Special Board Meeting

Monday, August 24, 2026 at Immediately following Public Hearing
John F. Barron Administration Building - Board Room
240 N. Crockett Street
San Benito, Texas 78586

This shall provide general notice that, during the course of the meeting, the Board may elect to discuss any item on the agenda in closed session in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E.

Please note that members of the Board may participate remotely, pursuant to Texas Government Code 551.127 by video conference at this meeting. However, a physical quorum of the Board shall be present at the meeting location.

This shall also provide notice that any item listed as a closed session agenda item may be moved to open session.

1. **Opening of Meeting**

1.1. Roll Call, Establish Quorum

_____ Orlando López, Board President
_____ Israel Villarreal, III, Board Vice-President
_____ Celina Gonzales, Board Secretary
_____ Dr. Ariel Cruz, Board Trustee
_____ Crystal Hernandez, Board Trustee
_____ Rudy Corona, Board Trustee
_____ Roel Abrego, Board Trustee
_____ Alfredo Perez, Superintendent of Schools
_____ Tony Torres, Board Attorney

2. **Public Comment**

2.1. Public comments shall be limited to items on the agenda posted with notice of the meeting.

3. **Action Agenda**

3.1. Discussion and Possible Approval of the Resolution to Adopt Disaster Relief Pennies

3.2. Discussion and Possible Approval of the Resolution of the Board to set a Tax Rate — Maintenance & Operations

3.3. Discussion and Possible Approval of the Resolution of the Board to set Tax Rate — Interest & Sinking

3.4. Discussion and Possible Approval of the Resolution to Approve Tax Year 2026 Certified Property Values

3.5. Discussion and Possible Approval of the Resolution to Designate an Officer or Employee for Truth and Taxation Worksheet Calculations

3.6. Discussion and Possible Approval of the Resolution to request Approval of the Tax Rate for Discount Early Tax Payments for Tax Year 2026

4. **Closed Meeting**

In accordance with Texas Government Code (Open Meetings Act) the Board may move into closed session for the following reasons:

Section 551.071 - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.

Section 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.

4.1. Employment, Resignation(s), Retirement(s), and Termination(s)

4.2. Discussion and Consideration of Employment of Family and Community Engagement Director

5. **Reconvene into Open Session**

Reconvene Into Open Session, and Possible Action on Matters Considered in Closed Session, if necessary

5.1. Employment, Resignation(s), Retirement(s), and Termination(s)

5.2. Discussion and Possible Approval of Employment of Family and Community Engagement Director

6. **Closing of Meeting**

6.1. Adjournment

This notice for this meeting was posted in compliance with the Texas Open Meeting Act.

Request for Approval of Resolution to Adopt Disaster Relief Pennies

Superintendent's Recommendation:
The Superintendent recommends that the Board of Trustees approve the Resolution to Adopt Disaster Relief Pennies.

Rationale:
To consider adoption of Disaster Relief Pennies authorized under state law in order to provide additional funding flexibility for district operations, facility needs, student services, and financial sustainability resulting from disaster-related impacts.

Paperwork Impact:
Board President Signature.
Board Secretary Signature.

Budgetary Information:
N/A

Resource Personnel:
Jose Perez, Finance Director
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:
CCG (LEGAL)
CFA (LEGAL)

RESOLUTION

MAKING CERTAIN FINDINGS UNDER TEX. EDUC. CODE § 26.042(e) CONCERNING SETTING THE MAINTENANCE & OPERATIONS AND DEBT SERVICE TAX RATES OF THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT FOR THE YEAR BEGINNING ON July 1, 2026, AND ENDING June 30, 2027

WHEREAS the valuation of taxable property within the boundaries of the San Benito Consolidated Independent School District has heretofore been determined by the Cameron County Appraisal District and certified to the Board of Trustees; and,

WHEREAS the budget for the San Benito Consolidated Independent School District was prepared and adopted on June 30, 2026, at a Public Hearing on the matter; and,

WHEREAS the tax rate for the San Benito Consolidated Independent School District was prepared and is scheduled to be adopted on August 24, 2026, by the Board of Trustees; and,

WHEREAS, On March 29, 2025 and May 28, 2025, Hon. Greg Abbott, Governor of the State of Texas, issued a Disaster Proclamation certifying under Section 424.014 of the Texas Government Code that severe weather posed a threat of imminent danger that included heavy rainfall, flash flooding, and hazardous wind gusts caused widespread and severe property damage, injury, or loss of life in Cameron County; and because of such conditions, a state of disaster existed in the State of Texas.

WHEREAS, the disaster declaration, as result of the inclement aforementioned conditions, makes SBA assistance available in Cameron, Hidalgo, Starr, and Willacy counties. San Benito Consolidated ISD staff has compiled and is able to present a list of specific effects which the severe weather events had on the District's facilities and infrastructure.

WHEREAS, beginning during the Tax Year 2025, and continuing thereafter into the upcoming 2026-2027 school year (Tax Year 2026), the San Benito Consolidated Independent School District has been required to expend an increased amount of money in order to respond to damage caused by the severe weather events that have transpired as a result of weather events that occurred between March 26-28 in the year 2025; and,

WHEREAS, the Board finds that such disaster has negatively impacted the San Benito Consolidated Independent School District; and,

WHEREAS, Tax Year 2026 is the year following the year in which the disaster occurred; and,

WHEREAS, the Board of Trustees has requested and received a legal opinion from its Counsel and Financial Advisors to the effect that the provisions of Texas Tax Code §26.042(e) authorize the Board of Trustees of the San Benito Consolidated Independent School District to raise its Maintenance & Operations Tax Rate, without an election, for a one-year period in the tax year following the Governor's declarations of disasters and renewals, due to the increased expenditure of money necessary to respond to the severe weather event that occurred on or about March 26-28 in the year 2025; and,

WHEREAS, it is now desired by the Board of Trustees of the San Benito Consolidated Independent School District to acknowledge the Governor's Disaster Declaration, and to adopt a Maintenance & Operations Tax Rate of $0.7715 per $100 valuation set for Tax Year 2026 (the 2026-27 school year.)

