2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

San Benito Consolidated Independent School District
School District's Name

(956) 361-6110
Phone *(area code and number)*

240 N CROCKETT ST., SAN BENITO, TX 78586
School District's Address, City, State, ZIP Code

www.sbcisd.net/
School District's Website Address

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

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

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

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

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

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

Insert hyperlink:

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.

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]	$ 1,652,798,527 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]	$ 23,198,055 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,629,600,472
4.	**Prior year total adopted tax rate**.	$ 1.0506 /$100 Source
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**	
	A. Original prior year ARB values: ..... $ 10,070,694	Source
	B. Prior year values resulting from final court decisions: ..... – $ 9,786,892	Source
	C. Prior year value loss. Subtract B from A. [4]	$ 283,802

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** ..... $ 34,735,602 Source **B. Prior year disputed value:** ..... – $ 0 Source **C. Prior year undisputed value.** Subtract B from A. [5]	$ 34,735,602
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 35,019,404
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,664,619,876
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0 Source
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: ..... $ 1,189,983 Source **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:..+ $ 198,046,759 Source **C. Value loss.** Add A and B. [7]	$ 199,236,742
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** ..... $ 2,295,716 Source **B. Current year productivity or special appraised value:** ..... - $ 138,745 Source **C. Value loss.** Subtract B from A. [8]	$ 2,156,971
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 201,393,713
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,463,226,163
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 15,372,654
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]	$ 200,451 Source
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 15,573,105

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values.**[12] ..... $ 1,777,662,163 Source **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 Source **C. Total current year value.** Subtract B from A.	$ 1,777,662,163
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 7,602,544 Source **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 Source **C. Total value under protest or not certified.** Add A and B.	$ 7,602,544
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]	$ 29,121,256 Source
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 Source
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 1,756,143,451
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0 Source
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.	$ 28,253,212 Source
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 28,253,212
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 1,727,890,239
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.9013 /$100

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

Voter Approval Tax Rate

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

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

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

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

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

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

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.6015 /$100 Source
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate ..... $ 0.1700 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.1700 /$100 Source
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.7715 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: ..... $ 6,726,064 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. ..... – $ 2,315,642 D. **Adjust debt:** Subtract B and C from A.	Source Source Source $ 4,410,422

[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]	$ 62,151 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 4,348,271
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 93.4000 % Source B. Enter the prior year actual collection rate 93.5000% Source C. Enter the 2024 actual collection rate 93.4000 % Source D. Enter the 2023 actual collection rate 96.8000 % Source	93.4000 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 4,655,536
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,756,143,451
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.2651 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 1.0366 /$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.*	$ 1,756,143,451
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.0366 /$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.*	$ 1.0506 /$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.	$ 1.0006 /$100 Source

[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.	$ 0.0500 /$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).	$ 0.9866 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 0.9013 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 0.9866 /$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 ▶ Jose Adalberto Perez
Printed Name of School District Representative

sign here ▶
School District Representative

8/25/2026
Date

[40] Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

SAN BENITO CISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / CAMERON / Latest Prior Year Supplement	9
2	Prior year tax ceilings	CAD Docs / CAMERON / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	TEA / District	10
4MO	Prior year M&O tax rate	TEA / District	10
5A	Original prior year ARB values	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
5B	Prior year values from final court decisions	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6A	Prior year ARB certified value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6B	Prior year disputed value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
		CAD Docs / Preliminary Estimates (4/30)	13
9	Prior year taxable value of deannexed territory	CAD Docs / CAMERON / Certified Reports (7/25)	14
10A	Absolute exemptions — prior year market value	CAD Docs / CAMERON / Certified Reports (7/25)	14
10B	Partial exemptions	CAD Docs / CAMERON / Certified Reports (7/25)	14
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / CAMERON / Certified Reports (7/25)	14
11B	Current year productivity or special appraised value	CAD Docs / CAMERON / Certified Reports (7/25)	14
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	16
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	15
17A	Certified values	CAD Docs / CAMERON / Certified Reports (7/25)	17
17B	Pollution control and energy storage system exemption	CAD Docs / CAMERON / Certified Reports (7/25)	14
18A	Current year taxable value of properties under protest	CAD Docs / CAMERON / Certified Reports (7/25)	17
18B	Current year value of properties not under protest or not certi…	CAD Docs / Preliminary Estimates (4/30)	13
19	Current year tax ceilings	CAD Docs / CAMERON / Certified Reports (7/25)	17
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	13
22	Total current year taxable value of properties in territory ann…	CAD Docs / CAMERON / Certified Reports (7/25)	14
23	Total current year taxable value of new improvements	CAD Docs / CAMERON / Certified Reports (7/25)	14
27	Current year maximum compressed tax rate (MCR)	TEA / District	18
28A	Prior year enrichment tax rate	TEA / District	10
30A	Total current year debt — property tax revenue	*No source annotation*	
30B	Subtract unencumbered fund amount	*No source annotation*	
30C	Subtract state aid received	TEA / District	10
31	Certified prior year excess debt collections	Tax Office Docs	19
33A	Current year anticipated collection rate	Tax Office Docs	20
33B	Current year - 1 actual collection rate	Tax Office Docs	20
33C	Current year - 2 actual collection rate	Tax Office Docs	20
33D	Current year - 3 actual collection rate	Tax Office Docs	20

38	TCEQ certified expenses for pollution control	*No source annotation*
43	Prior year voter-approval tax rate (disaster adjustment)	*No source annotation*

2025 Appraisal Totals **SAN BENITO C.I.S.D** CAMERON CAD

ISB As of Roll # 16

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,456)	(Count) (0)	(Count) (23,456)
Land HS Value	565,999,361	0	565,999,361
Land NHS Value	613,729,526	0	613,729,526
Land Ag Market Value	283,599,696	0	283,599,696
Land Timber Market Value	0	0	0
Total Land Value	**1,463,328,583**	**0**	**1,463,328,583**
Improvement HS Value	1,242,517,562	0	1,242,517,562
Improvement NHS Value	585,977,460	0	585,977,460
Total Improvement	**1,828,495,022**	**0**	**1,828,495,022**
Market Value	**3,291,823,605**	**0**	**3,291,823,605**
BUSINESS PERSONAL PROPERTY	(1,342)	(0)	(1,342)
Market Value	**396,073,134**	**0**	**396,073,134**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (24,798)	(Total Count) (0)	(Total Count) (24,798)
TOTAL MARKET	**3,687,896,739**	**0**	**3,687,896,739**
Ag Productivity	12,112,397	0	12,112,397
Ag Loss (-)	271,487,299	0	271,487,299
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**3,416,409,440**	**0**	**3,416,409,440**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	433,747,016	0	433,747,016
CB CAP Limitation Value (-)	193,606,904	0	193,606,904
NET APPRAISED VALUE	**2,789,055,520**	**0**	**2,789,055,520**
Total Exemption Amount	1,136,256,993	0	1,136,256,993
NET TAXABLE	**1,652,798,527**	**0**	1 **1,652,798,527**
TAX LIMIT/FREEZE ADJUSTMENT	**23,198,055**	**0**	2 **23,198,055**
LIMIT ADJ TAXABLE (I&S)	**1,629,600,472**	**0**	**1,629,600,472**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**1,629,600,472**	**0**	**1,629,600,472**

