# Hays Central Appraisal District

512-268-2522 ■ Lex Word Building ■ 21001 IH 35 ■ Kyle, Texas 78640

**Your packet contains the following Certification reports:**

**<u>Texas Assessment Roll Grand Totals Reports</u>**

1. **ARB Approved (Certified)**
   This section reflects the jurisdiction's **Certified Net Taxable Value** as of July 17, 2026.
2. **ARB Under Review (Pending Protest)** – This section reflects the **Net Taxable Value of properties with pending protests** as of July 17, 2026. These values are **not included in the certified appraisal roll** and remain subject to change upon final disposition of the protests.

**Please note:** Each year, taxable values may change as a result of pending protests, binding arbitration, litigation, and other post-certification adjustments. These are factors outside the control of the Hays Central Appraisal District and may increase or decrease both certified and under review taxable values. Accordingly, taxing units should consider these potential changes when developing their budgets.

For budgeting and planning purposes only, if you wish to estimate the taxable value that may be added through future supplemental certifications once pending protests are resolved, the Hays Central Appraisal District recommends applying an estimated **20% reduction** to the current pending net taxable value. This recommendation is intended solely as a reasonable planning assumption and should not be construed as a prediction or guarantee of the final supplemental taxable value that will ultimately be certified.

**<u>Comptrollers Audit Report</u>**

1. **ARB Approved (Certified)**
2. **ARB Under Review (Pending Protest)**

**<u>Tax Rate Calculation Worksheet & Effective Tax Rate Report</u>**

1. **Tax Rate Calculation Worksheet (State Form)** –This form includes some information that has been pre-populated to assist your taxing unit in calculating your 2026 rates.
2. **Effective Tax Rate Report** –This report provides the supporting data for your use in the tax rate calculation worksheet and now includes the **average/median market & taxable value of a residence homestead** for your jurisdiction, at the bottom of the last page.

**<u>Top 20 Taxpayers Report</u>**

Sincerely,

*Laura Raven*

Laura Raven, Chief Appraiser, Hays Central Appraisal District

# Table of Contents

# Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

**SHA - HAYS CISD (ARB Approved Totals)** **Number of Properties: 69495**

## Land Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Land - Homesite | (+) | $3,534,208,219 | | | | |
| Land - Non Homesite | (+) | $4,764,073,920 | | | | |
| Land - Ag Market | (+) | $2,351,018,759 | | | | |
| Land - Timber Market | (+) | $0 | | | | |
| Land - Exempt Ag/Timber Market | (+) | $0 | | | | |
| **Total Land Market Value** | **(=)** | **$10,649,300,898** | **(+)** | **$10,649,300,898** | | |

## Improvement Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Improvements - Homesite | (+) | $9,797,643,166 | | | | |
| Improvements - Non Homesite | (+) | $6,766,669,999 | | | | |
| **Total Improvements** | **(=)** | **$16,564,313,165** | **(+)** | **$16,564,313,165** | | |

## Other Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Personal Property (3344) | | $1,670,576,560 | (+) | $1,670,576,560 | | |
| Minerals (2) | | $20 | (+) | $20 | | |
| Autos (0) | | $0 | (+) | $0 | | |
| **Total Market Value** | | | **(=)** | **$28,884,190,643** | | **$28,884,190,643** |
| **Total Homestead Cap Adjustment (4411)** | | | | | (-) | **$321,736,157** |
| **Total Circuit Breaker Limit Cap Adjustment (1315)** | | | | | (-) | **$198,379,285** |
| **Total Exempt Property (1914)** | | | | | (-) | **$1,230,440,467** |

## Productivity Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Total Productivity Market (Non Exempt) | (+) | $2,351,018,759 | | | | |
| Ag Use (1431) | (-) | $14,557,798 | | | | |
| Timber Use (0) | (-) | $0 | | | | |
| **Total Productivity Loss** | **(=)** | **$2,336,460,961** | | | **(-)** | **$2,336,460,961** |
| **Total Assessed** | | | | | **(=)** | **$24,797,173,773** |

## Exemptions

**(HS Assd 12,464,853,370 )**

| | | |
|---|---|---|
| (HS) Homestead Local (34262) | (+) | $0 |
| (HS) Homestead State (34262) | (+) | $4,576,546,861 |
| (O65) Over 65 Local (8463) | (+) | $0 |
| (O65) Over 65 State (8463) | (+) | $447,018,388 |
| (DP) Disabled Persons Local (710) | (+) | $0 |
| (DP) Disabled Persons State (710) | (+) | $33,013,174 |
| (DV) Disabled Vet (1202) | (+) | $12,739,488 |
| (DVX) Disabled Vet 100% (1415) | (+) | $352,203,753 |
| (DVXSS) DV 100% Surviving Spouse (79) | (+) | $13,713,590 |
| (DVXMAS) MAS 100% Surviving Spouse (2) | (+) | $468,828 |
| (CDV) Charity Donated DV (3) | (+) | $347,720 |
| (PRO) Prorated Exempt Property (4) | (+) | $1,511,062 |
| (SOL) Solar (94) | (+) | $7,283,587 |
| (VEH) Vehicle Use-HB1022 (31) | (+) | $308,604 |
| (AUTO) Lease Vehicles Ex (41) | (+) | $56,152,204 |
| (INV) Inventory Qualified per 23.12 (5357) | (+) | $146,876,282 |
| (COLOHO) CODE 11.1825 FORM 50-310 50% EXI | (+) | $8,580,579 |
| (FEED) Animal Feed Held for Sale at Retail (1) | (+) | $41,005 |
| (HB9) House Bill 9 Personal Property (3288) | (+) | $142,724,092 |

# Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

| | | | | |
|---|---|---|---|---|
| (FP) Freeport (27) | (+) | $358,317,947 | | |
| (PC) Pollution Control (15) | (+) | $9,791,680 | | |
| **Total Exemptions** | **(=)** | **$6,167,638,844** | **(-)** | **$6,167,638,844** |
| **Net Taxable (Before Freeze)** | | | **(=)** | **$18,629,534,929** |

# Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

## **** O65 Freeze Totals

| | |
|---|---|
| Freeze Assessed | $2,867,488,663 |
| Freeze Taxable | $1,374,976,883 |
| Freeze Ceiling (7691) | $7,221,259.59 |

## **** O65 Transfer Totals

| | |
|---|---|
| Transfer Assessed | $27,039,671 |
| Transfer Taxable | $15,890,613 |
| Post-Percent Taxable | $6,993,102 |
| Transfer Adjustment (55) | $8,897,511 |

**Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)** **(=)** **$17,245,660,535**

## *** DP Freeze Totals

| | |
|---|---|
| Freeze Assessed | $200,023,111 |
| Freeze Taxable | $79,141,409 |
| Freeze Ceiling (681) | $408,604.71 |

## *** DP Transfer Totals

| | |
|---|---|
| Transfer Assessed | $478,000 |
| Transfer Taxable | $278,000 |
| Post-Percent Taxable | $238,590 |
| Transfer Adjustment (1) | $39,410 |

**Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)** **(=)** **$17,166,479,716**

# Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

**SHA - HAYS CISD (Under ARB Review Totals)** **Number of Properties: 866**

## Land Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Land - Homesite | (+) | $64,200,571 | | | | |
| Land - Non Homesite | (+) | $32,106,650 | | | | |
| Land - Ag Market | (+) | $19,713,880 | | | | |
| Land - Timber Market | (+) | $0 | | | | |
| Land - Exempt Ag/Timber Market | (+) | $0 | | | | |
| **Total Land Market Value** | **(=)** | **$116,021,101** | **(+)** | **$116,021,101** | | |

## Improvement Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Improvements - Homesite | (+) | $177,008,383 | | | | |
| Improvements - Non Homesite | (+) | $70,966,905 | | | | |
| **Total Improvements** | **(=)** | **$247,975,288** | **(+)** | **$247,975,288** | | |

## Other Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Personal Property (95) | | $64,509,629 | (+) | $64,509,629 | | |
| Minerals (0) | | $0 | (+) | $0 | | |
| Autos (0) | | $0 | (+) | $0 | | |
| **Total Market Value** | | | **(=)** | **$428,506,018** | | **$428,506,018** |
| **Total Homestead Cap Adjustment (126)** | | | | | (-) | **$8,354,111** |
| **Total Circuit Breaker Limit Cap Adjustment (35)** | | | | | (-) | **$4,433,291** |
| **Total Exempt Property (0)** | | | | | (-) | **$0** |

## Productivity Totals

| | | | | | | |
|---|---|---|---|---|---|---|
| Total Productivity Market (Non Exempt) | (+) | $19,713,880 | | | | |
| Ag Use (18) | (-) | $283,370 | | | | |
| Timber Use (0) | (-) | $0 | | | | |
| **Total Productivity Loss** | **(=)** | **$19,430,510** | | | **(-)** | **$19,430,510** |
| **Total Assessed** | | | | | **(=)** | **$396,288,106** |