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:

SECTION 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

SECTION 2. That the Board was authorized by the provisions of Texas Tax Code §26.042(e) to raise its Maintenance & Operations Tax rate, without an election, for a one-year period in the tax year following the Governor's declaration of a disaster, due to the increased expenditure of money necessary to respond to the severe weather event occurring on or about March 26-28 in the year 2025.

SECTION 3. The Maintenance & Operations Tax Rate on the $100 valuation adopted and levied for the Tax Year beginning on July 1, 2026, and ending on June 30, 2027, in the amount of $0.7715 on a $100 valuation, payable in lawful currency of the United States, is levied for the support and maintenance of the public schools of the San Benito Consolidated Independent School District.

SECTION 4. The Debt Service (Interest & Sinking Fund) Tax Rate on the $100 valuation adopted and levied for the Tax Year beginning on July 1, 2026, and ending on June 30, 2027, in the amount of $0.2651 on a $100 valuation, payable in lawful currency of the United States, is levied for the payment principal and interest payments on approved and issued bonded indebtedness of the San Benito Consolidated Independent School District.

APPROVED and EXECUTED this the 24th day of August 2026.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

By: ___________________________________
Orlando Lopez
President
Board of Trustees

ATTEST:

____
Celina Gonzales
Secretary
Board of Trustees

SAN BENITO SCHOOLS

Request Approval of Tax Rate for Maintenance and Operations for Tax Year 2026

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Tax Rate for Maintenance and Operations for Tax Year 2026.

Rationale:

Board approval is required to set the 2026-2027 Tax rates for San Benito Consolidated Independent School District in accordance with Chapter 26 of the Texas Property Tax Code. These rates will be used to generate property tax revenue to support the District's general maintenance and operations budgeted expenditures for the 2026-2027 school year.

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Jose A. Perez, Finance Director
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

(CCG) Legal

Board Meeting Date: August 24, 2026

SAN BENITO CISD
Resolution of the Board to Set Tax Rate
Maintenance & Operations

Be it resolved that on this date, we, the Board of Trustees of the San Benito Consolidated Independent School District, hereby levy or set the tax rate on $100 valuation for the District for the tax year 2026 at a total tax rate of $0.77150 to be assessed and collected by the duly specified assessor and collector for the purpose of ***Maintenance and Operations.***

Such taxes are to be assessed and collected by the Cameron County Tax Assessor-Collectors.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THIS TAX RATE WILL INCREASE BY 15.01% INCREASE IN THE TAX RATE.

Adopted this ___ *(date)* day of ___________*(month),* ____ *(year),* by the San Benito Consolidated Independent School District Board of Trustees.

____
Orlando Lopez
SBCISD School Board President

____
Celina Gonzales
SBCISD School Board Secretary

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

San Benito Consolidated Independent School District
School District's Name

(956) 361-6110
Phone *(area code and number)*

240 N CROCKETT ST., SAN BENITO, TX 78586
School District's Address, City, State, ZIP Code

www.sbcisd.net/
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:

Source Documents — click to view index

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]	$ 1,652,798,527 Source
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]	$ 23,198,055 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,629,600,472
4.	**Prior year total adopted tax rate**.	$ 1.0506 /$100 Source
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 10,070,694 Source **B. Prior year values resulting from final court decisions:** .... – $ 9,786,892 Source **C. Prior year value loss.** Subtract B from A. [4]	$ 283,802

[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.** **A. Prior year ARB certified value:** . . . . . $ 34,735,602 Source **B. Prior year disputed value:** . . . . . – $ 0 Source **C. Prior year undisputed value.** Subtract B from A. [5]	$ 34,735,602
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 35,019,404
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,664,619,876
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 Source
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. **A. Absolute exemptions.** Use prior year market value: . . . . . $ 1,189,983 Source **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 198,046,759 Source **C. Value loss.** Add A and B. [7]	$ 199,236,742
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. **A. Prior year market value.** . . . . . $ 2,295,716 Source **B. Current year productivity or special appraised value:** . . . . . - $ 138,745 Source **C. Value loss.** Subtract B from A. [8]	$ 2,156,971
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 201,393,713
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,463,226,163
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 15,372,654
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]	$ 200,451 Source
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] 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.	$ 15,573,105

[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] **A. Certified values.**[12] . . . . . $ 1,777,662,163 Source **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 Source **C. Total current year value.** Subtract B from A.	$ 1,777,662,163
18.	**Total value of properties under protest or not included on certified appraisal roll.**[13] **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] . . . . . $ 7,602,544 Source **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] . . . . . + $ 0 Source **C. Total value under protest or not certified.** Add A and B.	$ 7,602,544
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]	$ 29,121,256 Source
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.	$ 0 Source
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 1,756,143,451
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 Source
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.	$ 28,253,212 Source
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 28,253,212
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 1,727,890,239
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.9013 /$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]	$ 0.6015 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate . . . . . . $ 0.1700 /$100 B. $0.05 per $100 of taxable value . . . . . . $ 0.0500 /$100	$ 0.1700 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.7715 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. 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] Enter debt amount: . . . . . . $ 6,726,064 B. Subtract **unencumbered fund amount** used to reduce total debt. . . . . . – $ 0 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. . . . . . – $ 2,315,642 D. **Adjust debt:** Subtract B and C from A.	$ 4,410,422

Source Source Source Source Source

[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]	$ 62,151 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 4,348,271
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] A. Enter the current year anticipated collection rate certified by the collector. [35] 93.4000 % Source B. Enter the prior year actual collection rate 93.5000 % Source C. Enter the 2024 actual collection rate 93.4000 % Source D. Enter the 2023 actual collection rate 96.8000 % Source	93.4000 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 4,655,536
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,756,143,451
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.2651 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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]	$ 1.0366 /$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]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,756,143,451
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.0366 /$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.*	$ 1.0506 /$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.	$ 1.0006 /$100 Source

[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.	$ 0.0500 /$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).	$ 0.9866 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 0.9013 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 0.9866 /$100

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

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)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

