

2026 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

Barbers Hill Independent School District

School District's Name

281-576-2221

Phone (area code and number)

9600 Eagle Drive, Mont Belvieu, TX, 77523

School District's Address, City, State, ZIP Code

<https://www.bhisd.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 with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) should 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*.

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:

[Source Documents — click to view index](#)

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.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate	
1.	Prior year total I&S 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 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ² This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 18,806,585,208	Source
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	\$ 134,025,160	Source
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 18,672,560,048	
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.		
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement:	\$ 6,207,355,213	Source
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement:	– \$ 1,050,000,000	Source
	C. Subtract B from A.	\$ 5,157,355,213	

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement \$ _____ 0	Source
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: ⁴ – \$ _____ 0	Source
	C. Subtract B from A.	\$ _____ 0
5.	Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ 13,515,204,835
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components.	
	A. Prior year M&O tax rate: \$ 0.8022 /\$100	Source
	B. Prior year I&S or debt rate: \$ 0.2501 /\$100	Source
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.	
	A. Original prior year ARB values: \$ 45,918,720	Source
	B. Prior year values resulting from final court decisions: – \$ 43,554,990	Source
	C. Prior year value loss. Subtract B from A. ⁵	\$ 2,363,730
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 236,548,097	Source
	B. Prior year disputed value: – \$ 118,274,049	Source
	C. Prior year undisputed value. Subtract B from A. ⁶	\$ 118,274,048
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 120,637,778
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 13,635,842,613
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 18,793,197,826
12.	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. ⁷	\$ 0
13.	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 or goods-in-transit, 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 the prior year market value: \$ 8,997,688	Source
	B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 104,043,709	Source
	C. Value loss. Add A and B. ⁸	\$ 113,041,397
14.	Prior year taxable value lost because the 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: \$ 44,000	Source
	B. Current year productivity or special appraised value: – \$ 50	Source
	C. Value loss. Subtract B from A. ⁹	\$ 43,950

⁴ Tex. Gov. Code §403.605⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 113,085,347
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 13,522,757,266
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11. 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 18,680,112,479
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 108,479,559
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 46,718,961
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax 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. ¹⁰ A. M&O taxes refunded for tax years preceding the prior tax year: \$ 618,272 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 187,706	Source Source
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹¹	\$ 109,097,831
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹²	\$ 46,906,667
23.	Total current year I&S 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 25). These homesteads include homeowners age 65 or older or disabled. ¹³ A. Certified values:¹⁴ \$ 20,512,349,854 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. \$ 20,512,349,854	Source Source
24.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ 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.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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.¹⁷ + \$ 1,232,416 C. Total value under protest or not certified. Add A and B. \$ 1,232,416	Source Source

¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13)¹² Tex. Tax Code §26.012(13)¹³ Tex. Tax Code §§26.012 and 26.04(c-2)¹⁴ Tex. Tax Code §26.012(6)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Current year tax ceilings and new property value for Chapter 313 and JETI limitations.	
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁸ \$ 168,204,510	Source
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁹ + \$ 0	Source
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. ²⁰ + \$ 0	Source
	D. Add A, B and C.	\$ 168,204,510
26.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ²¹ 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. ²² If completing this section, the taxing unit must include supporting documentation in Section 6. ²³ Taxing units that are not affected, enter 0.	\$ 0
27.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Lines 25D and 26. ²⁴	\$ 20,345,377,760
28a.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.	
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. \$ 6,174,891,749	Source
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. - \$ 1,050,000,000	Source
	C. Subtract B from A.	\$ 5,124,891,749
28b.	Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement. \$ 0	Source
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement. ²⁵ - \$ 0	Source
	C. Subtract B from A.	\$ 0
29.	Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	\$ 15,220,486,011
30.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
31.	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 tax year and be located in a new improvement.	\$ 1,243,873,374
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31.	\$ 1,243,873,374
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29.	\$ 13,976,612,637
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27.	\$ 19,101,504,386
35.	Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ 0.7806 /\$100
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	\$ 0.2456 /\$100
37.	Current year NNR total tax rate. Add Line 35 and Line 36.	\$ 1.0261 /\$100

¹⁸ Tex. Tax Code §26.012(6)(A)(i)¹⁹ Tex. Tax Code §26.012(6)(A)(iii)²⁰ Tex. Tax Code §26.012(6)(A)(iii)²¹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²² Tex. Tax Code §26.012(1-a)²³ Tex. Tax Code §26.04(d-3)²⁴ Tex. Tax Code §26.012(6)²⁵ Tex. Gov. Code §403.605

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.²⁶

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

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

- 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.²⁷
- Enrichment Tax Rate:**²⁸ 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 the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression.²⁹
- 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.³⁰ 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.³¹

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.³² 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.³³

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate	
38.	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. ³⁴	\$ 0.5891 /\$100	Source
39.	Current year enrichment tax rate. Enter the greater of A and B. ³⁵		
	A. The district's prior year enrichment tax rate \$ 0.1700 /\$100		Source
	B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.1700 /\$100	
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³⁶	\$ 0.7591 /\$100	
41.	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. ³⁷ Enter debt amount: \$ 60,800,284 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 debt - \$ 1,145,284 D. Adjust debt: Subtract B and C from A.		Source Source Source
		\$ 59,655,000	

²⁶ Tex. Tax Code §26.08(n)

²⁷ Tex. Edu. Code §48.2551(a)(3)

²⁸ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁹ Tex. Edu. Code §948.202(a-1)(2)

³⁰ Tex. Tax Code §26.012(3)

³¹ Tex. Edu. Code §45.0021(a)

³² Tex. Edu. Code §11.184(b)

³³ Tex. Edu. Code §11.184(b-1)

³⁴ Tex. Edu. Code §948.255 and 48.2551(b)(1) and (b)(2)

³⁵ Tex. Tax Code §26.08(n)(2)

³⁶ Tex. Edu. Code §45.003(d)

³⁷ Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate	
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁸	\$ _____ 0	Source
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 59,655,000	
44.	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%. ³⁹		
	A. Enter the current year anticipated collection rate certified by the collector. ⁴⁰ 100.0000 %		Source
	B. Enter the prior year actual collection rates. 99.7700 %		Source
	C. Enter the 2024 actual collection rate 100.5800 %		Source
	D. Enter the 2023 actual collection rate. 99.8900 %	100.0000 %	Source
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 59,655,000	
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,345,377,760	
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.2932 /\$100	
48.	Current year voter-approval tax rate. Add Lines 40 and 47. 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 40 and 47. ⁴¹	\$ 1.0523 /\$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	
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴² The school district shall provide its tax assessor with a copy of the letter. ⁴³	\$ _____ 0	
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,345,377,760	
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0 /\$100	
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 1.0523 /\$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.⁴⁴ 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	
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100	
54.	Prior year 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.	\$ _____ /\$100	Source

³⁸ Tex. Tax Code §26.012(10) and 26.04(b)

³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

⁴⁰ Tex. Tax Code §26.04(b)

⁴¹ Tex. Tax Code §26.08(g)

⁴² Tex. Tax Code §26.045(d)

⁴³ Tex. Tax Code §26.045(i)

⁴⁴ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ _____/\$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ _____/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.0261/\$100
 Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. \$ 1.0523/\$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 48

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 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

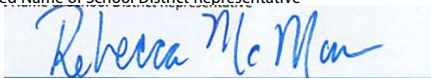
Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴⁵

**print
here** ➡

REBECCA MCMANUS

Printed Name of School District Representative

**sign
here** ➡



School District Representative

08/17/2026

Date

⁴⁵ Tex. Tax Code §26.04(c)

