# FISCAL YEAR 2026-2027

## BUDGET COVER PAGE

JULY 31, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of **$5,268,710**, which is a **123.15 percent** increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll is **$5,118,972**.

The members of the governing body voted on the budget as follows:

| | |
|---|---|
| FOR: | AGAINST: |
| PRESENT AND NOT VOTING: | ABSENT: |

### PROPERTY TAX RATE COMPARISON

| | 2026-2027 | 2025-2026 |
|---|---|---|
| Property Tax Rate: | $0.803732/$100 | $0.550000/$100 |
| No-New-Revenue Tax Rate: | $0.775093/$100 | $0.550000/$100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | $0.776553/$100 | $0.550000/$100 |
| Voter-Approval Tax Rate: | $0.803732/$100 | $0.000000/$100 |
| Debt Rate: | $0.000000/$100 | $0.000000/$100 |

Total debt obligation for Starbase, Texas secured by property taxes: **$0**

# FISCAL YEAR 2027 PROPOSED CATEGORY BUDGET

October 1, 2026 – September 30, 2027

## INTRODUCTION

This document presents the City of Starbase's Fiscal Year 2027 (FY27) Proposed Budget for Commission review and adoption as a category budget. Rather than adopting the budget at the individual line-item level, the Commission is asked to review and approve total funding for each of five budget categories: Administration, Public Safety, Natural Resources / Beach Conservation, Community Projects, and the Capital Reserve Fund. This gives City staff flexibility to manage spending within each category, while the Commission retains budgetary control at the category level.

Three commitments run through this budget. First, we are building a lean, modern city government – recruiting excellent talent, streamlining our processes, and leveraging a modern software stack, including AI and automation where appropriate, so that service quality scales faster than cost. Second, we are faithful custodians of the extraordinary natural environment entrusted to us – and hence we continue to invest in keeping our beach clean, our coastline accessible, and our natural resources protected for the generations to come. And third, we are investing in the community that makes Starbase home. Underpinning all three, this budget takes a disciplined step toward long-term financial resilience: rather than carrying forward a simple surplus, we direct our non-recurring resources into a dedicated Capital Reserve Fund that strengthens the City's reserves and prepares us for future capital needs.

This document covers FY27 - October 1, 2026 through September 30, 2027. For each category below, it provides a short overview of what the City aims to accomplish and the total proposed budget, beginning with the summary below.

## FY2027 PROPOSED BUDGET SUMMARY

| CATEGORY | FY27 PROPOSED BUDGET |
|---|---:|
| Administration | $2,703,261 |
| Public Safety | $4,459,963 |
| Natural Resources / Beach Conservation | $481,600 |
| Community Projects | $235,000 |
| Capital Reserve Fund | $2,163,252 |
| **Total Proposed Expenditures** | **$10,043,075** |
| **Total Proposed Revenue** | **$10,043,075** |
| **Projected Surplus / (Deficit)** | **$0.00** |

## ADMINISTRATION

The Administration category funds the City's core administrative and general government functions.

The central message of the FY27 Administration budget is optimization, automation, and streamlining of the City's services and procedures. In FY27, the City will continue to work with contractors in strategic areas — such as legal, engineering, and permit review — while at the same time growing its own talent pool and investing in the right software stack. The goal is simple: as Starbase grows, the organization stays lean, leveraging technology to streamline its processes and implementing AI-enabled automation wherever it makes sense.

### FY27 GOALS

- Optimize, automate, and streamline city services and procedures so the organization stays lean as it scales.
- Grow the City's in-house talent pool, while continuing to use contractors in strategic areas such as legal, engineering, and permitting.
- Invest in a modern software stack that improves efficiency, supports public transparency, and enables AI-driven automation where possible.
- Support the City Commission and public-facing administrative functions.

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| PROPOSED BUDGET | $2,703,261 |

## PUBLIC SAFETY

The Public Safety category funds the Starbase Police Department, Municipal Court, and the local volunteer Fire Department. FY27 is the first full budget year in which Public Safety is delivered through a fully staffed municipal police department, and this budget is all about building the team and ensuring the department has everything it needs to flourish — supported by modern, streamlined systems from day one.

### FY27 GOALS

- Build the team: fully staff the Starbase Police Department — Police Chief, sworn officers, and a part-time officer pool — and offer competitive compensation packages that attract and retain excellent public safety talent.
- Select the most innovative, best-in-class public safety software stack (records management, cameras, policy management, and supporting technology) to automate, optimize, and streamline the department's operations.
- Equip officers with the vehicles, equipment, radios, and training needed for safe and effective policing, including ongoing certification and professional development.
- Stand up a streamlined Municipal Court that serves the public efficiently.
- Continue to work with the county and regional law enforcement partners for support, and continue to support the local Volunteer Fire Department.

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| PROPOSED BUDGET | $4,459,963 |

## NATURAL RESOURCES / BEACH CONSERVATION

The Natural Resources / Beach Conservation category funds the City's beach maintenance and environmental stewardship programs. As custodian of an extraordinary coastline, the City treats these natural resources as treasures held in trust for our residents and visitors — and this budget reflects a continued, deliberate investment in protecting them and keeping them clean and accessible.

### FY27 GOALS

- Continue to invest in regular beach cleaning to keep the beach clean, safe, and enjoyable.
- Continue grading the beach entrance to maintain safe and reliable access.
- Continue to set aside a dedicated budget for the City's Environmental Resource Committee to ensure it has the resources needed to carry out its work.

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| PROPOSED BUDGET | $481,600 |

## COMMUNITY PROJECTS

The Community Projects category funds programs and initiatives that directly benefit residents and build community life in Starbase — investing in the people who make Starbase home. It is the smallest category in the FY27 budget, but it remains an important one for the City and its residents.

### FY27 GOALS

- Continue to support the local library and library services for residents.
- Continue to fund community engagement efforts, including community events that bring residents together.
- Recognize community members and volunteers through awards and recognition programs.

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| PROPOSED BUDGET | $235,000 |

## CAPITAL RESERVE FUND

The Capital Reserve Fund is where the City sets aside resources today for the significant, non-recurring investments of tomorrow. As a young city, Starbase has the opportunity to build strong financial foundations from the outset. Rather than allowing this year's available balance to sit idle as an undirected surplus, the City proposes to formally commit it to a Capital Reserve Fund – putting non-recurring resources toward non-recurring needs and reducing reliance on borrowing as the City grows.