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

$17,206,493.86 = 1,629,600,472 * (1.050600 / 100) + $85,911.3

SAN BENITO CISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	7,876.449	7,520.392	7,148.227
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	6,468.956	6,159.534	5,833.072
3.	Special Education FTEs Detail Report	409.548	437.334	437.334
4.	Career & Technology FTEs	997.945	923.524	877.821
5.	Weighted ADA (WADA) Detail Report	12,345.241	12,050.401	11,544.039
	WADA-to-ADA Ratio	*1.567*	*1.602*	*1.615*
6.	PEIMS Enrollment	9,073	8,624	8,197
Property Values				
7.	Prior Tax Year State Certified Property Value	$1,533,849,792	$1,607,332,434	$1,677,049,536
8.	Current Tax Year State Certified Property Value	$1,607,332,434	$1,677,049,536	$1,764,089,566
	Year-Over-Year Value Change	4.79%	4.34%	5.19%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.736900	$0.786900	$0.771500
10.	Tier One Tax Year M&O Tax Rate	$0.616900	$0.616900	$0.601500
11.	Maximum Compressed Tax Rate	$0.616900	$0.616900	$0.601500
	Tier Two, Level One Pennies (Golden Pennies)	*$0.080000*	*$0.080000*	*$0.080000*
	Tier Two, Level Two Pennies (Copper Pennies)	*$0.040000*	*$0.090000*	*$0.090000*
	VTCS 2784g Pennies (Unequalized Pennies)	*$0.000000*	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	$	$12,941,573	$12,847,106
	M&O Collections Relative to T2	*102.8%*	*98.1%*	*94.4%*
13.	I&S Tax Rate	$0.291800	$0.263700	$0.265100
14.	I&S Tax Collections	$4,557,085	$4,180,745	$4,244,105
	I&S Collections Relative to T8	*97.2%*	*94.5%*	*90.8%*
15.	Total Tax Collections	$16,711,777	$17,122,318	$17,091,210
16.	Total Tax Levy	$16,935,061	$18,327,802	$18,293,511
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	7,725.463	7,454.692	7,082.527
19.	ASF ADA	7,956.791	7,876.449	7,520.392
20.	Per Capita Rate	$619.868	$471.190	$620.000
Program Intent Codes - Allotments		SY 2024-25	SY 2025-26	SY 2026-27
Tier One Subchapter B and C Allotments				
21.	11-Regular Program Allotment 48.051	$39,848,769	$38,281,504	$36,252,540
22.	Small and Mid-Size Allotment 48.101	$0	$0	$0
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$9,864,939	$10,751,960	$10,751,960
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$311,080	$312,615	$297,077
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, **spend req. repealed beginning with 25-26 school year**)*	$12,087,050	$11,649,310	$11,073,724
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$1,363,297	$1,121,719	$1,066,208
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$8,156,655	$7,615,775	$7,238,889
28.	11-Public Education Grant 48.107	$0	$0	$0
29.	36-Early Education Allotment 48.108 *(spend 100% of amount) **INCLUDES REALLOCATION UNDER HB2***	$1,542,092	$1,747,973	$1,661,470
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$166,341	$161,670	$153,618
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$441,000	$297,000	$297,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$1,861,192	$2,926,861	$2,926,861
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$377,255	**MOVED TO 48.160**	**MOVED TO 48.160**
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	$0	$0	$0
	Early Literacy Intervention Allotment 48.122	*N/A*	*N/A*	$0
Tier One Subchapter D Allotments		SY 2024-25	SY 2025-26	SY 2026-27
36.	99-Transportation Allotment 48.151	$771,769	$771,769	$771,769
37.	99-New Instructional Facility Allotment 48.152	$0	$0	$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	$5,061	$26,451	$26,451
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	$0	$0	$0
40.	College Preparation Assessment Reimbursement 48.155	$6,396	$6,396	$6,396
41.	Certification Examination Reimbursement 48.156	$25,982	$25,982	$25,982
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$0
42.	Teacher Retention Allotment 48.158	*N/A*	$2,642,500	$2,642,500
43.	Support Staff Retention Allotment 48.1581	*N/A*	$274,223	$259,532
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$238,000	$238,000
45.	School Safety Allotment 48.160	*N/A*	$828,094	$820,241
46.	Allotment for Basic Costs 48.161	*N/A*	$914,144	$868,905
47.	Total Cost of Tier One Detail Report	$76,828,877	$80,593,945	$77,379,123
48.	Local Fund Assignment	($9,915,634)	($10,345,719)	($10,610,999)
49.	Per Capita Distribution from Available School Fund (ASF)	($4,932,160)	($3,711,304)	($4,662,643)
Foundation School Program (FSP) State Funding				
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$61,981,083	$66,536,922	$62,105,481
51.	Tier Two Detail Report	$13,643,131	$14,745,168	$13,336,017
52.	Other Programs Detail Report	$1,201,746	$1,304,393	$1,281,631
53.	Total FSP Operations Funding	$76,825,961	$82,586,483	$76,723,129
State Aid by Fund Code / Object Code - Funding Source		SY 2024-25	SY 2025-26	SY 2026-27
M&O State Aid				
54.	199/5812 - Foundation School Fund	$76,281,581	$82,069,043	$76,231,296
55.	199/5811 - Available School Fund	$4,932,160	$3,711,304	$4,662,643
56.	410/5829 - Instructional Materials & Technology Fund	$544,380	$517,440	$491,833
I&S State Aid				
57.	599/5829 - EDA	$1,853,440	$1,828,941	$1,619,802
58.	599/5829 - Instructional Facilities Allotment (Bond)	$1,550,646	$856,205	$695,840
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	$0	$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$0	$0	$0
61.	TOTAL FSP/ASF STATE AID	$85,162,207	$88,982,933	$83,701,414
Local Revenue in Excess of Entitlement				
62.	Local Revenue in Excess of Entitlement Detail Report	$0	$0	$0

4MO, 4IS, 28A

30C

Back to Source Documentation Links

Lawsuits for TNT Calculation

Inactive

Market Value	Settled Value
$2,650,000	$2,525,000
$135,000	$135,000
$1,235,555	$1,198,052
$13,875	$13,875
$52,726	$52,726
$683,538	$662,239
$5,300,000	$5,200,000
Total 5A, 5B	**$10,070,694**	**$9,786,892**

Active

Original value	Contested value (not reported)
$752,000	$0
$5,300,000	$0
$46,500	$0
$26,422,796	$0
$159,371	$0
$51,367	$0
$53,830	$0
$53,830	$0
$53,830	$0
$53,635	$0
$53,858	$0
$55,769	$0
$73,504	$0
$1,605,312	$0
Total 6A, 6B	**$34,735,602**	$0