Form 50-884 Tax Rate Calculation Worksheet — Source Documentation

BARBERS HILL ISD | 2026 | Minimum Debt Service Rate

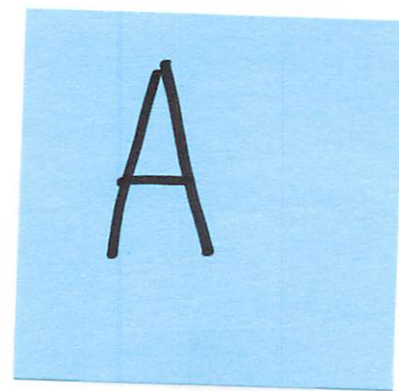
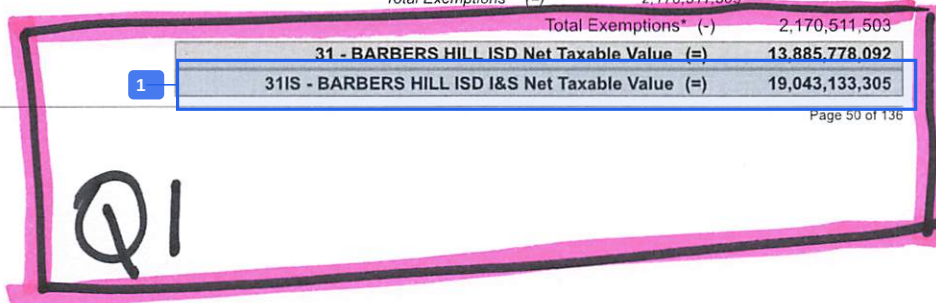
LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total I&S taxable value	CAD Docs / CHAMBERS / Certified Reports (7/25)	10
		CAD Docs / CHAMBERS / Certified Reports (7/25)	11
2	Prior year tax ceilings	CAD Docs / CHAMBERS / Certified Reports (7/25)	12
4aA	Prior year I&S value — Chapter 313 agreement	CAD Docs / CHAMBERS / Certified Reports (7/25)	14
4aB	Prior year M&O value — Chapter 313 agreement	CAD Docs / CHAMBERS / Certified Reports (7/25)	14
4bA	Prior year I&S value — JETI agreement	No source annotation	
4bB	Prior year M&O value — JETI agreement	No source annotation	
6A	Prior year M&O tax rate	CAD Docs / Other	13
6B	Prior year I&S tax rate	CAD Docs / Other	13
7A	Original prior year ARB values	CAD Docs / CHAMBERS / Certified Reports (7/25)	15
7B	Prior year values from final court decisions	CAD Docs / CHAMBERS / Certified Reports (7/25)	16
8A	Prior year ARB certified value	CAD Docs / CHAMBERS / Certified Reports (7/25)	17
		CAD Docs / CHAMBERS / Certified Reports (7/25)	18
8B	Prior year disputed value	CAD Docs / CHAMBERS / Certified Reports (7/25)	19
12	Prior year taxable value of deannexed territory	CAD Docs / CHAMBERS / Certified Reports (7/25)	19
13A	Absolute exemptions — prior year market value	CAD Docs / CHAMBERS / Certified Reports (7/25)	20
13B	Partial exemptions	CAD Docs / CHAMBERS / Certified Reports (7/25)	20
		CAD Docs / CHAMBERS / Certified Reports (7/25)	21
		CAD Docs / CHAMBERS / Certified Reports (7/25)	22
14A	Prior year market value (ag/timber/special appraisal)	CAD Docs / CHAMBERS / Certified Reports (7/25)	20
14B	Current year productivity or special appraised value	CAD Docs / CHAMBERS / Certified Reports (7/25)	20
20A	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	23
20B	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	23
23A	Certified values	CAD Docs / CHAMBERS / Certified Reports (7/25)	24
23B	Pollution control and energy storage system exemption	CAD Docs / CHAMBERS / Certified Reports (7/25)	25
24A	Current year taxable value of properties under protest	CAD Docs / CHAMBERS / Certified Reports (7/25)	19
24B	Current year value of properties not under protest or not certi...	CAD Docs / CHAMBERS / Certified Reports (7/25)	26
25A	Current year tax ceilings	CAD Docs / CHAMBERS / Certified Reports (7/25)	20
25B	Current year Chapter 313 new property value	CAD Docs / CHAMBERS / Certified Reports (7/25)	19
25C	Current year new property value — JETI agreements	CAD Docs / CHAMBERS / Certified Reports (7/25)	19
28aA	Current year I&S value — Chapter 313 agreement	CAD Docs / CHAMBERS / Certified Reports (7/25)	14
28aB	Current year M&O value — Chapter 313 agreement	CAD Docs / CHAMBERS / Certified Reports (7/25)	14
28bA	Prior year I&S value — JETI agreement	No source annotation	
28bB	Prior year M&O value — JETI agreement	No source annotation	
30	Total current year taxable value of properties in territory ann...	No source annotation	
31	Total current year taxable value of new improvements	CAD Docs / CHAMBERS / Certified Reports (7/25)	20
		CAD Docs / CHAMBERS / Certified Reports (7/25)	27
38	Current year maximum compressed tax rate (MCR)	CAD Docs / Other	13

39A	Prior year enrichment tax rate	CAD Docs / Other	13
41A	Total current year debt — property tax revenue	TEA / District	28
41B	Subtract unencumbered fund amount	<i>No source annotation</i>	
41C	Subtract state aid received	CAD Docs / Other	13
42	Certified prior year excess debt collections	Tax Office Docs	29
44A	Current year anticipated collection rate	Tax Office Docs	29
44B	Prior year actual collection rate	Tax Office Docs	30
44C	Current year - 2 actual collection rate	Tax Office Docs	30
44D	Current year - 3 actual collection rate	Tax Office Docs	30
49	TCEQ certified expenses for pollution control	<i>No source annotation</i>	
54	Prior year voter-approval tax rate (disaster adjustment)	Tax Office Docs	31

2025 Non-Certified History Recap - Chambers Co Appraisal District

(31) - BARBERS HILL ISD

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite (+)	508,110,620	8,573	0	Exempt Property	415,922,710	789	499,851	18
Non Homesite (+)	1,540,596,880	6,853	169,171,360	Under \$500/\$2500	890,869	582	45,235	184
Productivity Market (+)	452,709,240	414	0	Abatements	0	0	0	0
Income (+)	0	0	0	Freeport	0	0	0	0
Total Land (=)	2,501,416,740	15,840	169,171,360	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested				Protested Value	1,564,720	6	47,333	1
Timber Gain (+)	0	0		Chapter 313 Value Limitation			5,157,355,213	14
Productivity Market (+)	452,709,240	414		Mineral Unknown			0	0
Land Ag 1D (-)	0	0		Interstate Commerce			109,777,151	24
Land Ag 1D1 (-)	746,690	320		Foreign Trade			0	0
Land Ag Timber (-)	153,270	95		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)	451,809,280	414		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements				BPP Exempt: Multi Situs on J	0	0	0	0
Homesite (+)	3,095,917,770	8,280	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite (+)	127,106,600	1,113	0	MultiUse	0	0		
Non Homesite (+)	970,185,380	2,276	231,465,640	Solar/Wind Power	0	0		
New Non Homesite (+)	57,941,780	259	409,950	Vehicle Leased for Personal Use	0	0		
Income (+)	0	0	0	TCEQ/Pollution Control	249,893,706	58		
Total Improvement(=)	4,251,151,530	11,928	231,875,590	Allocation	0	0		
Personal				Historical	0	0		
Homesite (+)	7,359,770	77	0	Disaster Exemption	0	0		
New Homesite (+)	219,230	5	0	Residence HS Destroyed by Fire	0	0		
Non Homesite (+)	91,328,130	1,524	7,375,760	Community Housing	0	0		
New Non Homesite (+)	17,263,040	356	3,834,080	Childcare Facility	0	0		
Total Personal(=)	116,170,170	1,962	11,209,840	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property				(includes Prorated Exempt of 3,665,920)	668,272,005		5,267,724,783	
Minerals/Oil & Gas (+)	7,590,643	1,799		Total Losses (includes Prod. Loss & Cap Loss) (=)			6,772,128,985	
Industrial Real (+)	14,029,322,626	246		Total Appraised Value (=)			16,056,289,595	
Industrial/Utility Personal Property (+)	1,922,766,871	1,320						
Total Mineral Market Value(=)	15,959,680,140	3,365		Homestead Exemptions				
Total Real & Personal Market (+)	6,868,738,440	29,730	Protested Value: 1,612,053	Homestead H,S (+)	1,167,437,070	8,673		
Total Mineral/Industrial Market (+)	15,959,680,140	3,365		Senior S (+)	113,028,570	1,948		
Total Market Value(=)	22,828,418,580	33,095		Disabled B (+)	6,266,310	108		
20% MIUP Circuit Breaker Limitation (-)	8,996,080	162		DV 100% (+)	70,823,570	240		
10% Homestead Cap Loss (-)	187,162,237	3,630		Surviving Spouse of a Service Member (+)	0	0		
20% Circuit Breaker Limitation (-)	188,164,600	713	Protested % of Market: 0.01 %	Surviving Spouse of a First Responder (+)	1,756,510	4		
Total Market After Cap(=)	22,444,095,663			Total Reimbursable (=)	1,359,312,030	10,973		
Land Timber Gain (+)	0	0		Local Discount (+)	673,241,133	7,988		
Productivity Loss (-)	451,809,280	414		Disabled Veteran (+)	2,817,390	277		
Total Market Taxable(=)	21,992,286,383			Optional 65 (+)	127,768,890	1,666		
				Local Disabled (+)	7,103,460	93		
				State Homestead (+)	0	0		
				Disabled Vet Donated Home (Charity) (+)	0	0		
				Surviving Spouse Ported Amounts (+)	268,600	0		
				Total Exemptions (=)	2,170,511,503			
				Total Exemptions* (-)			2,170,511,503	
				31 - BARBERS HILL ISD Net Taxable Value (=)			13,885,778,092	
				31IS - BARBERS HILL ISD I&S Net Taxable Value (=)			19,043,133,305	