Consistent with the City's draft Fund Balance and Reserve Policy, these funds are held as committed fund balance and are intended to support future capital and equipment needs, strengthen the City's resilience against revenue volatility, and help the City respond to the coastal and emergency risks unique to our location – all without disrupting day-to-day operations.

### FY27 GOALS

- Establish and fund the Capital Reserve Fund by committing the City's available balance rather than carrying it as an undirected surplus.
- Build reserves for future capital projects and equipment replacement, reducing the need to borrow as the City grows.
- Strengthen the City's resilience against revenue volatility and the coastal and emergency risks unique to our location.
- Manage the fund in line with the City's Fund Balance and Reserve Policy, with clear Commission oversight of any future use.

| | |
|---|---|
| PROPOSED BUDGET | $2,163,252 |

## CONCLUSION: BUILDING THE CITY OF THE FUTURE

Starbase is not an ordinary city. We are home to the people and the work helping humanity become multiplanetary – and that calls for a city government worthy of that mission.

Being a new city is our greatest advantage. We are not weighed down by decades of legacy systems, outdated processes, or bureaucracy built for another era. We have the rare opportunity to design our city government from a blank page: to innovate, to streamline, and to build a lean organization from day one.

This budget reflects that opportunity. In Administration and Public Safety – the two largest investments the City makes – we are relentlessly focused on streamlining and optimization: recruiting excellent talent, selecting the most innovative, best-in-class software stack, and automating processes wherever possible so that both departments deliver more while staying lean. Our goal is a city where the quality of services grows faster than the cost of delivering them.

We are equally mindful that Starbase is the custodian of an extraordinary natural environment. Our beach, our coastline, and the natural resources that surround us are treasures held in trust for our residents, our visitors, and the generations to come. Protecting that environment – keeping it clean, healthy, and accessible to all – is a lasting priority of this city, and this budget backs that commitment with dedicated, ongoing investment.

And at the heart of it all is our community. From supporting our local library to funding events that bring neighbors together, this budget invests in the people who make Starbase home. A lean, modern city government is not an end in itself – it is how we ensure that our residents receive the best possible services and the strongest possible community, today and as we grow.

We are also building for the long term. By directing this year's available resources into a dedicated Capital Reserve Fund rather than spending them down, we are laying the financial foundation for a resilient city – one prepared to meet future capital needs, weather revenue swings, and respond to the coastal risks of our region from a position of strength.

The FY2027 budget is more than a financial plan. It is a statement of who we are and who we intend to become: a city as bold, as innovative, and as forward-looking as the mission taking flight within our city limits. We are grateful to the Commission and the residents of Starbase for the trust they place in us, and we are excited to build this future together.

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COMMISSION ADOPTION — CATEGORY BUDGET AUTHORIZATION

| | |
|---|---|
| MAYOR<br>Date: ____________ | COMMISSIONER<br>Date: ____________ |
| COMMISSIONER<br>Date: ____________ | CITY MANAGER<br>Date: ____________ |

# APPENDIX

2026 Tax Rate Worksheet with Hyperlinks

# 2026 Tax Rate Calculation Worksheet
## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF STARBASE
Taxing Unit Name

(956) 865-3179
Phone *(area code and number)*

39046 L B J BLVD UNIT 02, STARBASE, TX 78521
Taxing Unit's Address, City, State, ZIP Code

https://cityofstarbase-texas.com/
Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

Backup / source materials: 2026 Supporting Documents are appended to this file (pp. 12-22). Click to open. Each worksheet data entry is also linked to its backup via the 'backup' tab in the right margin.

## SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 778,120,316 | backup |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 241,160 | backup |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 777,879,156 | |
| 4. | **Prior year total adopted tax rate.** | $ 0.550000 /$100 | backup |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**<br>**A. Original prior year ARB values:** ........ $ 0<br>**B. Prior year values resulting from final court decisions:** ........ - $ 0<br>**C. Prior year value loss.** Subtract B from A.[4] | $ 0 | backup |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 6. | **Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**<br>**A. Prior year ARB certified value:** .......... $ 0<br>**B. Prior year disputed value:** .......... - $ 0<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ 0 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | $ 0 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 777,879,156 |
| 9. | **Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory**.** [6] | $ 0 |
| 10. | **Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br>**A. Absolute exemptions.** Use prior year market value: .......... $ 0<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .......... + $ 1,462,433<br>**C. Value loss.** Add A and B. [7] | $ 1,462,433 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year.<br>**A. Prior year market value:** .......... $ 0<br>**B. Current year productivity or special appraised value:** .......... - $ 0<br>**C. Value loss.** Subtract B from A. [8] | $ 0 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 1,462,433 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | $ 0 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | $ 776,416,723 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | $ 4,270,291 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | $ 0 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | $ 4,270,291 |

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[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]<br>**A. Certified values:** .......... $ 1,188,024,763<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .......... + $ 0<br>**C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .......... - $ 0<br>**D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .......... - $ 0<br>**E. Total current year value.** Add A and B, then subtract C and D. | $ 1,188,024,763 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15]<br>**A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .......... $ 0<br>**B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .......... + $ 0<br>**C. Total value under protest or not certified.** Add A and B. | $ 0 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | $ 185,312 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | $ 1,187,839,451 |
| 23. | **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. [23] | $ 11,477,347 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | $ 625,423,046 |

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[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 25. | **Total adjustments to the current year taxable value.** Add Lines 23 and 24. | $ 636,900,393 |
| 26. | **Adjusted current year taxable value.** Subtract Line 25 from Line 22. | $ 550,939,058 |
| 27. | **Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25] | $ 0.775093 /$100 |
| 28. | **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26] | $ ____ /$100 |

## 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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

## SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

| Line | M&O and Debt Tax Rate Worksheet | | Amount/Rate |
|---|---|---|---|
| 29. | **Prior year M&O tax rate.** Enter the prior year M&O tax rate. | | $ 0.550000 /$100 |
| 30. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.* | | $ 777,879,156 |
| 31. | **Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100. | | $ 4,278,335 |
| 32. | **Adjusted prior year levy for calculating NNR M&O rate.** | | |
| | **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2025. This line applies only to tax years preceding the prior tax year. | + $ 0 | |
| | **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. | – $ 0 | |
| | **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. | +/- $ 0 | |
| | **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. | $ 0 | |
| | **E.** Add Line 31 to 32D. | | $ 4,278,335 |
| 33. | **Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.* | | $ 550,939,058 |
| 34. | **Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100. | | $ 0.776553 /$100 |