SAN BENITO CISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / CAMERON / Latest Prior Year Supplement	9
2	Prior year tax ceilings	CAD Docs / CAMERON / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	TEA / District	10
4MO	Prior year M&O tax rate	TEA / District	10
5A	Original prior year ARB values	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
5B	Prior year values from final court decisions	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6A	Prior year ARB certified value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6B	Prior year disputed value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
		CAD Docs / Preliminary Estimates (4/30)	13
9	Prior year taxable value of deannexed territory	CAD Docs / CAMERON / Certified Reports (7/25)	14
10A	Absolute exemptions — prior year market value	CAD Docs / CAMERON / Certified Reports (7/25)	14
10B	Partial exemptions	CAD Docs / CAMERON / Certified Reports (7/25)	14
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / CAMERON / Certified Reports (7/25)	14
11B	Current year productivity or special appraised value	CAD Docs / CAMERON / Certified Reports (7/25)	14
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	16
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	15
17A	Certified values	CAD Docs / CAMERON / Certified Reports (7/25)	17
17B	Pollution control and energy storage system exemption	CAD Docs / CAMERON / Certified Reports (7/25)	14
18A	Current year taxable value of properties under protest	CAD Docs / CAMERON / Certified Reports (7/25)	17
18B	Current year value of properties not under protest or not certi…	CAD Docs / Preliminary Estimates (4/30)	13
19	Current year tax ceilings	CAD Docs / CAMERON / Certified Reports (7/25)	17
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	13
22	Total current year taxable value of properties in territory ann…	CAD Docs / CAMERON / Certified Reports (7/25)	14
23	Total current year taxable value of new improvements	CAD Docs / CAMERON / Certified Reports (7/25)	14
27	Current year maximum compressed tax rate (MCR)	TEA / District	18
28A	Prior year enrichment tax rate	TEA / District	10
30A	Total current year debt — property tax revenue	*No source annotation*	
30B	Subtract unencumbered fund amount	*No source annotation*	
30C	Subtract state aid received	TEA / District	10
31	Certified prior year excess debt collections	Tax Office Docs	19
33A	Current year anticipated collection rate	Tax Office Docs	20
33B	Current year - 1 actual collection rate	Tax Office Docs	20
33C	Current year - 2 actual collection rate	Tax Office Docs	20
33D	Current year - 3 actual collection rate	Tax Office Docs	20

38	TCEQ certified expenses for pollution control	*No source annotation*
43	Prior year voter-approval tax rate (disaster adjustment)	*No source annotation*

Blue page numbers are hyperlinks — click to navigate directly to the source documentation page.

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,456)	(Count) (0)	(Count) (23,456)
Land HS Value	565,999,361	0	565,999,361
Land NHS Value	613,729,526	0	613,729,526
Land Ag Market Value	283,599,696	0	283,599,696
Land Timber Market Value	0	0	0
Total Land Value	**1,463,328,583**	**0**	**1,463,328,583**
Improvement HS Value	1,242,517,562	0	1,242,517,562
Improvement NHS Value	585,977,460	0	585,977,460
Total Improvement	**1,828,495,022**	**0**	**1,828,495,022**
Market Value	**3,291,823,605**	**0**	**3,291,823,605**
BUSINESS PERSONAL PROPERTY	(1,342)	(0)	(1,342)
Market Value	**396,073,134**	**0**	**396,073,134**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (24,798)	(Total Count) (0)	(Total Count) (24,798)
TOTAL MARKET	**3,687,896,739**	**0**	**3,687,896,739**
Ag Productivity	12,112,397	0	12,112,397
Ag Loss (-)	271,487,299	0	271,487,299
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**3,416,409,440**	**0**	**3,416,409,440**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	433,747,016	0	433,747,016
CB CAP Limitation Value (-)	193,606,904	0	193,606,904
NET APPRAISED VALUE	**2,789,055,520**	**0**	**2,789,055,520**
Total Exemption Amount	1,136,256,993	0	1,136,256,993
NET TAXABLE	**1,652,798,527**	**0**	1 **1,652,798,527**
TAX LIMIT/FREEZE ADJUSTMENT	**23,198,055**	**0**	2 **23,198,055**
LIMIT ADJ TAXABLE (I&S)	**1,629,600,472**	**0**	**1,629,600,472**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**1,629,600,472**	**0**	**1,629,600,472**

