CLEAR CREEK
INDEPENDENT SCHOOL DISTRICT

September 28, 2026

In accordance with Section 26.04 of the Texas Property Tax Code, I hereby submit the following information concerning the certified values for tax year 2026, as provided by the Chief Appraisers of the Galveston Central Appraisal District and Harris Central Appraisal District.

2026 Certified Values	Taxable Value
Galveston CAD Certified Taxable Value	$11,172,935,550
Harris CAD Certified Taxable Value	$17,924,541,036
Galveston CAD Under Protest	$405,939,962
Harris CAD Under Protest	$1,459,146,187
Harris CAD Not Certified, Not Protested	$900,036,182
Total Certified Taxable Values	**$31,862,598,917**

The appraisal districts will continue to make adjustments and corrections to the certified tax rolls throughout the tax year. As a result, the final taxable value and corresponding tax levy will change as protests are resolved, corrections are processed, exemptions are applied, and other adjustments are made to the tax rolls.

Tax Ceiling (Freeze) Accounts

Unlike the prior tax year, **no additional reduction to existing tax ceiling (freeze) accounts is anticipated for 2026**. There was no reduction in Clear Creek ISD's Maximum Compressed Tax Rate from the Texas Education Agency for 2026 and no additional increase in the state-mandated homestead, over-65, or disabled person exemptions requiring a recalculation of existing tax ceilings.

Therefore, existing tax ceiling amounts will generally be carried forward from the prior year, subject to the normal statutory adjustments applicable to individual properties.

New $125,000 Business Personal Property Exemption

A significant change affecting the 2026 tax roll is the implementation of the new **$125,000 Business Personal Property (BPP) exemption**. The exemption applies to qualifying business personal property and will reduce the taxable value associated with business personal property accounts throughout the district.

The impact of this new exemption can already be seen in the district's 2026 business personal property values. As illustrated below, BPP taxable value increased steadily from 2022 through 2025 before declining substantially in 2026 following implementation of the new exemption.

Clear Creek I.S.D. Tax Office| P.O. Box 799 | League City, TX 77574 | 281-284-0218
Physical address: 2425 E. Main St., League City, TX 77573 | www.ccisd.net/tax

CLEAR CREEK
INDEPENDENT SCHOOL DISTRICT

Tax Year	BPP Taxable Value
2022	$930,071,381
2023	$1,069,253,269
2024	$1,140,443,897
2025	$1,235,857,737
2026	**$1,003,492,286**

From 2025 to 2026, BPP taxable value decreased by approximately **$232.4 million**, from $1.236 billion to $1.003 billion. This represents an approximately **18.8% reduction in taxable BPP value**, despite the underlying market value of business personal property continuing to increase.

The State's school finance formulas provide funding protection for the qualifying loss on the **Maintenance & Operations (M&O)** side; however, the district does not receive the same replacement of revenue for the **Interest & Sinking (I&S)** levy loss associated with the new BPP exemption. The new $125,000 exemption is part of the state's 2026 property-tax changes and applies to qualifying income-producing tangible personal property.

Therefore, although the State's school finance system is expected to offset the qualifying impact on the M&O side, CCISD is projecting an approximately **$627,000 reduction in I&S tax collections** attributable to the new BPP exemption. This represents a direct reduction in locally generated revenue available to support the district's debt-service obligations.

Chapter 313 Agreement

The district's existing Chapter 313 agreement with **Total Petrochemicals USA** will continue to impact the 2026 Maintenance & Operations (M&O) tax levy. The agreement is a **10-year value limitation agreement that began in 2021 and extends through 2030**. The 2026 tax year represents **year six of the 10-year agreement**.

Under the agreement, the taxable value used for M&O purposes is limited to **$100,000,000**, resulting in a reduction in the District's M&O tax levy.

Based on the 2026 taxable value of the property and the district's 2026 M&O tax rate, the **estimated tax levy loss attributable to the Chapter 313 agreement is $3,196,387.20**.

This represents a decrease of approximately **$293,505, or 8.4%,** compared to the estimated 2025 Chapter 313 levy loss of $3,489,891.71.

Terri Aragon, RTA
Tax Assessor-Collector
Clear Creek Independent School District
Tax Office

GALVESTON CENTRAL APPRAISAL DISTRICT

9850 Emmett F. Lowry Expressway, Suite A
Texas City, Texas 77591

Phone: (409) 935 - 1980
Fax: (409) 935 - 4319

Chief Appraiser, Krystal L. McKinney RPA, CCA

July 23, 2026

Ms. Terri Aragon
Tax Assessor-Collector
Clear Creek Independent School District
P. O. Box 799
League City, TX 77574

Dear Ms. Aragon:

In compliance with Section 26.01 of the Texas Property Tax Code, I, Krystal L. McKinney, Chief Appraiser for Galveston Central Appraisal District, do hereby certify the 2026 Appraisal Roll for the *Clear Creek Independent School District* with a net taxable value of

$11,172,935,550

With ***Freeze Adjusted*** Net Taxable Amount of

$9,775,930,840

The Net Taxable Currently Under ARB Review is

$405,939,962

The ***Freeze Adjusted*** Net Taxable currently under ARB review is

$382,933,198

KMcKinney

Krystal L. McKinney
Chief Appraiser

KLM:ldf

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HARRIS CENTRAL APPRAISAL DISTRICT
HOUSTON, TEXAS

THE STATE OF TEXAS, }
COUNTY OF HARRIS. }

2026
CERTIFICATION OF APPRAISAL ROLL AND
LISTING OF PROPERTIES UNDER SECS. 26.01(c) AND (d)
FOR
Clear Creek ISD

Pursuant to Section 26.01(a), Texas Tax Code, I hereby certify the 2026 appraisal roll of properties taxable by Clear Creek ISD. The roll is delivered in electronic form.

The total appraised value now on the appraisal roll for this unit is: $26,478,268,955

The taxable value now on the appraisal roll for this unit is: $17,924,541,036

As required by Section 26.01(c), Texas Tax Code, I have included with your roll a listing of those properties which are taxable by the unit but which are under protest and are therefore not included in the appraisal roll values approved by the appraisal review board and certified above. My estimate of the total taxable value which will be assigned to such properties if the owners' claims are upheld by the appraisal review board is: $1,459,146,187

Pursuant to Section 26.01(d), Texas Tax code, the estimated value of taxable property not under protest and not yet included on the certified appraisal roll, after hearing loss, is: $900,036,182

Signed this 4th day of September, 2026

HARRIS CENTRAL APPRAISAL DISTRICT
Texas

Adam Bogard, RPA, CCA, CTA
Chief Appraiser

ASSESSOR'S ACKNOWLEDGEMENT

As tax assessor/collector of the above-named taxing unit, I hereby acknowledge receipt of the certified 2026 appraisal roll on this the 1st day of September, 2026.

Terri Aragon