,896
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 56,457,661,048
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 27,777,169
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 70,596
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 27,847,765

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.[11] **A. Certified values.**[12] ..... $ 67,766,387,676 **B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 **C. Total current year value.** Subtract B from A.	$ 67,766,387,676
18.	**Total value of properties under protest or not included on certified appraisal roll.**[13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14] ..... $ 69,350,069 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 69,350,069
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 8,272,352,029
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 59,563,385,716
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 2,160,287,949
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 2,160,287,949
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 57,403,097,767
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.0485 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [26]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [27] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.0492 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate ..... $ 0.0000 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.0500 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.0992 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: ..... $ 0 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. ..... – $ 0 D. **Adjust debt:** Subtract B and C from A.	$ 0

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 0
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.00 % B. Enter the prior year actual collection rate 98.58 % C. Enter the 2024 actual collection rate 100.33 % D. Enter the 2023 actual collection rate 100.16 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 0
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 59,563,385,716
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.0000 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 0.0992 /$100

SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 59,563,385,716
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.0992 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.0492 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 0.0992 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 0.0485 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 0.0992 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here Sandra Garza Ocha, Ph.D.

Printed Name of School District Representative

sign here

School District Representative

8/7/26

Date

[40] Tex. Tax Code §26.04(c)

SOUTH TEXAS SCHOOL

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (348,832)	(Count) (263)	(Count) (349,095)
Land HS Value	9,673,047,701	1,983,091	9,675,030,792
Land NHS Value	17,731,642,195	23,581,682	17,755,223,877
Land Ag Market Value	5,800,096,360	237,264	5,800,333,624
Land Timber Market Value	0	0	0
Total Land Value	**33,204,786,256**	**25,802,037**	**33,230,588,293**
Improvement HS Value	22,033,648,220	6,047,291	22,039,695,511
Improvement NHS Value	25,582,679,906	53,023,337	25,635,703,243
Total Improvement	**47,616,328,126**	**59,070,628**	**47,675,398,754**
Market Value	**80,821,114,382**	**84,872,665**	**80,905,987,047**
BUSINESS PERSONAL PROPERTY	(25,376)	(0)	(25,376)
Market Value	**6,783,823,606**	**0**	**6,783,823,606**
OIL & GAS / MINERALS	(5,064)	(0)	(5,064)
Market Value	**78,327,100**	**0**	**78,327,100**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (379,272)	(Total Count) (263)	(Total Count) (379,535)
TOTAL MARKET	**87,683,265,088**	**84,872,665**	**87,768,137,753**
Ag Productivity	156,695,396	2,492	156,697,888
Ag Loss (-)	5,643,400,964	234,772	5,643,635,736
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**82,039,864,124**	**84,637,893**	**82,124,502,017**
	99.9%	0.1%	100.0%
HS CAP Limitation Value (-)	2,414,386,183	1,125,973	2,415,512,156
CB CAP Limitation Value (-)	1,087,292,390	1,768,549	1,089,060,939
NET APPRAISED VALUE	**78,538,185,551**	**81,743,371**	**78,619,928,922**
Total Exemption Amount	10,771,797,875	155,055	10,771,952,930
NET TAXABLE	**67,766,387,676**	**81,588,316**	**67,847,975,992**
TAX LIMIT/FREEZE ADJUSTMENT	**8,272,352,029**	**1,430,122**	**8,273,782,151**
LIMIT ADJ TAXABLE (I&S)	**59,494,035,647**	**80,158,194**	**59,574,193,841**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**59,494,035,647**	**80,158,194**	**59,574,193,841**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$32,652,840.12 = 59,574,193,841 * (0.049200 / 100) + $3,342,336.75

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	563,611,032	525,147,294	207,064.07	209,277.51	3,962
DPS	6,683,806	6,463,806	2,125.05	2,125.05	44
OV65	8,023,217,050	7,369,550,085	2,981,297.97	3,033,325.31	51,448
OV65S	421,518,539	371,190,844	151,256.29	156,286.61	2,890
Total	9,015,030,427	8,272,352,029	3,341,743.38	3,401,014.48	58,344

Tax Rate: 0.049200

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
OV65	1,482,122	1,430,122	593.37	597.07	8
Total	1,482,122	1,430,122	593.37	597.07	8

Tax Rate: 0.049200

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	563,611,032	525,147,294	207,064.07	209,277.51	3,962
DPS	6,683,806	6,463,806	2,125.05	2,125.05	44
OV65	8,024,699,172	7,370,980,207	2,981,891.34	3,033,922.38	51,456
OV65S	421,518,539	371,190,844	151,256.29	156,286.61	2,890
Total	9,016,512,549	8,273,782,151	3,342,336.75	3,401,611.55	58,352