2025 Lawsuits

	2025 LAWSUITS ATTORNEY/AGENT	PARCEL NUMBER	PID #	entities	PROPERTY OWNER	CAUSE NUMBER	MARKET VALUE	DISPOSITION	VALUE CHANGE
R	Gilbert D. Davila	07-9833-0000-0020-00	383755	CBR,GCC,IBR,SBN,SD1,SST,STS	**Varco Investments, Ltd,** Morrison Plaza, 3340 Pablo Kisel Blvd., Brownsville	2025-DCL-03957-B	5,577,371	SETTLED	5,577,371
		07-9834-0010-0010-00	394836	CBR,GCC,IBR,SBN,SD1,SST,STS	Morrison Center, 3230 Pablo Kisel Blvd., Brownsville		4,039,115	SETTLED	4,039,115
		98-4232-0010-0020-00	406606	CHG,GCC,IHG,SAN,SD5,SST	Stuart Plaza, 6710 W. Exp. 83, Harlingen		6,360,000	SETTLED	5,900,000
R	Jason Robert Nassour	60-8/151-0000-0020-00	403171	CSB,GCC,ISB,SD3,SST	**South Texas SDI Properties, LLC**	2025-DCL-03792-B	752,000	ACTIVE	
R	Gilbert D. Davila, Attorney	01-0000-0870-0090-00	28162	CBR,GCC,IBR,SBN,SST,STS	**Origo Works, Properties, LLC**, 115 E. Washington St., Brownsville	2025-DCL-03956-G	175,000	SETTLED	175,000
		01-0000-0950-0070-00	28233	CBR,GCC,IBR,SBN,SST,STS	1009 E. Adams St., Brownsville		725,000	SETTLED	650,000
		04-9300-0290-0141-00	50482	CBR,GCC,IBR,SBN,SST,STS	222 N. Expressway 77/83, Brownsville		2,766,000	SETTLED	2,625,000
R	Gilbert D. Davila	67-6820-0010-0058-00	113422	CSP,GCC,IPI,SC1,SST,STS	**Uptown Brownsville, LLC,** 410 Padre Blvd., South Padre Island	2025-DCL-03953-A	5,218,000	SETTLED	5,100,000
		01-1060-0060-0010-01	29964	CBR,GCC,IBR,SBN,SST,STS	1552 Palm Blvd., Brownsville		3,615,379	SETTLED	3,350,000
		60-8152-0010-0010-00	411124	CSB,GCC,ISB,SD3,SST	500 W. Business 77, San Benito		2,650,000	SETTLED	2,525,000
R	Andrea Hoyt	21-6242-0010-0010-00	240174	CHG,GCC,IHG,SD3,SST	**Lowes Home Center, Inc.**, 4705 S. South Expressway 83/77, Harlingen	2025-DCL-04049-C	7,700,000	SETTLED	7,550,000
		05-0000-0330-0000-00	50948	CBR,GCC,IBR,SBN,SD1,SST,STS	525 Ruben Torres, Blvd., Brownsville		7,435,868	SETTLED	7,435,868
R	Richard Bradley O'Neill, Attorney	31-0000-4440-0020-00	87266	CLV,GCC,IPI,SC1,SST,STS	**Peak Bay Apartments, LLC**, 242 Santa Isabel Blvd, Laguna Vista	2025-DCL-04037-I	1,470,000	SETTLED	1,275,000
R	Richard Bradley O'Neill, Attorney	18-4782-0020-0000-00	73647	CHG,GCC,IHG,SAN,SST	**Harlingen Apartments, LLC**, 1601 Haverford, Harlingen	2025-DCL-04039-G	2,717,578	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-7910-0000-2046-00	41011	CBR,GCC,IBR,SBN,SD1,SST,STS	**Waterside Apartments, LLC**, 4200 Boca Chica Blvd, Brownsville	2025-DCL-04035-I	2,734,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-1320-3000-0200-00	35875	CBR,GCC,IBR,SBN,SD1,SST,STS	**Brownsville Apartments, LLC**, 1202 Morningside Rd, Brownsville	2025-DCL-04028-I	925,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-7910-1890-1010-00	41509	CBR,GCC,IBR,SBN,SD1,SST,STS	275 Morningside Rd, Brownsville		2,050,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	04-9200-0070-0000-00	50044	CBR,GCC,IBR,SBN,SST,STS	**Villas de San Miguel, LLC**, 628 Lindale Dr., Brownsville	2025-DCL-04038-E	1,170,410	ACTIVE	
R	Richard Bradley O'Neill, Attorney	20-5140-0010-0000-00	76442	CHG,GCC,IHG,SAN,SST	**Harlingen Park Place Apartments, LLC**	2025-DCL-04036-D	1,610,721	ACTIVE	
		20-5140-0010-0010-00	76443	CHG,GCC,IHG,SAN,SST			260,535	ACTIVE	
		18-2750-0080-8130-00	71897	CHG,GCC,IHG,SAN,SST			6,380	ACTIVE	
R	Gilbert D. Davila, Attorney	05-4660-0010-0000-00	52630	CBR,GCC,IBR,SBN,SST,STS	**Sabal Market Center LLC**, 814 N. Expressway, Brownsville	2025-DCL-04085-H	5,197,369	SETTLED	4,355,662
R	Gilbert D. Davila, Attorney	05-4660-0011-0000-00	52631	CBR,GCC,IBR,SBN,SST,STS	814 Expressway 77/83, Brownsville		1,393,000	SETTLED	1,244,338
R	Jack M. Olsen, Attorney	06-9300-0020-0010-00	57667	CBR,GCC,IBR,SBN,SD1,SST,STS	**LKVC, LLC**, Lack's Furniture - 1405 Ruben M. Torres, Blvd., Brownsville	2025-DCL-04266-D	4,654,140	SETTLED	4,450,000
		17-1100-0000-0010-00	69801	CHG,GCC,IHG,SAN,SST	Lack's Furniture, 802 S. Dixieland Rd., Harlingen		1,700,900	SETTLED	1,700,900
R	Clemetric Thomas Frazier, Attorney	61-3900-0020-0330-00	105680	CSB,GCC,ISB,SD3,SST	**Roy Rentals, LP**	2025-DCL-04183-H	135,000	SETTLED	135,000
		97-3780-0110-0100-00	203107	CCB,GCC,IHG,SAN,SD5,SST			205,000	SETTLED	205,000
		24-5550-0010-0050-00	81470	CHG,GCC,IHG,SAN,SD3,SST			256,392	SETTLED	256,392
		37-0000-0710-0100-00	88623	CLO,GCC,ILO,SBN,SD1,SST,STS			212,000	SETTLED	172,000
		55-0000-0240-0090-00	97287	CRH,GCC,IRH,SAN,SD3,SST			259,997	SETTLED	259,997
R	Dallas Alford Sessions, Attorney	07-9828-0000-0010-00	360868	CBR,GCC,IBR,SBN,SD1,SST,STS	**TPI Sunrise Palms LLC**	2025-DCL-04393-H	2,306,810	SETTLED	2,119,000
		07-9828-0000-0020-00	360869	CBR,GCC,IBR,SBN,SD1,SST,STS			6,245,043	SETTLED	5,346,000
R	Dallas Alford Sessions, Attorney	18-4093-0010-0090-00	359828	CHG,GCC,IHG,SAN,SD5,SST	**Y & O Harlingen Corners LLC**	2025-DCL-04467-C	8,619,742	SETTLED	7,500,000
		18-4104-0010-0040-00	428096	CHG,GCC,IHG,SAN,SD5,SST			2,498,355	SETTLED	2,300,000
		18-4104-0010-0080-00	428098	CHG,GCC,IHG,SAN,SD5,SST			8,824,096	SETTLED	8,300,000
		18-4104-0010-0081-00	428099	CHG,GCC,IHG,SAN,SD5,SST			5,782,904	SETTLED	5,450,000
P	David C. Garza, Attorney	00-0100-0133-8810-04	219035	GCC,IPI,SBN,SES,SST,STS	**Loma Alta Leasing, Inc.**	2025-DCL-04492-H	494,143	SETTLED	183,840
R	Gilbert D. Davila, Attorney	88-5244-0010-0010-00	389961	CSB,GCC,ISB,SD3,SST	**Brownsville Apartments, LLC, 1202 Morningside Rd, Brownsville**	2025-DCL-04286-H	5,300,000	ACTIVE	
		79-1410-0010-0112-00	424834	GCC,ILO,SBN,SD1,SES,SST,STS	Ovation Senior Living, 8475 E. Lakeside Blvd., San Benito		4,497,874	ACTIVE	
R	Jack M. Olsen, Attorney	77-1600-0070-0000-00	150835	CLO,GCC,ILO,SBN,SD1,SST,STS	**Rio Grande Valley Resorts LLC**	2025-DCL-04402-I	3,536,049	SETTLED	3,070,000
R	Gilbert D. Davila, Attorney	79-1410-0010-0110-00	248674	GCC,ILO,SBN,SD1,SES,SST,STS	**VDC Lakeside Capella LP,** Capella Apartments, 8465 E. Lakeside Blvd., Los Fresnos	2025-DCL-04279-D	4,314,430	SETTLED	4,225,000
		75-0171-1580-0201-00	390117	CLO,GCC,ILO,SBN,SD1,SST,STS	Paseo Pointe Apartments, 33168 Whipple, Los Fresnos		9,716,786	SETTLED	9,250,000
		74-3021-0010-0010-00	400153	CBR,GCC,ILO,SBN,SD1,SST,STS	Retama Park Apartments, 151 Clara Bennett, Los Fresnos		6,072,581	SETTLED	5,425,000
R	Jason Robert Nassour, Attorney	29-8200-0010-0010-00	86867	CLA,GCC,ILA,SD6,SST	**La Feria Partners, LLC**	2025-DCL-04444-A	467,227	ACTIVE	
		29-9900-0010-0000-00	87112	CLA,GCC,ILA,SD6,SST			3,135,988	ACTIVE	
		85-3150-0000-0010-00	180071	CLA,GCC,ILA,SD6,SST			2,800,000	ACTIVE	
		85-7141-0000-0031-00	181933	CLA,GCC,ILA,SD6,SST			650,000	ACTIVE	
R	Gilbert D. Davila, Attorney	01-9010-1000-0020-00	32506	CBR,GCC,IBR,SBN,SD1,SST,STS	**J P Morgan Chase Bank,** Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I	4,179,339	SETTLED	3,850,000
		06-9710-0010-0010-00	57896	CBR,GCC,IBR,SBN,SD1,SST,STS	Chase Bank, 4999 Alton Gloor, Brownsville		1,232,734	SETTLED	1,200,000
R	Ernest Aliseda, Attorney	01-9338-0010-0010-00	34568	CBR,GCC,IBR,SBN,SD1,SST,STS	**DHR Real Estate Partners, LTD**	2025-DCL-04501	0,800,000	ACTIVE	