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

$17,206,493.86 = 1,629,600,472 * (1.050600 / 100) + $85,911.3

SAN BENITO CISD

#	Item	SY 2024-25	SY 2025-26	SY 2026-27
	Students			
1.	Refined Average Daily Attendance (ADA)	7,876.449	7,520.392	7,148.227
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	6,468.956	6,159.534	5,833.072
3.	Special Education FTEs Detail Report	409.548	437.334	437.334
4.	Career & Technology FTEs	997.945	923.524	877.821
5.	Weighted ADA (WADA) Detail Report	12,345.241	12,050.401	11,544.039
	WADA-to-ADA Ratio	*1.567*	*1.602*	*1.615*
6.	PEIMS Enrollment	9,073	8,624	8,197
	Property Values			
7.	Prior Tax Year State Certified Property Value	$1,533,849,792	$1,607,332,434	$1,677,049,536
8.	Current Tax Year State Certified Property Value	$1,607,332,434	$1,677,049,536	$1,764,089,566
	Year-Over-Year Value Change	4.79%	4.34%	5.19%
	Tax Rates and Collections			
9.	Current Tax Year M&O Tax Rate	$0.736900	$0.786900	$0.771500
10.	Tier One Tax Year M&O Tax Rate	$0.616900	$0.616900	$0.601500
11.	Maximum Compressed Tax Rate	$0.616900	$0.616900	$0.601500
	Tier Two, Level One Pennies (Golden Pennies)	*$0.080000*	*$0.080000*	*$0.080000*
	Tier Two, Level Two Pennies (Copper Pennies)	*$0.040000*	*$0.090000*	*$0.090000*
	VTCS 2784g Pennies (Unequalized Pennies)	*$0.000000*	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	$12,[illegible]	$12,941,573	$12,847,106
	M&O Collections Relative to T2	*102.6%*	*98.1%*	*94.4%*
13.	I&S Tax Rate	$0.291800	$0.263700	$0.265100
14.	I&S Tax Collections	$4,557,085	$4,180,745	$4,244,105
	I&S Collections Relative to T8	*97.2%*	*94.5%*	*90.8%*
15.	Total Tax Collections	$16,711,777	$17,122,318	$17,091,210
16.	Total Tax Levy	$16,935,061	$18,327,802	$18,293,511
	Funding Components			
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	7,725.463	7,454.692	7,082.527
19.	ASF ADA	7,956.791	7,876.449	7,520.392
20.	Per Capita Rate	$619.868	$471.190	$620.000
	Program Intent Codes - Allotments			
	Tier One Subchapter B and C Allotments	SY 2024-25	SY 2025-26	SY 2026-27
21.	11-Regular Program Allotment 48.051	$39,848,769	$38,281,504	$36,252,540
22.	Small and Mid-Size Allotment 48.101	$0	$0	$0
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$9,864,939	$10,751,960	$10,751,960
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$311,080	$312,615	$297,077
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, **spend req. repealed beginning with 25-26 school year**)*	$12,087,050	$11,649,310	$11,073,724
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$1,363,297	$1,121,719	$1,066,208
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$8,156,655	$7,615,775	$7,238,889
28.	11-Public Education Grant 48.107	$0	$0	$0
29.	36-Early Education Allotment 48.108 *(spend 100% of amount)* ***INCLUDES REALLOCATION UNDER HB2***	$1,542,092	$1,747,973	$1,661,470
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$166,341	$161,670	$153,618
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$441,000	$297,000	$297,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$1,861,192	$2,926,861	$2,926,861
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$377,255	**MOVED TO 48.160**	**MOVED TO 48.160**
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	$0	$0	$0
	Early Literacy Intervention Allotment 48.122	*N/A*	*N/A*	$0
	Tier One Subchapter D Allotments	SY 2024-25	SY 2025-26	SY 2026-27
36.	99-Transportation Allotment 48.151	$771,769	$771,769	$771,769
37.	99-New Instructional Facility Allotment 48.152	$0	$0	$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	$5,061	$26,451	$26,451
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	$0	$0	$0
40.	College Preparation Assessment Reimbursement 48.155	$6,396	$6,396	$6,396
41.	Certification Examination Reimbursement 48.156	$25,982	$25,982	$25,982
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$0
42.	Teacher Retention Allotment 48.158	*N/A*	$2,642,500	$2,642,500
43.	Support Staff Retention Allotment 48.1581	*N/A*	$274,223	$259,532
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$238,000	$238,000
45.	School Safety Allotment 48.160	*N/A*	$828,094	$820,241
46.	Allotment for Basic Costs 48.161	*N/A*	$914,144	$868,905
47.	Total Cost of Tier One Detail Report	$76,828,877	$80,593,945	$77,379,123
48.	Local Fund Assignment	($9,915,634)	($10,345,719)	($10,610,999)
49.	Per Capita Distribution from Available School Fund (ASF)	($4,932,160)	($3,711,304)	($4,662,643)
	Foundation School Program (FSP) State Funding			
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$61,981,083	$66,536,922	$62,105,481
51.	Tier Two Detail Report	$13,643,131	$14,745,168	$13,336,017
52.	Other Programs Detail Report	$1,201,746	$1,304,393	$1,281,631
53.	Total FSP Operations Funding	$76,825,961	$82,586,483	$76,723,129
	State Aid by Fund Code / Object Code - Funding Source			
	M&O State Aid	SY 2024-25	SY 2025-26	SY 2026-27
54.	199/5812 - Foundation School Fund	$76,281,581	$82,069,043	$76,231,296
55.	199/5811 - Available School Fund	$4,932,160	$3,711,304	$4,662,643
56.	410/5829 - Instructional Materials & Technology Fund	$544,380	$517,440	$491,833
	I&S State Aid			
57.	599/5829 - EDA	$1,853,440	$1,828,941	$1,619,802
58.	599/5829 - Instructional Facilities Allotment (Bond)	$1,550,646	$856,205	$695,840
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	$0	$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$0	$0	$0
61.	TOTAL FSP/ASF STATE AID	$85,162,207	$88,982,933	$83,701,414
	Local Revenue in Excess of Entitlement			
62.	Local Revenue in Excess of Entitlement Detail Report	$0	$0	$0

4MO, 4IS, 28A

30C

Back to Source Documentation Links

Lawsuits for TNT Calculation

	Inactive	
	Market Value	Settled Value
	$2,650,000	$2,525,000
	$135,000	$135,000
	$1,235,555	$1,198,052
	$13,875	$13,875
	$52,726	$52,726
	$683,538	$662,239
	$5,300,000	$5,200,000
Total 5A, 5B	**$10,070,694**	**$9,786,892**

	Active	
	Original value	Contested value (not reported)
	$752,000	$0
	$5,300,000	$0
	$46,500	$0
	$26,422,796	$0
	$159,371	$0
	$51,367	$0
	$53,830	$0
	$53,830	$0
	$53,830	$0
	$53,635	$0
	$53,858	$0
	$55,769	$0
	$73,504	$0
	$1,605,312	$0
Total 6A, 6B	**$34,735,602**	$0

