# 2026 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

| Fort Bend Independent School District | (281) 634-1000 |
|---|---|
| School District's Name | Phone *(area code and number)* |
| 16431 Lexington Blvd. Sugar LandTX 77479 | www.fortbendisd.gov |
| School District's Address, City, State, ZIP Code | 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:

*https://www.fortbendisd.gov/departments/business-and-finance/tax-information*

## 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] | evidence<br>$ 54,549,124,903 |
| 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] | evidence<br>$ 7,029,013,028 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 47,520,111,875 |
| 4. | **Prior year total adopted tax rate**. evidence | $ 1.056900 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**<br>**A. Original prior year ARB values:** $ 2,847,507,335<br>**B. Prior year values resulting from final court decisions:** – $ 2,564,511,584<br>**C. Prior year value loss.** Subtract B from A. [4] | evidence<br>evidence<br>$ 282,995,751 |

[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.**<br>**A. Prior year ARB certified value:** $ 3,945,896,907<br>**B. Prior year disputed value:** – $ 1,578,358,763<br>**C. Prior year undisputed value.** Subtract B from A. [5] | evidence<br>evidence<br>$ 2,367,538,144 |
| 7. | **Prior year Chapter 42-related adjusted values.** Add Line 5 and 6. | $ 2,650,533,895 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 50,170,645,770 |
| 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] | evidence<br>$ 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.<br>**A. Absolute exemptions.** Use prior year market value: $ 17,208,489<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 836,314,156<br>**C. Value loss.** Add A and B. [7] | evidence<br>evidence<br>$ 853,522,645 |
| 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.<br>**A. Prior year market value.** $ 1,994,461<br>**B. Current year productivity or special appraised value:** - $ 27,889<br>**C. Value loss.** Subtract B from A. [8] | evidence<br>evidence<br>$ 1,966,572 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 855,489,217 |
| 13. | **Adjusted prior year taxable value.** Subtract Line 12 from Line 8. | $ 49,315,156,553 |
| 14. | **Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100. | $ 521,211,889 |
| 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] | evidence<br>$ 9,512,822 |
| 16. | **Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10]<br>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. | $ 530,724,711 |

[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]<br>**A. Certified values.**[12] ..... $ 60,287,611,747<br>**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<br>**C. Total current year value.** Subtract B from A. | evidence<br>evidence<br>$ 60,287,611,747 |
| 18. | **Total value of properties under protest or not included on certified appraisal roll.** [13]<br>**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] ..... $ 0<br>**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<br>**C. Total value under protest or not certified.** Add A and B. | $ 0 |
| 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] | evidence<br>$ 7,499,792,095 |
| 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] | $ 52,787,819,652 |
| 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. | evidence<br>$ 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. | evidence<br>$ 810,150,901 |
| 24. | **Total adjustments to the current year taxable value.** Add lines 22 and 23. | $ 810,150,901 |
| 25. | **Adjusted current year taxable value.** Subtract line 24 from line 21. | $ 51,977,668,751 |
| 26. | **Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100. | $ 1.021062 /$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] | evidence<br>$ 0.616900 /$100 |
| **28.** | **Current year enrichment tax rate.** Enter the greater of A and B. [30]<br>A. Enter the district's prior year enrichment tax rate ..... $ 0.170000 /$100<br>B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100 | $ 0.170000 /$100<br>evidence |
| **29.** | **Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28.<br>Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31] | $ 0.716900 /$100 |
| **30.** | **Total current year debt to be paid with property tax revenue.**<br>Debt means the interest and principal that will be paid on debts that:<br>(1) Are paid by property taxes;<br>(2) Are secured by property taxes;<br>(3) Are scheduled for payment over a period longer than one year; and<br>(4) Are not classified in the school district's budget as M&O expenses.<br>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]<br>Enter debt amount: ..... $ 171,636,100<br>B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0<br>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. ..... – $ 19,824,341<br>D. **Adjust debt:** Subtract B and C from A. | evidence<br>evidence<br>$ 151,811,759 |

[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] evidence | $ 4,005,776 |
| 32. | **Adjusted current year debt.** Subtract line 31 from line 30D. | $ 147,805,983 |
| 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]<br>A. Enter the current year anticipated collection rate certified by the collector. [35] 100.00 %<br>B. Enter the prior year actual collection rate 91.29 %<br>C. Enter the 2024 actual collection rate 96.65 %<br>D. Enter the 2023 actual collection rate 98.88 % | evidence<br>100.00 % |
| 34. | **Current year debt adjusted for collections.** Divide Line 32 by Line 33.<br>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. | $ 147,805,983 |
| 35. | **Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 52,787,819,652 |
| 36. | **Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100. | $ 0.280000 /$100 |
| 37. | **Current year voter-approval tax rate.** Add Lines 29 and 36.<br>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] | $ 1.066900 /$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.* | $ 52,787,819,652 |
| 40. | **Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100. | $ 0.000000 /$100 |
| 41. | **Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40. | $ 1.066900 /$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.* | $ 1.056900 /$100 |
| 43. | **Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | evidence<br>$ 0.986900 /$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. | $ 0.070000 /$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). | $ 0.996900 /$100 |

## SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.021062 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 0.996900 /$100

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

## 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 Luis Osorio

Printed Name of School District Representative

sign here

School District Representative Date

[40] Tex. Tax Code §26.04(c)

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: **2025** As of: **Supplement 11**

**S07 - Fort Bend ISD (ARB Approved Totals)** **Number of Properties: 209589**

## Land Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Land - Homesite | (+) | $11,313,303,821 | | | | |
| Land - Non Homesite | (+) | $4,574,737,486 | | | | |
| Land - Ag Market | (+) | $275,984,102 | | | | |
| Land - Timber Market | (+) | $0 | | | | |
| Land - Exempt Ag/Timber Market | (+) | $0 | | | | |
| **Total Land Market Value** | **(=)** | **$16,164,025,409** | **(+)** | **$16,164,025,409** | | |

## Improvement Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Improvements - Homesite | (+) | $49,669,720,251 | | | | |
| Improvements - Non Homesite | (+) | $14,060,567,795 | | | | |
| **Total Improvements** | **(=)** | **$63,730,288,046** | **(+)** | **$63,730,288,046** | | |

