

CITY OF STARBASE, TEXAS
ORDINANCE NO. 2025-09-11-E02-OR

AN ORDINANCE OF THE CITY OF STARBASE, TEXAS SETTING, FIXING, AND APPROVING THE 2025 CERTIFIED PROPERTY TAX ROLLS FOR THE CITY OF STARBASE AND ADOPTING THE AD VALOREM TAX RATE ON TAXABLE PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF STARBASE FOR TAX YEAR 2025; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING APPLICATION OF TAXES COLLECTIBLE; PROVIDING FOR SEVERABILITY AND REPEALER; PROVIDING FOR ENGROSSMENT AND ENROLLMENT OF THIS ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Starbase ("City") is a Type C General Law Municipality, with Type A powers, located in Cameron County, Texas; and

WHEREAS, the Cameron Appraisal District has provided the City with the 2025 tax roll for the City of Starbase; and

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of Starbase, Texas (the "City"), adopt a tax rate for 2025 by September 29, 2025; and

WHEREAS, all statutory and constitutional requirements for the passage of this ordinance have been adhered to, including but not limited to the Open Meetings Act; and

WHEREAS, upon full review and consideration of the matter, the City Commission is of the opinion that the tax rate for the year 2025 set, fixed and adopted herein below is proper.

NOW, THEREFORE, BE IT THEREFORE ORDAINED BY THE CITY COMMISSION OF THE CITY OF STARBASE, TEXAS:

Section 1. Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2. Approval of 2025 Certified Property Tax Values. The City Commission hereby approves the 2025 Certified Property Tax Rolls for the City of Starbase, Texas in the amount of \$778,120,316.00, as submitted by the Cameron Appraisal District to the City, attached hereto as **Exhibit "A"** and incorporated as if set forth fully herein.

Section 3. Tax Rate Adopted. There is hereby levied and ordered to be assessed and collected an ad valorem tax rate of **\$0.55** on each One Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the City of Starbase, and not exempted from taxation by the constitution and laws of the State of Texas, to provide for the expenses of the City of Starbase for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$550.00.

Section 4. Due Date of Taxes. That taxes levied under this ordinance shall be due October 1, 2025, and if not paid on or before January 31, 2026, shall immediately become delinquent. Penalties and interest as provided by state law shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

Section 5. Place of Payment/Collection. Taxes are payable at the office of the Cameron County Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

Section 6. Tax Roll. The tax roll, as presented to the City Commission, together with any supplement thereto, is hereby accepted.

Section 7. Severability. Should any section, subsection, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

Section 8. Repealer. This Ordinance shall be cumulative of all provisions of all ordinances of the City of Starbase, affecting ad valorem taxes, as amended, and shall not repeal any of the provisions of such ordinances, except in those instances where provisions of such ordinances are in direct conflict with the provisions of this Ordinance.

Section 9. Engrossment/Enrollment. The City Clerk is hereby directed to enroll and engross this Ordinance by reflecting the passage of this Ordinance in the minutes of the City Commission and by filing this Ordinance in the Ordinance Records of the City.

Section 10. Effective Date. This Ordinance shall become effective from and after its adoption.

PRESENTED AND APPROVED THIS 11th DAY OF SEPTEMBER 2025 BY A VOTE OF 3 FOR, 0 AGAINST, 0 ABSTENTIONS AT A MEETING OF THE CITY COMMISSION OF THE CITY OF STARBASE, TEXAS.

Commission Members:

For:

Against:

Abstain:

Mayor Bobby Peden

✓

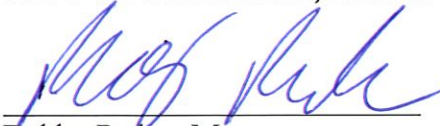
Commissioner Jenna Petrzelka

✓


Commissioner Jordan Buss

✓

CITY OF STARBASE, TEXAS


Bobby Peden, Mayor

ATTEST:


Caroline Cole, City Clerk

APPROVED AS TO FORM:


Marie N. Johnson, Assistant City Attorney

Exhibit "A"
2025 Certified Property Tax Values for the City of Starbase, Texas

OFFICE OF THE TAX ASSESSOR-COLLECTOR

P.O. BOX 952 BROWNSVILLE, TEXAS 78522-0952



EDELMIRO "EDDIE" GARCIA
TAX ASSESSOR-COLLECTOR

L. LAURA GONZALEZ
CHIEF DEPUTY

July 23, 2025

BROWNSVILLE
MAIN OFFICE
835 E. Levee
(956) 544-0800
FAX: 544-0808

BROWNSVILLE
Motor Bank
E. 8th & Levee
(956) 589-7088

SOUTHMOST
BRANCH OFFICE
3000 Southmost
(956) 356-6160
Fax: 213-2010

HARLINGEN
BRANCH OFFICE
3302 Wilson Rd
(956) 427-8013
FAX: 427-8017

HARLINGEN
Motor Bank
300 E. Van Housen
(956) 406-6080

SAN BENITO
BRANCH OFFICE
1390 W. Espwy 83
(956) 361-8232
FAX: 361-8235

SAN BENITO
Motor Bank
199 S. San Houston
(956) 247-8361

LOS FRESNOS
BRANCH OFFICE
745 W. Ocean Blvd
(956) 233-4494
FAX: 233-6154

PORT ISABEL
BRANCH OFFICE
505 Highway 100
(956) 943-0101
FAX: 943-0184

LA LERIA
BRANCH OFFICE
200 Industrial
(956) 797-3075
FAX: 797-9239

RIO HONDO
BRANCH OFFICE
125 W. Colorado
(956) 748-2345
FAX: 748-3622

CITY OF STARBASE
KENT MYERS - CITY ADMINISTRATOR
39046 L B J BLVD. UNIT 02
STARBASE, TX 78521

Dear KENT MYERS - CITY ADMINISTRATOR:

Enclosed you will find your jurisdiction's 2025 Certified Totals and other pertinent documentation received from the Cameron Appraisal District on July 22, 2025. State law requires a tax rate be adopted no later than September 30th by the taxing unit (Texas Property Tax code Sec 26.05). However, **we will require your adopted tax rate to be submitted to our office no later than Friday, September 12, 2025** in order to meet the October 1st statement mail out deadline.

Note: Your adopted tax rate must be submitted by Resolution/Ordinance or any official document no later than September 12, 2025. It is the responsibility of the Taxing Unit to provide this document with all signatures required to the Tax-Assessor Collector's Office.

Also, please email our office your tax rate adoption calendar as soon as it is available, so that we may include your district in our technical assistance schedule and update the Property Tax Transparency Website.

If you have any questions regarding this letter, please contact Ms. Neiva P. Escobar – Property Tax Manager at (956) 589-7078, or our Property Tax Specialists @ Property.Tax@co.cameron.tx.us if we can be of any further assistance.

Respectfully,


Edelmiro "Eddie" Garcia
Cameron County Tax Assessor-Collector

| | NOT UNDER REVIEW | UNDER REVIEW | TOTAL |
|--------------------------------------|---------------------|-------------------|---------------------|
| | (Count) (762) | (Count) (0) | (Count) (762) |
| REAL PROPERTY & MFT HOMES | | | |
| Land HS Value | 677,885 | 0 | 677,885 |
| Land NHS Value | 20,824,908 | 0 | 20,824,908 |
| Land Ag Market Value | 0 | 0 | 0 |
| Land Timber Market Value | 0 | 0 | 0 |
| Total Land Value | 21,502,793 | 0 | 21,502,793 |
| Improvement HS Value | 3,353,537 | 0 | 3,353,537 |
| Improvement NHS Value | 346,520,470 | 0 | 346,520,470 |
| Total Improvement | 349,874,007 | 0 | 349,874,007 |
| Market Value | 371,376,800 | 0 | 371,376,800 |
| BUSINESS PERSONAL PROPERTY | (24) | (0) | (24) |
| Market Value | 418,814,038 | 0 | 418,814,038 |
| OIL & GAS / MINERALS | (0) | (0) | (0) |
| Market Value | 0 | 0 | 0 |
| OTHER (Intangibles) | (0) | (0) | (0) |
| Market Value | 0 | 0 | 0 |
| | (Total Count) (786) | (Total Count) (0) | (Total Count) (786) |
| TOTAL MARKET | 790,190,838 | 0 | 790,190,838 |
| Ag Productivity | 0 | 0 | 0 |
| Ag Loss (-) | 0 | 0 | 0 |
| Timber Productivity | 0 | 0 | 0 |
| Timber Loss (-) | 0 | 0 | 0 |
| APPRAISED VALUE | 790,190,838 | 0 | 790,190,838 |
| | 100.0% | 0.0% | 100.0% |
| HS CAP Limitation Value (-) | 87,961 | 0 | 87,961 |
| CB CAP Limitation Value (-) | 1,522,424 | 0 | 1,522,424 |
| NET APPRAISED VALUE | 788,580,453 | 0 | 788,580,453 |
| Total Exemption Amount | 10,460,137 | 0 | 10,460,137 |
| NET TAXABLE | 778,120,316 | 0 | 778,120,316 |
| TAX LIMIT/FREEZE ADJUSTMENT | 0 | 0 | 0 |
| LIMIT ADJ TAXABLE (I&S) | 778,120,316 | 0 | 778,120,316 |
| CHAPTER 312 ADJUSTMENT | 0 | 0 | 0 |
| CHAPTER 313 ADJUSTMENT | 0 | 0 | 0 |
| LIMIT ADJ TAXABLE (M&O) | 778,120,316 | 0 | 778,120,316 |

