



Action Item

Date: August 27, 2026

Division: Finance

Subject: Consider Acceptance of 2026 Certified Values from the Denton Central Appraisal District and Tarrant Appraisal District and the Estimated Collection Rate for 2026-27

Background Information:

- Texas Tax Code, Section 26.01 requires Chief Appraisers to prepare and certify to the assessor for each taxing unit that part of the appraisal roll for the district that lists the property taxable by the unit. The part certified to the assessor is the appraisal roll for the unit.
- Texas Tax Code, Section 26.04 (b) requires that the assessor shall submit the appraisal roll for the taxing unit showing the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the governing body of the taxing unit by August 1 or as soon thereafter as practicable.
- Board Policy CCG (LEGAL) states, "If by July 20 the appraisal review board has not approved the appraisal records as required under Tax Code 41.12, the chief appraiser shall not later than July 25 prepare and certify to the assessor for a school district an estimate of the taxable value of property in the school district."

Administrative Consideration:

- Both Denton Central Appraisal District and Tarrant Appraisal District have submitted certified values.
- The certified values from both appraisal districts are attached for consideration by the Board of Trustees.
- The estimated collection rate for 2026-27 is 99 percent.

Recommendations:

- The Administration recommends that the Lewisville ISD Board of Trustees accepts the 2026 Certified Values from the Denton Central Appraisal District and Tarrant Appraisal District and acknowledge receipt of the estimated collection rate of 99 percent for 2026-27.

Timeline/Report:

- Effective upon approval.

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (97,730)	(Count) (996)	(Count) (98,726)
Land HS Value	12,525,831,592	141,247,581	12,667,079,173
Land NHS Value	6,344,961,027	13,834,541	6,358,795,568
Land Ag Market Value	550,024,072	6,025,526	556,049,598
Land Timber Market Value	0	0	0
Total Land Value	19,420,816,691	161,107,648	19,581,924,339
Improvement HS Value	34,504,595,706	419,159,537	34,923,755,243
Improvement NHS Value	18,725,232,926	170,348	18,725,403,274
Total Improvement	53,229,828,632	419,329,885	53,649,158,517
Market Value	72,650,645,323	580,437,533	73,231,082,856
BUSINESS PERSONAL PROPERTY	(8,399)	(7)	(8,406)
Market Value	7,162,447,250	6,022,280	7,168,469,530
OIL & GAS / MINERALS	(1,050)	(0)	(1,050)
Market Value	5,679,669	0	5,679,669
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (107,179)	(Total Count) (1,003)	(Total Count) (108,182)
TOTAL MARKET	79,818,772,242	586,459,813	80,405,232,055
Ag Productivity	544,276	174	544,450
Ag Loss (-)	549,479,796	6,025,352	555,505,148
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	79,269,292,446	580,434,461	79,849,726,907
	99.3%	0.7%	100.0%
HS CAP Limitation Value (-)	742,285,881	6,146,952	748,432,833
CB CAP Limitation Value (-)	177,137,272	6,096,917	183,234,189
NET APPRAISED VALUE	78,349,869,293	568,190,592	78,918,059,885
Total Exemption Amount	17,879,072,210	106,062,796	17,985,135,006
NET TAXABLE	60,470,797,083	462,127,796	60,932,924,879
TAX LIMIT/FREEZE ADJUSTMENT	6,351,475,692	42,999,138	6,394,474,830
LIMIT ADJ TAXABLE (I&S)	54,119,321,391	419,128,658	54,538,450,049
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	54,119,321,391	419,128,658	54,538,450,049

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$638,591,398.56 = 54,538,450,049 * (1.117800 / 100) + \$28,960,603.91

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	201,032,474	113,303,222	999,383.92	518,099.08	1,116,708.31	529,412.69	440
DPS	6,041,235	4,021,235	33,160.55	18,999.21	33,605.03	19,191.51	14
OV65	9,802,607,467	6,083,380,300	51,372,529.28	28,058,352	56,022,290.75	28,550,868.68	18,402
OV65S	294,846,043	150,363,306	830,583.89	136,184.67	883,602.89	147,729.6	670
Total	10,304,527,219	6,351,068,063	53,235,657.64	28,731,634.96	58,056,206.98	29,247,202.48	19,526
Tax Rate: 1.117800							