## Other Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Personal Property (14142) | | $4,514,496,140 | (+) | $4,514,496,140 | | |
| Minerals (667) | | $10,319,681 | (+) | $10,319,681 | | |
| Autos (1509) | | $447,519,991 | (+) | $447,519,991 | | |
| **Total Market Value** | | | **(=)** | **$84,866,649,267** | | **$84,866,649,267** |
| **Total Homestead Cap Adjustment (33099)** | | | | | (-) | **$1,190,464,958** |
| **Total Circuit Breaker Limit Cap Adjustment (3133)** | | | | | (-) | **$271,624,450** |
| **Total Exempt Property (18932)** | | | | | (-) | **$5,214,107,271** |

## Productivity Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Total Productivity Market (Non Exempt) | (+) | $275,984,102 | | | | |
| Ag Use (470) | (-) | $2,061,296 | | | | |
| Timber Use (0) | (-) | $0 | | | | |
| **Total Productivity Loss** | **(=)** | **$273,922,806** | | | **(-)** | **$273,922,806** |
| **Total Assessed** | | | | | **(=)** | **$77,916,529,782** |

## Exemptions

**(HS Assd 48,768,618,843 )**

| | | | | | | |
|---|---|---|---|---|---|---|
| (HS) Homestead Local (116376) | (+) | $0 | | | | |
| (HS) Homestead State (116376) | (+) | $15,579,736,069 | | | | |
| (O65) Over 65 Local (36847) | (+) | $0 | | | | |
| (O65) Over 65 State (36847) | (+) | $2,032,609,952 | | | | |
| (DP) Disabled Persons Local (1975) | (+) | $0 | | | | |
| (DP) Disabled Persons State (1975) | (+) | $101,126,395 | | | | |
| (DV) Disabled Vet (1823) | (+) | $19,329,402 | | | | |
| (DVX) Disabled Vet 100% (2247) | (+) | $636,633,489 | | | | |
| (DVXSS) DV 100% Surviving Spouse (139) | (+) | $30,953,480 | | | | |
| (FRSS) First Responder Surviving Spouse (2) | (+) | $444,412 | | | | |
| (PRO) Prorated Exempt Property (256) | (+) | $118,250,780 | | | | |
| (AUTO) Lease Vehicles Ex (200) | (+) | $346,884,646 | | | | |
| (SOL) Solar (919) | (+) | $24,280,613 | | | | |
| (FP) Freeport (84) | (+) | $486,513,014 | | | | |
| (HB366) House Bill 366 (1041) | (+) | $1,267,079 | | | | |
| (PC) Pollution Control (17) | (+) | $47,844,451 | | | | |
| **Total Exemptions** | **(=)** | **$19,425,873,782** | | | **(-)** | **$19,425,873,782** |
| **Net Taxable (Before Freeze)** | | | | | **(=)** | **$58,490,656,000** |

**Part of #1**

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: **2025** As of: **Supplement 11**

### **** O65 Freeze Totals

| | | |
|---|---|---|
| Freeze Assessed | $13,348,739,221 | |
| Freeze Taxable | $6,812,424,650 | **Part of #2** |
| Freeze Ceiling (33329) | $49,030,871.16 | |

### **** O65 Transfer Totals

| | |
|---|---|
| Transfer Assessed | $41,349,190 |
| Transfer Taxable | $30,992,536 |
| Post-Percent Taxable | $18,826,758 |
| Transfer Adjustment (67) | $12,165,778 |

| | | |
|---|---|---|
| **Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)** | **(=)** | **$51,666,065,572** |

### *** DP Freeze Totals

| | | |
|---|---|---|
| Freeze Assessed | $565,249,488 | |
| Freeze Taxable | $216,588,378 | **Part of #2** |
| Freeze Ceiling (1817) | $1,417,319.62 | |

### *** DP Transfer Totals

| | |
|---|---|
| Transfer Assessed | $861,309 |
| Transfer Taxable | $517,309 |
| Post-Percent Taxable | $281,931 |
| Transfer Adjustment (4) | $235,378 |

| | | |
|---|---|---|
| **Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)** | **(=)** | **$51,449,241,816** |

**Back to Worksheet**

| | | |
|---|---|---|
| 1) | 5,457,263 | 2025 Under ARB Net Taxable Before Freeze |
| | 80% | Discount Rate; Based on historical ARB process data |
| | 4,365,810 | 2025 Discounted Under ARB Net Taxable Before Freeze |
| | 58,490,656,000 | 2025 ARB Approved Net Taxable Before Freeze |
| | 58,495,021,810 | 2025 Discounted Under ARB NTBF + ARB Approved NTBF |
| | 3,945,896,907 | 6A. Sum of Market Value Active Lawsuits 2025 |
| | **$ 54,549,124,903** | **2025 Total Taxable Value** |

| | | |
|---|---|---|
| 2) | 6,812,424,650 | 065 Freeze taxable (Approved ARB) |
| | 216,588,378 | DP Freeze taxable (Approved ARB) |
| | 0 | 065 Freeze taxable (Under ARB) |
| | 0 | DP Freeze taxable (Under ARB) |
| | **$ 7,029,013,028** | **2025 Tax Ceilings** |

**Back to Worksheet**

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: **2025** As of: **Supplement 11**

**S07 - Fort Bend ISD (Under ARB Review Totals)** **Number of Properties: 210**

## Land Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Land - Homesite | (+) | $0 | | | | |
| Land - Non Homesite | (+) | $247,065 | | | | |
| Land - Ag Market | (+) | $0 | | | | |
| Land - Timber Market | (+) | $0 | | | | |
| Land - Exempt Ag/Timber Market | (+) | $0 | | | | |
| **Total Land Market Value** | **(=)** | **$247,065** | **(+)** | **$247,065** | | |

## Improvement Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Improvements - Homesite | (+) | $0 | | | | |
| Improvements - Non Homesite | (+) | $0 | | | | |
| **Total Improvements** | **(=)** | **$0** | **(+)** | **$0** | | |

## Other Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Personal Property (162) | | $3,210,219 | (+) | $3,210,219 | | |
| Minerals (0) | | $0 | (+) | $0 | | |
| Autos (43) | | $2,216,724 | (+) | $2,216,724 | | |
| **Total Market Value** | | | **(=)** | **$5,674,008** | | **$5,674,008** |
| **Total Homestead Cap Adjustment (0)** | | | | | (-) | **$0** |
| **Total Circuit Breaker Limit Cap Adjustment (0)** | | | | | (-) | **$0** |
| **Total Exempt Property (0)** | | | | | (-) | **$0** |