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[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

| Line | M&O and Debt Tax Rate Worksheet | | Amount/Rate |
|---|---|---|---|
| 35. | **Rate adjustment for state criminal justice mandate.** [28] | | |
| | **A. Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | $ 0 | |
| | **B. Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . . . . . . . . . . . . | – $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **D.** Enter the rate calculated in C. If not applicable, enter 0. | | $ 0.000000/$100 |
| 36. | **Rate adjustment for indigent health care expenditures.** [29] | | |
| | **A. Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | – $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **D.** Enter the rate calculated in C. If not applicable, enter 0. | | $ 0.000000/$100 |
| 37. | **Rate adjustment for county indigent defense compensation.** [30] | | |
| | **A. Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. . . . . . . . . . . . . . | $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **D.** Multiply B by 0.05 and divide by Line 33 and multiply by $100.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **E.** Enter the lesser of C and D. If not applicable, enter 0. | | $ 0.000000/$100 |
| 38. | **Rate adjustment for county hospital expenditures.** [31] | | |
| | **A. Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **D.** Multiply B by 0.08 and divide by Line 33 and multiply by $100.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0. | | $ 0.000000/$100 |

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

| Line | M&O and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 39. | **Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.<br>**A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . . . . . . . . . . . . . . . . . $ 0<br>**B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . . . . . . . . . . . . . . . . $ 0<br>**C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . . . . . . . . $ 0.000000/$100<br>**D.** Enter the rate calculated in C. If not applicable, enter 0. | $ 0.000000/$100 |
| 40. | **Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. | $ 0.776553/$100 |
| 41. | **Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.<br>**A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . . . . . . . . . . . . . . . . $ 0<br>**B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . . . . . . . . $ 0.000000/$100<br>**C.** Add Line 41B to Line 40. | $ 0.776553/$100 |
| 42. | **Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.<br>**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.<br>**- or -**<br>**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. | $ 0.803732/$100 |
| D42. | ***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:<br>**A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . . . . . . . . $ 0.000000/$100<br>**- or -**<br>**B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).<br>a. Enter the **disaster relief cost.** . . . . . . . . . . . . $ 0<br>b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . . . . . . . . $ 0.000000/$100<br>c. Add Line D42(B)(b) to Line 42. . . . . . . . . . . . . $ 0.000000/$100<br>d. Enter the **current year unused increment rate** from Line 68 . . . . . . . . . . . . $ 0.000000/$100<br>e Add Line D42(c) to Line D42(d). . . . . . . . . . . . . $ 0.000000/$100<br>The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:<br>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or<br>2) the third tax year after the tax year in which the disaster occurred.<br>**C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]<br>If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42). | $ 0.000000/$100 |

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

| Line | M&O and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 43. | **Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that:<br>**(1)** are paid by property taxes;<br>**(2)** are secured by property taxes;<br>**(3)** are scheduled for payment over a period longer than one year; and<br>**(4)** are not classified in the taxing unit's budget as M&O expenses.<br><br>**A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. [36]<br>Enter debt amount . . . $ 0<br>**B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . – $ 0<br>**C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . – $ 0<br>**D.** Subtract **amount paid** from other resources . . . – $ 0<br>**E. Adjusted debt.** Subtract B, C and D from A. | $ 0 |
| 44. | **Certified prior year excess debt collections.** Enter the amount certified by the collector. [37] | $ 0 |
| 45. | **Adjusted current year debt.** Subtract Line 44 from Line 43E. | $ 0 |
| 46. | **Current year anticipated collection rate.**<br>**A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . 99.90 %<br>**B.** Enter the prior year actual collection rate. . . . 99.90 %<br>**C.** Enter the 2024 actual collection rate. . . . 0.00 %<br>**D.** Enter the 2023 actual collection rate. . . . 0.00 %<br>**E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39] | 99.90 % |
| 47. | **Current year debt adjusted for collections.** Divide Line 45 by Line 46E. | $ 0 |
| 48. | **Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,187,839,451 |
| 49. | **Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100. | $ 0.000000 /$100 |
| 50. | **Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49. | $ 0.803732 /$100 |
| D50. | ***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49. | $ 0.000000 /$100 |
| 51. | **COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate. | $ ______ /$100 |

backup

backup

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

## SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|---|---|---|
| 52. | **Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>Taxing units that adopted the sales tax before November of the prior year, enter 0. | $ 0 |
| 53. | **Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41]<br>**Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42]<br>**- or -**<br>**Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | $ 0 |
| 54. | **Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,187,839,451 |
| 55. | **Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100. | $ 0.000000 /$100 |
| 56. | **Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. | $ 0.775093 /$100 |
| 57. | **Current year NNR tax rate, adjusted for sales tax.**<br>**Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.**<br>Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year. | $ 0.775093 /$100 |
| 58. | **Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*. | $ 0.803732 /$100 |
| 59. | **Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58. | $ 0.803732 /$100 |

## SECTION 4: Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit 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 |
|---|---|---|
| 60. | **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46] | $ 0 |
| 61. | **Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,187,839,451 |
| 62. | **Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100. | $ 0.000000 /$100 |
| 63. | **Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | $ 0.803732 /$100 |

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

## SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|---|---|---|
| 64. | **Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value** | |
| | A. Voter-approval tax rate (Line 69) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 68) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.550000 /$100 |
| | E. Subtract D from C | $ -0.550000 /$100 |
| | F. 2025 Total Taxable Value (Line 61) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 65. | **Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value** | |
| | A. Voter-approval tax rate (Line 68) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 67) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.000000 /$100 |
| | E. Subtract D from C | $ 0.000000 /$100 |
| | F. 2024 Total Taxable Value (Line 60) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 66. | **Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value** | |
| | A. Voter-approval tax rate (Line 67) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 66) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.000000 /$100 |
| | E. Subtract D from C | $ 0.000000 /$100 |
| | F. 2023 Total Taxable Value (Line 60) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 67. | **Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G | $ 0 |
| 68. | **2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100 | $ 0.000000 /$100 |
| 69. | **Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution) | $ 0.803732 /$100 |

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

| Line | De Minimis Rate Worksheet | Amount/Rate |
|---|---|---|
| 70. | **Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.* | $ 0.776553 /$100 |
| 71. | **Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,187,839,451 |
| 72. | **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100. | $ 0.042093 /$100 |
| 73. | **Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.* | $ 0.000000 /$100 |
| 74. | **De minimis rate.** Add Lines 70, 72 and 73. | $ 0.818646 /$100 |

## SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|---|---|---|
| 75. | **2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.* | $ 0.550000 /$100 |
| 76. | **Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56]<br><br>If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.*<br>**- or -**<br>If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet. | $ 0.000000 /$100 |
| 77. | **Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75. | $ 0.000000 /$100 |
| 78. | **Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.* | $ 776,416,723 |
| 79. | **Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100. | $ 0 |
| 80. | **Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.* | $ 550,939,058 |
| 81. | **Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58] | $ 0.000000 /$100 |
| 82. | **Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | $ 0.803732 /$100 |

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** .................................................................................................... $ 0.775093 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000

**Voter-approval tax rate**.................................................................................................... $ 0.803732 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

**De minimis rate.**.................................................................................................... $ 0.818646 /$100
If applicable, enter the current year de minimis rate from Line 74.

## SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 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 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

**print here** CAYETANA POLANCO - CITY ADMINISTRATOR
Printed Name of Taxing Unit Representative

**sign here**
Taxing Unit Representative

7.31.2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

CSTB

As of Roll # 16

| | CERTIFIED | UNDER REVIEW | TOTAL |
|---|---|---|---|
| REAL PROPERTY & MFT HOMES | (Count) (762) | (Count) (0) | (Count) (762) |
| 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** 1 |
| **TAX LIMIT/FREEZE ADJUSTMENT** | **241,160** | **0** | **241,160** 2 |
| LIMIT ADJ TAXABLE (I&S) | **777,879,156** | **0** | **777,879,156** 3 |
| **CHAPTER 312 ADJUSTMENT** | **0** | **0** | **0** |
| **CHAPTER 313 ADJUSTMENT** | **0** | **0** | **0** |
| LIMIT ADJ TAXABLE (M&O) | **777,879,156** | **0** | **777,879,156** |

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

$4,279,661.74 = 777,879,156 * (0.550000 / 100) + $1,326.38

Backup for Lines 4 & 29 - Jurisdiction Profile: adopted & M&O rate 0.550000 Return to worksheet, p.1



Jurisdiction Code CSTB
Descr CITY OF STARBASE
Name KENT MYERS-CITY ADMINISTRATOR
Phone 956-548-6019
Fax 956-546-2270
Addr1 39046 L B J BLVD UNIT 02
Addr2 *
City STARBASE
State TX Zip Code 78521 -
Sales Tax Factor .0000000000
Start Delq Date 0/00/0000
Composite Rate .5500000000 #4
Interest Rate .15000

Jurisdiction Year 2025
Commission Rate: .0100000000
Discount Percentages:

| Jan | Feb | Mar | Apr |
|---|---|---|---|
| .00 | .00 | .00 | .00 |
| **May** | **Jun** | **Jul** | **Aug** |
| .00 | .00 | .00 | .00 |
| **Sep** | **Oct** | **Nov** | **Dec** |
| .00 | .00 | .00 | .00 |

Web Site Partner ID TX061
Comp ID: Fund Type:
User Codes:
Bnk Rgt:

| Fund | Description | Amt | Percent |
|---|---|---|---|
| M&O | GENERAL FUND | #29 .5500000000 | 100.000000 % |
| | | | % |
| | | | % |
| | | | % |
| | | | % |

More...

F3=Exit F4=Delete F5=AttFee Rates F12=Cancel F24=Update Jurisdiction

Return to worksheet, p.1

2025 COURT APPEALS

| | | | |
|---|---|---|---|
| TOTAL | **372,105,766** | **348,570,434** | **23,535,332** |

*PLUG IN FORMULAS TO GET VALUE LOSS FOR EACH ENTITY

| ENTITIES | VALUE PRIOR | VALUE AFTER | VALUE LOSS |
|---|---|---|---|
| BROWNSVILLE ISD | 161,308,490 | 154,056,094 | 7,252,396 |
| SOUTH TEXAS ISD | 372,105,766 | 348,570,434 | 23,535,332 |
| CITY OF BROWNSVILLE | 165,868,182 | 154,056,094 | 11,812,088 |
| BROWNSVILLE NAVIGATION DIST. | 190,896,707 | 177,158,619 | 13,738,088 |
| **CAMERON COUNTY** | **372,105,766** | **348,570,434** | **23,535,332** |
| C.C. DRAINAGE DIST#1 | 148,203,901 | 139,058,802 | 9,145,099 |
| TEXAS SOUTHMOST COLLEGE | 227,719,804 | 212,848,764 | 14,871,040 |
| PASEO DE LA RESACA MUD#1 | 2,575,109 | 2,346,584 | 228,525 |
| PASEO DE LA RESACA LANDSCAPING | 3,819,756 | 3,507,253 | 312,503 |
| HARLINGEN ISD | 123,973,460 | 117,053,009 | 6,920,451 |
| CITY OF HARLINGEN | 123,973,460 | 117,053,009 | 6,920,451 |
| C.C. DRAINAGE DIST#3 | 35,224,967 | 32,957,121 | 2,267,846 |
| C.C. DRAINAGE DIST#5 | 68,870,461 | 64,350,000 | 4,520,461 |
| PORT OF HARLINGEN | 114,511,630 | 107,741,179 | 6,770,451 |
| LA FERIA ISD | 2,651,185 | 2,583,370 | 67,815 |
| CITY OF LA FERIA | 2,651,185 | 2,583,370 | 67,815 |
| C.C. DRAINAGE DIST#6 | 2,651,185 | 2,583,370 | 67,815 |
| LOS FRESNOS ISD | 28,848,812 | 27,143,685 | 1,705,127 |
| CITY OF LOS FRESNOS | 14,276,508 | 13,168,685 | 1,107,823 |
| C.C. EMERGENCY SERVICE DIST#1 | 9,306,447 | 8,733,840 | 572,607 |
| POINT ISABEL ISD | 33,002,810 | 31,648,985 | 1,353,825 |
| CITY OF SOUTH PADRE ISLAND | 31,038,667 | 30,190,145 | 848,522 |
| LAGUNA MADRE WATER DISTRCIT | 32,508,667 | 31,465,145 | 1,043,522 |
| SAN BENITO ISD | 17,761,317 | 16,085,291 | 1,676,026 |
| CITY OF SAN BENITO | 9,869,093 | 9,585,291 | 283,802 |
| CITY OF LOS INDIOS | 7,892,224 | 6,500,000 | 1,392,224 |
| TOWN OF LAGUNA VISTA | 1,470,000 | 1,275,000 | 195,000 |
| PASEO DE LA RESACA MUD#2 | 1,244,647 | 1,160,669 | 83,978 |