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	1,253,324	753,324	345,695	407,629	3
Total	1,253,324	753,324	345,695	407,629	3

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	1,299,875	899,875	5,609.29	1,864.95	5,609.29	1,864.95	2
OV65	64,842,888	41,480,231	342,823.08	227,104	370,649.61	230,611.15	115
Total	66,142,763	42,380,106	348,432.37	228,968.95	376,258.9	232,476.1	117
Tax Rate: 1.117800							

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	819,032	619,032	0	619,032	1
Total	819,032	619,032	0	619,032	1

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	202,332,349	114,203,097	1,004,993.21	519,964.03	1,122,317.6	531,277.64	442
DPS	6,041,235	4,021,235	33,160.55	18,999.21	33,605.03	19,191.51	14
OV65	9,867,450,355	6,124,860,531	51,715,352.36	28,285,456	56,392,940.36	28,781,479.83	18,517
OV65S	294,846,043	150,363,306	830,583.89	136,184.67	883,602.89	147,729.6	670
Total	10,370,669,982	6,393,448,169	53,584,090.01	28,960,603.91	58,432,465.88	29,479,678.58	19,643
Tax Rate: 1.117800							

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	2,072,356	1,372,356	345,695	1,026,661	4
Total	2,072,356	1,372,356	345,695	1,026,661	4

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	9,019,270,577	64,914	90,891,460	650	9,110,162,037	65,564
HS-Prorated	12,410,363	109	383,178	3	12,793,541	112
OV65-Local	0	0	0	0	0	0
OV65-State	1,261,941,495	21,444	9,750,000	163	1,271,691,495	21,607
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	39,538,431	671	0	0	39,538,431	671
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	26,842,688	465	120,000	2	26,962,688	467
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	60,000	1	0	0	60,000	1
DPS-Prorated	0	0	0	0	0	0
DVHS	376,363,995	864	574,782	2	376,938,777	866
DVHS-Prorated	14,384,936	54	273,398	2	14,658,334	56
DVHSS	18,937,182	65	0	0	18,937,182	65
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	2,274,779	10	0	0	2,274,779	10
FRSS	1,695,064	4	0	0	1,695,064	4
Subtotal for Homestead Exemptions	10,773,719,510	88,601	101,992,818	822	10,875,712,328	89,423
Disabled Veterans Exemptions						
DV1	2,431,000	283	10,000	2	2,441,000	285
DV1S	70,000	16	0	0	70,000	16
DV2	1,533,000	177	19,500	2	1,552,500	179
DV2S	120,000	16	0	0	120,000	16
DV3	2,501,797	253	12,000	1	2,513,797	254
DV3S	40,000	4	0	0	40,000	4
DV4	5,657,396	1,084	78,000	9	5,735,396	1,093
DV4S	556,864	108	0	0	556,864	108
Subtotal for Disabled Veterans Exemptions	12,910,057	1,941	119,500	14	13,029,557	1,955