## Productivity Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Total Productivity Market (Non Exempt) | (+) | $0 | | | | |
| Ag Use (0) | (-) | $0 | | | | |
| Timber Use (0) | (-) | $0 | | | | |
| **Total Productivity Loss** | **(=)** | **$0** | | | **(-)** | **$0** |
| **Total Assessed** | | | | | **(=)** | **$5,674,008** |

## Exemptions

**(HS Assd 0 )**

| | | | | | | |
|---|---|---|---|---|---|---|
| (SOL) Solar (3) | (+) | $70,049 | | | | |
| (AUTO) Lease Vehicles Ex (3) | (+) | $146,627 | | | | |
| (HB366) House Bill 366 (3) | (+) | $69 | | | | |
| **Total Exemptions** | **(=)** | **$216,745** | | | **(-)** | **$216,745** |
| **Net Taxable (Before Freeze)** | | | | | **(=)** | **$5,457,263** |

**Part of #1**

click for navigation

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: **2025** As of: **Supplement 11**

### **** O65 Freeze Totals

| | | |
|---|---|---|
| Freeze Assessed | $0 | |
| Freeze Taxable | $0 | **Part of #2** |
| Freeze Ceiling (0) | $0.00 | |

### **** O65 Transfer Totals

| | |
|---|---|
| Transfer Assessed | $0 |
| Transfer Taxable | $0 |
| Post-Percent Taxable | $0 |
| Transfer Adjustment (0) | $0 |

**Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)** **(=)** **$5,457,263**

### *** DP Freeze Totals

| | | |
|---|---|---|
| Freeze Assessed | $0 | |
| Freeze Taxable | $0 | **Part of #2** |
| Freeze Ceiling (0) | $0.00 | |

### *** DP Transfer Totals

| | |
|---|---|
| Transfer Assessed | $0 |
| Transfer Taxable | $0 |
| Post-Percent Taxable | $0 |
| Transfer Adjustment (0) | $0 |

**Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)** **(=)** **$5,457,263**

**Back to Worksheet**

| | | |
|---|---|---|
| 1) | 5,457,263 | 2025 Under ARB Net Taxable Before Freeze |
| | 80% | Discount Rate; Based on historical ARB process data |
| | 4,365,810 | 2025 Discounted Under ARB Net Taxable Before Freeze |
| | 58,490,656,000 | 2025 ARB Approved Net Taxable Before Freeze |
| | 58,495,021,810 | 2025 Discounted Under ARB NTBF + ARB Approved NTBF |
| | 3,945,896,907 | 6A. Sum of Market Value Active Lawsuits 2025 |
| | **$ 54,549,124,903** | **2025 Total Taxable Value** |

| | | |
|---|---|---|
| 2) | 6,812,424,650 | 065 Freeze taxable (Approved ARB) |
| | 216,588,378 | DP Freeze taxable (Approved ARB) |
| | 0 | 065 Freeze taxable (Under ARB) |
| | 0 | DP Freeze taxable (Under ARB) |
| | **$ 7,029,013,028** | **2025 Tax Ceilings** |

**Back to Worksheet**

# Effective Tax Rate Report

Tax Year: 2026 Taxing Unit: S07

NEW EXEMPTIONS:

| | COUNT | 2026 ABSOLUTE EX VALUES | 2026 PARTIAL EX VALUES |
|---|---|---|---|
| NEW EXEMPT PROPERTY | 80 | $17,208,489 | |
| NEW HS EXEMPTIONS | 3,163 | | $326,808,066 |
| NEW PRO EXEMPTIONS | 2 | | $38,359,012 |
| NEW OA EXEMPTIONS | 1,146 | | $58,151,932 |
| NEW DP EXEMPTIONS | 18 | | $848,719 |
| NEW DV1 EXEMPTIONS | 2 | | $16,080 |
| NEW DV2 EXEMPTIONS | 2 | | $19,500 |
| NEW DV3 EXEMPTIONS | 15 | | $150,000 |
| NEW DV4 EXEMPTIONS | 26 | | $263,000 |
| NEW DVX EXEMPTIONS | 66 | | $12,672,120 |
| NEW HB366 EXEMPTIONS | 0 | | $0 |
| NEW PC EXEMPTIONS | 1 | | $0 |
| NEW FRSS EXEMPTIONS | 0 | | $0 |
| NEW HB9 EXEMPTIONS | 10,798 | | $399,025,727 |

#17B Back to Worksheet

| | | | |
|---|---|---|---|
| ABSOLUTE EX TOTAL | | $17,208,489 | #10A |
| PARTIAL EX TOTAL | (+) | $836,314,156 | #10B |
| 2025 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2026 | (=) | $853,522,645 | #10C |

Back to Worksheet

NEW ANNEXED PROPERTY:

| | COUNT | APPRAISED VALUE | TAXABLE VALUE |
|---|---|---|---|
| NEWLY ANNEXED PROPERTY | 0 | $0 | $0 |
| IMPROVEMENT SEGMENTS | 0 | $0 | |
| LAND SEGMENTS | 0 | $0 | |
| MINERAL | 0 | $0 | |
| OTHER | 0 | $0 | |

| | |
|---|---|
| TAXABLE VALUE ON NEWLY ANNEXED PROPERTY: | $0 |

#22 Back to Worksheet

NEW AG APPLICATIONS:

| | |
|---|---|
| NEW AG APPLICATIONS COUNT | 10 |

| | | | | |
|---|---|---|---|---|
| 2025 MARKET | | $1,994,461 | #11A | Back to Worksheet |
| 2026 USE | (-) | $27,889 | #11B | |
| VALUE LOST DUE TO AG APPLICATIONS: | (=) | $1,966,572 | ($1,966,572 Taxable) | |