## Exemptions

**(HS Assd 216,032,288 )**

| | | | | |
|---|---|---|---|---|
| (HS) Homestead Local (529) | (+) | $0 | | |
| (HS) Homestead State (529) | (+) | $71,252,717 | | |
| (O65) Over 65 Local (90) | (+) | $0 | | |
| (O65) Over 65 State (90) | (+) | $4,879,015 | | |
| (DP) Disabled Persons Local (7) | (+) | $0 | | |
| (DP) Disabled Persons State (7) | (+) | $279,621 | | |
| (DV) Disabled Vet (17) | (+) | $163,500 | | |
| (DVX) Disabled Vet 100% (3) | (+) | $464,300 | | |
| (SOL) Solar (2) | (+) | $8,208 | | |
| (PC) Pollution Control (1) | (+) | $2,068,090 | | |
| (FP) Freeport (1) | (+) | $20,269,289 | | |
| (INV) Inventory Qualified per 23.12 (2) | (+) | $188,571 | | |
| (AUTO) Lease Vehicles Ex (2) | (+) | $2,129,439 | | |
| (HB9) House Bill 9 Personal Property (91) | (+) | $6,208,799 | | |
| **Total Exemptions** | **(=)** | **$107,911,549** | **(-)** | **$107,911,549** |
| **Net Taxable (Before Freeze)** | | | **(=)** | **$288,376,557** |

# Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

### **** O65 Freeze Totals

| | |
|---|---|
| Freeze Assessed | $30,770,269 |
| Freeze Taxable | $17,426,725 |
| Freeze Ceiling (69) | $103,032.75 |

### **** O65 Transfer Totals

| | |
|---|---|
| Transfer Assessed | $0 |
| Transfer Taxable | $0 |
| Post-Percent Taxable | $0 |
| Transfer Adjustment (0) | $0 |

**Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)** **(=)** **$270,949,832**

### *** DP Freeze Totals

| | |
|---|---|
| Freeze Assessed | $2,272,375 |
| Freeze Taxable | $1,220,294 |
| Freeze Ceiling (7) | $5,079.27 |

### *** DP Transfer Totals

| | |
|---|---|
| Transfer Assessed | $0 |
| Transfer Taxable | $0 |
| Post-Percent Taxable | $0 |
| Transfer Adjustment (0) | $0 |

**Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment)** **(=)** **$269,729,538**

# Comptrollers Audit Report

**7/19/2026** **Page: 1**

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Approved)**

**BREAKDOWN OF APPRAISED VALUE**

| PROPERTY USE CATEGORY | PRIOR NO. OF UNITS OR ACCOUNTS | NO. OF UNITS OR ACCOUNTS | PRIOR APPRAISED VALUE | APPRAISED VALUE |
|---|---|---|---|---|
| A: REAL, RESIDENTIAL, SINGLE-FAMILY | 46369 | 48191 | $17,096,142,201 | $17,023,363,172 |
| B: REAL, RESIDENTIAL, MULTI-FAMILY | 301 | 302 | $1,247,387,746 | $1,317,224,872 |
| C: REAL, VACANT PLATTED LOTS/TRACTS | 4076 | 4098 | $621,551,102 | $565,716,440 |
| D: REAL, ACREAGE ( LAND ONLY) | 65,332.88 (ACRES) | 64,345.82 (ACRES) | $2,637,282,648 | $2,351,180,644 |
| E: REAL, FARM AND RANCH IMPROVEMENT | 2157 | 2175 | $898,573,722 | $910,361,855 |
| F: REAL, COMMERCIAL AND INDUSTRIAL | 1150 | 1305 | $2,761,993,104 | $3,080,674,063 |
| G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES | 0 | 0 | $0 | $0 |
| H: TANGIBLE PERSONAL, VEHICLES | 0 | 0 | $0 | $0 |
| I: REAL & INTANGIBLE PERSONAL, BANKS | 0 | 0 | $0 | $0 |
| J: REAL & INTANGIBLE PERSONAL, UTILITIES | 127 | 142 | $160,999,475 | $170,777,381 |
| L: TANGIBLE PERSONAL, BUSINESS | 2689 | 3111 | $1,304,200,326 | $1,383,189,196 |
| M: TANGIBLE PERSONAL, OTHER | 2130 | 2173 | $133,124,356 | $141,562,049 |
| N: INTANGIBLE PERSONAL | 0 | 2 | $0 | $20 |
| O: REAL, INVENTORY | 6278 | 5319 | $588,869,680 | $589,784,896 |
| X: EXEMPT | 629 | 62 | $75,727,955 | $77,066,883 |
| S: SPECIAL INVENTORY | 42 | 49 | $37,896,078 | $41,208,409 |
| ERROR: | 0 | 0 | $0 | $0 |
| TOTAL APPRAISED VALUE | | | $27,563,748,393 | $27,652,109,880 |
| TOTAL EXEMPT PROPERTY | 1805 | 1915 | $1,238,669,721 | $1,230,440,467 |
| TOTAL MARKET VALUE ON ROLL TOTALS PAGE | | | | $28,882,550,347 |
| ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS | | | | -$889,466,744 |

# Comptrollers Audit Report



**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY A: REAL, RESIDENTIAL, SINGLE-FAMILY

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| A | 46368 | 48190 | A-SINGLE-FAMILY RESIDENTIAL (All) | $17,095,994,631 | $17,023,222,122 |
| A9 | 1 | 1 | A9-Residential (misc Impts) | $147,570 | $141,050 |
| | 46369 | 48191 | | $17,096,142,201 | $17,023,363,172 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| B | 0 | 302 | B-Multi-family Residences (All) | $0 | $1,317,224,872 |
| B1 | 66 | 0 | B1-CAD USE Multi Family (> 4-plex) | $1,097,826,247 | $0 |
| B2 | 230 | 0 | B2-CAD USE Duplexes | $145,928,115 | $0 |
| B3 | 5 | 0 | B3-CAD USE Fourplex (triplex Included) | $3,633,384 | $0 |
| | 301 | 302 | | $1,247,387,746 | $1,317,224,872 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

| SPTB CODE | Type | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|---|
| C1 | A1 | 2 | 0 | A1-Residential | $196,000 | $0 |
| C1 | A3 | 0 | 1 | A3-Condos/Townhouses/Garden Homes | $0 | $54,863 |
| C1 | C1 | 3225 | 3284 | C1-Vac Platted - 5.00 Ac Or Less | $353,141,177 | $319,359,134 |
| C1 | C1A | 34 | 282 | C1A - Vac Platted - Commercial | $3,760,344 | $162,639,616 |
| C1 | C3 | 230 | 244 | C3-Vac Platted > 5 Ac | $46,712,971 | $53,741,336 |
| C1 | DCG | 18 | 23 | DRY CROPLAND GOOD | $104,060 | $1,504,600 |
| C1 | E2 | 0 | 1 | E2-Mobile Homes on Rural Land not qualified for Open Space | $0 | $27,980 |
| C1 | F1 | 0 | 1 | Commercial-Real Property | $0 | $1,307,800 |
| C1 | ICG | 1 | 1 | IRRIGATED CROPLAND GOOD | $18,620 | $17,150 |
| C1 | IPF | 1 | 1 | IMPROVED PASTURE FAIR | $416,009 | $403,000 |
| C1 | IPG | 59 | 76 | IMPROVED PASTURE GOOD | $7,919,763 | $14,909,356 |
| C1 | NPG | 90 | 99 | NATIVE PASTURE GOOD | $5,398,475 | $11,522,315 |
| C1 | RW | 47 | 58 | RW-ROADWAY | $183,093 | $203,310 |
| C1 | WLM-IPG | 4 | 4 | WILDLIFE MGMT-IMPROVED PASTURE GOOD | $730 | $730 |
| C1 | WLM-NPG | 19 | 22 | WILDLIFE MGMT-NATIVE PASTURE GOOD | $13,030 | $16,830 |
| C1A | C1A | 250 | 0 | C1A - Vac Platted - Commercial | $164,128,169 | $0 |
| C1A | C3 | 30 | 0 | C3-Vac Platted > 5 Ac | $19,112,193 | $0 |
| C1A | DCG | 9 | 0 | DRY CROPLAND GOOD | $1,808,604 | $0 |
| C1A | F2 | 4 | 0 | Industrial - Real Property | $2,693,058 | $0 |
| C1A | IPG | 22 | 0 | IMPROVED PASTURE GOOD | $9,905,400 | $0 |
| C1A | NPG | 10 | 0 | NATIVE PASTURE GOOD | $5,004,580 | $0 |
| C1A | RW | 6 | 0 | RW-ROADWAY | $14,610 | $0 |
| C1A | WLM-NPG | 3 | 0 | WILDLIFE MGMT-NATIVE PASTURE GOOD | $3,800 | $0 |
| C3 | C3 | 9 | 0 | C3-Vac Platted > 5 Ac | $995,266 | $0 |
| C3 | NPG | 1 | 0 | NATIVE PASTURE GOOD | $7,020 | $0 |
| C3 | RW | 2 | 1 | RW-ROADWAY | $14,130 | $8,420 |
| | | ---------------------- | -------------------- | | --------------------------------- | -------------------------- |
| | | 4076 | 4098 | | $621,551,102 | $565,716,440 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