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Special Exemptions						
Charitable Org	85,369,581	6	0	0	85,369,581	6
AB	0	10	0	0	0	10
EX366	48,330	356	0	0	48,330	356
FR	1,669,509,530	117	0	0	1,669,509,530	117
LIH	5,175,190	2	0	0	5,175,190	2
MASSS	1,116,631	4	0	0	1,116,631	4
PC	1,728,266	36	0	0	1,728,266	36
PPV	487,164	17	0	0	487,164	17
Subtotal for Special Exemptions	1,763,434,692	548	0	0	1,763,434,692	548
Absolute Exemptions						
Exempt UD	718,290	22	0	0	718,290	22
EX-XG	796,595	5	0	0	796,595	5
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	4,124,205	8	0	0	4,124,205	8
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	142,908,225	22	0	0	142,908,225	22
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XL	45,660,461	17	0	0	45,660,461	17
EX-XL-PRORATED	0	0	0	0	0	0
EX-XN	337,682,360	35	0	0	337,682,360	35
EX-XN-PRORATED	0	0	0	0	0	0
EX-XR	8,955,980	16	0	0	8,955,980	16
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	4,447,478	26	0	0	4,447,478	26
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	4,172,580,777	3,991	100	1	4,172,580,877	3,992
EX-XV-PRORATED	252,919	2	0	0	252,919	2
EX-XV-PRORATED-	463,659	4	0	0	463,659	4
Subtotal for Absolute Exemptions	4,718,590,949	4,148	100	1	4,718,591,049	4,149
Other Exemptions						
BM	75,369,052	5	0	0	75,369,052	5
BPPEX	375,963,327	7,073	708,300	7	376,671,627	7,080
BPPEX-AL	21,596,939	527	0	0	21,596,939	527
BPPEX-TU	27,392,142	400	0	0	27,392,142	400
BPPEX-UD	61,593,980	386	0	0	61,593,980	386
Destroyed By Fire	602,870	1	0	0	602,870	1
FTZ	5,326,677	1	0	0	5,326,677	1
FTZ-PRORATED	42,572,015	1	0	0	42,572,015	1
Landfill-Generated Gas	0	0	3,242,078	1	3,242,078	1
Subtotal for Other Exemptions	610,417,002	8,394	3,950,378	8	614,367,380	8,402
Total:	17,879,072,210	103,632	106,062,796	845	17,985,135,006	104,477

New Value

Total New Market Value: \$984,158,134

Total New Taxable Value: \$691,219,960

JETI**Chapter 313****TIF/TIRZ**

New Market Value: \$0

New Market Value: \$0

New Market Value: \$205,835,591

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$175,116,358

Exemption Loss**New Absolute Exemptions**

Exemption	Description	Count	Last Year Market Value
EX-XI	11.19 Youth spiritual, mental, and physical devel...	1	594,019
EX-XL	11.231 Organizations Providing Economic Develo...	2	510,998
EX-XN	11.252 Motor vehicles leased for personal use	35	86,074
EX-XV	Other Exemptions (including public property, reli...	257	11,980,146
Absolute Exemption Value Loss:		295	13,171,237

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AB	Abatement (Special Exemption)	2	0
BM	Biomedical	1	332,817
BPPEX	BPPEX	6370	359,693,224
BPPEX-AL	BPPEX- Split EX Between Related Business Entities	471	19,981,813
BPPEX-TU	BPPEX- Split EX For Leasing or Multi-location	244	19,903,974
CHODO	11.182 Community Housing Development Organi...	1	6,229,965
DF	Destroyed By Fire	1	602,870
DP	Disability	2	120,000
DPS	DISABLED Surviving Spouse	1	0
DV1	Disabled Veterans 10% - 29%	15	110,000
DV2	Disabled Veterans 30% - 49%	15	130,500
DV3	Disabled Veterans 50% - 69%	27	288,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	10,000
DV4	Disabled Veterans 70% - 100%	155	894,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	7	12,000
DVHS	Disabled Veteran Homestead	56	20,271,102
DVHSS	Disabled Veteran Homestead Surviving Spouse	6	2,054,262
FR	FREEPORT	6	118,895,658
FTZ	Foreign Trade Zone	1	42,572,015
HS	Homestead	1168	158,549,417
LGGC	Landfill-Generated Gas Conversion Facility	1	3,242,078
OV65	Over 65	341	20,071,576
OV65S	OV65 Surviving Spouse	8	480,000
Partial Exemption Value Loss:		8,900	774,445,271
Total NEW Exemption Value			787,616,508

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			787,616,508

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
4	545,697	155	-545,542

New Annexations/Deannexations

Count	Market Value	Taxable Value
-------	--------------	---------------

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	65,000	584,853	145,134	499,000	140,000	428,781	352,000
A & E	65,162	586,094	145,127	499,225	140,000	429,628	352,334

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
1,003	586,459,813	544,847,258	431,699,872