BARBERS HILL ISD

TNT QUICK REFERENCE

QUESTION 1		
Prior Year I & S Taxable Value AS OF 7/16/2026 ATTACHMENT A (minus) ATTACHMENT M (minus) QUESTION 8A **exclude 25.25D corrections **exclude value under appeal in Question 8		\$ 18,806,585,208
QUESTION 2		
Prior Year Tax Ceilings	ATTACHMENT A	\$ 134,025,160
QUESTION 3		
Preliminary Prior Year adjusted I&S Taxable		\$ 18,672,560,048
QUESTION 7		
(7A) Cert value of prior year lawsuits	ATTACHMENT B	\$ 45,918,720
(7B) Prior year value resulting from final court decisions	ATTACHMENT C	\$ 43,554,990
(7C) Prior year value loss		\$ 2,363,730
QUESTION 8		
(8A) Cert value of prior year taxable subject to appeal under Chapter 42, as of July 25 ATTACHMENT D (2024) / ATTACHMENT E (2025)		\$ 236,548,097
(8B) Prior year disputed value : (Estimated 50% of taxable) **AMERIPORT		\$ 118,274,049
(8C) Prior year undisputed value		\$ 118,274,049
QUESTION 9		
Prior year Chapter 42 related adjusted values (ADD 7C/8C)		\$ 120,637,779
QUESTION 12		
Prior year taxable value - property deannexed		\$ -
QUESTION 13 - First time exemptions		
(13A) Absolute Exemptions		\$ 8,997,688
	Recap	
	ATTACHMENT F - 13A	\$ 8,997,688
	New 313 Agreements	\$ -
(13B) Partial Exemptions		\$ 104,043,709
	Recap	
	ATTACHMENT F - 13B	\$ 21,787,230
	New Interstate Commerce	
	ATTACHMENT G	\$ 9,173,590
	New Partial Exemptions- 1st Time HB9 Exemptions	
	ATTACHMENT H	\$ 73,082,889
(13C) Value Loss		\$ 113,041,397
QUESTION 14 - First time Agriculture		
(14A) Prior Year Market	ATTACHMENT F - 14A	\$ 44,000
(14B) Current Year Productivity	ATTACHMENT F - 14B	\$ 50
(14C) Value Loss		\$ 43,950
QUESTION 15		
Total Adjustments for Loss to Value		\$ 113,085,347
QUESTION 23 - Total current year I&S taxable value on the current year certified roll today		
(23A) Certified Values	ATTACHMENT F - 23A	\$ 20,512,349,854
(23B) Pollution Control (first time)	ATTACHMENT I - 23B	\$ 260,547
(23C) Total Current Year Value		\$ 20,512,089,307
QUESTION 24		
A Current year value of Properties Under Protest		\$ -
B Current year value of Properties not under protest or included on the certified appraisal roll		
	ATTACHMENT J	\$ 1,232,416
C Total Value under protest or not certified		\$ 1,232,416
QUESTION 25		
A - CURRENT YEAR CEILINGS	ATTACHMENT F - 25A	\$ 168,204,510
B - NEW CHAPTER 313 VALUE		\$ -
C - NEW JETI VALUE		\$ -
D TOTAL VALUE		\$ 168,204,510
QUESTION 28a		
A - CURRENT YEAR I&S VALUE OF PROPERTY SUBJECT TO 313 AGREEMENT	ATTACHMENT L	\$ 6,174,891,749
B - CURRENT YEAR M&O VALUE OF PROPERTY SUBJECT TO 313 AGREEMENT	ATTACHMENT L	\$ 1,050,000,000
C - TOTAL VALUE		\$ 5,124,891,749
QUESTION 31		
Total current taxable value of New Improvements & New BPP		\$ 1,243,873,374
	On Recap	
	ATTACHMENT F - Q31	\$ 578,364,221
	New Value in addition due to 313 ENDING	\$ -
	New Value for improvements - Previously Partial Complete	
	ATTACHMENT K	\$ 636,750,907
	New value for New BPP accounts added	
	ATTACHMENT K	\$ 28,758,246

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied):	\$567,965.92
2 Total Freeze Taxable: (-)	134,025,160
New Imp/Pers with Ceiling: (+)	2,100,710
Freeze Adjusted Taxable: (=) 13,753,853,642This number DOES NOT represent any Jurisdiction's Certified Taxable Value**	
I&S Freeze Adjusted Taxable: (=) 18,911,208,855This number DOES NOT represent any Jurisdiction's Certified Taxable Value**	

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
6,217	1,936	0	119	0	166	0	387	238	4	0

Total Parcels*: 21,524* Parcel count is figured by parcel per ownership
 Total Owners: 15,216
 Total Items: 21,624

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$434,185	8,468	Market	\$3,676,681,530
Taxable	\$160,604		Taxable	\$1,359,995,070
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$434,839	8,576	Market	\$3,729,183,690
Taxable	\$160,781		Taxable	\$1,378,855,040
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$431,532	8,661	Market	\$3,737,506,230
Taxable	\$159,214		Taxable	\$1,378,951,520
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$97,912	85	Market	\$8,322,540
Taxable	\$1,135		Taxable	\$96,480

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$453,200	Market Value After Cap: \$450,490	Net Taxable Value: \$0
DVET/Disabled	Market: \$328,860	Market Value After Cap: \$251,650	Net Taxable Value: \$0
DVET/Over 65	Market: \$409,280	Market Value After Cap: \$409,280	Net Taxable Value: \$0
SS FIRST RESP/Homestead	Market: \$583,570	Market Value After Cap: \$478,020	Net Taxable Value: \$0
DISABLED	Market: \$372,130	Market Value After Cap: \$361,410	Net Taxable Value: \$5,310
HOMESTEAD	Market: \$409,020	Market Value After Cap: \$399,040	Net Taxable Value: \$180,820
OVER 65	Market: \$405,490	Market Value After Cap: \$377,200	Net Taxable Value: \$13,980
WIDOW	Market: \$376,310	Market Value After Cap: \$331,080	Net Taxable Value: \$0
ALL Homesteads	Market: \$408,550	Market Value After Cap: \$394,070	Net Taxable Value: \$145,760