| SPTB CODE | TYPE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR ACRES | ACRES | PRIOR MARKET VALUE | MARKET VALUE | PRIOR PROD. VALUE | PROD. VALUE |
|---|---|---|---|---|---|---|---|---|---|---|
| D1 | WLM-IPG | 2 | 0 | WILDLIFE MGMT-IMPROVED PASTURE GOOD | 21.32 | 0.00 | $833,500 | $0 | $3,490 | $0 |
| | | 2 | 0 | | 21.32 | 0.00 | $833,500 | $0 | $3,490 | $0 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D-1

| SPTB CODE | TYPE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR ACRES | ACRES | PRIOR MARKET VALUE | MARKET VALUE | PRIOR PROD. VALUE | PROD. VALUE |
|---|---|---|---|---|---|---|---|---|---|---|
| D1 | BEES | 52 | 55 | BEES | 412.26 | 416.27 | $38,136,920 | $37,644,490 | $1,191,770 | $1,512,200 |
| D1 | DCG | 211 | 197 | DRY CROPLAND GOOD | 6,079.93 | 5,781.65 | $296,943,138 | $257,545,818 | $1,028,770 | $985,640 |
| D1 | ECO-LAB | 3 | 1 | ECOLOGICAL LABORATORY | 82.68 | 4.25 | $1,427,850 | $155,210 | $239,190 | $15,440 |
| D1 | ICG | 4 | 4 | IRRIGATED CROPLAND GOOD | 31.07 | 50.06 | $1,238,140 | $1,649,990 | $9,010 | $14,510 |
| D1 | IPG | 333 | 274 | IMPROVED PASTURE GOOD | 9,060.62 | 7,752.93 | $453,578,292 | $349,336,600 | $1,685,862 | $1,522,070 |
| D1 | NPG | 612 | 561 | NATIVE PASTURE GOOD | 31,884.25 | 31,300.94 | $1,014,248,106 | $911,597,761 | $5,217,231 | $5,233,618 |
| D1 | OR | 15 | 16 | ORCHARDS/NURSERY | 77.94 | 102.21 | $4,929,100 | $4,985,280 | $37,260 | $48,850 |
| D1 | WLBEES | 24 | 25 | WILDLIFE MGMT-BEES | 185.88 | 210.93 | $10,821,240 | $11,103,930 | $537,710 | $766,250 |
| D1 | WLECO | 9 | 11 | WILDLIFE MGMT-ECOLAB | 264.36 | 342.79 | $10,997,980 | $13,610,450 | $764,760 | $1,245,240 |
| D1 | WLM-DCG | 4 | 4 | WILDLIFE MGMT-DRY CROPLAND GOOD | 114.58 | 114.58 | $22,881,440 | $22,313,980 | $19,390 | $19,530 |
| D1 | WLM-IPG | 80 | 102 | WILDLIFE MGMT-IMPROVED PASTURE GOOD | 3,731.29 | 4,229.91 | $142,175,240 | $140,591,980 | $683,590 | $812,160 |
| D1 | WLM-NPG | 310 | 316 | WILDLIFE MGMT-NATIVE PASTURE GOOD | 13,274.82 | 13,925.20 | $634,016,290 | $596,432,170 | $2,171,780 | $2,327,780 |
| D1 | WLM-OR | 2 | 4 | WILDLIFE MGMT-ORCHARD/NURSERY | 111.89 | 114.12 | $4,931,980 | $4,051,100 | $53,440 | $54,510 |
| | | 1659 | 1570 | | 65,311.56 | 64,345.82 | $2,636,325,716 | $2,351,018,759 | $13,639,763 | $14,557,798 |

# Comptrollers Audit Report

7/19/2026

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification**

HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY D: OTHER LAND IN CATEGORY D

| SPTB CODE | TYPE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR ACRES | ACRES | PRIOR MARKET VALUE | MARKET VALUE | PRIOR PROD. VALUE | PROD. VALUE |
|---|---|---|---|---|---|---|---|---|---|---|
| D2 | | 14 | 16 | | 0.00 | 0.00 | $123,432 | $161,885 | $0 | $0 |
| | | 14 | 16 | | 0.00 | 0.00 | $123,432 | $161,885 | $0 | $0 |

Location: Appraisal Tax Year: 2026 As Of: Certification HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| E | 2128 | 2142 | E- Rural Land, not Qualified for Open-Space & Res Imps (All) | $875,400,028 | $894,333,647 |
| E5 | 29 | 33 | E5-Rural Land Not Qualified for Open-space Appraisal > 5 AC | $23,173,694 | $16,028,208 |
| | 2157 | 2175 | | $898,573,722 | $910,361,855 |

# Comptrollers Audit Report

7/19/2026

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification**

HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| F1 | 1086 | 1143 | F1-Commercial - Real Property (All) | $2,593,149,138 | $2,893,210,734 |
| F2 | 64 | 162 | F2-Industrial & Manufacturing- Real Property (All) | $168,843,966 | $187,463,329 |
| | -------------------- | ---------------- | | -------------------------------- | -------------------------- |
| | 1150 | 1305 | | $2,761,993,104 | $3,080,674,063 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY G: REAL, GAS, AND OTHER MINERALS

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

# Comptrollers Audit Report



**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| J1 | 26 | 26 | J1-CAD USE Water Systems | $4,331,772 | $6,533,580 |
| J2 | 6 | 6 | J2-CAD USE Gas Companies | $20,058,606 | $21,899,645 |
| J3 | 34 | 34 | J3-CAD USE Electric Companies | $53,206,786 | $52,945,249 |
| J4 | 24 | 37 | J4-CAD USE Telephone Companies | $6,295,611 | $6,159,434 |
| J5 | 9 | 9 | J5-CAD USE Railroads | $15,323,928 | $15,630,266 |
| J6 | 21 | 22 | J6-CAD USE Pipelines | $54,980,889 | $57,200,050 |
| J7 | 7 | 7 | J7-CAD USE Cable Tv Companies | $6,801,883 | $5,878,307 |
| J9 | 0 | 1 | J9-CAD USE Railroad Rolling Stock | $0 | $4,530,850 |
| | 127 | 142 | | $160,999,475 | $170,777,381 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| L1 | 1693 | 1937 | L1-Commercial - Personal Property (All) | $571,433,152 | $578,834,262 |
| L2 | 129 | 132 | L2-Industrial & Manufacturing - Personal Property (All) | $672,812,826 | $749,641,843 |
| L3 | 867 | 1042 | L3-CAD USE Comm - Personal Property Lease Equip & Autos | $59,954,348 | $54,713,091 |
| | -------------------- | ---------------- | | ------------------------------ | ------------------------ |
| | 2689 | 3111 | | $1,304,200,326 | $1,383,189,196 |

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY M: TANGIBLE PERSONAL, OTHER

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| M1 | 2130 | 2173 | M1-Mobile Homes (All Tangible Personal Property) | $133,124,356 | $141,562,049 |
| | 2130 | 2173 | | $133,124,356 | $141,562,049 |

# Comptrollers Audit Report

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification**

HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY N: INTANGIBLE PERSONAL

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| N | 0 | 2 | N-Intangible Personal Property Only (All) | $0 | $20 |
| | 0 | 2 | | $0 | $20 |

# Comptrollers Audit Report

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY O: REAL, INVENTORY

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| O | 6278 | 5319 | O-RESIDENTIAL INVENTORY (All) | $588,869,680 | $589,784,896 |
| | 6278 | 5319 | | $588,869,680 | $589,784,896 |

**Taxing Units: SHA(ARB Approved)**

CATEGORY S: SPECIAL INVENTORY

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| S1 | 25 | 29 | S1-CAD USE Special Inventory - Auto Dealers | $19,024,202 | $17,971,292 |
| S3 | 6 | 6 | S3-CAD USE Special Inventory - Heavy Equipment Dealers | $4,163,374 | $4,158,544 |
| S4 | 5 | 6 | S4-CAD USE Special Inventory - Rec Vehicle & Camper Dealers | $5,832,123 | $9,538,935 |
| S5 | 5 | 5 | S5-CAD USE Special Inventory - Truck Dealers | $8,308,572 | $8,996,039 |
| S6 | 0 | 2 | S6-CAD USE Special Inventory - Vessels | $0 | $1,789 |
| S7 | 1 | 1 | S7-CAD USE Special Inventory - Trailers 4,000+ lbs | $567,807 | $541,810 |
| | -------------------- | ---------------- | | -------------------------------- | -------------------------- |
| | 42 | 49 | | $37,896,078 | $41,208,409 |

