



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: August 15, 2026

Submitted By: Amanda Martinez
Title: Director of Finance and Budget

Agenda Item: Discussion and possible action regarding approving the submission of the 2026 Appraisal Roll as certified by Bexar County Appraisal District for the Judson Independent School District.

DISCUSSION/ACTION ITEM

RECOMMENDATION:

It is recommended that the Board of Trustees approves to accept the certified appraisal roll for tax year 2026 for the Judson Independent School District.

IMPACT/RATIONALE:

As required by Section 26.04 (b) of the Texas Property Tax Code, The Chief Appraiser of the Bexar County Appraisal District has certified and submitted the appraisal roll as approved by the Appraisal Review Board, for calendar year beginning January 1, 2026 and ending December 31, 2026, and has delivered to Albert Uresti, Tax Assessor-Collector for the Judson Independent School District, a statement of the total amount of appraised, assessed, and taxable value of property as of January 1, 2026. Also included is the value for properties under protest at the time of submission for the assessment rolls lying within the Judson Independent School District.

BOARD ACTION REQUESTED:

Approval/Disapproval

2026 CERTIFIED TOTALS

Property Count: 55,134

54 - JUDSON ISD
ARB Approved Totals

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Land		Value			
Homesite:		2,596,035,602			
Non Homesite:		1,758,483,442			
Ag Market:		156,280,382			
Timber Market:		0	Total Land	(+)	4,510,799,426
Improvement		Value			
Homesite:		9,305,665,653			
Non Homesite:		4,615,967,903	Total Improvements	(+)	13,921,633,556
Non Real		Count	Value		
Personal Property:	2,488		1,927,031,480		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	1,927,031,480
					20,359,464,462
Ag	Non Exempt	Exempt			
Total Productivity Market:	156,280,382	0			
Ag Use:	297,933	0	Productivity Loss	(-)	155,982,449
Timber Use:	0	0	Appraised Value	=	20,203,482,013
Productivity Loss:	155,982,449	0	Homestead Cap	(-)	18,649,342
			23.231 Cap	(-)	23,874,334
			Assessed Value	=	20,160,958,337
			Total Exemptions Amount (Breakdown on Next Page)	(-)	6,933,592,644
			Net Taxable	=	13,227,365,693

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	108,282,492	18,923,105	89,449.87	112,334.68	470		
DPS	1,095,030	535,030	702.29	702.29	4		
OV65	2,725,432,558	601,545,518	2,771,605.03	3,187,723.35	10,487		
Total	2,834,810,080	621,003,653	2,861,757.19	3,300,760.32	10,961	Freeze Taxable	(-) 621,003,653
Tax Rate	0.9796000						
						Freeze Adjusted Taxable	= 12,606,362,040

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
126,353,679.73 = 12,606,362,040 * (0.9796000 / 100) + 2,861,757.19

Calculated Estimate of Market Value: 20,359,464,462
Calculated Estimate of Taxable Value: 13,227,365,693

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2026 CERTIFIED TOTALS

Property Count: 55,134

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ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2,202	0	135,089,050	135,089,050
145D	31	0	1,416,028	1,416,028
145D1	57	0	2,151,741	2,151,741
145F	198	0	8,356,643	8,356,643
CCF	9	0	0	0
CHODO	2	3,692,000	0	3,692,000
DP	478	0	22,621,787	22,621,787
DPS	4	0	0	0
DV1	155	0	805,540	805,540
DV1S	56	0	179,842	179,842
DV2	170	0	1,162,830	1,162,830
DV2S	44	0	207,450	207,450
DV3	312	0	3,013,070	3,013,070
DV3S	43	0	360,000	360,000
DV4	4,546	0	24,810,705	24,810,705
DV4S	406	0	1,804,980	1,804,980
DVHS	4,306	0	693,616,059	693,616,059
DVHSS	262	0	19,627,606	19,627,606
EX-XG	2	0	176,430	176,430
EX-XJ	8	0	9,008,120	9,008,120
EX-XU	6	0	3,811,010	3,811,010
EX-XV	686	0	1,097,198,038	1,097,198,038
EX-XV (Prorated)	1	0	22,105	22,105
FR	29	36,579,842	0	36,579,842
HS	30,563	0	4,205,299,015	4,205,299,015
LIH	2	0	8,014,215	8,014,215
LVE	22	65,688,325	0	65,688,325
MASSS	6	0	714,930	714,930
MED	2	0	4,868,970	4,868,970
OV65	11,022	0	563,463,749	563,463,749
OV65S	85	0	4,556,047	4,556,047
PC	12	1,486,167	0	1,486,167
PPV	2	0	0	0
QVSS	3	0	135,190	135,190
SO	2	13,655,160	0	13,655,160
Totals		121,101,494	6,812,491,150	6,933,592,644