NEW IMPROVEMENTS:

| | COUNT | TOTAL APPRAISED VALUE [1] | NEW CURRENT TAXABLE [2] |
|---|---|---|---|
| NEW IMPROVEMENTS | 1,929 | $977,274,925 | $725,248,614 |
| *RESIDENTIAL* | *1,767* | *$731,940,634* | *$525,055,270* |

| | | | |
|---|---|---|---|
| COMMERCIAL | 112 | $243,964,540 | $200,027,683 |
| OTHER | 50 | $1,369,751 | $165,660 |
| NEW ADDITIONS | 2,739 | $1,419,855,707 | $56,239,594 |
| RESIDENTIAL | 2,733 | $1,419,575,540 | $56,228,226 |
| COMMERCIAL | 1 | $136,100 | $1,108 |
| OTHER | 5 | $144,067 | $10,260 |
| PERCENT COMPLETION CHANGED | 0 | $0 | $0 |
| TOTAL NEW PERSONAL VALUE | 308 | $56,197,805 | $28,662,694 |
| SECTION 52 & 59 | 0 | $0 | $0 |
| REDUCED/EXPIRING ABATEMENTS | 0 | $0 | $0 |

| | | | |
|---|---|---|---|
| TOTALS: | | $2,453,328,437 | $810,150,901 |

#23 Back to Worksheet

| | |
|---|---|
| 2025 TOTAL TAXABLE (EXCLUDES UNDER PROTEST) | $58,490,656,000 |
| 2025 OA DP FROZEN TAXABLE | $7,041,414,184 |
| 2025 TAX RATE | 1.0569 |
| 2025 OA DP TAX CEILING | $50,448,191 |
| | |
| 2026 CERTIFIED TAXABLE | $59,007,223,277 |
| 2026 TAXABLE UNDER PROTEST | $1,600,485,588 |
| 2026 OA FROZEN TAXABLE | $7,254,701,281 |
| 2026 DP FROZEN TAXABLE | $222,993,682 |
| 2026 TRANSFERRED OA FROZEN TAXABLE | $7,558,666 |
| 2026 TRANSFERRED DP FROZEN TAXABLE | $193,834 |
| 2026 OA FROZEN TAXABLE UNDER PROTEST | $21,611,083 |
| 2026 DP FROZEN TAXABLE UNDER PROTEST | $486,049 |
| 2026 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST | $329,379 |
| 2026 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST | $0 |
| 2026 APPRAISED VALUE | $80,470,484,070 |
| 2026 OA DP TAX CEILING | $34,346,411 |

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

| | | |
|---|---|---|
| 2025 total taxable value. | 1. | $58,490,656,000 |
| 2025 tax ceilings. | 2a. | $7,041,414,184 |
| 2025 total adopted tax rate. | 4. | 1.056900 **#4** Back to Worksheet |
| a. 2025 M&O tax rate. | a. | 0.786900 |
| b. 2025 I&S tax rate. | +b. | 0.270000 |
| 2025 taxable value of property in territory deannexed after Jan. 1, 2025. | 7. | $0 #9 Back to Worksheet |
| 2025 taxable value lost because property first qualified for an exemption in 2026. | 8. | $853,522,645 |
| a. Absolute exemptions. | a. | $17,208,489 |
| b. Partial exemptions. | +b. | $836,314,156 |
| 2025 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 2026. | 9. | $1,966,572 |
| a. 2025 market value. | a. | $1,994,461 |
| b. 2026 productivity or special appraisal value. | -b. | $27,889 |
| 2026 certified taxable. | | $59,007,223,277 |
| 2026 tax ceilings. | 17a. | $7,485,447,463 |
| Total 2026 taxable value of properties in territory annexed after Jan.1, 2025. | 19. | $0 |
| Total 2026 taxable value of new improvements and new personal property | 20. | $810,150,901 |

* 2025 Values as of Supplement 11.

[redacted]

**Active Litigation Totals:** 3,945,896,907 #6A Back to Worksheet

**Appeal Status:** Litigation Resolved 454 Accounts

| **Owner Name** | **QuickRef ID** | **Property ID** | **Cause #** | **Certified Value** | **Final Value** |
|---|---|---|---|---|---|
| [redacted] | | | | | |



| | | | | | | |
|---|---|---|---|---|---|---|
| **Litigation Resolved Totals:** | | | [Back to Worksheet](#) | #5A | 2,847,507,335 | 2,564,511,584 | #5B |
| **Fort Bend ISD Totals:** | | | | | 6,793,404,242 | 2,564,511,584 | |

Outlook

**RE: [EXTERNAL]: Pollution Control Exemption Received Affecting Preliminary Values**

**From** Tara Strine, RPA <tarastrine@fbcad.org>
**Date** Thu 5/21/2026 11:38 AM
**To** Osorio De Armero, Luis <Luis.OsorioDeArmero@fortbendisd.gov>
**Cc** Tiffany Olguin, RPA <tiffanyolguin@fbcad.org>; Jordan Wise, RPA, CTA, CCA <jordanwise@fbcad.org>; Bostic, Sedric <Sedric.Bostic@fortbendisd.gov>

**CAUTION: [EXTERNAL EMAIL] - This email originated from outside of Fort Bend ISD. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Good afternoon,

Please see my comments to your question below in blue. Back to Worksheet

1. We wanted to touch base and ensure that the calculations for #6B, Active Lawsuits amount, has the same calculation as years previous in that we take 60% of the sum of the Market value of active lawsuits? (see screenshot) Correct, the recommendation by our legal counsel it to reduce the value by 40%; which can be calculated by Market Value X 60%.

[redacted]

Thank you,

**Tara Strine, RPA**
**Deputy Chief Appraiser - Support Services**

281-633-4111 | www.fbcad.org
2801 B. F. Terry Blvd., Rosenberg, TX 77471-5600

**Click Here** to complete a two-minute survey about your experience.

**NOTICE: This communication may be confidential and/or privileged under law — specifically including Tex. R. Civ. P. 192, Article V of the Texas Rules of Evidence, and other applicable statutory, quasi-statutory, and common law. Accordingly, pursuant to Chapter 552 of the Texas Gov't Code (the "Texas Public Information Act") and court interpretations thereof, the**