R	Sam C. Webb, Attorney	22-1930-0010-0010-00	77373	CHG,GCC,IHG,SAN,SD5,SST	**LEMB III, LP,** 1201 N. Expressway 77, Paradise Park RV Resort	2025-DCL-04580-B	1,213,617	ACTIVE	
		22-1930-0020-0000-00	77374	CHG,GCC,IHG,SAN,SD5,SST			5,952,501	ACTIVE	
		22-1930-0030-0000-00	77375	CHG,GCC,IHG,SAN,SD5,SST			0,595,066	ACTIVE	
R	Sam C. Webb, Attorney	97-2184-0000-1000-00	202567	CHG,GCC,IHG,SAN,SD5,SST	**MHC Tropic Winds, LLC,** 1501 N. Loop 499, Harlingen, TX	2025-DCL-04583-D	0,306,110	ACTIVE	
R	Sam C. Webb, Attorney	98-4200-0030-0000-00	208578	CHG,GCC,IHG,SAN,SD5,SST	**Sunburst/Encore LP,** 4515 Graham, Harlingen, TX	2025-DCL-04590-C	121,136	ACTIVE	
		98-4200-0040-0200-00	208580	CHG,GCC,IHG,SAN,SD5,SST	4525 Graham, Harlingen, TX		5,657,991	ACTIVE	
R	Sam C. Webb, Attorney	15-1130-0010-0010-00	65651	CHG,GCC,IHG,SAN,SD5,SST	**Sunburst/Encore LP**	2025-DCL-04595-E	9,561,330	ACTIVE	
		15-1130-0020-0010-00	65653	CHG,GCC,IHG,SAN,SD5,SST			75,740	ACTIVE	
		23-9575-2000-0020-00	81005	CHG,GCC,IHG,SAN,SD5,SST			4,880	ACTIVE	
		23-9600-0000-0010-00	81112	CHG,GCC,IHG,SAN,SD5,SST			68,680	ACTIVE	
		23-9600-0000-0070-00	81114	CHG,GCC,IHG,SAN,SD5,SST			75,620	ACTIVE	
		97-3791-0010-0010-00	203612	CCB,GCC,IHG,SAN,SD5,SST			2,789,428	ACTIVE	
R	Sam C. Webb, Attorney	23-0680-1180-0042-00	79429	CSB,GCC,ISB,SD3,SST	**MHC Fun N Sun, LLC**	2025-DCL-04585-I	46,500	ACTIVE	
		23-0680-1180-0060-00	79431	CSB,GCC,ISB,SD3,SST			6,422,796	ACTIVE	
		23-0680-1180-0070-00	79432	CSB,GCC,ISB,SD3,SST			159,371	ACTIVE	
		23-0680-1180-0090-00	79434	CSB,GCC,ISB,SD3,SST			51,367	ACTIVE	
		88-4000-0010-0010-00	188101	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0020-00	188102	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0030-00	188103	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0040-00	188104	CSB,GCC,ISB,SD3,SST			53,635	ACTIVE	
		88-4000-0010-0050-00	188105	CSB,GCC,ISB,SD3,SST			53,858	ACTIVE	
		88-4000-0010-0060-00	188106	CSB,GCC,ISB,SD3,SST			55,769	ACTIVE	
		88-4000-0010-0070-00	188107	CSB,GCC,ISB,SD3,SST			73,504	ACTIVE	
R	Andrew Blaine Albright	07-9057-0010-0020-00	61698	CBR,GCC,IBR,SBN,SD1,SST,STS	**MCRT3 Brownsville LP**	2025-DCL-04729-A	1,382,791	ACTIVE	
P	Michael Patrick Moore	00-0100-0062-2002-01	216262	GBR,GCC,IBR,SBN,SD1,SST,STS	**Dillard Texas South LLC**	2025-DCL-04725-B	7,369,000	ACTIVE	
R	Patrick T. Donovan	72-4600-0250-0010-00	377605	CSP,GCC,IPI,SC1,SST,STS	**Dragon Products LLC (42134 FM 510 Industrial)**	2025-DCL-04754-G	6,818,752	ACTIVE	
R	Lauren Kennedy Smith	59-5220-0030-0011-00	103121	CSB,GCC,ISB,SD3,SST	**Firebrand Properties, LP**	2025-DCL-04500-E	1,235,555	SETTLED	1,198,052
		59-5220-0030-0090-00	103125	CSB,GCC,ISB,SD3,SST			13,875	SETTLED	13,875
		59-5220-0030-0101-00	103128	CSB,GCC,ISB,SD3,SST			52,726	SETTLED	52,726
		76-5210-0010-0020-00	143725	CBR,GCC,IBR,SBN,SD1,SST,STS			1,151,900	SETTLED	1,114,397
		85-3389-0000-0010-00	181023	CLA,GCC,ILA,SD6,SST			1,045,873	SETTLED	1,008,370
		01-9361-0010-0010-00	34864	CBR,GCC,IBR,SBN,SST,STS			1,333,562	SETTLED	1,296,050
		02-5610-0060-0260-00	38408	CBR,GCC,IBR,SBN,SD1,SST,STS			1,462,028	SETTLED	1,424,525
		25-2271-0000-0020-00	395286	CHG,GCC,IHG,SAN,SST			595,180	SETTLED	557,677
		19-9736-0010-0010-00	399670	CHG,GCC,IHG,SAN,SST			944,129	SETTLED	906,626
		19-9736-0010-0020-00	399671	CHG,GCC,IHG,SAN,SST			915,894	SETTLED	878,391
		19-9736-0010-0030-00	399672	CHG,GCC,IHG,SAN,SST			13,875	SETTLED	13,875
		03-4410-0020-0021-00	43902	CBR,GCC,IBR,SBN,SST,STS			52,726	SETTLED	710,283
		06-4870-0010-0010-00	56316	CBR,GCC,IBR,SBN,SST,STS			1,121,218	SETTLED	1,083,715
		06-9250-0000-0023-00	57654	CBR,GCC,IBR,SBN,SD1,SST,STS			1,062,558	SETTLED	1,025,055
		06-9711-0010-0030-00	57899	CBR,GCC,IBR,SBN,SD1,SST,STS			1,300,000	SETTLED	1,262,497
		07-9600-0240-0400-00	62350	CBR,GCC,IBR,SBN,SST,STS			1,536,166	SETTLED	1,498,663
		19-1750-0010-0010-00	74551	CHG,GCC,IHG,SAN,SST			1,190,934	SETTLED	1,153,431
		23-8200-0020-0010-00	80699	CHG,GCC,IHG,SAN,SST			1,573,609	SETTLED	1,536,106
R	Russel L. Morris	07-9800-0150-0200-00	62581	CBR,GCC,IBR,SBN,SST,STS	**KAMS Partners, LP**	2025-DCL-04799-C	1,000,000	DISMISSED	
R	Russel L. Morris	01-7000-0010-0020-00	32018	CBR,GCC,IBR,SBN,SST,STS	**Puente Partners LP,** 2944 Boca Chica Blvd., Brownsville, TX	2025-DCL-04800-a	5,000,000	ACTIVE	
		01-7000-0000-0013-00	442374	CBR,GCC,IBR,SBN,SST,STS	2940 Boca Chica Blvd, Brownsville, TX		8,000,000	ACTIVE	
R	Jay Shroff	75-0239-0010-0050-00	139166	CLO,GCC,ILO,SBN,SD1,SST,STS	**AutoZone Texas, L.P., AutoZone West, Inc.**	2025-DCL-04852-G	811,673	SETTLED	676,685
		01-1080-0080-0220-00	30000	CBR,GCC,IBR,SBN,SST,STS			673,528	SETTLED	566,974
		04-9628-0010-0011-00	50620	CBR,GCC,IBR,SBN,SST,STS			1,010,244	SETTLED	847,572
		16-9400-0030-0010-00	69519	CHG,GCC,IHG,SAN,SST			757,554	SETTLED	673,371
		79-1928-0010-0020-00	168035	CBR,GCC,IBR,SBN,SD1,SP1,SST,STS			775,109	SETTLED	646,584
		58-7710-0000-0010-00	360620	CSB,GCC,ISB,SD3,SST			683,538	SETTLED	662,239
R	Gilbert D. Davila	98-7804-0010-0020-00	389013	CHG,GCC,IHG,SAN,SD5,SST	**Presidium Valor Venture LLC**	2025-DCL-04779	2,351,147	SETTLED	22,000,000
R	Jay Shroff	01-9362-0010-6000-00	34874	CBR,GCC,IBR,SBN,SD1,SST,STS	**Chick-Fil-A, Inc.,** 4325 N. Expressway 77/83, Brownsville	2025-DCL-04802-B	1,800,000	SETTLED	1,650,000
R		04-0899-0000-0020-00	394295	CBR,GCC,IBR,SBN,SST,STS	3385 Boca Chica Blvd., Brownsville		1,466,273	SETTLED	1,466,273
R		18-4112-0010-0010-00	368976	CHG,GCC,IHG,SAN,SST	1021 Dixieland Rd., Harlingen		1,150,000	SETTLED	1,150,000
R		23-4527-0010-0010-10	405820	CHG,GCC,IHG,SAN,SST	1814 E. 77 Sunshine Strip, Harlingen		1,681,903	SETTLED	1,631,903
R		79-1977-0010-0010-00	405852	CBR,GCC,IBR,SBN,SD1,SP1,SST,STS	2150 FM 802, Brownsville		1,800,000	SETTLED	1,700,000
R	Gilbert D. Davila	88-5244-0010-0010-00	389961	CSB,GCC,ISB,SD3,SST	**VDC San Benito Reserve I Homes, LP,** 698 Stookey Rd., San Benito	2025-DCL-04286-H	5,300,000	SETTLED	5,200,000
		79-1410-0010-0112-00	424834	GCC,ILO,SBN,SD1,SES,SST,STS	8475 E. Lakeside Blvd, Los Fresnos		4,497,874	ACTIVE	4,325,000
R	Gilbert D. Davila	73-8670-0310-0300-00	122721	CBR,GCC,IBR,SBN,SD1,SST,STS	**TXBR Gulf MHP, LLC,** dba Gulf Breeze MHP, Brownsville	2025-DCL-04683-B	2,594,821	SETTLED	2,280,000
R	Lance Alan Kirby	07-4350-0120-0160-00	59961	CBR,GCC,IBR,SBN,SST,STS	**Jewelry Corner, Inc., 780 Central Blvd, Brownsville**	2025-DCL-04944-E	2,377,717	ACTIVE	
R	Carolyn Jeannette Chinn	24-8850-0010-0010-00	82829	CHG,GCC,IHG,SAN,SD3,SST	**VHS Harlingen Hospital Company, LLC**	2025-DCL-04885-G	8,799,967	ACTIVE	
R	Lauren Kennedy Smith	01-9010-2000-0018-00	32512	CBR,GCC,IBR,SBN,SD1,SST,STS	**International Bank of Commerce, Brownsville**	2025-DCL-04940-A	3,100,500	ACTIVE	
		03-9470-0000-0010-00	44771	CBR,GCC,IBR,SBN,SD1,SST,STS			9,918,018	ACTIVE	
R	Robert L. Ritterbusch	67-0361-0000-0401-00	380121	CSP,GCC,IPI,SC1,SST,STS	**Robert L. Ritterbusch**	2025-DCL-05100-B	750,000	ACTIVE	
R	Kathlyn Eileen Hufsteler	24-5750-0000-0040-00	82312	CHG,GCC,IHG,SAN,SST	**Willow Ridge 168, LLC**	2025-DCL-05290-H	4,536,862	SETTLED	4,125,000
