Katy Independent School District

Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year)*	Median-Valued Homestead**	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$417,113	Adopted 2025 Tax Rate: $1.1171	$2,845.80
FY 2026-2027 (TY 2026)***	$415,436	Adopted 2026 Tax Rate: $1.1171	$2,900.68

* The tax year begins on January 1.

** Katy ISD territory lies in three counties; property in the District is appraised by the Harris Central, Fort Bend Central, and Waller County Appraisal Districts. The median-valued homestead shown is the district-wide median market value of residence homesteads, calculated as the average of the median homestead values reported by the three appraisal districts, weighted by each county's share of the District's total appraised value. The estimated property tax bill is calculated on the corresponding district-wide median taxable value — $254,749 for tax year 2025 and $259,662 for tax year 2026 — divided by $100 and multiplied by the tax rate. Taxable value is the value actually subject to tax: a homestead's appraised value (its market value as limited by the 10% homestead cap) less exemptions. The median-valued homestead is determined separately for each year shown and does not necessarily represent the same property in both years; a homestead whose taxable value is unchanged from 2025 would see no change in its District tax bill at the adopted rate.

*** The tax year 2026 median-valued homestead and estimated property tax bill are based on appraisal district information currently available. The 2026 total tax rate of $1.1171, adopted by the Katy ISD Board of Trustees on September 21, 2026, reflects the 2026 Maintenance & Operations and Interest & Sinking tax rates of $0.7271 and $0.3900, respectively. The adopted rate does not exceed the District's 2026 voter-approval tax rate.

Taxpayer Impact Statement - Calculation Support

District-wide weighted-average median (Version 1) - post-adoption copy

1. County median residence-homestead values (as reported by each appraisal district)

County (CAD)	2025 Median Market	2025 Median Taxable	2026 Median Market	2026 Median Taxable
Harris (jur. 019)	$323,153.00	$166,385.00	$316,132.50	$159,916.50
Fort Bend (S13)	$553,996.00	$378,279.00	$559,262.00	$400,965.00
Waller (SKT)	$478,818.00	$338,818.00	$463,665.00	$323,665.00

2. Weights - county share of the District's total appraised value (all property)

County	2025 Appraised Value	2025 Weight	2026 Appraised Value	2026 Weight
Harris	$45,053,655,056	56.9641%	$45,481,805,590	56.2505%
Fort Bend	$28,372,010,225	35.8725%	$29,399,315,520	36.3602%
Waller	$5,665,679,650	7.1635%	$5,974,670,300	7.3893%
Total	$79,091,344,931	100.0000%	$80,855,791,410	100.0000%

3. Weighted-average medians (county median x weight, summed)

Component	2025 Market	2025 Taxable	2026 Market	2026 Taxable
Harris contribution	$184,081.13	$94,779.68	$177,826.18	$89,953.87
Fort Bend contribution	$198,731.99	$135,697.98	$203,348.70	$145,791.62
Waller contribution	$34,299.95	$24,271.10	$34,261.56	$23,916.55
District-wide weighted median	$417,113	$254,749	$415,436	$259,662

4. Estimated property tax bill (weighted median taxable / 100 x total tax rate)

Tax Year	Median Taxable	Tax Rate	Estimated Bill	Rate Status
TY 2025	$254,748.76	$1.1171	$2,845.80	adopted
TY 2026	$259,662.04	$1.1171	$2,900.68	adopted

Data sources

- Harris: HCAD “Median Values for Homesteaded Properties” workbook (jurisdiction 019, Katy ISD), received ~7/25/2026 - uncertified-roll vintage; a refreshed median was requested from HCAD 8/10/2026.

- Fort Bend: FBCAD “2025-2026 Homestead Values - Certification 8/13/2026” report, jurisdiction S13 (Katy ISD) — the 2025 column is at Supplement 1 with the Proposition 13 $140,000 exemption applied (median gap $175,717 ≥ $140,000; average exemption $158,184 per homestead), superseding the 7/8/2026 report whose 2025 column was pre-Prop-13 vintage.

- Waller: Waller CAD Certified Totals, SKT - Katy ISD, Median Homestead Value pages (2026 as of certification; 2025 as of Supplement 14), Category A and E.

- County appraised values (weights): “Notice of Public Hearing - 2026.xlsx,” Summary 2026 tab, total appraised value of all property rows (2026 block and 2025 prior-year block). The weighting-by-appraised-value approach mirrors that tab's “% county is of total appraised” convention.

- Tax rates: 2025 adopted total rate $1.1171 (M&O $0.72710 + I&S $0.39; verification against the 2025 rate adoption order is an open item); 2026 adopted rate $1.1171 (adopted by the Board of Trustees September 21, 2026; M&O $0.72710 per MCR worksheet + I&S $0.39, as proposed 7/25/2026). Verbiage updated for adoption; all figures unchanged from the 8/13/2026 statement.

Method notes and caveats

- A weighted average of county medians is a documented proxy, not a true district-wide median (medians of subgroups cannot be combined exactly). Parcel-level residence-homestead extracts were requested from all three CADs on 8/10/2026 (asked for by 8/14/2026); when received, the true combined median (~92,325 homesteads) should replace this proxy and the statement should be revised.

- Convention decisions (Kayla 8/11/2026): display median MARKET value (median appraised value is not available for Waller); estimate the bill on median TAXABLE value, matching the Cypress-Fairbanks ISD example's footnote convention; weight by county share of total appraised value.

- Bills are simple estimates (taxable value / 100 x total rate); no tax-ceiling (over-65/disabled) adjustment, consistent with the TASBO sample and the Cy-Fair example.

- 2025 exemption vintage: Fort Bend RESOLVED 8/13/2026 — FBCAD reissued the report with the 2025 column at Supplement 1 (post-Prop-13), and this statement uses it: the TY2025 bill moved from $3,034.43 to $2,845.80, turning the year-over-year change from a $133.75 decrease into a $54.89 increase. Waller was already post-Prop-13. Harris remains unconfirmed (asked 8/12/2026): if HCAD’s 2025 medians are pre-Prop-13, the TY2025 bill falls up to ~$255 more (year-over-year increase up to ~$310). Do not publish until Harris is confirmed or the parcel extracts supersede this proxy.