2026 CERTIFIED TOTALS

Property Count: 3,930

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Under ARB Review Totals

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Land		Value			
Homesite:		207,128,730			
Non Homesite:		8,654,968			
Ag Market:		1,388,951			
Timber Market:		0	Total Land	(+)	217,172,649
Improvement		Value			
Homesite:		717,932,603			
Non Homesite:		18,921,177	Total Improvements	(+)	736,853,780
Non Real		Count	Value		
Personal Property:	43		72,722,660		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 72,722,660
			Market Value	=	1,026,749,089
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,388,951	0			
Ag Use:	6,304	0	Productivity Loss	(-)	1,382,647
Timber Use:	0	0	Appraised Value	=	1,025,366,442
Productivity Loss:	1,382,647	0	Homestead Cap	(-)	1,107,386
			23.231 Cap	(-)	40,756
			Assessed Value	=	1,024,218,300
			Total Exemptions Amount (Breakdown on Next Page)	(-)	326,447,491
			Net Taxable	=	697,770,809

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	5,305,300	1,109,810	6,100.14	7,645.05	22		
DPS	234,000	94,000	0.00	0.00	1		
OV65	155,438,240	37,684,694	156,233.39	178,013.44	601		
Total	160,977,540	38,888,504	162,333.53	185,658.49	624	Freeze Taxable	(-) 38,888,504
Tax Rate	0.9796000						
						Freeze Adjusted Taxable	= 658,882,305

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,616,744.59 = 658,882,305 * (0.9796000 / 100) + 162,333.53

Calculated Estimate of Market Value: 972,825,519
Calculated Estimate of Taxable Value: 641,042,022
Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2026 CERTIFIED TOTALS

Property Count: 3,930

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Under ARB Review Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	35	0	4,005,744	4,005,744
145D	6	0	125,000	125,000
145F	2	0	115,802	115,802
DP	22	0	1,207,890	1,207,890
DPS	1	0	0	0
DV1	9	0	59,000	59,000
DV1S	2	0	10,000	10,000
DV2	14	0	106,500	106,500
DV2S	1	0	7,500	7,500
DV3	22	0	220,000	220,000
DV3S	1	0	10,000	10,000
DV4	151	0	1,504,560	1,504,560
DV4S	14	0	107,290	107,290
DVHS	34	0	3,812,426	3,812,426
DVHSS	1	0	0	0
EX-XU	1	0	52,640	52,640
HS	2,018	0	279,456,822	279,456,822
LVE	1	0	0	0
OV65	645	0	35,378,317	35,378,317
OV65S	2	0	120,000	120,000
QVSS	1	0	148,000	148,000
Totals		0	326,447,491	326,447,491