FORT BEND COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

==========

Program Name : etr_prior_yr_refunds v1.11
Report Date : 07/01/2026 07:30 AM

Request Sequence No. : 5186935 Tax Unit : 1 - FORT BEND ISD

| CAN | YEAR | TAX UNIT | REFUND AMT | MO RATE | IS RATE | OT RATE | MO PORTION | IS PORTION | OT PORTION |
|---|---|---|---|---|---|---|---|---|---|
| 9960022220131907 | 2024 | 1 | -19,126.42 | 0.716900 | 0.270000 | 0.000000 | -13,893.74 | -5,232.68 | 0.00 |
| 9960022230081907 | 2024 | 1 | -736.03 | 0.716900 | 0.270000 | 0.000000 | -534.66 | -201.37 | 0.00 |
| 9960022240073907 | 2024 | 1 | -118.43 | 0.716900 | 0.270000 | 0.000000 | -86.03 | -32.40 | 0.00 |
| 9960022240078907 | 2024 | 1 | -336.38 | 0.716900 | 0.270000 | 0.000000 | -244.35 | -92.03 | 0.00 |
| 9960032210016907 | 2024 | 1 | -203.54 | 0.716900 | 0.270000 | 0.000000 | -147.85 | -55.69 | 0.00 |
| 9960032230179907 | 2024 | 1 | -63.62 | 0.716900 | 0.270000 | 0.000000 | -46.21 | -17.41 | 0.00 |
| 9960032240151907 | 2024 | 1 | -2,832.40 | 0.716900 | 0.270000 | 0.000000 | -2,057.50 | -774.90 | 0.00 |
| 9960040970005907 | 2024 | 1 | -16,427.69 | 0.716900 | 0.270000 | 0.000000 | -11,933.34 | -4,494.35 | 0.00 |
| 9960082220040907 | 2024 | 1 | -10.61 | 0.716900 | 0.270000 | 0.000000 | -7.71 | -2.90 | 0.00 |
| 9960162140089907 | 2024 | 1 | -17,404.60 | 0.716900 | 0.270000 | 0.000000 | -12,642.98 | -4,761.62 | 0.00 |
| 9960162150116907 | 2024 | 1 | -100.20 | 0.716900 | 0.270000 | 0.000000 | -72.79 | -27.41 | 0.00 |
| 9960162240106907 | 2024 | 1 | -33.32 | 0.716900 | 0.270000 | 0.000000 | -24.20 | -9.12 | 0.00 |
| 9960192100188907 | 2024 | 1 | -644.66 | 0.716900 | 0.270000 | 0.000000 | -468.29 | -176.37 | 0.00 |
| 9960202020008907 | 2024 | 1 | -11,298.47 | 0.716900 | 0.270000 | 0.000000 | -8,207.39 | -3,091.08 | 0.00 |
| 9960202020054907 | 2024 | 1 | -3,939.47 | 0.716900 | 0.270000 | 0.000000 | -2,861.69 | -1,077.78 | 0.00 |
| 9960202020074907 | 2024 | 1 | -155.99 | 0.716900 | 0.270000 | 0.000000 | -113.31 | -42.68 | 0.00 |
| 9960202180058907 | 2024 | 1 | -886.90 | 0.716900 | 0.270000 | 0.000000 | -644.26 | -242.64 | 0.00 |
| 9960222230026907 | 2024 | 1 | -35.39 | 0.716900 | 0.270000 | 0.000000 | -25.71 | -9.68 | 0.00 |
| 9960222230037907 | 2024 | 1 | -18,557.04 | 0.716900 | 0.270000 | 0.000000 | -13,480.13 | -5,076.91 | 0.00 |
| 9963232190045907 | 2024 | 1 | -296.71 | 0.716900 | 0.270000 | 0.000000 | -215.53 | -81.18 | 0.00 |
| 9964012240056907 | 2024 | 1 | -412.41 | 0.716900 | 0.270000 | 0.000000 | -299.58 | -112.83 | 0.00 |
| 9964032220036907 | 2024 | 1 | -247.05 | 0.716900 | 0.270000 | 0.000000 | -179.46 | -67.59 | 0.00 |
| 9964132240056907 | 2024 | 1 | -781.14 | 0.716900 | 0.270000 | 0.000000 | -567.43 | -213.71 | 0.00 |
| 9980162220002907 | 2024 | 1 | -28,467.13 | 0.716900 | 0.270000 | 0.000000 | -20,678.98 | -7,788.15 | 0.00 |
| 9999007600036907 | 2024 | 1 | -902.22 | 0.716900 | 0.270000 | 0.000000 | -655.39 | -246.83 | 0.00 |
| TAX UNIT 1 TOTALS | | | -9,512,821.99 | #15 | Back to Worksheet | | -6,923,278.20 | -2,589,543.79 | 0.00 |

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2026 As of: Certification

Property Types: RL, RM, RCT, RT, R, P, A, RC, N, PI, RD

S07 - Fort Bend ISD (ARB Approved Totals)

Number of Properties: 198856

## Land Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Land - Homesite | (+) | $11,502,645,202 | | | | |
| Land - Non Homesite | (+) | $4,458,265,628 | | | | |
| Land - Ag Market | (+) | $239,222,834 | | | | |
| Land - Timber Market | (+) | $0 | | | | |
| Land - Exempt Ag/Timber Market | (+) | $0 | | | | |
| Total Land Market Value | (=) | $16,200,133,664 | (+) | $16,200,133,664 | | |

## Improvement Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Improvements - Homesite | (+) | $50,091,940,607 | | | | |
| Improvements - Non Homesite | (+) | $14,901,289,039 | | | | |
| Total Improvements | (=) | $64,993,229,646 | (+) | $64,993,229,646 | | |

## Other Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Personal Property (4292) | | $3,349,825,170 | (+) | $3,349,825,170 | | |
| Minerals (667) | | $4,917,566 | (+) | $4,917,566 | | |
| Autos (0) | | $0 | (+) | $0 | | |
| Total Market Value | | | (=) | $84,548,106,046 | | $84,548,106,046 |
| Total Homestead Cap Adjustment (9842) | | | | | (-) | $458,014,058 |
| Total Circuit Breaker Limit Cap Adjustment (3461) | | | | | (-) | $259,973,052 |
| Total Exempt Property (18679) | | | | | (-) | $5,597,969,814 |

## Productivity Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Total Productivity Market (Non Exempt) | (+) | $239,222,834 | | | | |
| Ag Use (427) | (-) | $2,001,693 | | | | |
| Timber Use (0) | (-) | $0 | | | | |
| Total Productivity Loss | (=) | $237,221,141 | | | (-) | $237,221,141 |
| Total Assessed | | | | | (=) | $77,994,927,981 |