CAPITOL APPRAISAL GROUP, LLC

2026 Appraisal Roll
Sorted by Owner Name

Industrial Property

849886 TARGA TRAIN 8 LLC KEA K E ANDREWS
REND=Y ATTN: PROPERTY TAX DEPT PROPERTY TAX DEPT
811 LOUISIANA ST STE 2100 2424 RIDGE RD
HOUSTON TX 77002-1412 ROCKWALL TX 75087

Account	Legal	Jurisdictions		2025	2026
A036-2-647220-000010	TARGA TRAIN 8 CHAPTER 3.13 #1264 MONT BELVIEU TX	OMITTED COUNTY CODE (C-) BARBERS HILL ISD (SB) HB12 0.69281918 BHISD- LEE COLLEGE BRANCH CAMPUS (SBC)	Land Imp Per Min Exm Txbl	252,967,000	260,432,931
	AGENT: KEA 849886 R Use: F2			172,967,000	180,432,931
				80,000,000	80,000,000

856364 TARGA TRAIN 9 LLC KEA K E ANDREWS
REND=Y ATTN: PROPERTY TAX DEPT PROPERTY TAX DEPT
811 LOUISIANA ST STE 2100 2424 RIDGE RD
HOUSTON TX 77002-1412 ROCKWALL TX 75087

Account	Legal	Jurisdictions		2025	2026
A036-2-647222-000010	TARGA TRAIN 9 CHAPTER 3.13 #1725 (2025-2034) MONT BELVIEU TX	OMITTED COUNTY CODE (C-) BARBERS HILL ISD (SB) HB12 0.70078377 BHISD- LEE COLLEGE BRANCH CAMPUS (SBC)	Land Imp Per Min Exm Txbl	263,987,000	267,365,178
	AGENT: KEA 856364 R Use: F2			183,987,000	187,365,178
				80,000,000	80,000,000

Land		
4aA	6,207,284A	6,174,891,749 A
Per		
Min		
Exm	5,157,355,213	5,124,891,749
Grand Total: 15 Items Txbl	1,050,284B	1,050,000,000 B
4aB		

CAD Docs / CHAMBERS / Certified Reports (7/25)					(31) - BARBERS HILL ISD				
BHISD, BHISD I&S, BH BRANCH CAMPUS - LAWSUITS SETTLED 2026 TNT - STARTING VALUE									
- Chambers Co Appraisal District									
Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	0	0	0	Exempt Property	0	0	0	0
Non Homesite	(+)	19,321,690	5	0	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	0	0	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		19,321,690	5	0	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	0	0		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	0	0		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)		0	0		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	0	0	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	0	0	0	MultiUse	0	0	0	0
Non Homesite	(+)	24,617,640	4	0	Solar/Wind Power	0	0	0	0
New Non Homesite	(+)	4,461,630	1	0	Vehicle Leased for Personal Use	0	0	0	0
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0	0	0
Total Improvement (=)		29,079,270	5	0	Allocation	0	0	0	0
Personal					Historical	0	0	0	0
Homesite	(+)	0	0	0	Disaster Exemption	0	0	0	0
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0	0	0
Non Homesite	(+)	0	0	0	Community Housing	0	0	0	0
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0	0	0
Total Personal (=)		0	0	0	Animal Feed Held For Sale at Retail	0	0	0	0
Mineral/Industrial/Utility/Personal Property						0	0	0	0
Minerals/Oil & Gas	(+)	0	0		Total Losses (includes Prod. Loss & Cap Loss) (=)			2,482,240	
Industrial Real	(+)	0	0		Total Appraised Value (=)			45,918,720	
Industrial/Utility Personal Property	(+)	0	0						
Total Mineral Market Value (=)		0	0		Homestead Exemptions	Value	# of Items		
Total Real & Personal Market	(+)	48,400,960	10		Homestead H,S	(+)	0	0	
Total Mineral/Industrial Market	(+)	0	0		Senior S	(+)	0	0	
Total Market Value (=)		48,400,960	10		Disabled B	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		DV 100%	(+)	0	0	
10% Homestead Cap Loss	(-)	0	0		Surviving Spouse of a Service Member	(+)	0	0	
20% Circuit Breaker Limitation	(-)	2,482,240	2		Surviving Spouse of a First Responder	(+)	0	0	
Total Market After Cap (=)		45,918,720			Total Reimbursable	(=)	0	0	
Land Timber Gain	(+)	0	0		Local Discount	(+)	0	0	
Productivity Loss	(-)	0	0		Disabled Veteran	(+)	0	0	
Total Market Taxable (=)		45,918,720			Optional 65	(+)	0	0	
					Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions	(=)	0	0	
					Total Exemptions* (-)			0	
					31- BARBERS HILL ISD Net Taxable Value	(=)		45,918,720	
					31IS - BARBERS HILL ISD I&S Net Taxable Value	(=)		45,918,720	

CAD Docs / CHAMBERS / Certified Reports (7/25)					(31) - BARBERS HILL ISD				
2025 Non-Certified History Recap - Chambers Co Appraisal District									
Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	0	0	0	Exempt Property	0	0	0	0
Non Homesite	(+)	15,384,410	5	0	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	0	0	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		15,384,410	5	0	Goods In Transit	0	0	0	0
					Protested Value	0	0	0	0
Ag/Timber *does not include protested					Chapter 313 Value Limitation			0	0
Timber Gain	(+)	0	0		Mineral Unknown			0	0
Productivity Market	(+)	0	0		Interstate Commerce			0	0
Land Ag 1D	(-)	0	0		Foreign Trade			0	0
Land Ag 1D1	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Multi Situs on L1H/L2H	0			0
Productivity Loss (=)		0	0		BPP Exempt: Multi Situs on J	0			0
					BPP Exempt: Related Business Entity	0			0
Improvements					MultiUse	0			
Homesite	(+)	0	0	0	Solar/Wind Power	0			
New Homesite	(+)	0	0	0	Vehicle Leased for Personal Use	0			
Non Homesite	(+)	23,885,510	4	0	TCEQ/Pollution Control	0			
New Non Homesite	(+)	4,461,630	1	0	Allocation	0			
Income	(+)	0	0	0	Historical	0			
Total Improvement (=)		28,347,140	5	0	Disaster Exemption	0			
					Residence HS Destroyed by Fire	0			
Personal					Community Housing	0			
Homesite	(+)	0	0	0	Childcare Facility	0			
New Homesite	(+)	0	0	0	Animal Feed Held For Sale at Retail	0			
Non Homesite	(+)	0	0	0		0		0	
New Non Homesite	(+)	0	0	0					
Total Personal (=)		0	0	0	Total Losses (includes Prod. Loss & Cap Loss) (=) 176,560				
Mineral/Industrial/Utility/Personal Property					Total Appraised Value (=) 43,554,990				
Minerals/Oil & Gas	(+)	0	0		Homestead Exemptions				
Industrial Real	(+)	0	0		Value # of Items				
Industrial/Utility Personal Property	(+)	0	0		Homestead H,S	(+)	0	0	
Total Mineral Market Value (=)		0	0		Senior S	(+)	0	0	
					Disabled B	(+)	0	0	
Total Real & Personal Market	(+)	43,731,550	10		DV 100%	(+)	0	0	
Total Mineral/Industrial Market	(+)	0	0		Surviving Spouse of a Service Member	(+)	0	0	
Total Market Value (=)		43,731,550	10		Surviving Spouse of a First Responder	(+)	0	0	
					Total Reimbursable (=) 0 0				
20% MIUP Circuit Breaker Limitation	(-)	0	0		Local Discount	(+)	0	0	
10% Homestead Cap Loss	(-)	0	0		Disabled Veteran	(+)	0	0	
20% Circuit Breaker Limitation	(-)	176,560	1		Optional 65	(+)	0	0	
Total Market After Cap (=)		43,554,990			Local Disabled	(+)	0	0	
Land Timber Gain	(+)	0	0		State Homestead	(+)	0	0	
Productivity Loss	(-)	0	0		Disabled Vet Donated Home (Charity)	(+)	0	0	
Total Market Taxable (=)		43,554,990			Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=) 0 0				
					Total Exemptions* (-) 7B 0				
					31 - BARBERS HILL ISD Net Taxable Value (=) 43,554,990				