2026 CERTIFIED TOTALS

Property Count: 59,064

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Grand Totals

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Land		Value			
Homesite:		2,803,164,332			
Non Homesite:		1,767,138,410			
Ag Market:		157,669,333			
Timber Market:		0	Total Land	(+)	4,727,972,075
Improvement		Value			
Homesite:		10,023,598,256			
Non Homesite:		4,634,889,080	Total Improvements	(+)	14,658,487,336
Non Real		Count	Value		
Personal Property:	2,531		1,999,754,140		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	1,999,754,140
					21,386,213,551
Ag	Non Exempt	Exempt			
Total Productivity Market:	157,669,333	0			
Ag Use:	304,237	0	Productivity Loss	(-)	157,365,096
Timber Use:	0	0	Appraised Value	=	21,228,848,455
Productivity Loss:	157,365,096	0			
			Homestead Cap	(-)	19,756,728
			23.231 Cap	(-)	23,915,090
			Assessed Value	=	21,185,176,637
			Total Exemptions Amount (Breakdown on Next Page)	(-)	7,260,040,135
			Net Taxable	=	13,925,136,502

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	113,587,792	20,032,915	95,550.01	119,979.73	492		
DPS	1,329,030	629,030	702.29	702.29	5		
OV65	2,880,870,798	639,230,212	2,927,838.42	3,365,736.79	11,088		
Total	2,995,787,620	659,892,157	3,024,090.72	3,486,418.81	11,585	Freeze Taxable	(-) 659,892,157
Tax Rate	0.9796000						
						Freeze Adjusted Taxable	= 13,265,244,345

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
132,970,424.32 = 13,265,244,345 * (0.9796000 / 100) + 3,024,090.72

Calculated Estimate of Market Value: 21,332,289,981
Calculated Estimate of Taxable Value: 13,868,407,715

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2026 CERTIFIED TOTALS

Property Count: 59,064

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Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2,237	0	139,094,794	139,094,794
145D	37	0	1,541,028	1,541,028
145D1	57	0	2,151,741	2,151,741
145F	200	0	8,472,445	8,472,445
CCF	9	0	0	0
CHODO	2	3,692,000	0	3,692,000
DP	500	0	23,829,677	23,829,677
DPS	5	0	0	0
DV1	164	0	864,540	864,540
DV1S	58	0	189,842	189,842
DV2	184	0	1,269,330	1,269,330
DV2S	45	0	214,950	214,950
DV3	334	0	3,233,070	3,233,070
DV3S	44	0	370,000	370,000
DV4	4,697	0	26,315,265	26,315,265
DV4S	420	0	1,912,270	1,912,270
DVHS	4,340	0	697,428,485	697,428,485
DVHSS	263	0	19,627,606	19,627,606
EX-XG	2	0	176,430	176,430
EX-XJ	8	0	9,008,120	9,008,120
EX-XU	7	0	3,863,650	3,863,650
EX-XV	686	0	1,097,198,038	1,097,198,038
EX-XV (Prorated)	1	0	22,105	22,105
FR	29	36,579,842	0	36,579,842
HS	32,581	0	4,484,755,837	4,484,755,837
LIH	2	0	8,014,215	8,014,215
LVE	23	65,688,325	0	65,688,325
MASSS	6	0	714,930	714,930
MED	2	0	4,868,970	4,868,970
OV65	11,667	0	598,842,066	598,842,066
OV65S	87	0	4,676,047	4,676,047
PC	12	1,486,167	0	1,486,167
PPV	2	0	0	0
QVSS	4	0	283,190	283,190
SO	2	13,655,160	0	13,655,160
Totals		121,101,494	7,138,938,641	7,260,040,135