# Comptrollers Audit Report

**7/19/2026** **Page: 19**

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Approved)**

CATEGORY X: EXEMPT

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| XB-11.145 | 535 | 0 | XB-11.145 - Income Producing Tangible Pers Prop valued <2500 | $486,688 | $0 |
| XC-11.146 | 2 | 0 | XC-11.146 - DO NOT USE Mineral interest property valued <500 | $20 | $0 |
| XE-11.182 | 2 | 2 | XE-11.182 - Community Housing Development Organizations | $14,436,657 | $17,161,157 |
| XN-11.252 | 67 | 56 | XN-11.252 - Motor Veh leased for personal use | $58,996,647 | $58,292,776 |
| XO-11.254 | 1 | 0 | XO-11.254 - Motor Veh for income productions & personal use | $5,000 | $0 |
| XV | 22 | 4 | XV - Other Exemptions,Public prop,Religious,Charitable Org | $1,802,943 | $1,612,950 |
| | 629 | 62 | | $75,727,955 | $77,066,883 |

**Taxing Units: SHA(ARB Approved)**

**BREAKDOWN OF EXEMPT VALUE**

| PROPERTY USE CATEGORY | PRIOR NO. OF UNITS OR ACCOUNTS | NO. OF UNITS OR ACCOUNTS | PRIOR APPRAISED VALUE | APPRAISED VALUE |
|---|---|---|---|---|
| A: REAL, RESIDENTIAL, SINGLE-FAMILY | 0 | 0 | $0 | $0 |
| B: REAL, RESIDENTIAL, MULTI-FAMILY | 0 | 0 | $0 | $0 |
| C: REAL, VACANT PLATTED LOTS/TRACTS | 0 | 0 | $0 | $0 |
| D: REAL, ACREAGE ( LAND ONLY) | 7.99 (ACRES) | 0.00 (ACRES) | $643,750 | $0 |
| E: REAL, FARM AND RANCH IMPROVEMENT | 1 | 0 | $4,200 | $0 |
| F: REAL, COMMERCIAL AND INDUSTRIAL | 1 | 0 | $410,040 | $0 |
| G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES | 0 | 0 | $0 | $0 |
| H: TANGIBLE PERSONAL, VEHICLES | 0 | 0 | $0 | $0 |
| I: REAL & INTANGIBLE PERSONAL, BANKS | 0 | 0 | $0 | $0 |
| J: REAL & INTANGIBLE PERSONAL, UTILITIES | 0 | 0 | $0 | $0 |
| L: TANGIBLE PERSONAL, BUSINESS | 0 | 0 | $0 | $0 |
| M: TANGIBLE PERSONAL, OTHER | 0 | 0 | $0 | $0 |
| N: INTANGIBLE PERSONAL | 0 | 0 | $0 | $0 |
| O: REAL, INVENTORY | 0 | 0 | $0 | $0 |
| X: EXEMPT | 1800 | 1915 | $1,237,611,731 | $1,230,440,467 |
| S: SPECIAL INVENTORY | 0 | 0 | $0 | $0 |
| ERROR: | 0 | 0 | $0 | $0 |
| TOTAL APPRAISED VALUE | 1805 | 1915 | $1,238,669,721 | $1,230,440,467 |
| TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE | | | | $1,230,440,467 |

Taxing Units: SHA(ARB Approved)

**Taxing Units: SHA(ARB Approved)**

CATEGORY X: EXEMPT

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| XE-11.182 | 4 | 5 | XE-11.182 - Community Housing Development Organizations | $104,708,385 | $103,854,462 |
| XI-11.19 | 4 | 4 | XI-11.19 - Youth spiritual mental/physical development org | $8,760,780 | $8,286,520 |
| XJ-11.21 | 3 | 3 | XJ-11.21 - Private schools | $48,717,460 | $48,174,500 |
| XR-11.30 | 2 | 2 | XR-11.30 - Nonprofit water or wastewater corporations | $5,147,340 | $5,192,100 |
| XT-11.34 | 7 | 7 | XT-11.34 - Limitation on taxes in certain municipalities | $19,420 | $19,420 |
| XU-11.23 | 2 | 2 | XU-11.23 - Misc Exemptions | $469,249 | $489,479 |
| XV | 1776 | 1890 | XV - Other Exemptions,Public prop,Religious,Charitable Org | $1,068,739,670 | $1,063,359,588 |
| XW-11.36 | 2 | 2 | XW-11.36 Child Care Facility, BPP Bio Med | $1,049,427 | $1,064,398 |
| | -------------------- | ---------------- | | ------------------------------- | ------------------------ |
| | 1800 | 1915 | | $1,237,611,731 | $1,230,440,467 |

# Comptrollers Audit Report



**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

**BREAKDOWN OF APPRAISED VALUE**

| PROPERTY USE CATEGORY | PRIOR NO. OF UNITS OR ACCOUNTS | NO. OF UNITS OR ACCOUNTS | PRIOR APPRAISED VALUE | APPRAISED VALUE |
|---|---|---|---|---|
| A: REAL, RESIDENTIAL, SINGLE-FAMILY | 0 | 692 | $0 | $285,554,940 |
| B: REAL, RESIDENTIAL, MULTI-FAMILY | 0 | 3 | $0 | $960,080 |
| C: REAL, VACANT PLATTED LOTS/TRACTS | 0 | 24 | $0 | $8,324,010 |
| D: REAL, ACREAGE ( LAND ONLY) | 0.00 (ACRES) | 536.20 (ACRES) | $0 | $19,713,880 |
| E: REAL, FARM AND RANCH IMPROVEMENT | 0 | 34 | $0 | $16,740,850 |
| F: REAL, COMMERCIAL AND INDUSTRIAL | 0 | 8 | $0 | $31,232,560 |
| G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES | 0 | 0 | $0 | $0 |
| H: TANGIBLE PERSONAL, VEHICLES | 0 | 0 | $0 | $0 |
| I: REAL & INTANGIBLE PERSONAL, BANKS | 0 | 0 | $0 | $0 |
| J: REAL & INTANGIBLE PERSONAL, UTILITIES | 0 | 1 | $0 | $2,394,600 |
| L: TANGIBLE PERSONAL, BUSINESS | 0 | 90 | $0 | $59,570,821 |
| M: TANGIBLE PERSONAL, OTHER | 0 | 8 | $0 | $610,200 |
| N: INTANGIBLE PERSONAL | 0 | 0 | $0 | $0 |
| O: REAL, INVENTORY | 0 | 2 | $0 | $754,280 |
| X: EXEMPT | 0 | 4 | $0 | $2,544,208 |
| S: SPECIAL INVENTORY | 0 | 0 | $0 | $0 |
| ERROR: | 0 | 0 | $0 | $0 |
| TOTAL APPRAISED VALUE | | | $0 | $428,400,429 |
| TOTAL EXEMPT PROPERTY | 0 | 0 | $0 | $0 |
| TOTAL MARKET VALUE ON ROLL TOTALS PAGE | | | | $428,400,429 |
| ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS | | | | $547,423,991 |

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY A: REAL, RESIDENTIAL, SINGLE-FAMILY

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| A | 0 | 692 | A-SINGLE-FAMILY RESIDENTIAL (All) | $0 | $285,554,940 |
| | 0 | 692 | | $0 | $285,554,940 |

# Comptrollers Audit Report



**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| B | 0 | 3 | B-Multi-family Residences (All) | $0 | $960,080 |
| | -------------------- | ---------------- | | -------------------------------- | ------------------------- |
| | 0 | 3 | | $0 | $960,080 |

# Comptrollers Audit Report

**7/19/2026**

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

| SPTB CODE | Type | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|---|
| C1 | C1 | 0 | 17 | C1-Vac Platted - 5.00 Ac Or Less | $0 | $4,325,780 |
| C1 | C1A | 0 | 2 | C1A - Vac Platted - Commercial | $0 | $2,539,660 |
| C1 | C3 | 0 | 4 | C3-Vac Platted > 5 Ac | $0 | $1,082,030 |
| C1 | NPG | 0 | 1 | NATIVE PASTURE GOOD | $0 | $376,540 |
| | | 0 | 24 | | $0 | $8,324,010 |