CSTB = Ø #5

Return to worksheet, p.1

2025 COURT APPEALS

| ACCOUNT NUMBER | PID | YEAR | ACCOUNT NAME | ENTITIES | VALUE PRIOR | VALUE AFTER | VALUE LOSS |
|---|---|---|---|---|---|---|---|
| 01-9010-1000-0020-00 | 32506 | 2025 | JP MORGAN CHASE BANK | IBR,SS,CBR,SB,GCC,S1,SC | 4,179,339 | 3,850,000 | 329,339 |
| 02-5610-0060-0260-00 | 38408 | 2025 | PAEZ CESAR | IBR,SS,CBR,SB,GCC,S1,SC | 1,462,028 | 1,424,525 | 37,503 |
| 06-9250-0000-0023-00 | 57654 | 2025 | HAIDAR PROPERTIES LLC | IBR,SS,CBR,SB,GCC,S1,SC | 1,062,558 | 1,025,055 | 37,503 |
| 06-9710-0010-0010-00 | 57896 | 2025 | LAKEWAY CENTER DEVELOPMENT LTD CO | IBR,SS,CBR,SB,GCC,S1,SC | 1,110,000 | 1,110,000 | - |
| 06-9711-0010-0030-00 | 57899 | 2025 | MISSION SHARY PARTNERSHIP LTD | IBR,SS,CBR,SB,GCC,S1,SC | 1,300,000 | 1,262,497 | 37,503 |
| 76-5210-0010-0020-00 | 143725 | 2025 | QSR 50 LLC | IBR,SS,CBR,SB,GCC,S1,SC | 1,151,900 | 1,114,397 | 37,503 |
| 07-9843-0000-0010-00 | 440359 | 2025 | COFFEEBAK 1 LLC | IBR,SS,CBR,SB,GCC,S1,SC | 6,906,421 | 6,150,000 | 756,421 |
| 79-1928-0010-0020-00 | 168035 | 2025 | CASSIS CASSIE N TR OF CASSIS N CAS | IBR,SS,CBR,SB,GCC,S1,SP1,SC,SPL | 775,109 | 646,584 | 128,525 |
| 01-0000-0950-0070-00 | 28233 | 2025 | VARCO 1009 ADAMS LLC | IBR,SS,CBR,SB,GCC,SC | 448,742 | 448,742 | - |
| 01-1060-0060-0010-00 | 29964 | 2025 | UPTOWN BROWNSVILLE LLC | IBR,SS,CBR,SB,GCC,SC | 3,615,379 | 3,350,000 | 265,379 |
| 01-1080-0080-0220-00 | 30000 | 2025 | AUTOZONE INC #1364 | IBR,SS,CBR,SB,GCC,SC | 673,528 | 566,976 | 106,552 |
| 01-9361-0010-0010-00 | 34864 | 2025 | QSR 50 LLC | IBR,SS,CBR,SB,GCC,SC | 1,333,562 | 1,296,050 | 37,512 |
| 03-4410-0020-0021-00 | 43902 | 2025 | QSR 50 LLC | IBR,SS,CBR,SB,GCC,SC | 747,786 | 710,283 | 37,503 |
| 04-9300-0290-0141-00 | 50482 | 2025 | ORIGO WORKS PROPERTIES LLC | IBR,SS,CBR,SB,GCC,SC | 2,766,000 | 2,625,000 | 141,000 |
| 04-9628-0010-0011-00 | 50620 | 2025 | AUTOZONE INC #1385 | IBR,SS,CBR,SB,GCC,SC | 1,010,244 | 847,572 | 162,672 |
| 05-4660-0010-0000-00 | 52630 | 2025 | SABAL MARKET CENTER LLC | IBR,SS,CBR,SB,GCC,SC | 5,197,369 | 4,355,662 | 841,707 |
| 05-4660-0011-0000-00 | 52631 | 2025 | SABAL MARKET CENTER LLC | IBR,SS,CBR,SB,GCC,SC | 1,393,000 | 1,244,338 | 148,662 |
| 06-4870-0010-0010-00 | 56316 | 2025 | BREIHAN ANDREW ET AL | IBR,SS,CBR,SB,GCC,SC | 1,121,218 | 1,083,715 | 37,503 |
| 07-9600-0240-0400-00 | 62350 | 2025 | FIREBRAND PROPERTIES LP | IBR,SS,CBR,SB,GCC,SC | 1,536,166 | 1,498,663 | 37,503 |
| 21-6242-0010-0010-00 | 240174 | 2025 | LOWE'S HOME CENTERS INC | IHG,SS,CHG,GCC,S3 | 7,700,000 | 7,550,000 | 150,000 |
| 98-4232-0010-0020-00 | 406606 | 2025 | VARCO INVESTMENTS LTD | IHG,SS,CHG,GCC,S5,SA | 6,360,000 | 5,900,000 | 460,000 |
| 98-7804-0010-0020-00 | 389013 | 2025 | THE CAMERON COUNTY HOUSING FINANCE | IHG,SS,CHG,GCC,S5,SA | 22,351,147 | 22,000,000 | 351,147 |
| 16-4500-0000-0010-00 | 68164 | 2025 | SOUTH TEXAS SDI PROPERTIES LLC | IHG,SS,CHG,GCC,SA | 443,674 | 443,674 | - |
| 16-9400-0030-0010-00 | 69519 | 2025 | AUTOZONE #3143 | IHG,SS,CHG,GCC,SA | 757,554 | 673,371 | 84,183 |
| 19-1750-0010-0010-00 | 74551 | 2025 | QSR 50 LLC | IHG,SS,CHG,GCC,SA | 1,190,934 | 1,153,431 | 37,503 |
| 19-9736-0010-0010-00 | 399670 | 2025 | QSR 4 LLC | IHG,SS,CHG,GCC,SA | 944,129 | 906,626 | 37,503 |
| 19-9736-0010-0020-00 | 399671 | 2025 | QQ RIO GRANDE VALLEY LLC | IHG,SS,CHG,GCC,SA | 915,894 | 878,391 | 37,503 |
| 23-2610-0000-0040-00 | 79869 | 2025 | SOUTH TEXAS SDI PROPERTIES LLC | IHG,SS,CHG,GCC,SA | 717,578 | 700,000 | 17,578 |
| 23-8200-0020-0010-00 | 80699 | 2025 | QSR 30 LAND II LLC | IHG,SS,CHG,GCC,SA | 1,573,609 | 1,536,106 | 37,503 |
| 23-9120-0000-0012-00 | 80779 | 2025 | HARLINGEN TOWN CENTER LLC | IHG,SS,CHG,GCC,SA | 506,299 | 500,000 | 6,299 |
| 25-2271-0000-0020-00 | 395286 | 2025 | QSR 50 LLC | IHG,SS,CHG,GCC,SA | 595,180 | 557,677 | 37,503 |
| 85-5389-0000-0010-00 | 181023 | 2025 | QSR 50 LLC | ILA,SS,CLA,GCC,S6 | 1,045,873 | 1,008,370 | 37,503 |
| 75-0239-0010-0050-00 | 139166 | 2025 | JDS LLV LLC C/O AUTOZONE PARTS INC | ILO,SS,CLO,SB,GCC,S1,SC | 811,673 | 676,685 | 134,988 |
| 77-1600-0070-0000-00 | 150835 | 2025 | RIO GRANDE VALLEY RESORTS LLC | ILO,SS,CLO,SB,GCC,S1,SC | 3,536,049 | 3,070,000 | 466,049 |
| 79-1410-0010-0112-00 | 424834 | 2025 | VDC LAKESIDE SEDONA LP | ILO,SS,SB,GCC,S1,SF,SC | 4,497,874 | 4,325,000 | 172,874 |
| 67-6820-0010-0058-00 | 113422 | 2025 | VAR-ISLA PLAZA LLC | IPI,SS,CSP,GCC,SC1,SC | 5,218,000 | 5,100,000 | 118,000 |
| 58-7771-0000-0010-00 | 360620 | 2025 | AUTOZONE INC | ISB,SS,CSB,GCC,S3 | 683,538 | 662,239 | 21,299 |
| 59-5220-0030-0011-00 | 103121 | 2025 | QSR 50 LLC | ISB,SS,CSB,GCC,S3 | 1,235,555 | 1,198,052 | 37,503 |
| 60-8152-0010-0010-00 | 411124 | 2025 | SAN BENITO ECONOMIC DEVELOPMENT CO | ISB,SS,CSB,GCC,S3 | 2,650,000 | 2,525,000 | 125,000 |
| 88-5244-0010-0010-00 | 389961 | 2025 | VDC SAN BENITO RESERVE I HOMES LP | ISB,SS,CSB,GCC,S3 | 5,300,000 | 5,200,000 | 100,000 |
| 88-2311-0040-0040-00 | 187811 | 2025 | PALMS PROPERTY OWNER LLC | ISB,SS,GCC,S3,CLI | 7,892,224 | 6,500,000 | 1,392,224 |
| 24-5750-0000-0040-00 | 82312 | 2025 | WILLOW RIDGE 168 LLC | IHG,SS,CHG,GCC,SA | 4,536,862 | 4,125,000 | 411,862 |
| 00-0100-0133-8810-04 | 219035 | 2025 | LOMA ALTA LEASING INC | IPI,SS,SB,GCC,SF,SC | 494,143 | 183,840 | 310,303 |