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	83,939		127,721,947	46,545,153,298	35,088,825,654
B	Multifamily Residential	1,526		241,382,504	8,376,858,356	8,219,292,369
C1	Vacant Lots and Tracts	2,258		0	635,418,318	594,512,501
D1	Qualified Open-Space Land	451	3,806.25	552,391	550,024,072	544,262
D2	Farm or Ranch Improvements on Qualified	123		0	8,020,605	6,653,606
E	Rural Land,Not Qualified for Open-Space Land	445		4,230,654	381,664,196	309,354,668
F1	Commercial Real Property	3,243		274,761,311	11,613,581,524	11,549,712,192
F2	Industrial Real Property	22		0	27,667,910	26,618,480
G1	Oil and Gas	1,037		0	5,403,299	4,268,846
J1	Water Systems	1		0	1,030,000	905,000
J2	Gas Distribution Systems	15		0	159,705,207	158,561,491
J3	Electric Companies (including Co-ops)	43		22,192	323,083,446	320,960,055
J4	Telephone Companies (including Co-ops)	102		0	104,924,656	67,119,061
J5	Railroads	11		0	18,645,550	17,922,060
J6	Pipelines	18		0	12,457,426	10,691,946
J7	Cable Companies	34		0	186,349,290	64,770,748
J8	Other Type of Utility	3		0	154,630	23,700
L1	Commercial Personal Property	7,616		16,813,991	4,168,361,885	3,066,333,941
L2	Industrial and Manufacturing Personal Property	171		1,000,000	1,254,338,867	448,370,127
M1	Mobile Homes	1,760		259,225	24,898,582	21,997,988
O	Residential Inventory	788		37,353,640	126,851,688	125,958,276
S	Special Inventory	142		0	122,140,919	115,271,970
XB	Income Producing Tangible Personal	31		0	462,471,482	252,128,142
XG	Primarily Performing Charitable Functions (§11.	5		0	796,595	0
XI	Youth Spiritual, Mental and Physical	8		0	4,124,205	0
XJ	Private Schools (§11.21)	22		0	142,908,225	0
XL	Organizations Providing Economic	17		0	45,660,461	0
XN	Motor Vehicles Leased for Personal Use (§11.	35		0	337,682,360	0
XR	Nonprofit Water or Wastewater Corporation	16		0	8,955,980	0
XU	MiscellaneousExemptions (§11.23)	12		0	3,307,167	0
XV	Other Totally Exempt Properties (including	3,829		278,655,948	4,166,132,043	0
Totals:			3,806.25	982,753,803	79,818,772,242	60,470,797,083

Under Review						
Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	932		1,404,331	554,075,997	445,235,253
B	Multifamily Residential	9		0	2,445,898	1,812,394
C1	Vacant Lots and Tracts	43		0	10,313,993	7,031,702
D1	Qualified Open-Space Land	3	18.56	0	6,025,526	174
D2	Farm or Ranch Improvements on Qualified	2		0	22,520	22,520
E	Rural Land,Not Qualified for Open-Space Land	12		0	7,553,499	5,953,851
L1	Commercial Personal Property	7		0	6,022,280	2,071,902
XV	Other Totally Exempt Properties (including	1		0	100	0
Totals:			18.56	1,404,331	586,459,813	462,127,796