Land		Value	# of Items	Exempt
Homesite	(+)	469,410	1	0
Non Homesite	(+)	71,435,780	48	9,440
Productivity Market	(+)	24,115,000	4	0
Income	(+)	0	0	0
Total Land (=)		96,020,190	53	9,440

Ag/Timber *does not include protested

Timber Gain	(+)	0	0	
Productivity Market	(+)	24,115,000	4	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	14,410	4	
Land Ag Timber	(-)	0	0	
Productivity Loss (=)		24,100,590	4	

Improvements

Homesite	(+)	1,410,570	1	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	41,231,950	11	0
New Non Homesite	(+)	1,263,220	1	0
Income	(+)	0	0	0
Total Improvement (=)		43,905,740	13	0

Personal

Homesite	(+)	0	0	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	0	0	0
New Non Homesite	(+)	0	0	0
Total Personal (=)		0	0	0

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	0	0	
Industrial Real	(+)	83,740,617	3	
Industrial/Utility Personal Property	(+)	0	0	
Total Mineral Market Value (=)		83,740,617	3	

Total Real & Personal Market	(+)	139,925,930	66	
Total Mineral/Industrial Market	(+)	83,740,617	3	
Total Market Value (=)		223,666,547	69	

20% MIUP Circuit Breaker Limitation	(-)	0	0	
10% Homestead Cap Loss	(-)	0	0	
20% Circuit Breaker Limitation	(-)	15,279,520	30	
Total Market After Cap (=)		208,387,027		

Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	24,100,590	4	
Total Market Taxable (=)		184,286,437		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	9,440	1	0	0
Under \$500/\$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H				0
BPP Exempt: Multi Situs on J				0
BPP Exempt: Related Business Entity				0
MultiUse				
Solar/Wind Power				
Vehicle Leased for Personal Use				
TCEQ/Pollution Control				
Allocation				
Historical				
Disaster Exemption				
Residence HS Destroyed by Fire				
Community Housing				
Childcare Facility				
Animal Feed Held For Sale at Retail				
	9,440		0	

Total Losses (includes Prod. Loss & Cap Loss) (=) 39,389,550

Total Appraised Value (=) 184,276,997

Homestead Exemptions	Value	# of Items
Homestead H,S	140,000	1
Senior S	0	0
Disabled B	0	0
DV 100%	0	0
Surviving Spouse of a Service Member	0	0
Surviving Spouse of a First Responder	0	0
Total Reimbursable (=)		140,000
Local Discount	376,000	1
Disabled Veteran	0	0
Optional 65	0	0
Local Disabled	0	0
State Homestead	0	0
Disabled Vet Donated Home (Charity)	0	0
Surviving Spouse Ported Amounts	0	0
Total Exemptions (=)		516,000

Total Exemptions* 516,000

31 - BARBERS HILL ISD Net Taxable Value (=) 183,760,997

31IS - BARBERS HILL ISD I&S Net Taxable Value (=) 183,760,997

Land		Value	# of Items	Exempt
Homesite	(+)	145,840	1	0
Non Homesite	(+)	8,056,020	2	0
Productivity Market	(+)	0	0	0
Income	(+)	0	0	0
Total Land (=)		8,201,860	3	0

Ag/Timber *does not include protested

Timber Gain	(+)	0	0	
Productivity Market	(+)	0	0	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	0	0	
Land Ag Timber	(-)	0	0	
Productivity Loss (=)		0	0	

Improvements

Homesite	(+)	1,511,550	1	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	11,885,840	2	0
New Non Homesite	(+)	963,840	1	0
Income	(+)	0	0	0
Total Improvement (=)		14,361,230	4	0

Personal

Homesite	(+)	0	0	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	0	0	0
New Non Homesite	(+)	0	0	0
Total Personal (=)		0	0	0

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	0	0	
Industrial Real	(+)	30,888,820	2	
Industrial/Utility Personal Property	(+)	0	0	
Total Mineral Market Value (=)		30,888,820	2	

Total Real & Personal Market	(+)	22,563,090	7	
Total Mineral/Industrial Market	(+)	30,888,820	2	
Total Market Value (=)		53,451,910	9	

20% MIUP Circuit Breaker Limitation	(-)	0	0	
10% Homestead Cap Loss	(-)	0	0	
20% Circuit Breaker Limitation	(-)	133,330	1	

Total Market After Cap (=)		53,318,580		
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Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	0	0	

Total Market Taxable (=)		53,318,580		
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Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	0	0	0	0
Under \$500/\$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0			0
BPP Exempt: Multi Situs on J	0			0
BPP Exempt: Related Business Entity	0			0
MultiUse	0			
Solar/Wind Power	0			
Vehicle Leased for Personal Use	0			
TCEQ/Pollution Control	0			
Allocation	0			
Historical	0			
Disaster Exemption	0			
Residence HS Destroyed by Fire	0			
Community Housing	0			
Childcare Facility	0			
Animal Feed Held For Sale at Retail	0			
		0	0	

Total Losses (includes Prod. Loss & Cap Loss) (=) 133,330

Total Appraised Value (=) 53,318,580

Homestead Exemptions

	Value	# of Items
Homestead H,S	(+) 100,000	1
Senior S	(+) 10,000	1
Disabled B	(+) 0	0
DV 100%	(+) 0	0
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0

Total Reimbursable (=) 110,000 2

Local Discount	(+) 331,480	1
Disabled Veteran	(+) 0	0
Optional 65	(+) 90,000	1
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Disabled Vet Donated Home (Charity)	(+) 0	0
Surviving Spouse Ported Amounts	(+) 0	0

Total Exemptions (=) 531,480

Total Exemptions* (-) 531,480

31 - BARBERS HILL ISD Net Taxable Value (=) 52,787,100

31IS - BARBERS HILL ISD I&S Net Taxable Value (=) 52,787,100

BARBERS HILL ISD
TNT QUICK REFERENCE

QUESTION 1

Prior Year I & S Taxable Value AS OF 7/16/2026 **ATTACHMENT A** \$ 19,043,133,305

QUESTION 2

Prior Year Tax Ceilings **ATTACHMENT A** \$ 134,025,160

QUESTION 3

Preliminary Prior Year adjusted I&S Taxable \$ 18,909,108,145

QUESTION 7

(7A) Cert value of prior year lawsuits **ATTACHMENT B** \$ 45,918,720

(7B) Prior year value resulting from final court decisions **ATTACHMENT C** \$ 43,554,990

(7C) Prior year value loss \$ (2,363,730)

QUESTION 8

(8A) Cert value of prior year taxable subject to appeal under Chapter 42, as of July 25
ATTACHMENT D (2024) / ATTACHMENT E (2025) \$ 236,548,097

(8B) Prior year disputed value : (Estimated 50% of taxable) **AMERIPORT \$ 118,274,049

8B

(8C) Prior year undisputed value \$ 118,274,049

QUESTION 9

Prior year Chapter 42 related adjusted values (ADD 7C/8C) \$ 115,910,319

QUESTION 12

Prior year taxable value - property deannexed \$ -

12

QUESTION 13 - First time exemptions

(13A) Absolute Exemptions \$ 8,997,688

Recap
ATTACHMENT F - 13A \$ 8,997,688
New 313 Agreements \$ -

(13B) Partial Exemptions \$ 104,043,709

Recap
ATTACHMENT F - 13B \$ 21,787,230
New Interstate Commerce
ATTACHMENT G \$ 9,173,590

New Partial Exemptions- 1st Time HB9 Exemptions
ATTACHMENT H \$ 73,082,889

(13C) Value Loss \$ 113,041,397

QUESTION 14 - First time Agriculture

(14A) Prior Year Market **ATTACHMENT F - 14A** \$ 44,000

(14B) Current Year Productivity **ATTACHMENT F - 14B** \$ 50

(14C) Value Loss \$ 43,950

QUESTION 15

Total Adjustments for Loss to Value \$ 113,085,347

QUESTION 23 - Total current year I&S taxable value on the current year certified roll today