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$1,410,732.13 = 778,120,316 * (0.181300 / 100)

| EXEMPTIONS | NOT UNDER REVIEW | | UNDER REVIEW | | TOTAL | |
|--|-------------------|------------|--------------|----------|-------------------|------------|
| Exemption | Total | Count | Total | Count | Total | Count |
| Homestead Exemptions | | | | | | |
| DVHS | 12,431 | 1 | 0 | 0 | 12,431 | 1 |
| DVHS-Prorated | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal for Homestead Exemptions | 12,431 | 1 | 0 | 0 | 12,431 | 1 |
| Disabled Veterans Exemptions | | | | | | |
| DV4 | 6,393 | 1 | 0 | 0 | 6,393 | 1 |
| Subtotal for Disabled Veterans Exemptions | 6,393 | 1 | 0 | 0 | 6,393 | 1 |
| Special Exemptions | | | | | | |
| AB | 0 | 12 | 0 | 0 | 0 | 12 |
| FR | 0 | 1 | 0 | 0 | 0 | 1 |
| SO | 5,937,550 | 3 | 0 | 0 | 5,937,550 | 3 |
| Subtotal for Special Exemptions | 5,937,550 | 16 | 0 | 0 | 5,937,550 | 16 |
| Absolute Exemptions | | | | | | |
| EX-XV | 4,460,395 | 175 | 0 | 0 | 4,460,395 | 175 |
| EX-XV-PRORATED | 0 | 0 | 0 | 0 | 0 | 0 |
| EX-XV-PRORATED- | 43,368 | 1 | 0 | 0 | 43,368 | 1 |
| Subtotal for Absolute Exemptions | 4,503,763 | 176 | 0 | 0 | 4,503,763 | 176 |
| Total: | 10,460,137 | 194 | 0 | 0 | 10,460,137 | 194 |

New Value

Total New Market Value: \$8,593,697
Total New Taxable Value: \$8,193,697

JETI

New Market Value: \$0
New Taxable Value: \$0

Chapter 313

New Market Value: \$0
New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

| Exemption Description | Count | Last Year Market Value |
|--------------------------------|-------|------------------------|
| Absolute Exemption Value Loss: | 0 | 0 |

New Partial Exemptions

| Exemption Description | Count | Partial Exemption Amt |
|----------------------------------|-------|-----------------------|
| AB Abatement (Special Exemption) | 12 | 0 |
| SO Solar (Special Exemption) | 3 | 5,937,550 |
| Partial Exemption Value Loss: | 15 | 5,937,550 |
| Total NEW Exemption Value | | 5,937,550 |

Increased Exemptions

| Exemption Description | Count | Increased Exemption Amt |
|---------------------------------|-------|-------------------------|
| Increased Exemption Value Loss: | 0 | 0 |
| Total Exemption Value Loss: | | 5,937,550 |

Average Homestead Value

| Category | Count of HS | Average Market | Average Exemption | Average Taxable |
|----------|-------------|----------------|-------------------|-----------------|
| A Only | 5 | 68,310 | 2,486 | 48,232 |
| A & E | 5 | 68,310 | 2,486 | 48,232 |

Not Under Review

| Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|----------------|--|-------|----------|------------------|--------------------|--------------------|
| A | Single-family Residential | 81 | | 5,967,034 | 15,469,614 | 14,697,738 |
| B | Multifamily Residential | 13 | | 1,838,648 | 3,103,599 | 3,018,661 |
| C1 | Vacant Lots and Tracts | 482 | | 0 | 8,676,941 | 7,908,628 |
| E | Rural Land,Not Qualified for Open-Space Land | 3 | | 0 | 39,983 | 39,983 |
| F1 | Commercial Real Property | 17 | | 388,016 | 5,126,208 | 5,078,758 |
| F2 | Industrial Real Property | 1 | | 0 | 334,500,060 | 334,500,060 |
| J8 | Other Type of Utility | 17 | | 0 | 406,999,670 | 401,062,120 |
| L1 | Commercial Personal Property | 4 | | 0 | 351,961 | 351,961 |
| L2 | Industrial and Manufacturing Personal Property | 2 | | 0 | 10,799,145 | 10,799,145 |
| S | Special Inventory | 1 | | 0 | 663,262 | 663,262 |
| XV | Other Totally Exempt Properties (including | 175 | | 400,000 | 4,460,395 | 0 |
| Totals: | | | 0 | 8,593,697 | 790,180,838 | 778,120,316 |

Under Review

| Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|---------|-------------|-------|-------|-----------|--------------|---------------|
| Totals: | | | | | | |