Tax Rate: 0.049200

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	764,276,649	153,628	115,000	24	764,391,649	153,652
HS-Prorated	2,733,234	717	4,055	1	2,737,289	718
OV65-Local	0	0	0	0	0	0
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	1	0	0	0	1
OV65S-Local	0	0	0	0	0	0
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	0	0	0	0	0	0
DP-Prorated	0	1	0	0	0	1
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVCH	178,980	1	0	0	178,980	1
DVHS	1,080,984,022	4,307	0	0	1,080,984,022	4,307
DVHS-Prorated	37,980,469	247	0	0	37,980,469	247
DVHSS	58,443,506	307	0	0	58,443,506	307
DVHSS-Prorated	96,312	5	0	0	96,312	5
DVHSS-UD	1,755,513	14	0	0	1,755,513	14
FRSS	4,823,582	16	0	0	4,823,582	16
Subtotal for Homestead Exemptions	**1,951,272,267**	**159,244**	**119,055**	**25**	**1,951,391,322**	**159,269**
Disabled Veterans Exemptions						
DV1	8,880,311	910	0	0	8,880,311	910
DV1S	345,000	69	0	0	345,000	69
DV2	4,357,091	431	0	0	4,357,091	431
DV2S	337,500	45	0	0	337,500	45
DV3	7,239,340	676	0	0	7,239,340	676
DV3S	370,000	37	0	0	370,000	37
DV4	26,060,019	2,235	36,000	3	26,096,019	2,238
DV4S	1,367,496	118	0	0	1,367,496	118
Subtotal for Disabled Veterans Exemptions	**48,936,757**	**4,521**	**36,000**	**3**	**48,972,757**	**4,524**

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Special Exemptions						
Charitable Org	54,269,771	241	0	0	54,269,771	241
AB	0	7	0	0	0	7
EX-11.35 1	427,375	21	0	0	427,375	21
EX-11.35 1 PRORATED	0	0	0	0	0	0
EX-11.35 2	241,369	12	0	0	241,369	12
EX-11.35 2 PRORATED	0	0	0	0	0	0
EX366	0	0	0	0	0	0
FR	0	194	0	0	0	194
HT	0	5	0	0	0	5
MASSS	509,527	2	0	0	509,527	2
PC	4,742,091	16	0	0	4,742,091	16
SO	6,524,318	102	0	0	6,524,318	102
Subtotal for Special Exemptions	**66,714,451**	**600**	**0**	**0**	**66,714,451**	**600**
Absolute Exemptions						
EX	48,970,137	16	0	0	48,970,137	16
EX-Prorated	0	0	0	0	0	0
Exempt UD	759,560	98	0	0	759,560	98
EX-XG	3,583,229	9	0	0	3,583,229	9
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	684,055	1	0	0	684,055	1
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	31,352,123	14	0	0	31,352,123	14
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XL	2,266,603	3	0	0	2,266,603	3
EX-XL-PRORATED	0	0	0	0	0	0
EX-XR	33,411,173	103	0	0	33,411,173	103
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	33,671,388	22	0	0	33,671,388	22
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	7,524,162,699	8,959	0	0	7,524,162,699	8,959
EX-XV-PRORATED	4,277,984	39	0	0	4,277,984	39
EX-XV-PRORATED-	4,880,717	33	0	0	4,880,717	33
Subtotal for Absolute Exemptions	**7,688,019,668**	**9,297**	**0**	**0**	**7,688,019,668**	**9,297**

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Other Exemptions						
Animal Feed Held For Sale	585,692	8	0	0	585,692	8
BPPEX	844,180,689	17,738	0	0	844,180,689	17,738
BPPEX-AL	55,613,224	1,842	0	0	55,613,224	1,842
BPPEX-TU	26,750,921	2,968	0	0	26,750,921	2,968
BPPEX-UD	69,271,166	2,822	0	0	69,271,166	2,822
CC	0	5	0	0	0	5
FTZ	20,052,312	3	0	0	20,052,312	3
Qualifying Veteran	400,728	2	0	0	400,728	2
Subtotal for Other Exemptions	**1,016,854,732**	**25,388**	**0**	**0**	**1,016,854,732**	**25,388**
Total:	**10,771,797,875**	**199,050**	**155,055**	**28**	**10,771,952,930**	**199,078**