R	Kathlyn Eileen Hufsteler	07-6470-0000-0010-00	60748	CBR,GCC,IBR,SBN,SST,STS	**Wellington Plaza, LLC,** 844 W. Price Rd., Brownsville	2025-DCL-05070-D	2,167,941	ACTIVE	
		07-6470-0000-0020-00	60749	CBR,GCC,IBR,SBN,SST,STS	2390 Central Blvd., Brownsville		1,241,962	ACTIVE	
		07-6470-0000-0030-00	60750	CBR,GCC,IBR,SBN,SST,STS	2280 Central Blvd., Brownsville		1,712,219	ACTIVE	
		07-6470-0000-0044-00	60755	CBR,GCC,IBR,SBN,SST,STS	844 W. Price Rd., Brownsville		264,282	ACTIVE	
R	Kathlyn Eileen Hufsteler	02-7910-0220-1020-00	41180	CBR,GCC,IBR,SBN,SD1,SST,STS	**Kimac, LLC,** 4380 Boca Chica, Brownsville	2025-DCL-05069-I	5,073,273	SETTLED	4,900,000
R	Kathlyn Eileen Hufsteler	76-3794-0110-0000-00	143452	CBR,GCC,IBR,SBN,SST,STS	**Gran-Cam, LLC,** 1385 Military Hwy, Brownsville	2025-DCL-05072-B	5,642,666	ACTIVE	
R	Michael R. Silberstein	67-1600-1820-0092-00	111464	CSP,GCC,IPI,SC1,SST,STS	**South Padre Retreats, LLC,** 220 West Atol, Street, South Padre Island	2025-DCL-04989-I	900,000	ACTIVE	
		67-6400-0870-0010-00	108805	CSP,GCC,IPI,SC1,SST,STS	5703B Laguna Circle South, South Padre Island		922,385	ACTIVE	
		67-6400-0870-0020-00	111465	CSP,GCC,IPI,SC1,SST,STS	W Atol, South Padre Island		550,877	ACTIVE	
		67-0508-0103-0040-00	108245	CSP,GCC,IPI,SC1,SST,STS	429 Padre Blvd, Unit A-3, South Padre Island		750,000	ACTIVE	
		67-0508-0102-0010-00	108244	CSP,GCC,IPI,SC1,SST,STS	429 Padre Blvd, Unit A-2, South Padre Island		816,000	ACTIVE	
		23-0694-0010-0010-00	79640	CHG,GCC,IHG,SD3,SST	**HMC Realty LLC,** 5501 S. Expressway 77/83, Harlingen	2025-DCL-05274-G	4,607,999	ACTIVE	
		23-0697-0000-0100-00	79655	CHG,GCC,IHG,SD3,SST			239,119	ACTIVE	
		23-0697-0000-0102-00	79657	CHG,GCC,IHG,SD3,SST			155,012	ACTIVE	
		23-0697-0000-0202-00	79664	CHG,GCC,IHG,SD3,SST			186,570	ACTIVE	
		23-0697-0000-0301-00	79669	CHG,GCC,IHG,SD3,SST			157,086	ACTIVE	
		23-0697-0000-0302-00	79670	CHG,GCC,IHG,SD3,SST			143,088	ACTIVE	
R	James Nick Zoys	19-2701-0000-0030-00	422535	CHG,GCC,IHG,SAN,SD5,SST	**GO Centers, LLC and Hutton Base Camp, LLC,** 2302 N. Loop 499, Harlingen	2025-DCL-05275-I	295,000	ACTIVE	
		07-1260-0000-0020-00	58483	CBR,GCC,IBR,SBN,SD1,SST,STS	3220 Southmost Rd., Brownsville		765,978	ACTIVE	
		47-2900-0010-0010-00	93011	CPI,GCC,IPI,SC1,SST,STS	1902 W Hwy 100, Port Isabel		936,000	ACTIVE	
R	James David Hannagan	23-4800-0010-0000-00	80037	CHG,GCC,IHG,SAN,SST	**Thunderbird Real Estate II LTD (Sames Automotive),** 2521 W Expressway 83, Harlingen	2025-DCL-05205-H	4,350,000	ACTIVE	
R	James David Hannagan	76-6322-0000-0010-00	446999	CBR,GCC,ILO,SBN,SD1,SST,STS	**Boggus CDJR LLC (Boggus Auto Group)**	2025-DCL-05210-A	2,500,000	ACTIVE	
R	Oliver Gray	02-7316-0010-0020-00	152569	CBR,GCC,IBR,SBN,SD1,SST,STS	**CVS as Lessee**	2025-DCL-05053-B	1,965,170	ACTIVE	
		75-0711-0000-0010-00	366949	CBR,GCC,IBR,SBN,SD1,SST,STS	7395 Padre Island Hwy, Brownsville		1,905,855	ACTIVE	
		29-0030-0000-0010-00	383186	CLA,GCC,ILA,SD6,SST	224 Main St., La Feria		1,755,327	ACTIVE	
		29-0030-0000-0020-00	383187	CLA,GCC,ILA,SD6,SST	101 Main St., La Feria		83,946	ACTIVE	
R	Joshua E. Estes	23-2609-0000-0030-00	413324	CHG,GCC,IHG,SAN,SST	**Harlingen Investors, LTD**	2025-DCL-05387-I	0,479,496	ACTIVE	
R	Joshua E. Estes	67-1600-1860-0100-00	108871	CSP,GCC,IPI,SC1,SST,STS	**Continental Inn Windwater LLC Et Al**	2025-DCL-05391-D	2,145,000	ACTIVE	
		67-1600-1860-0080-00	108870	CSP,GCC,IPI,SC1,SST,STS			436,395	ACTIVE	
R	Joshua E. Estes	67-6400-1000-0060-00	111736	CSP,GCC,IPI,SC1,SST,STS	**7 Hills SPI LLC**	2025-DCL-05392-D	4,177,265	ACTIVE	
R	Joshua E. Estes	23-0696-0010-0010-00	79654	CHG,GCC,IHG,SD3,SST	**Tri-City Hotel LLC**	2025-DCL-05393-I	6,254,000	ACTIVE	
R	Joshua E. Estes	22-4117-0010-0010-00	410752	CHG,GCC,IHG,SAN,SD5,SST	**Provident Group-Harlingen Properties LLC,** 751 Harlingen Heights Dr., Harlingen	2025-DCL-05394-E	5,278,430	ACTIVE	
R	Niral Ramesh Gandhi	67-6400-1130-0300-00	112302	CSP,GCC,IPI,SC1,SST,STS	**Elegant Lotus LLC**	2025-DCL-05322-A	5,203,100	ACTIVE	
R	Clemetric Thomas Frazier	23-0670-0010-0010-00	434592	CHG,GCC,IHG,SD3,SST	**Haidar Properties LLC**	2025-DCL-05252-D	1,879,129	SETTLED	1,850,000
R	Clemetric Thomas Frazier	03-7160-0070-0000-00	44393	CBR,GCC,IBR,SBN,SST,STS	**Jiten I Bhakta**	2025-DCL-05175-E	584,500	SETTLED	550,000
R	Clemetric Thomas Frazier	05-0030-0060-0030-00	51055	CBR,GCC,IBR,SBN,SD1,SST,STS	**Dos Re Holdings, LLC**	2025-DCL-05191-G	2,433,141	SETTLED	11,400,000
R	Clemetric Thomas Frazier	67-6400-1110-0070-00	111902	CSP,GCC,IPI,SC1,SST,STS	**4001 Padre Blvd., LTD**	2025-DCL-05198-H	1,198,393	SETTLED	1,100,000
R	Clemetric Thomas Frazier	18-4055-0010-0010-00	72942	CHG,GCC,IHG,SAN,SD5,SST	**Cornerstone Apartment Homes, LLC,** 2215 E. Vinson, Harlingen	2025-DCL-05237-A	2,754,431	ACTIVE	
R	Clemetric Thomas Frazier	15-7596-0010-0020-00	67022	CHG,GCC,IHG,SAN,SST	**Alpha Hotels Corporation**	2025-DCL-05234-C	3,025,733	SETTLED	2,950,000
R	Clemetric Thomas Frazier	04-9200-1140-0000-00	50244	CBR,GCC,IBR,SBN,SST,STS	**Jaydee Rentals LLC**	2025-DCL-05192-D	1,181,476	SETTLED	1,100,000
R	Clemetric Thomas Frazier	86-2220-0120-0000-00	186086	GCC,ISB,SAN,SES,SST	**BS Properties LLC**	2025-DCL-05255-D	1,605,312	ACTIVE	
P	Preston James Dugas, III	00-0100-0217-5179-06	222381	CBR,GCC,IBR,SBN,SD1,SST,STS	**Home Depot USA Inc.,** 605 W. Morrison Rd., Brownsville	2025-DCL-05214-C	7,500,997	SETTLED	7,376,390
		00-0100-0217-5177-01	222380	CHG,GCC,IHG,SAN,SD3,SST	4710 S. Expressway 77/83, Harlingen		8,001,820	SETTLED	7,560,000
		00-0100-0217-5175-20	222379	CBR,GCC,IBR,SBN,SST,STS	4551 Padre Island Hwy, Brownsville		8,164,410	SETTLED	7,635,250
R	Clemetric Thomas Frazier	98-8851-0010-0080-00	360849	GCC,IHG,SAN,SD5,SES,SST	**Norma P Monterrey**	2025-DCl-05194-G	1,851,133	NON-SUIT	
R	Clemetric Thomas Frazier	06-9700-0130-0000-00	57882	CBR,GCC,IBR,SBN,SD1,SST,STS	**PSV IT of 2021 Inc**	2025-DCL-05195-G	7,327,838	SETTLED	6,600,000
R	Clemetric Thomas Frazier	07-9819-0010-0040-00	63230	CBR,GCC,IBR,SBN,SD1,SST,STS	**Ming Zhe Inc**	2025-DCL-05249-G	2,518,600	NON-SUIT	
R	Clemetric Thomas Frazier	06-0200-0020-0020-00	53925	CBR,GCC,IBR,SBN,SD1,SST,STS	**Livermore Hotel Group LLC**	2025-DCL-05193-G	4,206,500	SETTLED	13,500,000
R	Clemetric Thomas Frazier	67-6830-0010-0010-00	383646	CSP,GCC,IPI,SC1,SST,STS	**InnJoy Hospitality LLC**	2025-DCL-05250-H	5,504,274	SETTLED	14,890,145
R	Clemetric Thomas Frazier	01-9378-0010-0010-00	366956	CBR,GCC,IBR,SBN,SST,STS	**Yogi Property Management LLC**	2025-DCL-05232-H	1,100,000	ACTIVE	
R	Clemetric Thomas Frazier	79-1974-0000-0010-00	395582	CBR,GCC,IBR,SBN,SD1,SP2,SST,STS	**Mou Tar 281, LLC**	2025-DCL-05248-H	1,244,647	SETTLED	1,160,669
R	Clemetric Thomas Frazier	07-9800-1030-0373-00	62694	CBR,GCC,IBR,SBN,SD1,SST,STS	**Diwali Partners LP**	2025-DCL-05254-A	5,347,500	SETTLED	5,300,000
R	Clemetric Thomas Frazier	07-9811-0030-0090-00	63182	CBR,GCC,IBR,SBN,SD1,SST,STS	**Grana LP**	2025-DCL-05253-H	3,500,000	SETTLED	13,250,000