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2025 COURT APPEALS

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 04-9200-1140-0000-00 | 50244 | 2025 | JAYDEE RENTALS LLC | IBR,SS,CBR,SB,GCC,SC | | 1,181,476 | 1,100,000 | 81,476 |
| 01-9377-0000-0010-00 | 360651 | 2025 | SRP HOTEL INVESTMENT LLC | IBR,SS,CBR,SB,GCC,SC | | 701,656 | 625,000 | 76,656 |
| 98-4234-0010-0010-00 | 417170 | 2025 | SPIRIT MASTER FUNDING X LLC | IHG,SS,CHG,GCC,S5,SA | | 5,900,000 | 5,800,000 | 100,000 |
| 31-0000-4440-0020-00 | 87266 | 2025 | PEAK BAY APARTMENTS LLC | IPI,SS,CLV,GCC,SC1,SC | | 1,470,000 | 1,275,000 | 195,000 |
| 67-6400-1110-0070-00 | 111902 | 2025 | 4001 PSDRE BLVD LTD | IPI,SS,CSP,GCC,SC1,SC | | 1,198,393 | 1,100,000 | 98,393 |
| 01-9362-0010-6000-00 | 34874 | 2025 | CHICK-FIL-A INC | IBR,SS,CBR,SB,GCC,S1,SC | | 1,800,000 | 1,650,000 | 150,000 |
| 23-4520-0010-0010-10 | 405820 | 2025 | CHICK-FIL-A INC | IHG,SS,CHG,GCC,SA | | 1,681,903 | 1,631,903 | 50,000 |
| 79-1977-0010-0010-00 | 405852 | 2025 | CHICK-FIL-A INC | IBR,SS,CBR,SB,GCC,S1,SP1,SC,SPL | | 1,800,000 | 1,700,000 | 100,000 |
| 03-7160-0070-0000-00 | 44393 | 2025 | BHAKTA JITEN I & BHAKTA PARUL | IBR,SS,CBR,SB,GCC,SC | | 528,983 | 525,717 | 3,266 |
| 18-4040-0770-0040-00 | 234111 | 2025 | STONELEIGH APARTMENT HOMES LLC | IHG,SS,CHG,GCC,SA | | 11,500,000 | 11,400,000 | 100,000 |
| 06-9300-0020-0010-00 | 57667 | 2025 | LKVC LLC | IBR,SS,CBR,SB,GCC,S1,SC | | 4,559,692 | 4,450,000 | 109,692 |
| 15-7596-0010-0020-00 | 67022 | 2025 | ALPHA HOTELS CORPORATION | IHG,SS,CHG,GCC,SA | | 3,025,733 | 2,950,000 | 75,733 |
| 07-9838-0010-0010-00 | 405957 | 2025 | ROSKA ENTERPRISES LLP | IBR,SS,CBR,SB,GCC,S1,SC | | 9,939,000 | 9,480,000 | 459,000 |
| 75-0171-1580-0201-00 | 390117 | 2025 | VDC LOS FRESNOS RESERVE HOMES LP | ILO,SS,CLO,SB,GCC,S1,SC | | 9,716,786 | 9,250,000 | 466,786 |
| 74-3021-0010-0010-00 | 400153 | 2025 | VDC THOMPSON BENNETT LP | ILO,SS,CBR,SB,GCC,S1,SC | | 5,760,000 | 5,425,000 | 335,000 |
| 79-1410-0010-0110-00 | 248674 | 2025 | VDC LAKESIDE CAPELLA LP | ILO,SS,SB,GCC,S1,SF,SC | | 4,314,430 | 4,225,000 | 89,430 |
| 67-6421-0020-0010-00 | 113175 | 2025 | HIEBLUE LLC | IPI,SS,CSP,GCC,SC1,SC | | 9,118,000 | 9,100,000 | 18,000 |
| 86-2220-0120-0000-00 | 183086 | 2025 | BS PROPERTIES | ILA,SS,CLA,GCC,S6 | | 1,605,312 | 1,575,000 | 30,312 |
| 79-2258-0000-0030-00 | 410707 | 2025 | SCF RC FUNDING IV LLC | IBR,SS,CBR,SB,GCC,S1,SC | | 6,113,259 | 6,000,000 | 113,259 |
| 01-9330-2010-0570-00 | 34402 | 2025 | TULSI ENTERPRISES LLC | IBR,SS,CBR,SB,GCC,SC | | 728,009 | 728,009 | - |
| 05-0030-0060-0030-00 | 51055 | 2025 | DOS RE HOLDINGS LLC | IBR,SS,CBR,SB,GCC,S1,SC | | 12,433,141 | 11,400,000 | 1,033,141 |
| 06-0200-0020-0020-00 | 53925 | 2025 | LIVERMORE HOTEL GROUP LLC | IBR,SS,CBR,SB,GCC,S1.SC | | 14,206,500 | 13,500,000 | 706,500 |
| 22-4103-0010-0010-00 | 78165 | 2025 | VALLEY HOTELIER INC | IHG,SS,CHG,GCC,S5,SA | | 1,665,782 | 1,600,000 | 65,782 |
| 79-1974-0000-0010-00 | 395582 | 2025 | MOU TAR 281 LLC | IBR,SS,CBR,SB,GCC,S1,SP2,SC,SPL | | 1,244,647 | 1,160,669 | 83,978 |