Grand Totals

| Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|----------------|--|-------|-------|-----------|--------------|---------------|
| A | Single-family Residential | 81 | | 5,967,034 | 15,469,614 | 14,697,738 |
| B | Multifamily Residential | 13 | | 1,838,648 | 3,103,599 | 3,018,661 |
| C1 | Vacant Lots and Tracts | 482 | | 0 | 8,676,941 | 7,908,628 |
| E | Rural Land,Not Qualified for Open-Space Land | 3 | | 0 | 39,983 | 39,983 |
| F1 | Commercial Real Property | 17 | | 388,015 | 5,126,208 | 5,078,758 |
| F2 | Industrial Real Property | 1 | | 0 | 334,500,060 | 334,500,060 |
| J8 | Other Type of Utility | 17 | | 0 | 406,999,670 | 401,062,120 |
| L1 | Commercial Personal Property | 4 | | 0 | 351,981 | 351,961 |
| L2 | Industrial and Manufacturing Personal Property | 2 | | 0 | 10,799,145 | 10,799,145 |
| S | Special Inventory | 1 | | 0 | 663,262 | 663,262 |
| XV | Other Totally Exempt Properties (Including | 175 | | 400,000 | 4,460,395 | 0 |
| Totals: | | | 0 | 8,593,697 | 790,190,838 | 778,120,316 |

| Rank | Owner ID | Taxpayer Name | Market Value | Taxable Value |
|--------------|----------|-----------------------------------|----------------------|----------------------|
| 1 | 658044 | SPACE EXPLORATION TECH CORP | \$751,447,570 | \$745,510,020 |
| 2 | 685613 | SPACE EXPLORATION TECHNOLOGIES | \$14,846,547 | \$13,714,423 |
| 3 | 592694 | DOGLEG PARK LLC | \$3,949,434 | \$3,797,320 |
| 4 | 698316 | SPACE EXPLORATION TECHNOLOGIES | \$3,333,355 | \$3,256,096 |
| 5 | 746630 | SPACE EXPLORATION TECHNOLOGIES | \$2,926,481 | \$2,926,481 |
| 6 | 711532 | SOG BC I LLC | \$1,233,867 | \$1,233,867 |
| 7 | 741599 | SPACE EXPLORATION TECHNOLOGIES | \$830,290 | \$830,290 |
| 8 | 743130 | UNITED RENTALS (NORTH AMERICA), | \$663,262 | \$663,262 |
| 9 | 718641 | SPACE EXPLORATION TECHNOLOGIES | \$521,071 | \$521,071 |
| 10 | 700910 | SPACE EXPLORATION TECHNOLOGIES | \$452,010 | \$446,970 |
| 11 | 765390 | JUNCOSA MARK | \$359,140 | \$359,140 |
| 12 | 771530 | SPACE EXPLORATION TECHNOLOGIES | \$253,416 | \$253,416 |
| 13 | 617141 | DOGLEG PARK LLC | \$209,180 | \$206,384 |
| 14 | 766815 | LYLES JILL MAHER | \$200,000 | \$200,000 |
| 15 | 765823 | PETRZELKA JOSEPH EDWARD & JENNA | \$193,117 | \$193,117 |
| 16 | 766551 | TOOLEY JEFFREY | \$189,483 | \$189,483 |
| 17 | 654381 | REGIS GLORIA F TR OF THE GLORIA F | \$146,205 | \$146,205 |
| 18 | 773670 | SPACE EXPLORATION TECHNOLOGIES | \$124,000 | \$124,000 |
| 19 | 703867 | LOZINSKI MARLENE & SPACE | \$162,020 | \$119,544 |
| 20 | 48388 | LUNA DIEGO SABAS | \$109,089 | \$109,089 |
| Total | | | \$782,149,537 | \$774,800,178 |

| Year | 2024 | 2025 | |
|------------------|------------------|------------------|-------------------|
| Entity | CSTB | CSTB | |
| Description | CITY OF STARBASE | CITY OF STARBASE | % Diff |
| Properties | 0 | 786 | 786 0.00% |
| Land Value | 0 | 349,874,007 | 349,874,007 0.00% |
| Imp Value | 0 | 21,502,793 | 21,502,793 0.00% |
| Personal | 0 | 418,814,038 | 418,814,038 0.00% |
| Mineral | 0 | 0 | 0 0.00% |
| Market | 0 | 790,190,838 | 790,190,838 0.00% |
| Ag Loss | 0 | 0 | 0 0.00% |
| Cap Loss | 0 | 1,610,385 | 1,610,385 0.00% |
| Assessed | 0 | 788,580,453 | 788,580,453 0.00% |
| Total Exemptions | 0 | 10,460,137 | 10,460,137 0.00% |
| Taxable Value | 0 | 778,120,316 | 778,120,316 0.00% |
| Tax Rate | 0 | 0.1813 | 0.181300 0.00% |
| Run Date | 2025-07-07 | 2025-07-21 | |
| Supplement No. | 16 | 1 | |