2026 CERTIFIED TOTALS

Property Count: 55,134

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ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	45,498	8,105.9787	\$101,043,360	\$11,673,513,945	\$6,158,426,012
B	MULTIFAMILY RESIDENCE	576	563.4357	\$45,826,380	\$1,307,716,026	\$1,306,264,905
C1	VACANT LOTS AND LAND TRACTS	1,851	3,508.0290	\$23,710	\$176,604,312	\$174,145,012
D1	QUALIFIED OPEN-SPACE LAND	106	5,361.1965	\$0	\$156,280,382	\$295,956
D2	IMPROVEMENTS ON QUALIFIED OP	25		\$0	\$345,869	\$333,906
E	RURAL LAND, NON QUALIFIED OPE	307	2,641.3845	\$821,570	\$139,018,848	\$122,532,229
F1	COMMERCIAL REAL PROPERTY	1,171	5,373.9185	\$84,654,840	\$3,524,901,473	\$3,497,028,373
F2	INDUSTRIAL AND MANUFACTURIN	35	309.1547	\$520,809	\$195,025,871	\$187,876,750
J2	GAS DISTRIBUTION SYSTEM	5	1.7576	\$0	\$5,036,640	\$4,911,640
J4	TELEPHONE COMPANY (INCLUDI	13	3.5448	\$0	\$7,765,185	\$7,368,437
J5	RAILROAD	2		\$0	\$31,399,380	\$31,274,380
J6	PIPELINE COMPANY	18		\$0	\$1,994,700	\$1,388,422
J7	CABLE TELEVISION COMPANY	14	1.0434	\$0	\$21,359,544	\$20,936,904
L1	COMMERCIAL PERSONAL PROPE	2,255		\$13,927,080	\$1,555,429,489	\$1,396,203,924
L2	INDUSTRIAL AND MANUFACTURIN	130		\$0	\$174,883,610	\$149,522,660
M1	TANGIBLE OTHER PERSONAL, MOB	2,047		\$9,353,072	\$108,583,225	\$84,007,765
O	RESIDENTIAL INVENTORY	588	81.9043	\$22,476,290	\$49,314,270	\$44,529,262
S	SPECIAL INVENTORY TAX	52		\$0	\$42,681,450	\$40,319,156
X	TOTALLY EXEMPT PROPERTY	556	3,798.0931	\$11,538,980	\$1,187,610,243	\$0
Totals			29,749.4408	\$290,186,091	\$20,359,464,462	\$13,227,365,693

2026 CERTIFIED TOTALS

Property Count: 3,930

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Under ARB Review Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,739	631.7728	\$4,329,370	\$912,958,012	\$591,094,821
B	MULTIFAMILY RESIDENCE	61	12.0294	\$0	\$21,390,940	\$21,042,970
C1	VACANT LOTS AND LAND TRACTS	35	18.1642	\$0	\$2,920,510	\$2,888,730
D1	QUALIFIED OPEN-SPACE LAND	8	74.2890	\$0	\$1,388,951	\$6,304
E	RURAL LAND, NON QUALIFIED OPE	15	137.3723	\$0	\$2,931,546	\$2,582,570
F1	COMMERCIAL REAL PROPERTY	7	7.2928	\$0	\$10,520,250	\$10,520,250
L1	COMMERCIAL PERSONAL PROPE	37		\$0	\$71,946,910	\$67,825,364
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$775,750	\$650,750
M1	TANGIBLE OTHER PERSONAL, MOB	19		\$150,150	\$1,009,830	\$305,300
O	RESIDENTIAL INVENTORY	4	0.4715	\$730,320	\$853,750	\$853,750
X	TOTALLY EXEMPT PROPERTY	1	0.6166	\$0	\$52,640	\$0
Totals			882.0086	\$5,209,840	\$1,026,749,089	\$697,770,809