## Exemptions

(HS Assd 49,092,225,018 )

| | | |
|---|---|---|
| (HS) Homestead Local (114944) | (+) | $0 |
| (HS) Homestead State (114944) | (+) | $15,561,905,124 |
| (O65) Over 65 Local (36644) | (+) | $0 |
| (O65) Over 65 State (36644) | (+) | $2,070,186,613 |
| (DP) Disabled Persons Local (1917) | (+) | $0 |
| (DP) Disabled Persons State (1917) | (+) | $102,229,511 |
| (DV) Disabled Vet (1691) | (+) | $17,997,441 |
| (DVX) Disabled Vet 100% (2239) | (+) | $591,859,326 |
| (DVXSS) DV 100% Surviving Spouse (146) | (+) | $23,172,582 |
| (FRSS) First Responder Surviving Spouse (2) | (+) | $470,469 |
| (PRO) Prorated Exempt Property (127) | (+) | $39,998,352 |
| (SOL) Solar (173) | (+) | $7,707,678 |
| (PC) Pollution Control (10) | (+) | $6,241,178 |
| (FP) Freeport (58) | (+) | $336,788,300 |
| (FIRE) Fire of Improvement on Homestead (1) | (+) | $166,818 |
| (AUTO) Lease Vehicles Ex (8) | (+) | $349,741 |
| (HB9) House Bill 9 Personal Property (4145) | (+) | $228,612,280 |
| (HB366) House Bill 366 (174) | (+) | $19,291 |
| Total Exemptions | (=) | $18,987,704,704 |

(-) $18,987,704,704

Net Taxable (Before Freeze) (=) $59,007,223,277

Part of #17A

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| | | |
|---|---|---|
| 17) | 59,007,223,277 | 2026 ARB Approved Net Taxable Before Freeze |
| | 1,600,485,588 | 2026 Under ARB Net Taxable Before Freeze |
| | 60,607,708,865 | ARB Approved NTBF + Under ARB NTBF |
| | 80% | Discount rate expected for Certification (Discount rates are applied differently depending on whether the certified tax roll has a consolidated value or if the report breaks down Approved and Under ARB values) |

| | | |
|---|---|---|
| $ | 60,287,611,747 | **A. Certified Values** |
| $ | - | **B. Pollution Control and energy system exemption** |
| $ | 60,287,611,747 | **C. Total 2026 value** |

Back to Worksheet

| | | | | |
|---|---|---|---|---|
| ****** O65 Freeze Totals** | | | | |
| Freeze Assessed | $14,030,115,688 | | | |
| Freeze Taxable | $7,254,701,281 | Part of #19 | | |
| Freeze Ceiling (34332) | $33,427,341.09 | | | |
| ****** O65 Transfer Totals** | | | | |
| Transfer Assessed | $22,901,421 | | | |
| Transfer Taxable | $11,973,303 | | | |
| Post-Percent Taxable | $4,414,637 | | | |
| Transfer Adjustment (48) | $7,558,666 | | | |
| Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) | | | (=) | $51,744,963,330 |
| ***** DP Freeze Totals** | | | | |
| Freeze Assessed | $575,497,010 | | | |
| Freeze Taxable | $222,993,682 | Part of #19 | | |
| Freeze Ceiling (1821) | $805,287.51 | | | |
| ***** DP Transfer Totals** | | | | |
| Transfer Assessed | $393,834 | | | |
| Transfer Taxable | $193,834 | | | |
| Post-Percent Taxable | $0 | | | |
| Transfer Adjustment (1) | $193,834 | | | |
| Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) | | | (=) | $51,521,775,814 |

**Back to Worksheet**

| | | |
|---|---|---|
| 19) | 7,254,701,281 | 2026 Certified ARB Approved O65 Freeze Taxable |
| | 222,993,682 | 2026 Certified ARB Approved DP Freeze Taxable |
| | 21,611,083 | 2026 Certified Under ARB O65 Freeze Taxable |
| | 486,049 | 2026 Certified Under ARB DP Freeze Taxable |
| | **$ 7,499,792,095** | **2026 Tax Ceilings** |

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2026 As of: Certification

Property Types: RL, RM, RCT, RT, R, P, A, RC, N, PI, RD

S07 - Fort Bend ISD (Under ARB Review Totals)

Number of Properties: 13230

## Land Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Land - Homesite | (+) | $75,420,165 | | | | |
| Land - Non Homesite | (+) | $80,808,799 | | | | |
| Land - Ag Market | (+) | $19,571,047 | | | | |
| Land - Timber Market | (+) | $0 | | | | |
| Land - Exempt Ag/Timber Market | (+) | $0 | | | | |
| Total Land Market Value | (=) | $175,800,011 | (+) | $175,800,011 | | |

## Improvement Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Improvements - Homesite | (+) | $145,714,479 | | | | |
| Improvements - Non Homesite | (+) | $199,235,392 | | | | |
| Total Improvements | (=) | $344,949,871 | (+) | $344,949,871 | | |

## Other Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Personal Property (10174) | | $1,788,235,130 | (+) | $1,788,235,130 | | |
| Minerals (1) | | $127 | (+) | $127 | | |
| Autos (1488) | | $447,632,662 | (+) | $447,632,662 | | |
| Total Market Value | | | (=) | $2,756,617,801 | | $2,756,617,801 |
| Total Homestead Cap Adjustment (72) | | | | | (-) | $4,209,086 |
| Total Circuit Breaker Limit Cap Adjustment (47) | | | | | (-) | $10,365,946 |
| Total Exempt Property (541) | | | | | (-) | $246,967,934 |

## Productivity Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Total Productivity Market (Non Exempt) | (+) | $19,571,047 | | | | |
| Ag Use (14) | (-) | $52,301 | | | | |
| Timber Use (0) | (-) | $0 | | | | |
| Total Productivity Loss | (=) | $19,518,746 | | | (-) | $19,518,746 |
| Total Assessed | | | | | (=) | $2,475,556,089 |