| 67-6830-0010-0010-00 | 383646 | 2025 | INNJOY HOSPITALITY LLC | IPI,SS,CSP,GCC,SC1,SC | | 15,504,274 | 14,890,145 | 614,129 |
| 07-9800-1030-0373-00 | 62694 | 2025 | DIWALI PARTNERS LP | IBR,SS,CBR,SB,GCC,S1,SC | | 5,347,500 | 5,300,000 | 47,500 |
| 37-0000-0710-0100-00 | 88623 | 2025 | ROY RENTALS LP | ILO,SS,CLO,SB,GCC,S1,SC | | 212,000 | 172,000 | 40,000 |
| 07-9811-0030-0090-00 | 63182 | 2025 | GRANA LP | IBR,SS,CBR,SB,GCC,S1,SC | | 13,500,000 | 13,250,000 | 250,000 |
| 25-6345-0010-0010-00 | 83563 | 2025 | HARLINGEN HOTEL INC | IHG,SS,CHG,GCC,SA | | 9,250,000 | 8,375,000 | 875,000 |
| 23-0676-0010-0010-00 | 434592 | 2025 | HAIDAR PROPERTIES LLC | IHG,SS,CHG, GCC,S3 | | 1,761,830 | 1,761,830 | - |
| 18-4093-0010-0090-00 | 359828 | 2025 | Y & O HARLINGEN CORNERS, LLC | IHG,SS,CHG,GCC,S5,SA | | 8,619,742 | 7,500,000 | 1,119,742 |
| 18-4104-0010-0040-00 | 428096 | 2025 | Y & O HARLINGEN CORNERS WING, LLC | IHG,SS,CHG,GCC,S5,SA | | 2,498,355 | 2,300,000 | 198,355 |
| 18-4104-0010-0080-00 | 428098 | 2025 | Y & O HARLINGEN CORNERS WING, LLC | IHG,SS,CHG,GCC,S5,SA | | 8,824,096 | 8,300,000 | 524,096 |
| 18-4104-0010-0081-00 | 428099 | 2025 | Y & O HARLINGEN CORNERS WING, LLC | IHG,SS,CHG,GCC,S5,SA | | 5,782,904 | 5,450,000 | 332,904 |
| 00-0100-0217-5175-20 | 222379 | 2025 | HOME DEPOT USA INC | IBR,SS,CBR,SB,GCC,SC | | 8,164,410 | 7,635,250 | 529,160 |
| 00-0100-0217-5177-01 | 222380 | 2025 | HOME DEPOT USA INC | IHG,SS,CHG,GCC,S3,SA | | 8,001,820 | 7,560,000 | 441,820 |
| 00-0100-0217-5179-06 | 222381 | 2025 | HOME DEPOT USA INC | IBR,SS,CBR,SB,GCC,S1,SC | | 7,500,997 | 7,376,390 | 124,607 |
| 06-9700-0130-0000-00 | 57882 | 2025 | PSV IT OF 2021 INC | IBR,SS,CBR,SB,GCC,S1,SC | | 7,327,838 | 6,600,000 | 727,838 |
| 06-8400-0000-0030-00 | 57236 | 2025 | B-Y STRAWBERRY SQUARE LTD | IBR,SS,CBR,SB,GCC,SC | | 13,738,388 | 12,420,000 | 1,318,388 |
| 06-8500-0000-0020-00 | 241413 | 2025 | B-Y STRAWBERRY SQUARE LTD | IBR,SS,CBR,SB,GCC,SC | | 1,627,177 | 1,080,000 | 547,177 |
| 18-4093-0010-0050-00 | 359824 | 2025 | KOHLS ILLINOIS INC | IHG,SS,CHG,GCC,S5,SA | | 6,868,435 | 5,500,000 | 1,368,435 |
| 01-9369-0010-0010-00 | 353917 | 2025 | COLE KO BROWNSVILLE TX LLC | IBR,SS,CBR,SB,GCC,S1,SC | | 7,083,307 | 6,000,000 | 1,083,307 |
| 07-9828-0000-0020-00 | 360869 | 2025 | TPI SUNRISE PALMS LLC | IBR,SS,CBR,SB,GCC,S1,SC | | 6,245,043 | 5,346,000 | 899,043 |
| 07-9828-0000-0010-00 | 360868 | 2025 | TPI SUNRISE PALMS LLC | IBR,SS,CBR,SB,GCC,S1,SC | | 2,306,810 | 2,119,000 | 187,810 |

Backup for Line 16 - Cameron County 'R' report: prior-year refunds / collections

Return to worksheet, p.2



RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2025 TO 07/21/2026 YEAR FROM 0000 TO 2025

* TOTAL ALL FUNDS

CSTB -- CITY OF STARBASE

| AR | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TL | .00 | .00 | .00 #16 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| 25 | 4,279,662.11 | .00 | .00 | 4,276,050.88 | 381.55- | 3,992.78 | 162.70 | .00 | .00 | .00 | .00 | .00 | 4,275,832.03 |