**Taxing Units: SHA(ARB Under Review)**

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

Location: Appraisal Tax Year: 2026 As Of: Certification HAYSCAD

Taxing Units: SHA(ARB Under Review)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D-1

| SPTB CODE | TYPE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR ACRES | ACRES | PRIOR MARKET VALUE | MARKET VALUE | PRIOR PROD. VALUE | PROD. VALUE |
|---|---|---|---|---|---|---|---|---|---|---|
| D1 | BEES | 0 | 4 | BEES | 0.00 | 47.38 | $0 | $2,770,450 | $0 | $172,110 |
| D1 | DCG | 0 | 1 | DRY CROPLAND GOOD | 0.00 | 65.48 | $0 | $6,786,310 | $0 | $11,160 |
| D1 | NPG | 0 | 7 | NATIVE PASTURE GOOD | 0.00 | 299.12 | $0 | $5,228,310 | $0 | $50,000 |
| D1 | WLBEES | 0 | 2 | WILDLIFE MGMT-BEES | 0.00 | 8.01 | $0 | $620,680 | $0 | $29,100 |
| D1 | WLM-IPG | 0 | 1 | WILDLIFE MGMT-IMPROVED PASTURE GOOD | 0.00 | 63.46 | $0 | $2,335,580 | $0 | $12,190 |
| D1 | WLM-NPG | 0 | 3 | WILDLIFE MGMT-NATIVE PASTURE GOOD | 0.00 | 52.75 | $0 | $1,972,550 | $0 | $8,810 |
| | | 0 | 18 | | 0.00 | 536.20 | $0 | $19,713,880 | $0 | $283,370 |

# Comptrollers Audit Report



**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY D: OTHER LAND IN CATEGORY D

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

# Comptrollers Audit Report

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| E | 0 | 34 | E- Rural Land, not Qualified for Open-Space & Res Imps (All) | $0 | $16,740,850 |
| | 0 | 34 | | $0 | $16,740,850 |

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| F1 | 0 | 7 | F1-Commercial - Real Property (All) | $0 | $30,820,800 |
| F2 | 0 | 1 | F2-Industrial & Manufacturing- Real Property (All) | $0 | $411,760 |
| | 0 | 8 | | $0 | $31,232,560 |

# Comptrollers Audit Report



**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY G: REAL, GAS, AND OTHER MINERALS

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

# Comptrollers Audit Report

7/19/2026 **Page: 11**

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

**Taxing Units: SHA(ARB Under Review)**

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

# Comptrollers Audit Report



**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| J3 | 0 | 1 | J3-CAD USE Electric Companies | $0 | $2,394,600 |
| | 0 | 1 | | $0 | $2,394,600 |

# Comptrollers Audit Report

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| L1 | 0 | 31 | L1-Commercial - Personal Property (All) | $0 | $44,831,794 |
| L2 | 0 | 3 | L2-Industrial & Manufacturing - Personal Property (All) | $0 | $5,959,222 |
| L3 | 0 | 56 | L3-CAD USE Comm - Personal Property Lease Equip & Autos | $0 | $8,779,805 |
| | 0 | 90 | | $0 | $59,570,821 |

**Taxing Units: SHA(ARB Under Review)**

CATEGORY M: TANGIBLE PERSONAL, OTHER

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| M1 | 0 | 8 | M1-Mobile Homes (All Tangible Personal Property) | $0 | $610,200 |
| | -------------------- | ---------------- | | -------------------------------- | -------------------------- |
| | 0 | 8 | | $0 | $610,200 |

# Comptrollers Audit Report

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY N: INTANGIBLE PERSONAL

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

# Comptrollers Audit Report

**7/19/2026**

**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY O: REAL, INVENTORY

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| O | 0 | 2 | O-RESIDENTIAL INVENTORY (All) | $0 | $754,280 |
| | 0 | 2 | | $0 | $754,280 |

# Comptrollers Audit Report



**Location: Appraisal** **Tax Year: 2026** **As Of: Certification** HAYSCAD

**Taxing Units: SHA(ARB Under Review)**

CATEGORY S: SPECIAL INVENTORY

| PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|
| 0 | 0 | | $0 | $0 |

**Taxing Units: SHA(ARB Under Review)**

CATEGORY X: EXEMPT

| SPTB CODE | PRIOR NUMBER | NUMBER | DESCRIPTION | PRIOR MARKET VALUE | MARKET VALUE |
|---|---|---|---|---|---|
| XN-11.252 | 0 | 4 | XN-11.252 - Motor Veh leased for personal use | $0 | $2,544,208 |
| | 0 | 4 | | $0 | $2,544,208 |

**Taxing Units: SHA(ARB Under Review)**

**BREAKDOWN OF EXEMPT VALUE**

| PROPERTY USE CATEGORY | PRIOR NO. OF UNITS OR ACCOUNTS | NO. OF UNITS OR ACCOUNTS | PRIOR APPRAISED VALUE | APPRAISED VALUE |
|---|---|---|---|---|
| A: REAL, RESIDENTIAL, SINGLE-FAMILY | 0 | 0 | $0 | $0 |
| B: REAL, RESIDENTIAL, MULTI-FAMILY | 0 | 0 | $0 | $0 |
| C: REAL, VACANT PLATTED LOTS/TRACTS | 0 | 0 | $0 | $0 |
| D: REAL, ACREAGE ( LAND ONLY) | 0.00 (ACRES) | 0.00 (ACRES) | $0 | $0 |
| E: REAL, FARM AND RANCH IMPROVEMENT | 0 | 0 | $0 | $0 |
| F: REAL, COMMERCIAL AND INDUSTRIAL | 0 | 0 | $0 | $0 |
| G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES | 0 | 0 | $0 | $0 |
| H: TANGIBLE PERSONAL, VEHICLES | 0 | 0 | $0 | $0 |
| I: REAL & INTANGIBLE PERSONAL, BANKS | 0 | 0 | $0 | $0 |
| J: REAL & INTANGIBLE PERSONAL, UTILITIES | 0 | 0 | $0 | $0 |
| L: TANGIBLE PERSONAL, BUSINESS | 0 | 0 | $0 | $0 |
| M: TANGIBLE PERSONAL, OTHER | 0 | 0 | $0 | $0 |
| N: INTANGIBLE PERSONAL | 0 | 0 | $0 | $0 |
| O: REAL, INVENTORY | 0 | 0 | $0 | $0 |
| X: EXEMPT | 0 | 0 | $0 | $0 |
| S: SPECIAL INVENTORY | 0 | 0 | $0 | $0 |
| ERROR: | 0 | 0 | $0 | $0 |
| TOTAL APPRAISED VALUE | 0 | 0 | $0 | $0 |
| TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE | | | | $0 |

# 2026 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

HAYS CISD

School District's Name

Phone *(area code and number)*

School District's Address, City, State, ZIP Code

School District's Website Address

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

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

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

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

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

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

Insert hyperlink:

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

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| **1.** | **Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2] | $ 18,406,555,398 |
| **2.** | **Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [3] | $ 1,430,321,583 |
| **3.** | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 16,976,233,815 |
| **4.** | **Prior year total adopted tax rate**. | $ 1.154600 /$100 |
| **5.** | **Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**<br>**A. Original prior year ARB values:** .......... $ ______<br>**B. Prior year values resulting from final court decisions:** .......... – $ ______<br>**C. Prior year value loss.** Subtract B from A. [4] | $ ______ |

[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:** .......... $ ______<br>**B. Prior year disputed value:** .......... – $ ______<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ ______ |
| 7. | **Prior year Chapter 42-related adjusted values.** Add Line 5 and 6. | $ ______ |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ ______ |
| 9. | **Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6] | $ 0 |
| 10. | **Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br>**A. Absolute exemptions.** Use prior year market value: .......... $ 1,565,242<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 312,421,771<br>**C. Value loss.** Add A and B. [7] | $ 313,987,013 |
| 11. | **Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.<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. | $ 313,987,013 |
| 13. | **Adjusted prior year taxable value.** Subtract Line 12 from Line 8. | $ ______ |
| 14. | **Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100. | $ ______ |
| 15. | **Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9] | $ ______ |
| 16. | **Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10]<br>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. | $ ______ |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 17. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11]<br>**A. Certified values.**[12] . . . . . $ 18,629,534,929<br>**B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: . . . . . - $ 0<br>**C. Total current year value.** Subtract B from A. | $ |
| 18. | **Total value of properties under protest or not included on certified appraisal roll.** [13]<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. [14] . . . . . $ 288,376,557<br>**B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [15] . . . . . + $<br>**C. Total value under protest or not certified.** Add A and B. | $ |
| 19. | **Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16] | $ 1,463,055,213 |
| 20. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0. | $ |
| 21. | **Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20] | $ |
| 22. | **Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district. | $ 0 |
| 23. | **Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement. | $ 783,694,614 |
| 24. | **Total adjustments to the current year taxable value.** Add lines 22 and 23. | $ 783,694,614 |
| 25. | **Adjusted current year taxable value.** Subtract line 24 from line 21. | $ |
| 26. | **Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100. | $ ______/$100 |