## Exemptions

(HS Assd 138,677,603 )

| | | | | | | |
|---|---|---|---|---|---|---|
| (HS) Homestead Local (289) | (+) | $0 | | | | |
| (HS) Homestead State (289) | (+) | $37,196,138 | | | | |
| (O65) Over 65 Local (88) | (+) | $0 | | | | |
| (O65) Over 65 State (88) | (+) | $4,107,956 | | | | |
| (DP) Disabled Persons Local (7) | (+) | $0 | | | | |
| (DP) Disabled Persons State (7) | (+) | $365,699 | | | | |
| (DV) Disabled Vet (7) | (+) | $77,580 | | | | |
| (DVX) Disabled Vet 100% (5) | (+) | $2,068,441 | | | | |
| (DVXSS) DV 100% Surviving Spouse (1) | (+) | $78,125 | | | | |
| (PRO) Prorated Exempt Property (13) | (+) | $1,413,115 | | | | |
| (SOL) Solar (735) | (+) | $16,302,966 | | | | |
| (FP) Freeport (29) | (+) | $160,555,057 | | | | |
| (AUTO) Lease Vehicles Ex (149) | (+) | $344,944,086 | | | | |
| (HB9) House Bill 9 Personal Property (5991) | (+) | $266,272,541 | | | | |
| (HB366) House Bill 366 (1) | (+) | $127 | | | | |
| (PC) Pollution Control (7) | (+) | $41,688,670 | | | | |
| Total Exemptions | (=) | $875,070,501 | | | (-) | $875,070,501 |
| Net Taxable (Before Freeze) | | | | | (=) | $1,600,485,588 |

Part of #17

# Assessment Roll Grand Totals Report

Tax Year: 2026 As of: Certification

Property Types: RL, RM, RCT, RT, R, P, A, RC, N, PI, RD

### **** O65 Freeze Totals

| | | |
|---|---|---|
| Freeze Assessed | $34,111,288 | |
| Freeze Taxable | $21,611,083 | Part of #19 |
| Freeze Ceiling (75) | $112,355.83 | |

### **** O65 Transfer Totals

| | |
|---|---|
| Transfer Assessed | $992,140 |
| Transfer Taxable | $580,140 |
| Post-Percent Taxable | $250,761 |
| Transfer Adjustment (2) | $329,379 |

| | | |
|---|---|---|
| Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) | (=) | $1,578,545,126 |

### *** DP Freeze Totals

| | | |
|---|---|---|
| Freeze Assessed | $1,478,652 | |
| Freeze Taxable | $486,049 | Part #19 |
| Freeze Ceiling (5) | $1,426.84 | |

### *** DP Transfer Totals

| | |
|---|---|
| Transfer Assessed | $0 |
| Transfer Taxable | $0 |
| Post-Percent Taxable | $0 |
| Transfer Adjustment (0) | $0 |

| | | |
|---|---|---|
| Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) | (=) | $1,578,059,077 |

**Back to Worksheet**

| | | |
|---|---|---|
| 17) | 59,007,223,277 | 2026 ARB Approved Net Taxable Before Freeze |
| | 1,600,485,588 | 2026 Under ARB Net Taxable Before Freeze |
| | 60,607,708,865 | ARB Approved NTBF + Under ARB NTBF |
| | 80% | Discount rate expected for Certification (Discount rates are applied differently depending on whether the certified tax roll has a consolidated value or if the report breaks down Approved and Under ARB values) |
| | **$ 60,287,611,747** | **A. Certified Values** |
| | **$ -** | **B. Pollution Control and energy system exemption** |
| | **$ 60,287,611,747** | **C. Total 2026 value** |

| | | |
|---|---|---|
| 19) | 7,254,701,281 | 2026 Certified ARB Approved O65 Freeze Taxable |
| | 222,993,682 | 2026 Certified ARB Approved DP Freeze Taxable |
| | 21,611,083 | 2026 Certified Under ARB O65 Freeze Taxable |
| | 486,049 | 2026 Certified Under ARB DP Freeze Taxable |
| | **$ 7,499,792,095** | **2026 Tax Ceilings** |

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# 2026-2027 Tax Rate & MCR Template

## Voter Approval Tax Rate Calculations

**DISCLAIMER:** These numbers are illustrative only and do not constitute a legal opinion of the TEA. Districts should in all cases consult with their tax attorney before adopting a tax rate.

## FORT BEND ISD

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| TY 2026 Total M&O Tax Rate with No Increase | | |
|---|---|---|
| District's total adopted (**allowed**) TY 2025 M&O tax rate | $0.7869 | |
| TY 2025 tax effort adopted by district in response to a disaster under Sec. 26.042(e), Tax Code | $0.0700 | <=District Entry |
| District's total adopted (**allowed**) TY 2025 M&O tax rate net of pennies adopted to respond to disaster | $0.7169 | |
| Maximum Tier One Tax Rate | **$0.6169** | |
| Golden Pennies (Tier Two, Level One) | $0.0800 | |
| Copper Pennies (Tier Two, Level Two) | $0.0900 | |
| Unequalized pennies for certain Harris County districts under special law | $0.0000 | |
| **TY 2025 Total M&O tax rate with no increase** | **$0.7169** | |

| TY 2026 Voter Approval Tax Rate | | |
|---|---|---|
| Maximum Compressed Tax Rate | **$0.6169** | #27 |
| TY 2026 Tier Two Tax Rate | $0.1000 | |
| Up to 5 pennies, if applicable | $0.0000 | |
| TY 2026 tax effort adopted by district in response to a disaster under Sec. 26.042(e), Tax Code | $0.0000 | <=District Entry |
| TY 2026 I&S Tax Rate | $0.2800 | <=District Entry |
| **Voter Approval Tax Rate** | **$0.9969** | |