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	84,871		129,126,278	47,099,229,295	35,534,060,907
B	Multifamily Residential	1,535		241,382,504	8,379,304,254	8,221,104,763
C1	Vacant Lots and Tracts	2,301		0	645,732,311	601,544,203
D1	Qualified Open-Space Land	454	3,824.81	552,391	556,049,598	544,436
D2	Farm or Ranch Improvements on Qualified	125		0	8,043,125	6,676,126
E	Rural Land,Not Qualified for Open-Space Land	457		4,230,654	389,217,695	315,308,519
F1	Commercial Real Property	3,243		274,761,311	11,613,581,524	11,549,712,192
F2	Industrial Real Property	22		0	27,667,910	26,618,480
G1	Oil and Gas	1,037		0	5,403,299	4,268,846
J1	Water Systems	1		0	1,030,000	905,000
J2	Gas Distribution Systems	15		0	159,705,207	158,561,491
J3	Electric Companies (including Co-ops)	43		22,192	323,083,446	320,960,055
J4	Telephone Companies (including Co-ops)	102		0	104,924,656	67,119,061
J5	Railroads	11		0	18,645,550	17,922,060
J6	Pipelines	18		0	12,457,426	10,691,946
J7	Cable Companies	34		0	186,349,290	64,770,748
J8	Other Type of Utility	3		0	154,630	23,700
L1	Commercial Personal Property	7,623		16,813,991	4,174,384,165	3,068,405,843
L2	Industrial and Manufacturing Personal Property	171		1,000,000	1,254,338,867	448,370,127
M1	Mobile Homes	1,760		259,225	24,898,582	21,997,988
O	Residential Inventory	788		37,353,640	126,851,688	125,958,276
S	Special Inventory	142		0	122,140,919	115,271,970
XB	Income Producing Tangible Personal	31		0	462,471,482	252,128,142
XG	Primarily Performing Charitable Functions (§11.	5		0	796,595	0
XI	Youth Spiritual, Mental and Physical	8		0	4,124,205	0
XJ	Private Schools (§11.21)	22		0	142,908,225	0
XL	Organizations Providing Economic	17		0	45,660,461	0
XN	Motor Vehicles Leased for Personal Use (§11.	35		0	337,682,360	0
XR	Nonprofit Water or Wastewater Corporation	16		0	8,955,980	0
XU	MiscellaneousExemptions (§11.23)	12		0	3,307,167	0
XV	Other Totally Exempt Properties (including	3,830		278,655,948	4,166,132,143	0
Totals:			3,824.81	984,158,134	80,405,232,055	60,932,924,879

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	872294	TOYOTA MOTOR NORTH AMERICA INC	\$189,709,079	\$189,709,079
2	1905506	MAJESTIC LEWISVILLE PARTNERS LP	\$176,753,336	\$176,753,336
3	997753	BMF IV TX CHAPEL HILL LLC	\$173,841,862	\$173,841,862
4	777575	Atmos Energy Mid-Tex Distribution	\$152,845,970	\$152,719,940
5	1908422	Wells Fargo Bank	\$151,005,310	\$150,880,310
6	1867030	CAL TDC LEWISVILLE 121 LLC	\$143,260,976	\$143,260,976
7	446226	SYSCO FOOD SERVICES OF DALLAS LP	\$143,561,195	\$142,075,637
8	954576	LMG VENTURES LLC	\$133,922,660	\$133,922,660
9	406594	TEACHERS INSURANCE ANNUITY	\$130,667,237	\$130,667,237
10	836777	TXFM INC	\$129,728,088	\$129,728,088
11	244745	FRANKEL, EDWARD B MD TR	\$126,420,917	\$126,420,917
12	673443	Oncor Electric Delivery Co	\$117,541,075	\$117,321,254
13	1065437	Texas New Mexico Power Co	\$111,797,460	\$111,672,460
14	893595	ICON THE COLONY LAND OWNER POOL	\$111,209,760	\$111,209,760
15	1758548	SREIT CASTLE HILLS LLC	\$110,000,000	\$110,000,000
16	1764825	AVALON LAKESIDE LP	\$106,000,100	\$106,000,000
17	540772	FRITO LAY INC	\$175,360,303	\$103,691,709
18	1758997	4253 HUNT DRIVE LLC	\$102,100,000	\$102,100,000
19	918808	ELAN FLOWER MOUND PHASE II	\$101,862,713	\$101,862,713
20	800233	TLF LOGISTICS II LAKEPOINTE	\$96,463,834	\$96,463,834
Total			\$2,684,051,875	\$2,610,301,772

APPRAISAL TOTALS

7-24-2026

Run ID: 4995

Type: Adjusted Certified Totals

Year: 2026

As of Roll Correction: 1

Property Type List: All

Taxing Unit List: All

Taxing Unit Selection Type: All

Mineral Company:

Tag List:

Property List:

Custom Query:

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (740)	(Count) (4)	(Count) (744)
Land HS Value	70,158,911	300,000	70,458,911
Land NHS Value	46,711,115	2,187,827	48,898,942
Land Ag Market Value	3,463,542	0	3,463,542
Land Timber Market Value	0	0	0
Total Land Value	120,333,568	2,487,827	122,821,395
Improvement HS Value	207,045,850	1,812,725	208,858,575
Improvement NHS Value	255,591,322	88,465	255,679,787
Total Improvement	462,637,172	1,901,190	464,538,362
Market Value	582,970,740	4,389,017	587,359,757
BUSINESS PERSONAL PROPERTY	(70)	(0)	(70)
Market Value	90,788,861	0	90,788,861
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (810)	(Total Count) (4)	(Total Count) (814)
TOTAL MARKET	673,759,601	4,389,017	678,148,618
Ag Productivity	2,705	0	2,705
Ag Loss (-)	3,460,837	0	3,460,837
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	670,298,764	4,389,017	674,687,781
	99.3%	0.7%	100.0%
HS CAP Limitation Value (-)	536,046	0	536,046
CB CAP Limitation Value (-)	8,797,694	59,795	8,857,489
NET APPRAISED VALUE	660,965,024	4,329,222	665,294,246
Total Exemption Amount	120,037,833	140,000	120,177,833
NET TAXABLE	540,927,191	4,189,222	545,116,413
TAX LIMIT/FREEZE ADJUSTMENT	31,211,692	0	31,211,692
LIMIT ADJ TAXABLE (I&S)	509,715,499	4,189,222	513,904,721
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	509,715,499	4,189,222	513,904,721

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$6,046,023.58 = 513,904,721 * (1.117800 / 100) + \$301,596.61

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	41,360,909	31,211,692	325,003.36	301,596.61	484,627.73	389,831.03	49
Total	41,360,909	31,211,692	325,003.36	301,596.61	484,627.73	389,831.03	49
Tax Rate: 1.117800							

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	41,360,909	31,211,692	325,003.36	301,596.61	484,627.73	389,831.03	49
Total	41,360,909	31,211,692	325,003.36	301,596.61	484,627.73	389,831.03	49
Tax Rate: 1.117800							

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	42,495,425	319	140,000	1	42,635,425	320
HS-Prorated	0	0	0	0	0	0
OV65-Local	0	0	0	0	0	0
OV65-State	2,649,996	52	0	0	2,649,996	52
OV65-Prorated	0	0	0	0	0	0
DVHS	3,435,198	5	0	0	3,435,198	5
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	48,580,619	376	140,000	1	48,720,619	377
Disabled Veterans Exemptions						
DV1	5,000	1	0	0	5,000	1
DV3	32,000	4	0	0	32,000	4
DV4	12,000	2	0	0	12,000	2
Subtotal for Disabled Veterans Exemptions	49,000	7	0	0	49,000	7
Special Exemptions						
FR	51,194,568	9	0	0	51,194,568	9
Subtotal for Special Exemptions	51,194,568	9	0	0	51,194,568	9
Absolute Exemptions						
EX-XN	783,360	4	0	0	783,360	4
EX-XN-PRORATED	0	0	0	0	0	0
EX-XV	14,679,244	8	0	0	14,679,244	8
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	15,462,604	12	0	0	15,462,604	12
Other Exemptions						
BPPEX	4,534,247	64	0	0	4,534,247	64
BPPEX-AL	88,615	4	0	0	88,615	4
BPPEX-TU	128,180	2	0	0	128,180	2
Subtotal for Other Exemptions	4,751,042	70	0	0	4,751,042	70
Total:	120,037,833	474	140,000	1	120,177,833	475

New Value

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

JETI

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

Chapter 313

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

TIF/TIRZ

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

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XN	11.252 Motor vehicles leased for personal use	4	0
Absolute Exemption Value Loss:		4	0

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	58	3,784,247
BPPEX-AL	BPPEX-AL	2	84,093
FR	FREEPORT	3	24,419,267
HS	Homestead	6	840,000
OV65	Over 65	3	150,000
Partial Exemption Value Loss:		72	29,277,607
Total NEW Exemption Value			29,277,607

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			29,277,607

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
-------	-------------------	------------------	------

New Annexations/Deannexations

Count	Market Value	Taxable Value
-------	--------------	---------------

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	314	550,050	146,558	460,090	140,000	401,785	318,958
A & E	314	550,050	146,558	460,090	140,000	401,785	318,958

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
4	4,389,017	4,300,552	4,123,576