2025 Lawsuits

	2025 LAWSUITS ATTORNEY/AGENT	PARCEL NUMBER	PID #	entities	PROPERTY OWNER	CAUSE NUMBER	MARKET VALUE	DISPOSITION	VALUE CHANGE
R	Gilbert D. Davila	07-9833-0000-0020-00	383755	CBR,GCC,IBR,SBN,SD1,SST,STS	**Varco Investments, Ltd,** Morrison Plaza, 3340 Pablo Kisel Blvd., Brownsville	2025-DCL-03957-B	5,577,371	SETTLED	5,577,371
		07-9834-0010-0010-00	394836	CBR,GCC,IBR,SBN,SD1,SST,STS	Morrison Center, 3230 Pablo Kisel Blvd., Brownsville		4,039,115	SETTLED	4,039,115
		98-4232-0010-0020-00	406606	CHG,GCC,IHG,SAN,SD5,SST	Stuart Plaza, 6710 W. Exp. 83, Harlingen		6,360,000	SETTLED	5,900,000
R	Jason Robert Nassour	60-8/151-0000-0020-00	403171	CSB,GCC,ISB,SD3,SST	**South Texas SDI Properties, LLC**	2025-DCL-03792-B	752,000	ACTIVE	
R	Gilbert D. Davila, Attorney	01-0000-0870-0090-00	28162	CBR,GCC,IBR,SBN,SST,STS	**Origo Works, Properties, LLC**, 115 E. Washington St., Brownsville	2025-DCL-03956-G	175,000	SETTLED	175,000
		01-0000-0950-0070-00	28233	CBR,GCC,IBR,SBN,SST,STS	1009 E. Adams St., Brownsville		725,000	SETTLED	650,000
		04-9300-0290-0141-00	50482	CBR,GCC,IBR,SBN,SST,STS	222 N. Expressway 77/83, Brownsville		2,766,000	SETTLED	2,625,000
R	Gilbert D. Davila	67-6820-0010-0058-00	113422	CSP,GCC,IPI,SC1,SST,STS	**Uptown Brownsville, LLC,** 410 Padre Blvd., South Padre Island	2025-DCL-03953-A	5,218,000	SETTLED	5,100,000
		01-1060-0060-0010-01	29964	CBR,GCC,IBR,SBN,SST,STS	1552 Palm Blvd., Brownsville		3,615,379	SETTLED	3,350,000
		60-8152-0010-0010-00	411124	CSB,GCC,ISB,SD3,SST	500 W. Business 77, San Benito		2,650,000	SETTLED	2,525,000
R	Andrea Hoyt	21-6242-0010-0010-00	240174	CHG,GCC,IHG,SD3,SST	**Lowes Home Center, Inc.**, 4705 S. South Expressway 83/77, Harlingen	2025-DCL-04049-C	7,700,000	SETTLED	7,550,000
		05-0000-0330-0000-00	50948	CBR,GCC,IBR,SBN,SD1,SST,STS	525 Ruben Torres, Blvd., Brownsville		7,435,868	SETTLED	7,435,868
R	Richard Bradley O'Neill, Attorney	31-0000-4440-0020-00	87266	CLV,GCC,IPI,SC1,SST,STS	**Peak Bay Apartments, LLC**, 242 Santa Isabel Blvd, Laguna Vista	2025-DCL-04037-I	1,470,000	SETTLED	1,275,000
R	Richard Bradley O'Neill, Attorney	18-4782-0020-0000-00	73647	CHG,GCC,IHG,SAN,SST	**Harlingen Apartments, LLC**, 1601 Haverford, Harlingen	2025-DCL-04039-G	2,717,578	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-7910-0000-2046-00	41011	CBR,GCC,IBR,SBN,SD1,SST,STS	**Waterside Apartments, LLC**, 4200 Boca Chica Blvd, Brownsville	2025-DCL-04035-I	2,734,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-1320-3000-0200-00	35875	CBR,GCC,IBR,SBN,SD1,SST,STS	**Brownsville Apartments, LLC,** 1202 Morningside Rd, Brownsville	2025-DCL-04028-I	925,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-7910-1890-1010-00	41509	CBR,GCC,IBR,SBN,SD1,SST,STS	275 Morningside Rd, Brownsville		2,050,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	04-9200-0070-0000-00	50044	CBR,GCC,IBR,SBN,SST,STS	**Villas de San Miguel, LLC**, 628 Lindale Dr., Brownsville	2025-DCL-04038-E	1,170,410	ACTIVE	
R	Richard Bradley O'Neill, Attorney	20-5140-0010-0000-00	76442	CHG,GCC,IHG,SAN,SST	**Harlingen Park Place Apartments, LLC**	2025-DCL-04036-D	1,610,721	ACTIVE	
		20-5140-0010-0010-00	76443	CHG,GCC,IHG,SAN,SST			260,535	ACTIVE	
		18-2750-0080-8130-00	71897	CHG,GCC,IHG,SAN,SST			6,380	ACTIVE	
R	Gilbert D. Davila, Attorney	05-4660-0010-0000-00	52630	CBR,GCC,IBR,SBN,SST,STS	**Sabal Market Center LLC,** 814 N. Expressway, Brownsville	2025-DCL-04085-H	5,197,369	SETTLED	4,355,662
R	Gilbert D. Davila, Attorney	05-4660-0011-0000-00	52631	CBR,GCC,IBR,SBN,SST,STS	814 Expressway 77/83, Brownsville		1,393,000	SETTLED	1,244,338
R	Jack M. Olsen, Attorney	06-9300-0020-0010-00	57667	CBR,GCC,IBR,SBN,SD1,SST,STS	**LKVC, LLC**, Lack's Furniture - 1405 Ruben M. Torres, Blvd., Brownsville	2025-DCL-04266-D	4,654,140	SETTLED	4,450,000
		17-1100-0000-0010-00	69801	CHG,GCC,IHG,SAN,SST	Lack's Furniture, 802 S. Dixieland Rd., Harlingen		1,700,900	SETTLED	1,700,900