Zero Value Confirmation

Tax Year 2026 · Generated August 14, 2026

District: SAN BENITO CISD
Submitted by: Richard Molina, Chief Appraiser
Office: Cameron County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	August 14, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 14, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 14, 2026

Back to Source Documentation Links

2026 Certification Totals | **SAN BENITO C.I.S.D** | CAMERON CAD

ISB | **No-New-Revenue Tax Rate Assumption** | As of Roll # 0

New Value

Total New Market Value: $33,979,284

Total New Taxable Val 23 $28,253,212

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

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	2	187,559
EX-XV	Other Exemptions (including public property, reli...	13	1,002,424
Absolute Exemption Value Loss:		**15**	10A **1,189,983**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	724	30,268,398
BPPEX-AL	BPPEX-AL	101	4,035,513
BPPEX-TU	17B BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	0
DV3	Disabled Veterans 50% - 69%	5	20,000
DV4	Disabled Veterans 70% - 100%	38	302,935
DVHS	Disabled Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
FR	FREEPORT	8	132,442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619,734
OV65S	OV65 Surviving Spouse	2	0
Partial Exemption Value Loss:		**1,315**	10B **198,046,759**
Total NEW Exemption Value			**199,236,742**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**199,236,742**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
11A 2 9, 22	11B 2,295,716	138,745	-2,156,971

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	6,644	173,411	98,869	158,876	101,756	31,981	0
A & E	7,594	178,774	99,754	162,353	103,625	33,721	0

CAMERON COUNTY TAX OFFICE

TXDIS4D — FUND DISTRIBUTION REPORT — DATE 07/22/2026 TIME 16:38:50 PAGE 228

RECEIVABLE BALANCE 'R' REPORT — FROM 10/01/2025 TO 07/21/2026 — YEAR FROM 0000 TO 2025

GENERAL FUND

ISB -- SAN BENITO ISD

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	1,248.80	.00	.00	120.06	.00	1,128.74	376.99	74.56	.00	.00	.00	.00	497.05
2001	1,326.93	.00	.00	339.84	.00	987.09	1,033.38	205.98	.00	.00	.00	.00	1,373.22
2002	1,509.79	.00	.00	288.98	.00	1,220.81	843.56	169.89	.00	.00	.00	.00	1,132.54
2003	1,537.31	.00	.00	108.32	.00	1,428.99	301.13	81.89	.00	.00	.00	.00	409.45
2004	17,072.13	14,256.87-	.00	114.03	.00	2,701.23	303.32	83.47	.00	.00	.00	.00	417.35
2005	15,473.60	.00	.00	174.15	.00	15,299.45	442.11	123.25	.00	.00	.00	.00	616.26
2006	20,154.90	.00	.00	721.29	.00	19,433.61	1,499.24	444.10	.00	.00	.00	.00	2,220.53
2007	16,471.95	.00	.00	661.19	.00	15,810.76	1,358.89	404.01	.00	.00	.00	.00	2,020.08
2008	17,094.12	.00	.00	1,123.02	.00	15,971.10	2,150.92	575.08	.00	.00	.00	.00	3,273.94
2009	15,935.37	.00	.00	548.13	.00	15,387.24	1,102.68	321.51	.00	.00	.00	.00	1,650.81
2010	24,985.77	.00	.00	747.18	.00	24,238.59	1,451.42	439.70	.00	.00	.00	.00	2,198.60
2011	30,928.63	.00	.00	415.50	.00	30,513.13	750.03	233.11	.00	.00	.00	.00	1,165.53
2012	30,859.54	.00	.00	372.49	.00	30,487.05	584.18	173.24	.00	.00	.00	.00	956.67
2013	29,997.05	.00	.00	379.37	.00	29,617.68	593.92	194.65	.00	.00	.00	.00	973.29
2014	31,560.59	.00	.00	1,498.95	.00	30,061.64	1,691.66	441.27	.00	.00	.00	.00	3,190.61
2015	29,891.20	.00	.00	1,467.10	.00	28,424.10	1,511.67	409.52	.00	.00	.00	.00	2,978.77
2016	37,377.74	.00	.00	1,800.47	.00	35,577.27	1,827.29	581.82	.00	.00	.00	.00	3,627.76
2017	46,448.47	94.93-	.00	2,473.79	.00	43,879.75	2,597.79	991.95	.00	.00	.00	.00	5,071.58
2018	62,059.14	144.70-	.00	4,612.40	.00	57,302.04	4,480.41	1,818.57	.00	.00	.00	.00	9,092.81
2019	81,860.68	131.09-	.00	6,796.71	.00	74,932.88	5,796.98	2,486.63	.00	.00	.00	.00	12,593.69
2020	108,547.36	126.76-	.00	8,743.31	.00	99,677.29	5,903.62	2,724.93	.00	.00	.00	.00	14,646.93
2021	115,381.45	1,016.52	212.41	19,831.33	.00	96,779.05	9,712.98	5,008.93	35.05-	46.56-	.00	.00	29,544.31
2022	175,344.74	1,791.60	453.47	58,747.90	.00	118,841.91	22,054.33	13,309.51	7.08-	.00	.00	.00	80,802.23
2023	254,364.26	58,683.08-	63,959.28	100,459.40	67.34-	159,248.40	32,507.29	24,003.29	68.23-	737.41-	.00	.22	132,899.57
2024	587,189.03	122,485.88-	135,825.91	304,757.47	1,296.84-	297,068.43	68,996.84	66,878.85	588.06	1,059.64-	.00	.00	372,457.47
TOTL	1,754,620.55	193,115.19-	200,451.07	517,302.38	1,364.18-	1,246,018.23	169,872.63	122,179.71	477.70	1,843.61-	.00	.22	685,811.05
2025	13,140,319.63	256,357.76-	178,252.83	12,044,032.51	28,693.52-	1,046,875.71	151,066.28	27,974.72	3,761.58	.00	.00	237,175.96-	11,929,229.31
ENTITY													
TOTL	14,894,940.18	449,472.95-	378,703.90	12,561,334.89	30,057.70-	2,292,893.94	320,938.91	150,154.43	4,239.28	1,843.61-	.00	237,175.74-	12,615,040.36