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

## Voter Approval Tax Rate

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

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

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

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

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

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

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

| Line | MCR, Enrichment and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| **27.** | **Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29] | $ ____________/$100 |
| **28.** | **Current year enrichment tax rate.** Enter the greater of A and B. [30]<br>A. Enter the district's prior year enrichment tax rate . . . . . . . . . . $ ____________/$100<br>B. $0.05 per $100 of taxable value . . . . . . . . . . $ ____________/$100 | $ ____________/$100 |
| **29.** | **Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28.<br>Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31] | $ ____________/$100 |
| **30.** | **Total current year debt to be paid with property tax revenue.**<br>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 school district's budget as M&O expenses.<br>A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32]<br>Enter debt amount: . . . . . . . . . . $ ____________<br>B. Subtract **unencumbered fund amount** used to reduce total debt. . . . . . . . . . – $ ____________<br>C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. . . . . . . . . . – $ ____________<br>D. **Adjust debt:** Subtract B and C from A. | $ ____________ |

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

| Line | MCR, Enrichment and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 31. | **Certified prior year excess debt collections.** Enter the amount certified by the collector. [33] | $ ________________ |
| 32. | **Adjusted current year debt.** Subtract line 31 from line 30D. | $ ________________ |
| 33. | **Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]<br>A. Enter the current year anticipated collection rate certified by the collector. [35] ________________%<br>B. Enter the prior year actual collection rate ________________%<br>C. Enter the 2024 actual collection rate ________________%<br>D. Enter the 2023 actual collection rate ________________% | ______________% |
| 34. | **Current year debt adjusted for collections.** Divide Line 32 by Line 33.<br>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result. | $ ________________ |
| 35. | **Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ ________________ |
| 36. | **Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100. | $ ____________/$100 |
| 37. | **Current year voter-approval tax rate.** Add Lines 29 and 36.<br>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36] | $ ____________/$100 |

## SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|---|---|---|
| 38. | **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38] | $ ________________ |
| 39. | **Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ ________________ |
| 40. | **Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100. | $ ____________/$100 |
| 41. | **Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40. | $ ____________/$100 |

## SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

| Line | Prior Year Disaster Adjustment Worksheet | Amount/Rate |
|---|---|---|
| 42. | **Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.* | $ ____________/$100 |
| 43. | **Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | $ ____________/$100 |

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

| Line | Prior Year Disaster Adjustment Worksheet | Amount/Rate |
|---|---|---|
| 44. | **Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42. | $ ____________/$100 |
| 45. | **Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control). | $ ____________/$100 |

## SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

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

Voter-Approval Tax Rate . . . . . . . . . . $ ____________/$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: ________

## SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

## SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

**print here** ________________________________________
Printed Name of School District Representative

**sign here** ________________________________________ ____________________
School District Representative Date

[40] Tex. Tax Code §26.04(c)

# Effective Tax Rate Report

Tax Year: 2026 Taxing Unit: SHA

**NEW EXEMPTIONS:**

| | COUNT | 2026 ABSOLUTE EX VALUES | 2026 PARTIAL EX VALUES |
|---|---|---|---|
| NEW EXEMPT PROPERTY | 22 | $1,565,242 | |
| NEW HS EXEMPTIONS | 2,278 | | $151,063,808 |
| NEW PRO EXEMPTIONS | 2 | | $0 |
| NEW OA EXEMPTIONS | 636 | | $23,850,782 |
| NEW DP EXEMPTIONS | 17 | | $317,880 |
| NEW DV1 EXEMPTIONS | 17 | | $117,000 |
| NEW DV2 EXEMPTIONS | 16 | | $132,000 |
| NEW DV3 EXEMPTIONS | 31 | | $248,000 |
| NEW DV4 EXEMPTIONS | 88 | | $742,080 |
| NEW DVX EXEMPTIONS | 71 | | $7,454,032 |
| NEW HB366 EXEMPTIONS | 0 | | $0 |
| NEW PC EXEMPTIONS | 0 | | $0 |
| NEW FRSS EXEMPTIONS | 0 | | $0 |
| NEW HB9 EXEMPTIONS | 3,435 | | $128,496,189 |

| | | |
|---|---|---|
| ABSOLUTE EX TOTAL | | $1,565,242 |
| PARTIAL EX TOTAL | (+) | $312,421,771 |
| 2025 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2026 | (=) | $313,987,013 |

**NEW ANNEXED PROPERTY:**

| | COUNT | APPRAISED VALUE | TAXABLE VALUE |
|---|---|---|---|
| NEWLY ANNEXED PROPERTY | 0 | $0 | $0 |
| IMPROVEMENT SEGMENTS | 0 | $0 | |
| LAND SEGMENTS | 0 | $0 | |
| MINERAL | 0 | $0 | |
| OTHER | 0 | $0 | |

| | |
|---|---|
| TAXABLE VALUE ON NEWLY ANNEXED PROPERTY: | $0 |

**NEW AG APPLICATIONS:**

| | |
|---|---|
| NEW AG APPLICATIONS COUNT | 0 |

| | | | |
|---|---|---|---|
| 2025 MARKET | | $0 | |
| 2026 USE | (-) | $0 | |
| VALUE LOST DUE TO AG APPLICATIONS: | (=) | $0 | ($0 Taxable) |

**NEW IMPROVEMENTS:**

| | COUNT | TOTAL APPRAISED VALUE [1] | NEW CURRENT TAXABLE [2] |
|---|---|---|---|
| **NEW IMPROVEMENTS** | **2,254** | **$906,390,260** | **$618,563,529** |
| *RESIDENTIAL* | *2,181* | *$789,431,183* | *$533,349,743* |

| | | | |
|---|---|---|---|
| *COMMERCIAL* | *70* | *$116,916,217* | *$85,172,056* |
| *OTHER* | *3* | *$42,860* | *$41,730* |
| **NEW ADDITIONS** | **108** | **$177,901,929** | **$118,518,656** |
| *RESIDENTIAL* | *87* | *$44,259,745* | *$7,188,869* |
| *COMMERCIAL* | *18* | *$133,642,184* | *$111,329,787* |
| *OTHER* | *3* | *$0* | *$0* |
| PERCENT COMPLETION CHANGED | 138 | $109,088,016 | $44,144,132 |
| TOTAL NEW PERSONAL VALUE | 13 | $6,165,881 | $2,468,297 |
| SECTION 52 & 59 | 0 | $0 | $0 |
| REDUCED/EXPIRING ABATEMENTS | 0 | $0 | $0 |

| | | |
|---|---|---|
| TOTALS: | $1,199,546,086 | $783,694,614 |

| | |
|---|---|
| **2025 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)** | $18,406,555,398 |
| **2025 OA DP FROZEN TAXABLE** | $1,430,321,583 |
| **2025 TAX RATE** | 1.1546 |
| **2025 OA DP TAX CEILING** | $11,450,315 |

| | |
|---|---|
| **2026 CERTIFIED TAXABLE** | $18,629,534,929 |
| **2026 TAXABLE UNDER PROTEST** | $288,376,557 |
| **2026 OA FROZEN TAXABLE** | $1,374,976,883 |
| **2026 DP FROZEN TAXABLE** | $79,141,409 |
| **2026 TRANSFERRED OA FROZEN TAXABLE** | $8,897,511 |
| **2026 TRANSFERRED DP FROZEN TAXABLE** | $39,410 |
| **2026 OA FROZEN TAXABLE UNDER PROTEST** | $17,426,725 |
| **2026 DP FROZEN TAXABLE UNDER PROTEST** | $1,220,294 |
| **2026 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST** | $0 |
| **2026 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST** | $0 |
| **2026 APPRAISED VALUE** | $25,193,461,879 |
| **2026 OA DP TAX CEILING** | $7,737,976 |

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

| | | |
|---|---|---|
| **2025 total taxable value.** | **1.** | $18,406,555,398 |
| **2025 tax ceilings.** | **2a.** | $1,430,321,583 |
| **2025 total adopted tax rate.** | **4.** | 1.154600 |
| a. 2025 M&O tax rate. | a. | 0.666900 |
| b. 2025 I&S tax rate. | +b. | 0.487700 |
| **2025 taxable value of property in territory deannexed after Jan. 1, 2025.** | **7.** | $0 |
| **2025 taxable value lost because property first qualified for an exemption in 2026.** | **8.** | $313,987,013 |
| a. Absolute exemptions. | a. | $1,565,242 |
| b. Partial exemptions. | +b. | $312,421,771 |
| **2025 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 2026.** | **9.** | $0 |
| a. 2025 market value. | a. | $0 |
| b. 2026 productivity or special appraisal value. | -b. | $0 |
| **2026 certified taxable.** | | $18,629,534,929 |
| **2026 tax ceilings.** | **17a.** | $1,463,055,213 |
| **Total 2026 taxable value of properties in territory annexed after Jan.1, 2025.** | **19.** | $0 |
| **Total 2026 taxable value of new improvements and new personal property** | **20.** | $783,694,614 |

* 2025 Values as of Supplement 14.