R	Clemetric Thomas Frazier, Attorney	61-3900-0020-0330-00	105680	CSB,GCC,ISB,SD3,SST	**Roy Rentals, LP**	2025-DCL-04183-H	135,000	SETTLED	135,000
		97-3780-0110-0100-00	203107	CCB,GCC,IHG,SAN,SD5,SST			205,000	SETTLED	205,000
		24-5550-0010-0050-00	81470	CHG,GCC,IHG,SAN,SD3,SST			256,392	SETTLED	256,392
		37-0000-0710-0100-00	88623	CLO,GCC,ILO,SBN,SD1,SST,STS			212,000	SETTLED	172,000
		55-0000-0240-0090-00	97287	CRH,GCC,IRH,SAN,SD3,SST			259,997	SETTLED	259,997
R	Dallas Alford Sessions, Attorney	07-9828-0000-0010-00	360868	CBR,GCC,IBR,SBN,SD1,SST,STS	**TPI Sunrise Palms LLC**	2025-DCL-04393-H	2,306,810	SETTLED	2,119,000
		07-9828-0000-0020-00	360869	CBR,GCC,IBR,SBN,SD1,SST,STS			6,245,043	SETTLED	5,346,000
R	Dallas Alford Sessions, Attorney	18-4093-0010-0090-00	359828	CHG,GCC,IHG,SAN,SD5,SST	**Y & O Harlingen Corners LLC**	2025-DCL-04467-C	8,619,742	SETTLED	7,500,000
		18-4104-0010-0040-00	428096	CHG,GCC,IHG,SAN,SD5,SST			2,498,355	SETTLED	2,300,000
		18-4104-0010-0080-00	428098	CHG,GCC,IHG,SAN,SD5,SST			8,824,096	SETTLED	8,300,000
		18-4104-0010-0081-00	428099	CHG,GCC,IHG,SAN,SD5,SST			5,782,904	SETTLED	5,450,000
P	David C. Garza, Attorney	00-0100-0133-8810-04	219035	GCC,IPI,SBN,SES,SST,STS	**Loma Alta Leasing, Inc.**	2025-DCL-04492-H	494,143	SETTLED	183,840
R	Gilbert D. Davila, Attorney	88-5244-0010-0010-00	389961	CSB,GCC,ISB,SD3,SST	**Brownsville Apartments, LLC, 1202 Morningside Rd, Brownsville**	2025-DCL-04286-H	5,300,000	ACTIVE	
		79-1410-0010-0112-00	424834	GCC,ILO,SBN,SD1,SES,SST,STS	Ovation Senior Living, 8475 E. Lakeside Blvd., San Benito		4,497,874	ACTIVE	
R	Jack M. Olsen, Attorney	77-1600-0070-0000-00	150835	CLO,GCC,ILO,SBN,SD1,SST,STS	**Rio Grande Valley Resorts LLC**	2025-DCL-04402-I	3,536,049	SETTLED	3,070,000
R	Gilbert D. Davila, Attorney	79-1410-0010-0110-00	248674	GCC,ILO,SBN,SD1,SES,SST,STS	**VDC Lakeside Capella LP,** Capella Apartments, 8465 E. Lakeside Blvd., Los Fresnos	2025-DCL-04279-D	4,314,430	SETTLED	4,225,000
		75-0171-1580-0201-00	390117	CLO,GCC,ILO,SBN,SD1,SST,STS	Paseo Pointe Apartments, 33168 Whipple, Los Fresnos		9,716,786	SETTLED	9,250,000
		74-3021-0010-0010-00	400153	CBR,GCC,ILO,SBN,SD1,SST,STS	Retama Park Apartments, 151 Clara Bennett, Los Fresnos		6,072,581	SETTLED	5,425,000
R	Jason Robert Nassour, Attorney	29-8200-0010-0010-00	86867	CLA,GCC,ILA,SD6,SST	**La Feria Partners, LLC**	2025-DCL-04444-A	467,227	ACTIVE	
		29-9900-0010-0000-00	87112	CLA,GCC,ILA,SD6,SST			3,135,988	ACTIVE	
		85-3150-0000-0010-00	180071	CLA,GCC,ILA,SD6,SST			2,800,000	ACTIVE	
		85-7141-0000-0031-00	181933	CLA,GCC,ILA,SD6,SST			650,000	ACTIVE	
R	Gilbert D. Davila, Attorney	01-9010-1000-0020-00	32506	CBR,GCC,IBR,SBN,SD1,SST,STS	**J P Morgan Chase Bank,** Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I	4,179,339	SETTLED	3,850,000
		06-9710-0010-0010-00	57896	CBR,GCC,IBR,SBN,SD1,SST,STS	Chase Bank, 4999 Alton Gloor, Brownsville		1,232,734	SETTLED	1,200,000
R	Ernest Aliseda, Attorney	01-9338-0010-0010-00	34568	CBR,GCC,IBR,SBN,SD1,SST,STS	**DHR Real Estate Partners, LTD**	2025-DCL-04501	0,800,000	ACTIVE	
R	Sam C. Webb, Attorney	22-1930-0010-0010-00	77373	CHG,GCC,IHG,SAN,SD5,SST	**LEMB III, LP,** 1201 N. Expressway 77, Paradise Park RV Resort	2025-DCL-04580-B	1,213,617	ACTIVE	
		22-1930-0020-0000-00	77374	CHG,GCC,IHG,SAN,SD5,SST			5,952,501	ACTIVE	
		22-1930-0030-0000-00	77375	CHG,GCC,IHG,SAN,SD5,SST			0,595,066	ACTIVE	
R	Sam C. Webb, Attorney	97-2184-0000-1000-00	202567	CHG,GCC,IHG,SAN,SD5,SST	**MHC Tropic Winds, LLC,** 1501 N. Loop 499, Harlingen, TX	2025-DCL-04583-D	0,306,110	ACTIVE	
R	Sam C. Webb, Attorney	98-4200-0030-0000-00	208578	CHG,GCC,IHG,SAN,SD5,SST	**Sunburst/Encore LP,** 4515 Graham, Harlingen, TX	2025-DCL-04590-C	121,136	ACTIVE	
		98-4200-0040-0200-00	208580	CHG,GCC,IHG,SAN,SD5,SST	4525 Graham, Harlingen, TX		5,657,991	ACTIVE	
R	Sam C. Webb, Attorney	15-1130-0010-0010-00	65651	CHG,GCC,IHG,SAN,SD5,SST	**Sunburst/Encore LP**	2025-DCL-04595-E	9,561,330	ACTIVE	
		15-1130-0020-0010-00	65653	CHG,GCC,IHG,SAN,SD5,SST			75,740	ACTIVE	