15MO

LESS COMMISSIONS	126,150.40
LESS REFUND ADJ	374,464.62-
TOTAL DISTRIBUTION TO ENTITY	12,114,425.34
TOTAL DISTRIBUTION TO ATTORNEY	148,310.82

CAMERON COUNTY TAX OFFICE

TXDIS4D — FUND DISTRIBUTION REPORT — DATE 07/22/2026 TIME 16:38:50 PAGE 227

RECEIVABLE BALANCE 'R' REPORT — FROM 10/01/2025 TO 07/21/2026 — YEAR FROM 0000 TO 2025

DEBT SERVICE

ISB -- SAN BENITO ISD

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	170.18	.00	.00	16.36	.00	153.82	51.37	10.16	.00	.00	.00	.00	67.73
2001	160.03	.00	.00	40.99	.00	119.04	124.62	24.84	.00	.00	.00	.00	165.61
2002	179.89	.00	.00	34.43	.00	145.46	100.51	20.24	.00	.00	.00	.00	134.94
2003	163.49	.00	.00	11.52	.00	151.97	32.03	8.71	.00	.00	.00	.00	43.55
2004	1,724.66	1,440.26-	.00	11.52	.00	272.88	30.64	8.43	.00	.00	.00	.00	42.16
2005	1,542.00	.00	.00	17.35	.00	1,524.65	44.06	12.28	.00	.00	.00	.00	61.41
2006	2,198.72	.00	.00	78.69	.00	2,120.03	163.55	48.45	.00	.00	.00	.00	242.24
2007	3,167.68	.00	.00	127.15	.00	3,040.53	261.33	77.70	.00	.00	.00	.00	388.48
2008	4,354.07	.00	.00	286.05	.00	4,068.02	547.86	146.48	.00	.00	.00	.00	833.91
2009	1,837.33	.00	.00	63.19	.00	1,774.14	127.14	37.07	.00	.00	.00	.00	190.33
2010	2,880.84	.00	.00	86.15	.00	2,794.69	167.35	50.70	.00	.00	.00	.00	253.50
2011	3,566.05	.00	.00	47.91	.00	3,518.14	86.48	26.88	.00	.00	.00	.00	134.39
2012	3,558.08	.00	.00	42.95	.00	3,515.13	67.35	19.98	.00	.00	.00	.00	110.30
2013	3,458.63	.00	.00	43.74	.00	3,414.89	68.48	22.44	.00	.00	.00	.00	112.22
2014	3,638.91	.00	.00	172.83	.00	3,466.08	195.05	50.88	.00	.00	.00	.00	367.88
2015	3,446.43	.00	.00	169.15	.00	3,277.28	174.29	47.22	.00	.00	.00	.00	343.44
2016	4,309.62	.00	.00	207.59	.00	4,102.03	210.68	67.08	.00	.00	.00	.00	418.27
2017	5,355.47	10.95-	.00	285.22	.00	5,059.30	299.52	114.37	.00	.00	.00	.00	584.74
2018	7,155.37	16.68-	.00	531.81	.00	6,606.88	516.59	209.68	.00	.00	.00	.00	1,048.40
2019	18,912.90	30.29-	.00	1,570.29	.00	17,312.32	1,339.32	574.51	.00	.00	.00	.00	2,909.61
2020	29,641.37	34.62-	.00	2,387.55	.00	27,219.20	1,612.12	744.11	.00	.00	.00	.00	3,999.67
2021	31,507.58	277.59	58.00	5,415.41	.00	26,427.76	2,652.36	1,367.80	9.57-	12.71-	.00	.00	8,067.77
2022	48,516.19	495.72	125.47	16,254.97	.00	32,882.41	6,102.22	3,682.61	1.96-	.00	.00	.00	22,357.19
2023	98,476.18	22,718.94-	24,761.60	38,892.49	26.07-	61,652.42	12,585.08	9,292.78	26.41-	285.49-	.00	.08	51,451.58
2024	232,592.63	48,518.13-	53,802.27	120,718.09	513.69-	117,672.37	27,330.48	26,491.52	232.94	419.73-	.00	.00	147,534.88
TOTL	512,514.30	71,996.56-	78,747.34	187,513.40	539.76-	332,291.44	54,890.48	43,156.92	195.00	717.93-	.00	.08	241,864.20
2025	4,403,484.25	85,908.67-	59,734.74	4,036,104.83	9,615.56-	350,821.05	50,624.18	9,374.68	1,260.55	.00	.00	79,480.61-	3,997,632.84
ENTITY													
TOTL	4,915,998.55	157,905.23-	138,482.08	4,223,618.23	10,155.32-	683,112.49	105,514.66	52,531.60	1,455.55	717.93-	.00	79,480.53-	4,239,497.04

15IS

LESS COMMISSIONS	42,394.97
LESS REFUND ADJ	137,026.53-
TOTAL DISTRIBUTION TO ENTITY	4,060,075.54
TOTAL DISTRIBUTION TO ATTORNEY	51,813.67

2026 Certification Totals

ISB

SAN BENITO C.I.S.D

CAMERON CAD

As of Roll # 0

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,929)	(Count) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS Value	632,273,610	738,024	633,011,634
Land Ag Market Value	271,466,891	0	271,466,891
Land Timber Market Value	0	0	0
Total Land Value	**1,476,440,505**	**1,349,412**	**1,477,789,917**
Improvement HS Value	1,241,348,281	1,298,514	1,242,646,795
Improvement NHS Value	592,853,312	2,026,834	594,880,146
Total Improvement	**1,834,201,593**	**3,325,348**	**1,837,526,941**
Market Value	**3,310,642,098**	**4,674,760**	**3,315,316,858**
BUSINESS PERSONAL PROPERTY	(1,321)	(4)	(1,325)
Market Value	**413,550,339**	**3,740,055**	**417,290,394**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	**3,724,192,437**	**8,414,815**	**3,732,607,252**
Ag Productivity	12,997,866	0	12,997,866
Ag Loss (-)	258,469,025	0	258,469,025
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,465,723,412	8,414,815	3,474,138,227
	99.8%	0.2%	100.0%
HS CAP Limitation Value (-)	346,069,574	0	346,069,574
CB CAP Limitation Value (-)	111,131,962	312,271	111,444,233
NET APPRAISED VALUE	3,008,521,876	8,102,544	3,016,624,420
Total Exemption Amount	1,230,859,713	500,000	1,231,359,713
NET TAXABLE	17A 1,777,662,163	18A 7,602,544	1,785,264,707
TAX LIMIT/FREEZE ADJUSTMENT	29,121,256	0	19 29,121,256
LIMIT ADJ TAXABLE (I&S)	**1,748,540,907**	**7,602,544**	**1,756,143,451**
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	**1,748,540,907**	**7,602,544**	**1,756,143,451**

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

$18,539,371.53 = 1,756,143,451 * (1.050600 / 100) + $89,328.43

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
092906	SABINE ISD	**0.5884**
123913	SABINE PASS ISD	**0.5628**
169911	SAINT JO ISD	**0.6084**
014908	SALADO ISD	**0.5971**
112909	SALTILLO ISD	**0.5689**
074917	SAM RAYBURN ISD	**0.6098**
226903	SAN ANGELO ISD	**0.6254**
015907	SAN ANTONIO ISD	**0.6169**
203901	SAN AUGUSTINE ISD	**0.5628**
031912	SAN BENITO CISD	**0.6015**
066902	SAN DIEGO ISD	**0.5689**
071904	SAN ELIZARIO ISD	**0.5808**
233901	SAN FELIPE-DEL RIO CISD	**0.6135**
214902	SAN ISIDRO ISD	**0.6254**
105902	SAN MARCOS CISD	**0.5628**
245904	SAN PERLITA ISD	**0.6254**
206901	SAN SABA ISD	**0.5628**
022903	SAN VICENTE ISD	**0.6254**
058909	SANDS CISD	**0.6196**
117903	SANFORD-FRITCH ISD	**0.6187**
061908	SANGER ISD	**0.5991**
042903	SANTA ANNA ISD	**0.5628**
084909	SANTA FE ISD	**0.6131**
137904	SANTA GERTRUDIS ISD	**0.5784**
031913	SANTA MARIA ISD	**0.6254**
031914	SANTA ROSA ISD	**0.6169**
182904	SANTO ISD	**0.6169**
074911	SAVOY ISD	**0.5628**
094902	SCHERTZ-CIBOLO-U CITY ISD	**0.6169**
207901	SCHLEICHER ISD	**0.6184**
075903	SCHULENBURG ISD	**0.6169**
129910	SCURRY-ROSSER ISD	**0.6138**
083901	SEAGRAVES ISD	**0.6001**
008902	SEALY ISD	**0.5628**
094901	SEGUIN ISD	**0.6178**
083903	SEMINOLE ISD	**0.6192**
012901	SEYMOUR ISD	**0.5989**
152909	SHALLOWATER ISD	**0.6169**
242902	SHAMROCK ISD	**0.6254**
108911	SHARYLAND ISD	**0.6169**
210903	SHELBYVILLE ISD	**0.5628**
101924	SHELDON ISD	**0.6169**