**Average/Median Market & Taxable of Homesteads**

| | **Current** | **Prior** |
|---|---|---|
| **Tax Year** | 2026 | 2025 |
| **HS Total Market** | $13,266,629,377.00 | $13,630,024,730.00 |
| **HS Total Taxable** | $7,224,883,727.00 | $7,532,538,686.00 |
| **HS Count** | 34813 | 34438 |
| **HS Average Market** | $381,082.62 | $395,784.45 |
| **HS Average Taxable** | $207,534.07 | $218,727.53 |
| **HS Median Market** | $331,890.00 | $347,925.00 |
| **HS Median Taxable** | $173,290.00 | $189,360.00 |

# Top Taxpayers Report

TaxYear: **2026** Taxing Units: **SHA**

**Appraisal**

**Top Taxpayer Calculations Performed as of 07/19/2026**

## HAYS CISD: Total Taxable Value

| | Taxpayer Name | Total Market | Total Assessed |
|---|---|---|---|
| 1 | MDH F3 AUS KYLE 35 LLC | $120,000,000 | $120,000,000 |
| 2 | PLEASANTON HOUSING FINANCE CORPORATION | $89,000,000 | $89,000,000 |
| 3 | TEXAS LEHIGH CEMENT CO | $88,680,800 | $84,874,166 |
| 4 | TESLA INC | $308,429,811 | $79,711,172 |
| 5 | 2001 HILLSIDE INVESTMENTS LLC | $76,511,369 | $76,511,369 |
| 6 | 4000 DACY LANE INVESTMENTS LLC | $73,615,236 | $73,615,236 |
| 7 | USEF WHISPER LLC | $72,088,570 | $72,088,570 |
| 8 | BUDA COMMERCE CENTER HOLDINGS LP | $69,931,170 | $69,931,170 |
| 9 | SIMWON NA, CORP. | $63,221,622 | $62,839,787 |
| 10 | WATERSTONE SAN MARCOS OWNER LLC | $62,092,580 | $62,092,580 |
| 11 | CFAN CO | $113,052,031 | $60,328,206 |
| 12 | CRP/AR PROSE BUDA OWNER LP | $54,399,693 | $54,399,693 |
| 13 | PEDERNALES ELECTRIC COOP INC | $52,700,539 | $49,085,864 |
| 14 | PERMIAN HIGHWAY PIPELINE LLC | $49,269,436 | $48,769,436 |
| 15 | PLUM CREEK APARTMENTS LLC | $46,000,000 | $46,000,000 |
| 16 | IVT KYLE MARKETPLACE 1031 LLC | $45,947,680 | $45,947,680 |
| 17 | WW CARRINGTON OAKS LLC | $45,500,000 | $45,500,000 |
| 18 | MFT - SILVERADO 300 LLC | $44,369,268 | $44,369,268 |
| 19 | BUDA ACQUISITION LLC | $40,000,000 | $40,000,000 |
| 20 | UPTOWN AT PLUM CREEK PHASE 1A LLC | $39,924,937 | $39,910,850 |

## HAYS CISD: Commercial - Real & Personal (F1 & L1)

| | Taxpayer Name | Total Assessed |
|---|---|---|
| 1 | MDH F3 AUS KYLE 35 LLC | $120,000,000 |
| 2 | USEF WHISPER LLC | $72,087,380 |
| 3 | BUDA COMMERCE CENTER HOLDINGS LP | $69,925,000 |
| 4 | SIMWON NA, CORP. | $63,221,622 |
| 5 | WATERSTONE SAN MARCOS OWNER LLC | $61,500,000 |
| 6 | IVT KYLE MARKETPLACE 1031 LLC | $45,947,680 |
| 7 | TA BUDA MIDWAY LLC | $36,600,000 |
| 8 | NP AUSTIN INDUSTRIAL 2 LLC | $36,265,633 |
| 9 | SAN MARCOS ONE LLC | $35,701,360 |
| 10 | REEF TX KYLE CROSSING LLC | $35,100,000 |
| 11 | NP AUSTIN INDUSTRIAL 1 LLC | $33,949,181 |
| 12 | FOUR HANDS LLC | $33,591,274 |
| 13 | KYLE CROSSING HOLDINGS LLC | $30,660,372 |
| 14 | COSTCO WHOLESALE CORPORATION | $30,648,718 |
| 15 | EASTGROUP PROPERTIES LP | $29,457,946 |
| 16 | SUN SADDLE BROOK LTD | $29,000,000 |
| 17 | US FOODS | $28,372,876 |
| 18 | MS KYLE HOLDINGS LLC | $26,710,070 |
| 19 | FC SUNSET RIDGE LP | $25,123,370 |
| 20 | WHISPER II PROPERTY OWNER LP | $21,287,205 |

# Top Taxpayers Report

TaxYear: **2026** Taxing Units: **SHA**

**Appraisal**

**Top Taxpayer Calculations Performed as of 07/19/2026**

## HAYS CISD: Industrial - Real & Personal (F2 & L2)

| | Taxpayer Name | Total Assessed |
|---|---|---|
| 1 | TESLA INC | $308,429,811 |
| 2 | CFAN CO | $113,052,031 |
| 3 | TEXAS LEHIGH CEMENT CO | $87,605,251 |
| 4 | AMAZON COM SERVICES INC | $55,266,059 |
| 5 | GOODRICH CORP-AEROSTRUCTURES | $48,911,797 |
| 6 | ENF (KYLE) TECHNOLOGY INC | $35,816,869 |
| 7 | CAPITAL EXCAVATION INC | $25,476,624 |
| 8 | WHISPER II PROPERTY OWNER LP | $21,287,205 |
| 9 | ETHANOL PRODUCTS-CENTRAL TEXAS LL | $20,874,726 |
| 10 | CENTEX MATERIALS INC | $19,496,855 |
| 11 | FQS PROPERTIES LLC | $19,125,000 |
| 12 | DYNAMIC SYSTEMS INC | $16,148,443 |
| 13 | TESLA INC. | $15,503,785 |
| 14 | GS WHISPER BUILDING 2 LP | $12,400,000 |
| 15 | HEAVEN HILL DISTILLERIES INC | $9,707,620 |
| 16 | DAHLSTROM FAMILY LP | $9,245,720 |
| 17 | SLDM COMMERCIAL PROPERTIES LLC | $8,923,580 |
| 18 | RUBY JIM & JESSIE FAMILY PARTNERSHIP LTD | $8,201,639 |
| 19 | ROHR INC | $8,159,740 |
| 20 | RUSSEL METALS (USA) INC | $7,923,419 |

## HAYS CISD: Commercial - Real (F1)

| | Taxpayer Name | Total Assessed |
|---|---|---|
| 1 | MDH F3 AUS KYLE 35 LLC | $120,000,000 |
| 2 | USEF WHISPER LLC | $72,087,380 |
| 3 | BUDA COMMERCE CENTER HOLDINGS LP | $69,925,000 |
| 4 | WATERSTONE SAN MARCOS OWNER LLC | $61,500,000 |
| 5 | IVT KYLE MARKETPLACE 1031 LLC | $45,947,680 |
| 6 | TA BUDA MIDWAY LLC | $36,600,000 |
| 7 | NP AUSTIN INDUSTRIAL 2 LLC | $36,265,633 |
| 8 | SAN MARCOS ONE LLC | $35,701,360 |
| 9 | REEF TX KYLE CROSSING LLC | $35,100,000 |
| 10 | NP AUSTIN INDUSTRIAL 1 LLC | $33,949,181 |
| 11 | KYLE CROSSING HOLDINGS LLC | $30,660,372 |
| 12 | EASTGROUP PROPERTIES LP | $29,457,946 |
| 13 | SUN SADDLE BROOK LTD | $29,000,000 |
| 14 | MS KYLE HOLDINGS LLC | $26,710,070 |
| 15 | FC SUNSET RIDGE LP | $24,598,650 |
| 16 | WHISPER II PROPERTY OWNER LP | $21,287,205 |
| 17 | EGP VISTA RIDGE 1031 LLC | $21,118,425 |
| 18 | POOL 6 INDUSTRIAL TX LLC | $21,000,000 |
| 19 | HPI USICIV HAYS LOGISTICS I, LLC | $21,000,000 |
| 20 | HPI USICIV HAYS LOGISTICS II LLC | $19,700,000 |