**Fort Bend ISD**
**Debt Service Fund**

| | Projection FY 2025-2026 | Projection July-26 to Aug-26 | Func | Projection FY 2026-2027 | Projection July-27 to Aug-27 | | |
|---|---|---|---|---|---|---|---|
| Tax Collections | $ 144,058,986 | $ - | | $ 153,789,886 | $ - | | |
| Tax Colletions-Del,P&I | 1,125,573 | - | | 965,949 | - | Does not include delinquent & penalty/interest | |
| Interest Income | 4,327,400 | 568,324 | | 3,300,902 | 456,004 | | |
| State Aid | 30,356,209 | - | | 19,824,341 | - | | |
| Revenue | $ 179,868,168 | $ 568,324 | | $ 177,881,078 | $ 456,004 | | |
| | | | | | | **TNT Debt Service** | |
| Principal | $ 109,800,000 | $ 76,975,000 | 71 | $ 106,295,100 | $ 49,845,000 | 79,165,100 | Principal Payments |
| Interest | 76,652,559 | 35,136,168 | 72 | 84,807,801 | 42,799,367 | 92,471,000 | Interest Payments |
| Other Expenses | 2,080,737 | - | 73 | 2,155,676 | - | - | (Do not include other costs) |
| Total Expenses | $ 188,533,296 | $ 112,111,168 | | $ 193,258,577 (A) | $ 92,644,367 | 171,636,100 #30A | Back to Worksheet |
| Other Financing Sources | 160,823,936 | - | | - | - | | |
| Other Financing Uses | (159,852,459) | - | | - | - | | |
| Net Change | (7,693,650) | (111,542,844) | | (15,377,499) | (92,188,363) | | |
| Ending Fund Balance | $ 158,999,728 | $ 47,456,884 I&S Fund Balance (N) | | $ 143,622,229 | $ 51,433,867 | | |

# FOUNDATION SCHOOL PROGRAM – SUMMARY OF ESTIMATED REVENUE

**DISTRICT NAME: 079907 FORT BEND ISD**
**7/29/2026**

| | | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|---|---|---|---|---|---|---|---|
| **Summary - State Aid for Facilities** | | | | | | | | |
| 599/5829 Existing Debt Allotment (EDA) | EDA Detail Report | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| DEBT-SRV_II 599/5829 Instructional Facilities Allotment (IFA) – Bond | IFA Detail Report | $0 | $0 | $0 | $0 | #30C $0 | $0 | $0 |
| DEBT-SRV_II 599/5829 Instructional Facilities Allotment (IFA) – Lease-Purchase | | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Additional State Aid for Homestead Exemption (ASAHE) for Facilities | ASAHE-Facilities Detail Report | $0 | $0 | $0 | $28,741,171 | $19,824,341 | $19,824,341 | $19,824,341 |
| **Total State Aid for Facilities** | | **$0** | **$0** | **$0** | **$28,741,171** | **$19,824,341** | **$19,824,341** | **$19,824,341** |
| **Total FSF & ASF State Aid for both M&O and I&S** | | **$216,189,367** | **$368,736,235** | **$349,135,666** | **$430,545,051** | **$413,438,452** | **$388,163,717** | **$363,991,408** |
| **Total including funds transferred to the Instructional Materials & Technology Fund** | | | **$371,944,475** | **$349,142,715** | **$430,545,051** | **$413,438,452** | **$388,163,717** | **$363,991,408** |

FSF Allocation & Adj Report

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#N/A

**COUNTY TAX ASSESSOR-COLLECTOR**
**Fort Bend County, Texas**

Carmen P. Turner, MPA, PCAC, PCC, CTOP
County Tax Assessor-Collector

(281) 341-3710
Fax (832) 471-1830
www.fbctx.gov

July 7, 2026

## 2026 Truth in Taxation Calculations

The following information is provided for **Fort Bend ISD's** 2026 Truth in Taxation calculations.

Per Section 26.04(b) of the Texas Property Tax Code, I, Carmen P. Turner, Tax Assessor-Collector for **Fort Bend ISD**, certify that:

The 2026 Anticipated Tax Collection Rate is **100%.** #33A

2025 Actual Collection Rate 91.29% #33B

2024 Actual Collection Rate 96.65% #33C

2023 Actual Collection Rate 98.88% #33D

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The 2025 Excess Debt Tax Collections were **$4,005,776** #31 Back to Worksheet

Please record this certification into the minutes of your next governing body meeting.

Carmen P. Turner, MPA, PCAC, PCC, CTOP

Fort Bend County Tax Assessor-Collector

7/9/26

Date

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Fort Bend Independent School District will hold a public meeting at 5:30 PM, September 15, 2025 in the Board Room of the Administration Building, 16431 Lexington Blvd., Sugar Land, Texas. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

| | |
|---|---|
| Maintenance Tax | $0.7869/$100 (proposed rate for maintenance and operations) |
| School Debt Service Tax Approved by Local Voters | $0.2700/$100 (proposed rate to pay bonded indebtedness) |

## Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

| | |
|---|---|
| Maintenance and operations | 8.82 % increase |
| Debt Service | 12.89 % increase |
| Total Expenditures | 9.49 % increase |

## Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

| | Preceding Tax Year | Current Tax Year |
|---|---|---|
| Total appraised value* of all property | $77,543,584,154 | $77,858,236,356 |
| Total appraised value* of new property** | $1,971,332,186 | $2,254,905,008 |
| Total taxable value*** of all property | $60,525,416,863 | $59,170,858,679 |
| Total taxable value*** of new property** | $1,128,227,443 | $1,128,773,536 |

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

## Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $1,836,730,000

*Outstanding principal.

## Comparison of Proposed Rates with Last Year's Rates

| | Maintenance & Operations | Interest & Sinking Fund* | Total | Local Revenue Per Student | State Revenue Per Student |
|---|---|---|---|---|---|
| **Last Year's Rate** | $0.7169 | $0.2700 | $0.9869 | $7,414 | $4,530 |
| **Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service** | $0.7615 | $0.3245 | $1.0860 | $7,502 | $4,654 |
| **Proposed Rate** | $0.7869 | $0.2700 | $1.0569 | $8,129 | $5,120 |

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

## Comparison of Proposed Levy with Last Year's Levy on Average Residence

| | Last Year | This Year |
|---|---|---|
| Average Market Value of Residences | $444,476 | $443,917 |
| Average Taxable Value of Residences | $303,945 | $280,641 |
| Last Year's Rate Versus Proposed Rate per $100 Value | $0.9869 | $1.0569 |
| Taxes Due on Average Residence | $2,999.63 | $2,966.09 |
| Increase (Decrease) in Taxes | | $ -33.54 |

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $0.9869. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $0.9869.** #43 Back to Worksheet

## Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

| | |
|---|---|
| Maintenance and Operations Fund Balance(s) | $208,306,491 |
| Interest & Sinking Fund Balance(s) | $42,339,392 |

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit 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 about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.