		23-9575-2000-0020-00	81005	CHG,GCC,IHG,SAN,SD5,SST			4,880	ACTIVE	
		23-9600-0000-0010-00	81112	CHG,GCC,IHG,SAN,SD5,SST			68,680	ACTIVE	
		23-9600-0000-0070-00	81114	CHG,GCC,IHG,SAN,SD5,SST			75,620	ACTIVE	
		97-3791-0010-0010-00	203612	CCB,GCC,IHG,SAN,SD5,SST			2,789,428	ACTIVE	
R	Sam C. Webb, Attorney	23-0680-1180-0042-00	79429	CSB,GCC,ISB,SD3,SST	**MHC Fun N Sun, LLC**	2025-DCL-04585-I	46,500	ACTIVE	
		23-0680-1180-0060-00	79431	CSB,GCC,ISB,SD3,SST			26,422,796	ACTIVE	
		23-0680-1180-0070-00	79432	CSB,GCC,ISB,SD3,SST			159,371	ACTIVE	
		23-0680-1180-0090-00	79434	CSB,GCC,ISB,SD3,SST			51,367	ACTIVE	
		88-4000-0010-0010-00	188101	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0020-00	188102	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0030-00	188103	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0040-00	188104	CSB,GCC,ISB,SD3,SST			53,635	ACTIVE	
		88-4000-0010-0050-00	188105	CSB,GCC,ISB,SD3,SST			53,858	ACTIVE	
		88-4000-0010-0060-00	188106	CSB,GCC,ISB,SD3,SST			55,769	ACTIVE	
		88-4000-0010-0070-00	188107	CSB,GCC,ISB,SD3,SST			73,504	ACTIVE	
R	Andrew Blaine Albright	07-9057-0010-0020-00	61698	CBR,GCC,IBR,SBN,SD1,SST,STS	**MCRT3 Brownsville LP**	2025-DCL-04729-A	1,382,791	ACTIVE	
P	Michael Patrick Moore	00-0100-0062-2002-01	216262	CBR,GCC,IBR,SBN,SD1,SST,STS	**Dillard Texas South LLC**	2025-DCL-04725-B	7,369,000	ACTIVE	
R	Patrick T. Donovan	72-4600-0250-0010-00	377605	CBR,GCC,IPI,SC1,SST,STS	**Dragon Products LLC (42134 FM 510 Industrial)**	2025-DCL-04754-G	6,818,752	ACTIVE	
R	Lauren Kennedy Smith	59-5220-0030-0011-00	103121	CSB,GCC,ISB,SD3,SST	**Firebrand Properties, LP**	2025-DCL-04500-E	1,235,555	SETTLED	1,198,052
		59-5220-0030-0090-00	103125	CSB,GCC,ISB,SD3,SST			13,875	SETTLED	13,875
		59-5220-0030-0101-00	103128	CSB,GCC,ISB,SD3,SST			52,726	SETTLED	52,726
		76-5210-0010-0020-00	143725	CBR,GCC,IBR,SBN,SD1,SST,STS			1,151,900	SETTLED	1,114,397
		85-5389-0000-0010-00	181023	CLA,GCC,ILA,SD6,SST			1,045,873	SETTLED	1,008,370
		01-9361-0010-0010-00	34864	CBR,GCC,IBR,SBN,SST,STS			1,333,562	SETTLED	1,296,050
		02-5610-0060-0260-00	38408	CBR,GCC,IBR,SBN,SD1,SST,STS			1,462,028	SETTLED	1,424,525
		25-2271-0000-0020-00	395286	CHG,GCC,IHG,SAN,SST			595,180	SETTLED	557,677
		19-9736-0010-0010-00	399670	CHG,GCC,IHG,SAN,SST			944,129	SETTLED	906,626
		19-9736-0010-0020-00	399671	CHG,GCC,IHG,SAN,SST			915,894	SETTLED	878,391
		19-9736-0010-0030-00	399672	CHG,GCC,IHG,SAN,SST			13,875	SETTLED	13,875
		03-4410-0020-0021-00	43902	CBR,GCC,IBR,SBN,SST,STS			52,726	SETTLED	710,283
		06-4870-0010-0010-00	56316	CBR,GCC,IBR,SBN,SST,STS			1,121,218	SETTLED	1,083,715
		06-9250-0000-0023-00	57654	CBR,GCC,IBR,SBN,SD1,SST,STS			1,062,558	SETTLED	1,025,055
		06-9711-0010-0030-00	57899	CBR,GCC,IBR,SBN,SD1,SST,STS			1,300,000	SETTLED	1,262,497
		07-9600-0240-0400-00	62350	CBR,GCC,IBR,SBN,SST,STS			1,536,166	SETTLED	1,498,663
		19-1750-0010-0010-00	74551	CHG,GCC,IHG,SAN,SST			1,190,934	SETTLED	1,153,431
		23-8200-0020-0010-00	80699	CHG,GCC,IHG,SAN,SST			1,573,609	SETTLED	1,536,106
R	Russel L. Morris	07-9800-0150-0200-00	62581	CBR,GCC,IBR,SBN,SST,STS	**KAMS Partners, LP**	2025-DCL-04799-C	1,000,000	DISMISSED	
R	Russel L. Morris	01-7000-0010-0020-00	32018	CBR,GCC,IBR,SBN,SST,STS	**Puente Partners LP,** 2944 Boca Chica Blvd., Brownsville, TX	2025-DCL-04800-a	5,000,000	ACTIVE	
		01-7000-0000-0013-00	442374	CBR,GCC,IBR,SBN,SST,STS	2940 Boca Chica Blvd, Brownsville, TX		8,000,000	ACTIVE	
R	Jay Shroff	75-0239-0010-0050-00	139166	CLO,GCC,ILO,SBN,SD1,SST,STS	**AutoZone Texas, L.P., AutoZone West, Inc.**	2025-DCL-04852-G	811,673	SETTLED	676,685
		01-1080-0080-0220-00	30000	CBR,GCC,IBR,SBN,SST,STS			673,528	SETTLED	566,974
		04-9628-0010-0011-00	50620	CBR,GCC,IBR,SBN,SST,STS			1,010,244	SETTLED	847,572
		16-9400-0030-0010-00	69519	CHG,GCC,IHG,SAN,SST			757,554	SETTLED	673,371
		79-1928-0010-0020-00	168035	CBR,GCC,IBR,SBN,SD1,SP1,SST,STS			775,109	SETTLED	646,584
		58-7771-0000-0010-00	360620	CSB,GCC,ISB,SD3,SST			683,538	SETTLED	662,239