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	493		0	264,012,828	209,693,253
B	Multifamily Residential	3		0	65,400,000	65,400,000
C1	Vacant Lots and Tracts	82		0	13,753,008	11,502,398
D1	Qualified Open-Space Land	2	36.55	0	3,463,542	2,705
F1	Commercial Real Property	43		0	214,835,685	214,133,914
J2	Gas Distribution Systems	1		0	3,180	0
J3	Electric Companies (including Co-ops)	1		0	257,004	132,004
J4	Telephone Companies (including Co-ops)	2		0	4,522	0
L1	Commercial Personal Property	63		0	89,740,795	33,927,887
M1	Mobile Homes	80		0	270,098	214,285
O	Residential Inventory	29		0	6,556,335	5,920,745
XN	Motor Vehicles Leased for Personal Use (§11.	4		0	783,360	0
XV	Other Totally Exempt Properties (including	8		0	14,679,244	0
Totals:			36.55	0	673,759,601	540,927,191

Under Review						
Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2		0	2,112,725	1,972,725
C1	Vacant Lots and Tracts	1		0	2,044,479	2,044,479
F1	Commercial Real Property	1		0	231,813	172,018
Totals:			0	0	4,389,017	4,189,222

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	495		0	266,125,553	211,665,978
B	Multifamily Residential	3		0	65,400,000	65,400,000
C1	Vacant Lots and Tracts	83		0	15,797,487	13,546,877
D1	Qualified Open-Space Land	2	36.55	0	3,463,542	2,705
F1	Commercial Real Property	44		0	215,067,498	214,305,932
J2	Gas Distribution Systems	1		0	3,180	0
J3	Electric Companies (including Co-ops)	1		0	257,004	132,004
J4	Telephone Companies (including Co-ops)	2		0	4,522	0
L1	Commercial Personal Property	63		0	89,740,795	33,927,887
M1	Mobile Homes	80		0	270,098	214,285
O	Residential Inventory	29		0	6,556,335	5,920,745
XN	Motor Vehicles Leased for Personal Use (§11.	4		0	783,360	0
XV	Other Totally Exempt Properties (including	8		0	14,679,244	0
Totals:			36.55	0	678,148,618	545,116,413

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	28547	LIT HW1 LP	\$73,597,414	\$73,597,414
2	3790028	EASTGROUP PROPERTIES LP	\$30,595,840	\$30,595,840
3	4088053	WOP 301 FLOWER MOUND LLC	\$30,000,000	\$30,000,000
4	3854290	LIT LP	\$28,302,838	\$28,302,838
5	3565812	ELAN FLOWER MOUND PHASE II	\$19,400,000	\$19,400,000
6	449995	MERCEDES-BENZ USA LLC	\$17,458,208	\$17,458,208
7	3597154	CRP=GREP OVERTURE FLOWER	\$16,000,000	\$16,000,000
8	3983479	DEUS LLC	\$15,238,073	\$15,238,073
9	13691	BEST BUY STORES LP	\$31,769,308	\$14,879,301
10	4031162	MSC FLOWER MOUND LLC	\$10,517,508	\$10,392,508
11	3896729	US TRINITY HOLDINGS LLC	\$6,000,000	\$6,000,000
12	3584342	CLARK MATERIAL HANDLING COMPANY	\$5,704,920	\$5,704,920
13	4148150	CARIBOU 351 LAKESIDE PARKWAY LLC	\$6,021,248	\$5,453,567
14	4343792	MF-HB TEXAS PROPCO LLC	\$4,750,000	\$4,750,000
15	34336	PENFOLD CRAIG	\$4,686,260	\$4,630,466
16	3822847	2018 LOTS LLC	\$3,914,155	\$3,914,155
17	3868538	FM 2499 OFFICE VENTURE LP	\$3,640,001	\$3,640,001
18	10171632	KEN & PAT HODGE	\$3,404,147	\$3,021,501
19	4143004	HF SILVERON LAND LP	\$3,013,991	\$3,013,991
20	4209942	VILLAS BY VAN TREASE LLC	\$5,143,171	\$2,779,550
Total			\$319,157,082	\$298,772,333