2026 CERTIFIED TOTALS

Property Count: 59,064

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Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	49,237	8,737.7515	\$105,372,730	\$12,586,471,957	\$6,749,520,833
B	MULTIFAMILY RESIDENCE	637	575.4651	\$45,826,380	\$1,329,106,966	\$1,327,307,875
C1	VACANT LOTS AND LAND TRACTS	1,886	3,526.1932	\$23,710	\$179,524,822	\$177,033,742
D1	QUALIFIED OPEN-SPACE LAND	114	5,435.4855	\$0	\$157,669,333	\$302,260
D2	IMPROVEMENTS ON QUALIFIED OP	25		\$0	\$345,869	\$333,906
E	RURAL LAND, NON QUALIFIED OPE	322	2,778.7568	\$821,570	\$141,950,394	\$125,114,799
F1	COMMERCIAL REAL PROPERTY	1,178	5,381.2113	\$84,654,840	\$3,535,421,723	\$3,507,548,623
F2	INDUSTRIAL AND MANUFACTURIN	35	309.1547	\$520,809	\$195,025,871	\$187,876,750
J2	GAS DISTRIBUTION SYSTEM	5	1.7576	\$0	\$5,036,640	\$4,911,640
J4	TELEPHONE COMPANY (INCLUDI	13	3.5448	\$0	\$7,765,185	\$7,368,437
J5	RAILROAD	2		\$0	\$31,399,380	\$31,274,380
J6	PIPELINE COMPANY	18		\$0	\$1,994,700	\$1,388,422
J7	CABLE TELEVISION COMPANY	14	1.0434	\$0	\$21,359,544	\$20,936,904
L1	COMMERCIAL PERSONAL PROPE	2,292		\$13,927,080	\$1,627,376,399	\$1,464,029,288
L2	INDUSTRIAL AND MANUFACTURIN	136		\$0	\$175,659,360	\$150,173,410
M1	TANGIBLE OTHER PERSONAL, MOB	2,066		\$9,503,222	\$109,593,055	\$84,313,065
O	RESIDENTIAL INVENTORY	592	82.3758	\$23,206,610	\$50,168,020	\$45,383,012
S	SPECIAL INVENTORY TAX	52		\$0	\$42,681,450	\$40,319,156
X	TOTALLY EXEMPT PROPERTY	557	3,798.7097	\$11,538,980	\$1,187,662,883	\$0
Totals			30,631.4494	\$295,395,931	\$21,386,213,551	\$13,925,136,502

2026 CERTIFIED TOTALS

Property Count: 59,064

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Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$295,395,931
TOTAL NEW VALUE TAXABLE:	\$252,173,336

New Exemptions

Exemption	Description	Count		
EX-XU	11.23 Miscellaneous Exemptions	3	2025 Market Value	\$3,273,410
EX-XV	Other Exemptions (including public property, r	5	2025 Market Value	\$14,183,510
ABSOLUTE EXEMPTIONS VALUE LOSS				\$17,456,920

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	2,237	\$139,094,794
145D	11.145 (d) Multiple Situs, Leases	37	\$1,541,028
145D1	11.145 (d-1) Multiple Situs, Consignment	57	\$2,151,741
145F	11.145 (f) Single Situs, Related Business Entity	200	\$8,472,445
DP	DISABILITY	4	\$180,000
DPS	DISABLED Surviving Spouse	2	\$0
DV1	Disabled Veterans 10% - 29%	7	\$30,730
DV2	Disabled Veterans 30% - 49%	3	\$22,500
DV3	Disabled Veterans 50% - 69%	10	\$100,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	2	\$10,000
DV4	Disabled Veterans 70% - 100%	64	\$610,420
DV4S	Disabled Veterans Surviving Spouse 70% - 100	11	\$36,000
DVHS	Disabled Veteran Homestead	85	\$11,984,683
DVHSS	Disabled Veteran Homestead Surviving Spouse	8	\$452,940
HS	HOMESTEAD	206	\$24,285,638
OV65	OVER 65	656	\$33,732,390
OV65S	OVER 65 Surviving Spouse	1	\$53,010
QVSS	11.136 Qualifying Veteran Surviving Spouse	4	\$283,190
PARTIAL EXEMPTIONS VALUE LOSS		3,594	\$223,041,509
NEW EXEMPTIONS VALUE LOSS			\$240,498,429

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$240,498,429
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New Ag / Timber Exemptions

2025 Market Value	\$1,867,888	Count: 4
2026 Ag/Timber Use	\$1,130	
NEW AG / TIMBER VALUE LOSS	\$1,866,758	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
32,064	\$272,369	\$139,575	\$132,794

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
32,006	\$271,657	\$139,557	\$132,100

2026 CERTIFIED TOTALS

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Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
32,064	\$249,850	\$140,000	\$109,850

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
32,006	\$249,775	\$140,000	\$109,775

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3,930	\$1,026,749,089	\$640,583,333

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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