(23A) Certified Values **ATTACHMENT F - 23A** \$ 20,512,349,854

(23B) Pollution Control (first time) **ATTACHMENT I - 23B** \$ 260,547

(23C) Total Current Year Value \$ 20,512,089,307

QUESTION 24

A Current year value of Properties Under Protest \$ -

24A

B Current year value of Properties not under protest or included on the certified appraisal roll
ATTACHMENT J \$ 1,232,416

C Total Value under protest or not certified \$ 1,232,416

QUESTION 25

A - CURRENT YEAR CEILINGS **ATTACHMENT F - 25A** \$ 168,204,510

B - NEW CHAPTER 313 VALUE \$ -

C - NEW JETI VALUE \$ -

D TOTAL VALUE \$ 168,204,510

25B, 25C

QUESTION 31

Total current taxable value of New Improvements & New BPP \$ 1,243,873,374

On Recap
ATTACHMENT F - Q31 \$ 578,364,221
New Value in addition due to 313 ENDING \$ -
New Value for improvements - Previously Partial Complete
ATTACHMENT K \$ 636,750,907
New value for New BPP accounts added
ATTACHMENT K \$ 28,758,246

2026 Certified History Recap - Chambers Co Appraisal District

(31) - BARBERS HILL ISD

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied): \$409,398.26

25A Total Freeze Taxable: (-) 168,204,410 25A

New Imp/Pers with Ceiling: (+) 2,523,590

Freeze Adjusted Taxable: (=) 15,221,777,285This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

I&S Freeze Adjusted Taxable: (=) 20,346,669,034This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
6,169	2,037	1	100	0	181	0	414	256	3	0

Total Parcels*: 21,978* Parcel count is figured by parcel per ownership

Total Owners: 15,439

Total Items: 22,071

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

New Improvement/Personal
Market: \$449,298,740
Taxable: \$292,188,653

Industrial/Utility/Personal Property New Value
Taxable: \$286,175,568

Grand Total New Value

Taxable: \$578,364,221

New AG/Timber
Market: \$44,000 14A
Taxable: \$50 14B
Value Loss: \$43,950

Exempt Value of First Time Absolute Exemption: \$8,997,688 13A
Exempt Value of First Time Partial Exemption: \$21,787,230 14A, 14B

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$443,144	8,550	Market	\$3,788,883,820
Taxable	\$170,442		Taxable	\$1,457,278,430
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$443,803	8,653	Market	\$3,840,233,500
Taxable	\$170,763		Taxable	\$1,477,615,380
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$440,634	8,734	Market	\$3,848,501,050
Taxable	\$169,195		Taxable	\$1,477,746,500
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$102,068	81	Market	\$8,267,550
Taxable	\$1,619		Taxable	\$131,120

Median Homestead Values* (includes protested & exempt value)

Category	Market	Market Value After Cap	Net Taxable Value
DVET/Homestead	\$470,260	\$465,150	\$0
DVET/Disabled	\$328,860	\$276,820	\$0
DVET/Over 65	\$415,630	\$415,630	\$0
SS FIRST RESP/Homestead	\$585,550	\$525,820	\$0
DISABLED	\$389,950	\$380,350	\$14,280
Disabled Widow	\$728,570	\$703,800	\$273,040
HOMESTEAD	\$416,000	\$412,550	\$189,740
OVER 65	\$415,000	\$397,450	\$28,770
WIDOW	\$386,700	\$362,220	\$10
ALL Homesteads	\$416,440	\$409,520	\$152,400



2026 Jurisdiction Summary

A036 - Chambers County Appraisal District

BARBERS HILL ISD (SB)

Property Type: MINERAL & INDUSTRIAL

Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	24,848,471	3			24,848,471	3
Mineral						
Total Market	24,848,471	3			24,848,471	3
Circuit Breaker Loss				0		
Limited Appraised	24,848,471			0	24,848,471	
Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute						
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce	9,173,590	3			9,173,590	3
Minimum Value						
Miscellaneous						
Solar/Wind						
TCEQ						
Water System						
Childcare Facility						
Jobs/Energy/Technology						
Biomedical Facility						
HB9 Qualified	62,314	1			62,314	1
Total Exemptions	9,235,904	3			9,235,904	3
M&O Taxable	15,612,567	1			15,612,567	1
I&S Taxable	15,612,567	1			15,612,567	1

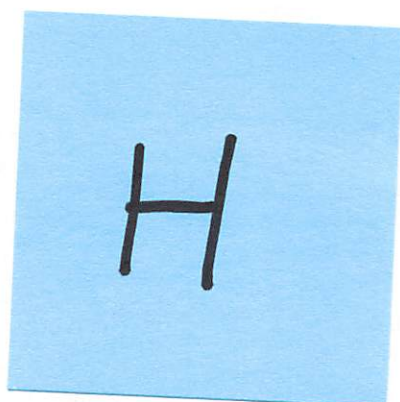
New Improvements
New Absolute

3 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
C1 Vacant Lots and Tracts						
G1 Oil and Gas						
F1 Commercial Real Property						
F2 Industrial Real Property						
L1 Commercial Personal Property						
L2 Industrial Personal Property	24,848,471	15,612,567	3			3
J1 Water Systems						
J2 Gas Distribution Systems						
J3 Electric Companies/Co-ops						
J4 Telephone Companies/Co-ops						
J5 Railroads						
J6 Pipelines						
J7 Cable Companies						
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
Total by Use Code	24,848,471	15,612,567	3	24,848,471	15,612,567	3



Jurisdiction	Jur_Name	HB9_Exemptions	First_Time_Partial_Exemption	Total_First_Time_Partial_Exemption
1	CHAMBERS COUNTY	\$ 145,786,682	\$ 74,733,333	\$ 220,520,015
01R	CHAMBERS COUNTY ROAD	\$ 145,786,682	\$ 73,967,473	\$ 219,754,155
01SE	Chambers Co School Fund	\$ 145,859,573	\$ 21,256,190	\$ 167,115,763
10	CITY OF MT BELVIEU	\$ 38,880,656	\$ 51,832,490	\$ 90,713,146
11	CITY OF ANAHUAC	\$ 3,047,709	\$ 106,120	\$ 3,153,829
22	CITY OF BAYTOWN	\$ 7,890,729	\$ 2,814,480	\$ 10,705,209
30	ANAHUAC ISD	\$ 14,229,597	\$ 1,763,943	\$ 15,993,540
31	BARBERS HILL ISD	\$ 73,082,889	\$ 21,787,230	\$ 94,870,119
31BC	LEE COLLEGE - Barbers Hill	\$ 73,082,889	\$ 21,787,230	\$ 94,870,119
31IS	BARBERS HILL ISD I&S	\$ 73,082,889	\$ 21,787,230	\$ 94,870,119
32	GOOSECREEK ISD	\$ 55,893,459	\$ 3,435,040	\$ 59,328,499
32IS	GOOSECREEK ISD I&S	\$ 55,893,459	\$ 3,435,040	\$ 59,328,499
33	EAST CHAMBERS ISD	\$ 16,092,023	\$ 1,532,960	\$ 17,624,983
34	LAPORTE ISD(HARRIS CO)	\$ -	\$ -	\$ -
60	CHAMBERS-LIBERTY NAV	\$ 35,310,856	\$ 11,732,210	\$ 47,043,066
61	SAN JACINTO COLLEGE	\$ -	\$ -	\$ -
62	TRINITY BAY CONV DIST	\$ 25,206,215	\$ 4,263,820	\$ 29,470,035
63	MUD	\$ 5,596,916	\$ 428,650	\$ 6,025,566
63-3	MUD #3	\$ 140,170	\$ -	\$ 140,170
63-4	CHAMBERS COUNTY MUD #4	\$ -	\$ -	\$ -
63-5	WINDCRESS MUD OF CHAMBERS CO	\$ 146,750	\$ -	\$ 146,750
64	LEE COLLEGE	\$ 55,893,459	\$ 5,485,640	\$ 61,379,099
65	CHAMBERS CO PUBLIC HD	\$ 14,229,597	\$ 2,592,390	\$ 16,821,987
66	CEDAR BAYOU NAV	\$ 34,641,758	\$ -	\$ 34,641,758
67	CEDAR PORT NAV & IMPR DIST	\$ 22,790,297	\$ -	\$ 22,790,297
71	CHAMBERS CO IMP DIST #2	\$ 16,424,449	\$ -	\$ 16,424,449
72	CHAMBERS CO IMP DIST #3	\$ 3,946,452	\$ -	\$ 3,946,452
73	BAYTOWN TIRZ #1	\$ 297,230	\$ -	\$ 297,230
74	RICELAND MUD 1	\$ 662,884	\$ -	\$ 662,884
75	RICELAND MUD 2	\$ 49,663	\$ -	\$ 49,663
76	RICELAND MUD 3	\$ 252,708	\$ -	\$ 252,708
77	RICELAND MGMT DIST	\$ 811,578	\$ -	\$ 811,578
97	CITY OF TEXAS CITY	\$ 35	\$ -	\$ 35