# Top Taxpayers Report



TaxYear: **2026** Taxing Units: **SHA**

**Appraisal**

**Top Taxpayer Calculations Performed as of 07/19/2026**

## HAYS CISD: Industrial - Real (F2)

| | Taxpayer Name | Total Assessed |
|---|---|---|
| 1 | TEXAS LEHIGH CEMENT CO | $33,536,000 |
| 2 | WHISPER II PROPERTY OWNER LP | $21,287,205 |
| 3 | FQS PROPERTIES LLC | $19,125,000 |
| 4 | CFAN CO | $15,725,324 |
| 5 | GS WHISPER BUILDING 2 LP | $12,400,000 |
| 6 | HEAVEN HILL DISTILLERIES INC | $9,707,620 |
| 7 | DAHLSTROM FAMILY LP | $9,245,720 |
| 8 | SLDM COMMERCIAL PROPERTIES LLC | $8,923,580 |
| 9 | RUBY JIM & JESSIE FAMILY PARTNERSHIP LTD | $8,201,639 |
| 10 | ROHR INC | $8,159,740 |
| 11 | RUSSEL METALS (USA) INC | $7,923,419 |
| 12 | CENTEX MATERIALS INC | $6,343,500 |
| 13 | DKE HOLDINGS LP | $5,728,190 |
| 14 | BUILDERS FIRSTSOURCE | $5,150,000 |
| 15 | KTC 1 FM1626 LLC | $5,149,000 |
| 16 | 3700 KYLE CROSSING LLC | $4,768,214 |
| 17 | MSI (MISCELLANEOUS STEEL INDUSTRIES) | $4,238,223 |
| 18 | 12719 PALMER ROAD LLC | $4,213,640 |
| 19 | TEXAS LEHIGH CEMENT COMPANY LP | $3,959,598 |
| 20 | CAPITAL CITY STEEL | $3,925,000 |

## HAYS CISD: Commercial - Business Personal (L1)

| | Taxpayer Name | Total Assessed |
|---|---|---|
| 1 | SIMWON NA, CORP. | $63,221,622 |
| 2 | FOUR HANDS LLC | $33,591,274 |
| 3 | US FOODS | $28,372,876 |
| 4 | COSTCO WHOLESALE CORPORATION | $15,648,718 |
| 5 | FAT QUARTER SHOP | $11,826,653 |
| 6 | FEDEX GROUND | $11,529,260 |
| 7 | GARZA FOOD VENTURES | $11,362,587 |
| 8 | CHUCK NASH CHEV BUICK INC | $11,219,225 |
| 9 | PLASTIKON INDUSTRIES | $10,550,749 |
| 10 | HEB GROCERY CO LP | $10,417,978 |
| 11 | ATHLETE PERFORMANCE SOLUTIONS | $10,227,828 |
| 12 | FAVORITE BRANDS, LLC | $9,767,900 |
| 13 | AMAZON LOGISTICS, INC. | $8,946,226 |
| 14 | CABELA'S RETAIL TX LP | $8,731,698 |
| 15 | LONE STAR PRECAST LLC | $7,961,035 |
| 16 | ESCOBEDO CONSTRUCTION LP | $7,832,264 |
| 17 | HOME DEPOT USA 8995 | $7,627,978 |
| 18 | FERGUSON ENTERPRISES LLC | $7,317,642 |
| 19 | LOWE'S HOME CENTERS INC | $6,651,756 |
| 20 | ENTERPRISE RENT A CAR | $6,440,366 |

# Top Taxpayers Report

TaxYear: **2026** Taxing Units: **SHA**

**Appraisal**

**Top Taxpayer Calculations Performed as of 07/19/2026**

## HAYS CISD: Industrial - Business Personal (L2)

| | Taxpayer Name | Total Assessed |
|---|---|---|
| 1 | TESLA INC | $308,429,811 |
| 2 | CFAN CO | $97,326,707 |
| 3 | AMAZON COM SERVICES INC | $55,266,059 |
| 4 | TEXAS LEHIGH CEMENT CO | $54,069,251 |
| 5 | GOODRICH CORP-AEROSTRUCTURES | $48,911,797 |
| 6 | ENF (KYLE) TECHNOLOGY INC | $35,816,869 |
| 7 | CAPITAL EXCAVATION INC | $25,476,624 |
| 8 | ETHANOL PRODUCTS-CENTRAL TEXAS LL | $20,874,726 |
| 9 | DYNAMIC SYSTEMS INC | $16,148,443 |
| 10 | TESLA INC. | $15,503,785 |
| 11 | CENTEX MATERIALS INC | $13,153,355 |
| 12 | COOPERATIVE LAUNDRY | $6,534,386 |
| 13 | STERLING STEEL CO | $6,092,997 |
| 14 | NIGHT HAWK FROZEN FOODS | $5,248,332 |
| 15 | CENTRIC FIBER | $4,890,982 |
| 16 | CELLCO PARTNERSHIP | $4,250,400 |
| 17 | AT&T MOBILITY LLC | $4,104,393 |
| 18 | RUSSEL METALS USA INC | $4,059,646 |
| 19 | A H I | $3,989,355 |
| 20 | TEASDALE LATIN FOODS | $3,833,066 |

## HAYS CISD: Real Estate - Inventory (O)

| | Subd Code | Subdivision Name | No. of Lots | Total Assessed |
|---|---|---|---|---|
| 1 | | | 322 | $50,688,420 |
| 2 | S2613 | DRIFTWOOD GOLF & RANCH CLUB PHASE FOUR | 16 | $31,404,500 |
| 3 | S3102 | FREEDOM AT ANTHEM PHASE 1A, 2 & 3 | 287 | $30,545,090 |
| 4 | S2604 | DRIFTWOOD GOLF AND RANCH CLUB PH 3 | 15 | $18,460,800 |
| 5 | S1921 | THE COLONY PHASE 1 | 241 | $17,062,800 |
| 6 | S3512 | GREGG GARDENS aka PARKTON SQUARE | 213 | $15,009,630 |
| 7 | S8844 | SUNFIELD PHASE FOUR SECTION THREE "B & SECTION THREE "C" | 162 | $13,721,185 |
| 8 | S8438 | SUNSET OAKS SECTION 1 PH 2 | 182 | $13,308,510 |
| 9 | S6658 | PARAMOUNT SECTION THREE | 117 | $12,769,670 |
| 10 | S8851 | SUNFIELD PHASE FIVE SECTION EIGHT | 164 | $12,655,880 |
| 11 | S8848 | SUNFIELD PHASE FIVE SECTION SEVEN | 91 | $12,548,070 |
| 12 | S7786 | 6 CREEK PHASE 1 SECTION 12 | 25 | $12,279,140 |
| 13 | S6671 | PORTER COUNTRY PHASE 2 | 137 | $11,926,770 |
| 14 | S7431 | SAGE HOLLOW | 106 | $10,986,780 |
| 15 | S6448 | PERSIMMON PHASE 1 SECTION 2 | 130 | $10,124,400 |
| 16 | S2219 | CROSSWINDS PHASE 3B | 102 | $10,057,393 |
| 17 | S1270 | CASETTA RANCH SECTION 5 | 113 | $9,500,172 |
| 18 | S1746 | CLARA VISTA PHASE 1 | 123 | $8,708,400 |
| 19 | S1093 | CAMINO EAST SUBDIVISION PHASE 2 | 151 | $8,650,690 |

# Top Taxpayers Report

TaxYear: **2026** Taxing Units: **SHA**

**Appraisal**

**Top Taxpayer Calculations Performed as of 07/19/2026**

## HAYS CISD: Real Estate - Inventory (O)

| | Subd Code | Subdivision Name | No. of Lots | Total Assessed |
|---|---|---|---|---|
| 20 | S4946 | LIMESTONE CREEK SUBDIVISION PHASE 1 | 73 | $8,627,510 |

## HAYS CISD: Real Estate - Multifamily Residential (B)

| | Taxpayer Name | Total Assessed |
|---|---|---|
| 1 | PLEASANTON HOUSING FINANCE CORPORATION | $89,000,000 |
| 2 | 2001 HILLSIDE INVESTMENTS LLC | $76,511,369 |
| 3 | 4000 DACY LANE INVESTMENTS LLC | $73,611,903 |
| 4 | CRP/AR PROSE BUDA OWNER LP | $54,399,693 |
| 5 | PLUM CREEK APARTMENTS LLC | $46,000,000 |
| 6 | WW CARRINGTON OAKS LLC | $45,500,000 |
| 7 | MFT - SILVERADO 300 LLC | $44,369,268 |
| 8 | BUDA ACQUISITION LLC | $40,000,000 |
| 9 | UPTOWN AT PLUM CREEK PHASE 1A LLC | $39,498,530 |
| 10 | KCP VERGE DE LLC | $37,885,303 |
| 11 | H H 828 BEBEE ROAD LLC | $37,000,000 |
| 12 | BUDA CENTER LLC | $37,000,000 |
| 13 | CONTINENTAL 396 FUND LLC | $37,000,000 |
| 14 | HAWTHORNE AT BLANCO RIVERWALK LLC | $36,879,000 |
| 15 | LAUREN CO AIDAN SPE LLC | $36,367,462 |
| 16 | UPTOWN AT PLUM CREEK PHASE IA LLC | $35,254,137 |
| 17 | CROMWELL APC I LLC (26.17%), CROWELL APC II LLC (58.97%) & | $34,761,935 |
| 18 | KYLE SPRINGS APARTMENTS LP | $34,691,140 |
| 19 | OAKS ON MARKETPLACE LLC | $31,750,000 |
| 20 | SPARROW PLUM CREEK INVESTORS LLC | $31,000,000 |