Back to Source Documentation Links

2025 EXCESS DEBT COLLECTIONS

		ENTITY NAME	ENTER FROM TNT WORKSHEET & DIS4 7/1/2025-6/30/2026 Debt needed	Debt Collected	Excess debt
1	CBR	CITY OF BROWNSVILLE	25,925,957	29,019,067	3,093,110
2	CBV	TOWN OF BAYVIEW	-	-	NOT APPLICABLE
3	CCB	CITY OF COMBES	332,405	382,630	50,225
4	CIL	TOWN OF INDIAN LAKE	-	-	NOT APPLICABLE
5	CLA	CITY OF LA FERIA	1,593,527	1,291,574	NOT APPLICABLE
6	CLI	CITY OF LOS INDIOS	-	-	NOT APPLICABLE
7	CLO	CITY OF LOS FRESNOS	977,063	1,041,228	64,165
8	CLV	TOWN OF LAGUNA VISTA	107,828	106,415	NOT APPLICABLE
9	CPI	CITY OF PORT ISABEL	1,414,429	1,624,063	209,634
10	CPR	CITY OF PRIMERA	553,083	548,226	NOT APPLICABLE
11	CPV	CITY OF PALM VALLEY	-	-	NOT APPLICABLE
12	CRH	CITY OF RIO HONDO	55,215	206,257	151,042
13	CRV	TOWN OF RANCHO VIEJO	(2,299)	254,765	257,064
14	CSB	CITY OF SAN BENITO	345,589	481,140	135,551
15	CSP	CITY OF SOUTH PADRE ISLAND	2,988,858	3,164,304	175,446
16	CSR	CITY OF SANTA ROSA	-	-	NOT APPLICABLE
17	GCC	CAMERON COUNTY	13,132,437	12,217,665	NOT APPLICABLE
18	IBR	BROWNSVILLE I.S.D	3,437,212	4,305,919	868,707
19	ILA	LA FERIA I.S.D.	2,045,232	2,070,741	25,509
20	IPI	POINT ISABEL ISD	3,197,989	3,639,284	441,295
21	ISB	SAN BENITO ISD	4,120,172	4,182,323	62,151
22	ISM	SANTA MARIA ISD	950,563	962,505	11,942
23	ISR	SANTA ROSA ISD	721,615	728,971	7,356
24	S1	C C DRAINAGE DISTRICT #1	-	-	NOT APPLICABLE
25	S3	C C DRAINAGE DISTRICT #3	-	-	NOT APPLICABLE
26	S4	C C DRAINAGE DISTRICT #4	-	-	NOT APPLICABLE
27	S5	C C DRAINAGE DISTRICT #5	X	-	NOT APPLICABLE
28	SA	PORT OF HARLINGEN AUTHORITY	-	-	NOT APPLICABLE
29	SB	BROWNSVILLE NAVIGATION DISTRICT	-	-	NOT APPLICABLE
30	SC	TEXAS SOUTHMOST COLLEGE DIST	4,396,923	4,856,357	459,434
31	SC1	LAGUNA MADRE WATER DISTRICT	X	-	NOT APPLICABLE
32	SF	C C EMERGENCY SERVICE DIST #1	-	-	NOT APPLICABLE
33	SP1	PASEO DE LA RESACA MUD #1	X	-	NOT APPLICABLE
34	SP2	PASEO DE LA RESACA MUD #2	X	-	NOT APPLICABLE
35	SP3	PASEO DE LA RESACA MUD #3	X	-	NOT APPLICABLE
36	SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	-	-	NOT APPLICABLE
37	SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	-	-	NOT APPLICABLE
38	SV	VALLEY MUD #2	X	-	NOT APPLICABLE
39	CHG	City of Harlingen	3,153,850	3,678,565	524,715
40	IHG	Harlingen ISD	7,824,975	8,028,210	203,235
41	ILO	Los Fresnos ISD	3,711,279	4,249,029	537,750
42	IRH	Rio Hondo ISD	2,497,067	2,444,030	NOT APPLICABLE
43	S6	C C DRAINAGE DISTRICT #6	X	-	NOT APPLICABLE
44	LIV	LONG ISLAND VILLAGE	X	-	NOT APPLICABLE
45	CSTE	CITY OF STARBASE	X	-	NOT APPLICABLE

Back to Source Documentation Links

2026 ANTICIPATED COLLECTION RATES

		ENTITY NAME	2023	2024	2025	Anticipated Rate(2026)
1	CBR	CITY OF BROWNSVILLE	96.1%	96.7%	97.7%	96.1%
2	CBV	TOWN OF BAYVIEW	96.5%	94.1%	99.5%	94.1%
3	CCB	CITY OF COMBES	93.9%	99.3%	98.4%	93.9%
4	CIL	TOWN OF INDIAN LAKE	94.3%	102.7%	95.7%	94.3%
5	CLA	CITY OF LA FERIA	97.0%	98.2%	99.0%	97.0%
6	CLI	CITY OF LOS INDIOS	101.8%	97.7%	91.6%	91.6%
7	CLO	CITY OF LOS FRESNOS	93.8%	95.4%	96.9%	93.8%
8	CLV	TOWN OF LAGUNA VISTA	99.2%	98.3%	99.3%	98.3%
9	CPI	CITY OF PORT ISABEL	95.4%	96.6%	98.4%	95.4%
10	CPR	CITY OF PRIMERA	96.9%	95.8%	97.0%	95.8%
11	CPV	CITY OF PALM VALLEY	97.4%	99.5%	100.2%	97.4%
12	CRH	CITY OF RIO HONDO	97.6%	100.3%	100.9%	97.6%
13	CRV	TOWN OF RANCHO VIEJO	96.5%	97.8%	98.0%	96.5%
14	CSB	CITY OF SAN BENITO	96.7%	97.7%	97.9%	96.7%
15	CSP	CITY OF SOUTH PADRE ISLAND	97.1%	97.2%	99.8%	97.1%
16	CSR	CITY OF SANTA ROSA	97.4%	97.2%	97.3%	97.2%
17	GCC	CAMERON COUNTY	94.6%	96.7%	98.5%	94.6%
18	IBR	BROWNSVILLE I.S.D	93.0%	93.7%	97.1%	93.0%
19	ILA	LA FERIA I.S.D.	92.1%	92.9%	95.5%	92.1%
20	IPI	POINT ISABEL ISD	89.7%	98.7%	101.0%	89.7%
21	ISB	SAN BENITO ISD	96.8%	93.4%	95.3%	93.4%
22	ISM	SANTA MARIA ISD	93.1%	130.9%	96.4%	93.1%
23	ISR	SANTA ROSA ISD	92.5%	93.9%	94.9%	92.5%
24	S1	C C DRAINAGE DISTRICT #1	96.1%	97.3%	97.8%	96.1%
25	S3	C C DRAINAGE DISTRICT #3	96.5%	97.7%	98.5%	96.5%
26	S4	C C DRAINAGE DISTRICT #4	95.8%	97.8%	100.9%	95.8%
27	S5	C C DRAINAGE DISTRICT #5	95.9%	97.4%	96.5%	95.9%
28	SA	PORT OF HARLINGEN AUTHORITY	98.0%	99.2%	99.6%	98.0%
29	SB	BROWNSVILLE NAVIGATION DISTRICT	96.8%	96.9%	98.4%	96.8%
30	SC	TEXAS SOUTHMOST COLLEGE DIST	97.0%	97.3%	98.7%	97.0%
31	SC1	LAGUNA MADRE WATER DISTRICT	96.6%	97.0%	97.4%	96.6%
32	SF	C C EMERGENCY SERVICE DIST #1	97.9%	97.9%	100.2%	97.9%
33	SP1	PASEO DE LA RESACA MUD #1	95.8%	109.0%	99.4%	95.8%
34	SP2	PASEO DE LA RESACA MUD #2	85.8%	98.3%	102.8%	85.8%
35	SP3	PASEO DE LA RESACA MUD #3	99.3%	97.9%	99.5%	97.9%
36	SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	90.2%	97.7%	98.0%	90.2%
37	SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	96.2%	96.0%	97.8%	96.0%
38	SV	VALLEY MUD #2	99.1%	99.3%	99.4%	99.1%
39	CHG	City of Harlingen	98.3%	99.1%	99.6%	98.3%
40	IHG	Harlingen ISD	95.9%	96.8%	98.3%	95.9%
41	ILO	Los Fresnos ISD	97.2%	97.7%	98.4%	97.2%
42	IRH	Rio Hondo ISD	95.0%	94.4%	93.7%	93.7%
43	S6	C C DRAINAGE DISTRICT #6	95.3%	98.1%	99.5%	95.3%
44	LIV	LONG ISLAND VILLAGE	93.5%	98.1%	98.1%	98.1%
45	CSTE	CITY OF STARBASE	0.0%	0.0%	99.9%	99.9%

33A, 33B, 33C, 33D

Back to Source Documentation Links