Barbers Hill ISD

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Detail Collection Summary Report

Deposit Date from 7/1/2025 to 6/30/2026 and Tax Unit = 1 and Exclude Overpay Refunds = 0 and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
03B - BARBERS HILL ISD				
Current				
Levy	110,233,630.79	34,367,278.85	0.00	144,600,909.64
Interest	26,229.78	8,149.83	0.00	34,379.61
Penalty	85,643.46	26,601.81	0.00	112,245.27
Collection Fees	549.71	0.00	0.00	549.71
LateAg	9,005.03	0.00	0.00	9,005.03
Escrow Amount	230.46	0.00	0.00	230.46
Non-sufficient Funds	325.00	0.00	0.00	325.00
Overpay Refund	38,837.18	0.00	0.00	38,837.18
Certificate	670.00	0.00	0.00	670.00
Rendition Penalty	38,808.37	0.00	0.00	38,808.37
Other Taxes	27.40	0.00	0.00	27.40
Mobile Home Escrow	17,707.72	0.00	0.00	17,707.72
VIT Overage Payment	12,792.89	0.00	0.00	12,792.89
313 Limitation Appraised Value	0.00	12,898,545.40	0.00	12,898,545.40
Recalc Refund	(348,655.74)	(108,699.57)	0.00	(457,355.31)
Recalc Rendition Pen Refund	(196.63)	0.00	0.00	(196.63)
Current Total:	110,115,605.42	47,191,876.32	0.00	157,307,481.74
Delinquent				
Levy	783,116.91	235,609.33	0.00	1,018,726.24
Ag Levy	42,303.88	13,618.80	0.00	55,922.68
Interest	94,621.37	28,631.59	0.00	123,252.96
Penalty	86,560.96	25,771.24	0.00	112,332.20
Collection Fees	222,270.04	0.00	0.00	222,270.04
Escrow Amount	(39,420.25)	0.00	0.00	(39,420.25)
Non-sufficient Funds	25.00	0.00	0.00	25.00
Certificate	70.00	0.00	0.00	70.00
Rendition Penalty	8,546.80	0.00	0.00	8,546.80
Other Taxes	1.35	0.00	0.00	1.35
20A, 20B Recalc Refund	(618,272.42)	(187,705.60)	0.00	(805,978.02)
Recalc Refund Collection Fees	(611.87)	0.00	0.00	(611.87)
Recalc Refund P&I	(906.80)	(279.21)	0.00	(1,186.01)

2026 Certified History Recap - Chambers Co Appraisal District

(31) - BARBERS HILL ISD

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+) 517,105,770	8,653	0	Exempt Property	726,387,570	823	643,724	25
Non Homesite	(+) 1,726,725,710	7,681	209,244,590	Under \$500/\$2500	0	0	50,460	213
Productivity Market	(+) 419,959,980	389	0	Abatements	0	0	0	0
Income	(+) 0	0	0	Freeport	0	0	0	0
Total Land (=)	2,663,791,460	16,723	209,244,590	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested				Protested Value	0	0	0	0
Timber Gain	(+) 0	0		Chapter 313 Value Limitation			5,124,891,749	14
Productivity Market	(+) 419,959,980	389		Mineral Unknown			0	0
Land Ag 1D	(-) 0	0		Interstate Commerce			125,901,855	22
Land Ag 1D1	(-) 649,290	306		Foreign Trade			362,343	1
Land Ag Timber	(-) 147,450	84		BPP Exempt: Single Situs/Owner	28,816,680	1,156	36,083,465	506
Productivity Loss (=)	419,163,240	389		BPP Exempt: Multi Situs on L1H/L2H	2,008,278	218	4,703,754	165
Improvements				BPP Exempt: Multi Situs on J	0	0	10,637,093	602
Homesite	(+) 3,212,920,050	8,387	0	BPP Exempt: Related Business Entity	125,000	2	3,009,942	44
New Homesite	(+) 111,558,350	1,501	0	MultiUse	0	0		
Non Homesite	(+) 1,272,956,110	2,521	405,389,560	Solar/Wind Power	0	0		
New Non Homesite	(+) 317,901,570	685	91,358,030	Vehicle Leased for Personal Use	0	0		
Income	(+) 0	0	0	TCEQ/Pollution Control	259,767,718	62		
Total Improvement (=)	4,915,336,080	13,094	496,747,590	Allocation	0	0		
Personal				Historical	0	0		
Homesite	(+) 7,362,630	74	0	Disaster Exemption	0	0		
New Homesite	(+) 218,190	8	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+) 100,767,749	1,634	8,128,930	Community Housing	0	0		
New Non Homesite	(+) 19,620,630	360	4,026,850	Childcare Facility	0	0		
Total Personal (=)	127,969,199	2,076	12,155,780	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property				<i>(includes Prorated Exempt of 8,239,610)</i>	1,017,105,246		5,306,284,385	
Minerals/Oil & Gas	(+) 4,151,522	1,229		Total Losses (includes Prod. Loss & Cap Loss) (=)			7,020,316,553	
Industrial Real	(+) 14,758,833,127	257		Total Appraised Value (=)			17,651,424,198	
Industrial/Utility Personal Property	(+) 2,201,659,363	1,370						
Total Mineral Market Value(=)	16,964,644,012	2,856						
Total Real & Personal Market	(+) 7,707,096,739	31,893		Homestead Exemptions				
Total Mineral/Industrial Market	(+) 16,964,644,012	2,856		Homestead H,S	(+) 1,186,380,360	8,749		
Total Market Value(=)	24,671,740,751	34,749		Senior S	(+) 121,214,700	2,083		
20% MIUP Circuit Breaker Limitation	(-) 9,051,405	149		Disabled B	(+) 5,356,230	92		
10% Homestead Cap Loss	(-) 106,957,017	2,064		DV 100%	(+) 82,851,600	260		
20% Circuit Breaker Limitation	(-) 161,755,260	546		Surviving Spouse of a Service Member	(+) 0	0		
Total Market After Cap(=)	24,393,977,069			Surviving Spouse of a First Responder	(+) 1,289,810	3		
Land Timber Gain	(+) 0	0		Total Reimbursable	(-) 1,397,092,700	11,187		
Productivity Loss	(-) 419,163,240	389		Local Discount	(+) 712,981,740	8,094		
Total Market Taxable(=)	23,974,813,829			Disabled Veteran	(+) 2,993,360	283		
				Optional 65	(+) 144,039,923	1,845		
				Local Disabled	(+) 6,453,080	82		
				State Homestead	(+) 0	0		
				Disabled Vet Donated Home (Charity)	(+) 0	0		
				Surviving Spouse Ported Amounts	(+) 405,290	0		
				Total Exemptions	(-) 2,263,966,093			
				Total Exemptions* (-)			2,263,966,093	