TITY

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TL | 4,279,662.11 | .00 | .00 | 4,276,050.88 | 381.55- | 3,992.78 | 162.70 | .00 | .00 | .00 | .00 | .00 | 4,275,832.03 |

| | |
|---|---|
| LESS COMMISSIONS | 42,758.32 |
| LESS REFUND ADJ | .00 |
| TOTAL DISTRIBUTION TO ENTITY | 4,233,073.71 |
| TOTAL DISTRIBUTION TO ATTORNEY | .00 |

CSTB

As of Roll # 0

| | NOT UNDER REVIEW | UNDER REVIEW | TOTAL |
|---|---|---|---|
| REAL PROPERTY & MFT HOMES | (Count) (815) | (Count) (0) | (Count) (815) |
| Land HS Value | 1,491,781 | 0 | 1,491,781 |
| Land NHS Value | 48,191,716 | 0 | 48,191,716 |
| Land Ag Market Value | 0 | 0 | 0 |
| Land Timber Market Value | 0 | 0 | 0 |
| Total Land Value | **49,683,497** | **0** | **49,683,497** |
| Improvement HS Value | 24,418,512 | 0 | 24,418,512 |
| Improvement NHS Value | 527,808,737 | 0 | 527,808,737 |
| Total Improvement | **552,227,249** | **0** | **552,227,249** |
| Market Value | **601,910,746** | **0** | **601,910,746** |
| BUSINESS PERSONAL PROPERTY | (34) | (0) | (34) |
| Market Value | **686,398,077** | **0** | **686,398,077** |
| OIL & GAS / MINERALS | (0) | (0) | (0) |
| Market Value | **0** | **0** | **0** |
| OTHER (Intangibles) | (0) | (0) | (0) |
| Market Value | **0** | **0** | **0** |
| | (Total Count) (849) | (Total Count) (0) | (Total Count) (849) |
| TOTAL MARKET | **1,288,308,823** | **0** | **1,288,308,823** |
| Ag Productivity | 0 | 0 | 0 |
| Ag Loss (-) | 0 | 0 | 0 |
| Timber Productivity | 0 | 0 | 0 |
| Timber Loss (-) | 0 | 0 | 0 |
| **APPRAISED VALUE** | **1,288,308,823** | **0** | **1,288,308,823** |
| | 100.0% | 0.0% | 100.0% |
| HS CAP Limitation Value (-) | 406,760 | 0 | 406,760 |
| CB CAP Limitation Value (-) | 15,891,393 | 0 | 15,891,393 |
| **NET APPRAISED VALUE** | **1,272,010,670** | **0** | **1,272,010,670** |
| Total Exemption Amount | 83,985,907 | 0 | 83,985,907 |
| NET TAXABLE | **1,188,024,763** 18 | **0** | **1,188,024,763** |
| **TAX LIMIT/FREEZE ADJUSTMENT** | **185,312** 20 | **0** | **185,312** |
| LIMIT ADJ TAXABLE (I&S) | **1,187,839,451** | **0** | **1,187,839,451** |
| **CHAPTER 312 ADJUSTMENT** | **0** | **0** | **0** |
| **CHAPTER 313 ADJUSTMENT** | **0** | **0** | **0** |
| LIMIT ADJ TAXABLE (M&O) | **1,187,839,451** | **0** | **1,187,839,451** |

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

$6,534,043.54 = 1,187,839,451 * (0.550000 / 100) + $926.56

Backup for Lines 9, 10, 11, 19, 23, 24 - 2026 NNR Assumption (new value, exemptions, annexations)

Return to worksheet, p.2



## New Value

Total New Market Value: $625,496,149

Total New Taxable Value: $625,423,046 #24

| 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 |
|---|---|---|---|
| Absolute Exemption Value Loss: | | **0** | **0** |

10A

### New Partial Exemptions

| Exemption | Description | Count | Partial Exemption Amt |
|---|---|---|---|
| BPPEX | BPPEX | 10 | 953,446 |
| BPPEX-TU | BPPEX-TU | 8 | 508,987 |
| Partial Exemption Value Loss: | | **18** | **1,462,433** |
| Total NEW Exemption Value | | | 10B **1,462,433** |

### Increased Exemptions

| Exemption | Description | Count | Increased Exemption Amt |
|---|---|---|---|
| Increased Exemption Value Loss: | | **0** | **0** |
| Total Exemption Value Loss: | | | 10C **1,462,433** |

## New Special Use (Ag/Timber)

| Count | 2025 Market Value | 2026 Special Use | #11 Loss |
|---|---|---|---|

## New Annexations/Deannexations

| | Count | Market Value | Taxable Value |
|---|---|---|---|
| Annexations | 22 | 15,665,359 | #23 11,477,347 |
| Deannexations | 0 | 0 | #9 0 |

## Average Homestead Value

| Categor | Count of HS Res | Avg Market | Avg Exempt | Med Market | Med Exempt | Avg Taxable | Med Taxable |
|---|---|---|---|---|---|---|---|
| A Only | 4 | 151,437 | 3,419 | 123,603 | 0 | 46,328 | 58,034 |
| A & E | 4 | 151,437 | 3,419 | 123,603 | 0 | 46,328 | 58,034 |

## Property Under Review - Lower Value Used

| Count | Market Value | Lower Market Value | Estimated Lower Taxable Value |
|---|---|---|---|

#AA

Backup detail - General Fund distribution: collections (supports Line 46)

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TXDIS4D
RECEIVABLE BALANCE 'R' REPORT

CAMERON COUNTY TAX OFFICE
FUND DISTRIBUTION REPORT
FROM 10/01/2025 TO 07/21/2026
GENERAL FUND

DATE 07/22/2026 TIME 16:38:50 PAGE 154
YEAR FROM 0000 TO 2025

CSTB -- CITY OF STARBASE

#32a

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TOTL | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| 2025 | 4,279,662.11 | .00 | .00 | 4,276,050.88 | 381.55- | 3,992.78 | 162.70 | .00 | .00 | .00 | .00 | .00 | 4,275,832.03 |
| ENTITY | | | | | | | | | | | | | |
| TOTL | 4,279,662.11 | .00 | .00 | 4,276,050.88 | 381.55- | 3,992.78 | 162.70 | .00 | .00 | .00 | .00 | .00 | 4,275,832.03 |

| | |
|---|---|
| LESS COMMISSIONS | 42,758.32 |
| LESS REFUND ADJ | .00 |
| TOTAL DISTRIBUTION TO ENTITY | 4,233,073.71 |
| TOTAL DISTRIBUTION TO ATTORNEY | .00 |

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 #44 |

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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%** |

#46