New Value

Total New Market Value: $1,900,130,407

Total New Taxable Value: $1,846,703,839

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	1	67,523
EX-XR	11.30 Nonprofit water or wastewater corporation	1	0
EX-XV	Other Exemptions (including public property, reli...	510	83,339,070
Absolute Exemption Value Loss:		**512**	**83,406,593**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AB	Abatement (Special Exemption)	2	0
AFHS	Animal Feed Held For Sale	8	585,692
BPPEX	BPPEX	16203	819,341,850
BPPEX-AL	BPPEX-AL	1729	53,994,084
BPPEX-TU	BPPEX-TU	2425	26,338,832
CC	Childcare	3	0
CHODO	11.182 Community Housing Development Organi...	240	54,269,771
DP	Disability	81	0
DPS	DISABLED Surviving Spouse	6	0
DV1	Disabled Veterans 10% - 29%	47	389,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	3	15,000
DV2	Disabled Veterans 30% - 49%	31	282,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	2	15,000
DV3	Disabled Veterans 50% - 69%	65	704,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	10,000
DV4	Disabled Veterans 70% - 100%	284	3,328,025
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	10	109,194
DVHS	Disabled Veteran Homestead	289	60,981,866
DVHSS	Disabled Veteran Homestead Surviving Spouse	25	5,273,870
FR	FREEPORT	147	0
FTZ	Foreign Trade Zone	1	146,802
HS	Homestead	3870	18,069,569
MASSS	Member Armed Services Surviving Spouse (Speci...	1	261,800
OV65	Over 65	1510	0
OV65S	OV65 Surviving Spouse	63	0
QVSS	Qualifying Veteran Surviving Spouse	2	400,728
SO	Solar (Special Exemption)	60	5,029,221
Partial Exemption Value Loss:		**27,108**	**1,049,546,304**
Total NEW Exemption Value			**1,132,952,897**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			1,132,952,897

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
1	0	2,001	2,001

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	144,696	207,847	12,260	187,685	5,000	179,666	162,602
A & E	149,045	209,275	12,418	188,571	5,000	180,788	163,274

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
263	84,872,665	60,612,902	58,470,064

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	244,958		836,680,624	44,632,424,872	39,984,753,252
B	Multifamily Residential	9,776		225,227,578	4,636,558,495	4,510,743,309
C1	Vacant Lots and Tracts	34,729		383,396,953	2,963,291,359	2,796,298,446
C2	Colonia Lots and Land Tracts	26		0	1,052,520	974,314
D1	Qualified Open-Space Land	19,084	702,202.47	2,168,295	5,800,521,627	156,714,613
D2	Farm or Ranch Improvements on Qualified	1,759		961,235	38,258,780	36,234,219
E	Rural Land,Not Qualified for Open-Space Land	10,280		22,611,297	2,007,187,956	1,791,232,216
ERROR	ERROR	2		0	47,484	47,484
F1	Commercial Real Property	17,774		184,442,411	12,290,774,197	11,938,827,135
F2	Industrial Real Property	20		0	179,791,820	179,791,820
G1	Oil and Gas	4,967		0	77,566,690	65,712,580
G3	Other Sub-surface Interests	70		0	5,416,226	4,940,566
H1	Tangible Personal Property: Personal Vehicles	2		0	2,068,833	1,859,033
J1	Water Systems	7		0	798,189	798,173
J2	Gas Distribution Systems	69		0	38,393,071	38,239,314
J3	Electric Companies (including Co-ops)	722		10,654,471	915,130,344	913,994,901
J4	Telephone Companies (including Co-ops)	334		0	49,593,969	47,701,251
J5	Railroads	156		0	14,666,920	13,706,226
J6	Pipelines	476		246,950	145,618,681	142,058,866
J7	Cable Companies	28		0	59,511,015	59,386,521
L1	Commercial Personal Property	21,340		77,400	3,943,731,507	3,050,216,752
L2	Industrial and Manufacturing Personal Property	1,342		41,829,830	1,150,955,405	1,061,957,470
M1	Mobile Homes	16,334		18,029,586	504,993,796	463,868,918
M2	Other Tangible Personal Property	1		0	68,052	57,802
O	Residential Inventory	3,600		119,188,969	205,807,602	204,734,790
S	Special Inventory	951		0	340,060,831	301,537,705
XG	Primarily Performing Charitable Functions (§11.	9		0	3,583,229	0
XI	Youth Spiritual, Mental and Physical	1		0	684,055	0
XJ	Private Schools (§11.21)	14		0	31,352,123	0
XL	Organizations Providing Economic	3		1,536	2,266,603	0
XR	Nonprofit Water or Wastewater Corporation	105		0	33,411,173	0
XU	MiscellaneousExemptions (§11.23)	22		0	33,671,388	0
XV	Other Totally Exempt Properties (including	9,346		26,957,801	7,574,006,296	0
		Totals:	702,202.47	1,872,474,936	87,683,265,088	67,766,387,676