23A

23A

31 - BARBERS HILL ISD Net Taxable Value (=) 15,387,458,105

31IS - BARBERS HILL ISD I&S Net Taxable Value (=) 20,512,349,854



2026 Jurisdiction Summary

A036 - Chambers County Appraisal District

BARBERS HILL ISD (SB)

Property Type: MINERAL & INDUSTRIAL

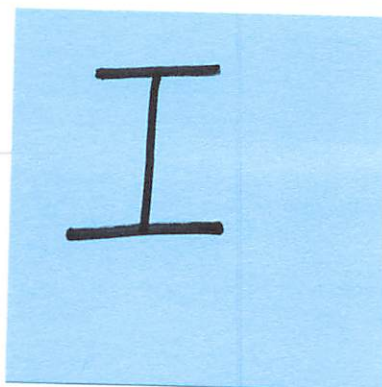
Values	Total	Count	Withheld/Protested	Count	Certifiable	Count
Real/Land						
Improvements						
Personal	10,011,400	4			10,011,400	4
Mineral						
Total Market	10,011,400	4			10,011,400	4
Circuit Breaker Loss				0		
Limited Appraised	10,011,400			0	10,011,400	

Exemptions	Total	Count	Withheld/Protested	Count	Certifiable	Count
Chapter 313						
Absolute						
Foreign Trade						
Freeport						
Goods in Transit						
Historical						
Interstate Commerce						
Minimum Value						
Miscellaneous						
Solar/Wind						

23B

23B

FCEQ	260,547	4			260,547	4
Water System						
Childcare Facility						
Jobs/Energy/Technology						
Biomedical Facility						
HB9 Qualified	125,000	3			125,000	3
Total Exemptions	385,547	4			385,547	4
M&O Taxable	9,625,853	3			9,625,853	3
I&S Taxable	9,625,853	3			9,625,853	3



New Improvements
New Absolute

4 Items Considered, 0.00% Withheld

PTAD Use Code	Total	Taxable	Count	Certifiable	Taxable	Count
C1 Vacant Lots and Tracts						
G1 Oil and Gas						
F1 Commercial Real Property						
F2 Industrial Real Property						
L1 Commercial Personal Property						
L2 Industrial Personal Property	28,851	0	1	28,851	0	1
J1 Water Systems						
J2 Gas Distribution Systems						
J3 Electric Companies/Co-ops						
J4 Telephone Companies/Co-ops						
J5 Railroads						
J6 Pipelines	9,982,549	9,625,853	3	9,982,549	9,625,853	3
J7 Cable Companies						
J8 Other Utilities						
J9 Railroad Rolling Stock						
Other						
Total by Use Code	10,011,400	9,625,853	4	10,011,400	9,625,853	4

Appraisal Year 2026

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Page 2 of 7

BHISD / BH BRANCH CAMPUS

Business Name	Account Number	Assessed Value	Taxable Value	Owner Opinion of Value	Potential Taxable Value	Notes
Honey Holdings	008635-000020	\$ 2,000,000	\$ 1,921,519	\$ -	\$ -	not rendered
DCC Propane LLC	010410-000010	\$ 750,000	\$ 625,000	\$ -	\$ 500,000	not rendered
PVE USA	016330-000020	\$ 740,788	\$ 732,416	\$ -	\$ 732,416	DL to protest 7-27-26 / No opinion of value given
			\$ 3,278,935	\$	\$ 1,232,416	

J

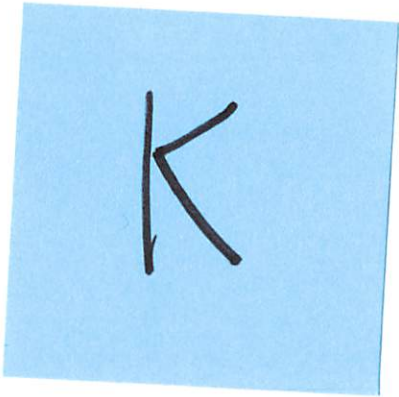
BHISD

Company Number	RollItem Number	Owner Name	Previous Assessed	Assessed	2025% Complete	2026% Complete	2026 New Market Value	2026 New Taxable Value	
5642	162	ENTERPRISE TX	144,015,782	624,938,900	22.5%	100%	\$ 484,327,648	\$ 484,327,648	313 # 1907 - BEGINS 2028
647223	30	TARGA TRAIN 1	215,318,272	267,365,178	95%	100%	\$ 13,368,259	\$ 13,368,259	
647224	10	TARGA TRAIN 1	39,875,000	198,650,000	15%	85%	\$ 139,055,000	\$ 139,055,000	
TOTAL NEW TAXABLE								\$ 636,750,907	
Included in RECAP								\$ 286,175,568	
TOTAL NEW CONSTRUCTION MIUP TAXABLE								\$ 922,926,475	

31

New BPP Values	2026 New Taxable Value	2026 New Taxable Value
various - see list	\$ 31,715,029	\$ 29,751,824
	Included in RECAP	\$ 993,578
	TOTAL NEW MIUP BPP	\$ 28,758,246

31



[illegible]

42

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁸	\$ <u>0</u>
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ <u>59,055,000</u>
44.	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%. ³⁹	
	A. Enter the current year anticipated collection rate certified by the collector.⁴⁰ B. Enter the prior year actual collection rates. C. Enter the 2024 actual collection rate D. Enter the 2023 actual collection rate. 44A <u>100</u> % ~~99.77~~ ~~99.45~~ % ~~100.58~~ ~~100.57~~ % <u>99.89</u> %	<u>100</u> %
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ <u>59,055,000</u>
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>20,345,377,760</u>
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ <u>0.2932</u> /\$100
48.	Current year voter-approval tax rate. Add Lines 40 and 47. 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 40 and 47. ⁴¹	\$ <u>1.0523</u> /\$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
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴² The school district shall provide its tax assessor with a copy of the letter. ⁴³	\$ _____
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ _____ /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ _____ /\$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.⁴⁴ 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
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
54.	Prior year 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.	\$ _____ /\$100

³⁸ Tex. Tax Code §26.012(10) and 26.04(b)

³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

⁴⁰ Tex. Tax Code §26.04(b)

⁴¹ Tex. Tax Code §26.08(g)

⁴² Tex. Tax Code §26.045(d)

⁴³ Tex. Tax Code §26.045(i)

⁴⁴ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2025

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
03B - BARBERS HILL ISD							
2025	158,090,287.28	157,119,539.37	146,624.88	236,270.03	235,585.16	157,738,019.44	99.77%
2024	147,706,586.92	147,174,393.35	174,164.40	942,589.63	281,810.56	148,572,957.44B, 44C, 44D	100.58%
2023	121,999,016.32	120,949,749.99	121,185.19	620,633.75	175,260.61	121,866,829.54	99.89%
03BC - BHISD BRANCH CAMPUS							
2025	9,479,533.65	9,431,892.99	7,008.04	11,403.76	6,839.10	9,457,143.89	99.76%
2024	9,167,527.94	9,141,936.09	8,278.57	0.00	0.00	9,150,214.66	99.81%

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁸	\$ 0
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 59,655,000
44.	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%. ³⁹ A. Enter the current year anticipated collection rate certified by the collector.⁴⁰ 100.00 % B. Enter the prior year actual collection rates. 99.45 % C. Enter the 2024 actual collection rate 110.57 % D. Enter the 2023 actual collection rate. 99.89 % 100.00 %	
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ /\$100
48.	Current year voter-approval tax rate. Add Lines 40 and 47. 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 40 and 47. ⁴¹	\$ /\$100

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³⁸ Tex. Tax Code §26.012(10) and 26.04(b)
³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)
⁴⁰ Tex. Tax Code §26.04(b)
⁴¹ Tex. Tax Code §26.08(g)
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⁴³ Tex. Tax Code §26.045(i)
⁴⁴ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)