R	Gilbert D. Davila	98-7804-0010-0020-00	389013	CHG,GCC,IHG,SAN,SD5,SST	**Presidium Valor Venture LLC**	2025-DCL-04779	2,351,147	SETTLED	22,000,000
R	Jay Shroff	01-9362-0010-6000-00	34874	CBR,GCC,IBR,SBN,SD1,SST,STS	**Chick-Fil-A, Inc.,** 4325 N. Expressway 77/83, Brownsville	2025-DCL-04802-B	1,800,000	SETTLED	1,650,000
R		04-0899-0000-0020-00	394295	CBR,GCC,IBR,SBN,SST,STS	3385 Boca Chica Blvd., Brownsville		1,466,273	SETTLED	1,466,273
R		18-4112-0010-0010-00	368976	CHG,GCC,IHG,SAN,SST	1021 Dixieland Rd., Harlingen		1,150,000	SETTLED	1,150,000
R		23-4520-0010-0010-10	405820	CHG,GCC,IHG,SAN,SST	1814 E. 77 Sunshine Strip, Harlingen		1,681,903	SETTLED	1,631,903
R		79-1977-0010-0010-00	405852	CBR,GCC,IBR,SBN,SD1,SP1,SST,STS	2150 FM 802, Brownsville		1,800,000	SETTLED	1,700,000
R	Gilbert D. Davila	88-5244-0010-0010-00	389961	CSB,GCC,ISB,SD3,SST	**VDC San Benito Reserve I Homes, LP,** 698 Stookey Rd., San Benito	2025-DCL-04286-H	5,300,000	SETTLED	5,200,000
		79-1410-0010-0112-00	424834	GCC,ILO,SBN,SD1,SES,SST,STS	8475 E. Lakeside Blvd, Los Fresnos		4,497,874	SETTLED	4,325,000
R	Gillbert D. Davila	73-8670-0310-0300-00	122721	CBR,GCC,IBR,SBN,SD1,SST,STS	**TXBR Gulf MHP, LLC**, dba Gulf Breeze MHP, Brownsville	2025-DCL-04683-B	2,594,821	SETTLED	2,280,000
R	Lance Alan Kirby	07-4350-0120-0160-00	59961	CBR,GCC,IBR,SBN,SST,STS	**Jewelry Corner, Inc., 780 Central Blvd, Brownsville**	2025-DCL-04944-E	2,377,717	ACTIVE	
R	Carolyn Jeannette Chinn	24-8820-0000-0010-00	82829	CHG,GCC,IHG,SAN,SD3,SST	**VHS Harlingen Hospital Company, LLC**	2025-DCL-04885-G	78,799,967	ACTIVE	
R	Lauren Kennedy Smith	01-9010-2000-0018-00	32512	CBR,GCC,IBR,SBN,SD1,SST,STS	**International Bank of Commerce, Brownsville**	2025-DCL-04940-A	3,100,500	ACTIVE	
		03-9470-0000-0010-00	44771	CBR,GCC,IBR,SBN,SD1,SST,STS			9,918,018	ACTIVE	
R	Robert L. Ritterbusch	67-0361-0000-0401-00	380121	CSP,GCC,IPI,SC1,SST,STS	**Robert L. Ritterbusch**	2025-DCL-05100-B	750,000	ACTIVE	
R	Kathlyn Eileen Hufsteler	24-5750-0000-0040-00	82312	CHG,GCC,IHG,SAN,SST	**Willow Ridge 168, LLC**	2025-DCL-05290-H	4,536,862	SETTLED	4,125,000
R	Kathlyn Eileen Hufsteler	07-6470-0000-0010-00	60748	CBR,GCC,IBR,SBN,SST,STS	**Wellington Plaza, LLC**, 844 W. Price Rd., Brownsville	2025-DCL-05070-D	2,167,941	ACTIVE	
		07-6470-0000-0020-00	60749	CBR,GCC,IBR,SBN,SST,STS	2390 Central Blvd., Brownsville		1,241,962	ACTIVE	
		07-6470-0000-0030-00	60750	CBR,GCC,IBR,SBN,SST,STS	2280 Central Blvd., Brownsville		1,712,219	ACTIVE	
		07-6470-0000-0044-00	60755	CBR,GCC,IBR,SBN,SST,STS	844 W. Price Rd., Brownsville		264,282	ACTIVE	
R	Kathlyn Eileen Hufsteler	02-7910-0220-1020-00	41180	CBR,GCC,IBR,SBN,SD1,SST,STS	**Kimac, LLC**, 4380 Boca Chica, Brownsville	2025-DCL-05069-I	5,073,273	SETTLED	4,900,000
R	Kathlyn Eileen Hufsteler	76-3740-0110-0000-00	143452	CBR,GCC,IBR,SBN,SST,STS	**Gran-Cam, LLC**, 1385 Military Hwy, Brownsville	2025-DCL-05072-B	5,642,666	ACTIVE	
R	Michael R. Silberstein	67-1600-1820-0092-00	111464	CSP,GCC,IPI,SC1,SST,STS	**South Padre Retreats, LLC**, 220 West Atol, Street, South Padre Island	2025-DCL-04989-I	900,000	ACTIVE	
		67-6400-0870-0010-00	108805	CSP,GCC,IPI,SC1,SST,STS	5703B Laguna Circle South, South Padre Island		922,385	ACTIVE	
		67-6400-0870-0020-00	111465	CSP,GCC,IPI,SC1,SST,STS	W Atol, South Padre Island		550,877	ACTIVE	
		67-0508-0103-0040-00	108245	CSP,GCC,IPI,SC1,SST,STS	429 Padre Blvd, Unit A-3, South Padre Island		750,000	ACTIVE	
		67-0508-0102-0010-00	108244	CSP,GCC,IPI,SC1,SST,STS	429 Padre Blvd, Unit A-2, South Padre Island		816,000	ACTIVE	
		23-0694-0010-0010-00	79640	CHG,GCC,IHG,SD3,SST	**HMC Realty LLC**, 5501 S. Expressway 77/83, Harlingen	2025-DCL-05274-G	24,607,999	ACTIVE	
		23-0697-0000-0100-00	79655	CHG,GCC,IHG,SD3,SST			239,119	ACTIVE	
		23-0697-0000-0102-00	79657	CHG,GCC,IHG,SD3,SST			155,012	ACTIVE	
		23-0697-0000-0202-00	79664	CHG,GCC,IHG,SD3,SST			186,570	ACTIVE	
		23-0697-0000-0301-00	79669	CHG,GCC,IHG,SD3,SST			157,086	ACTIVE	
		23-0697-0000-0302-00	79670	CHG,GCC,IHG,SD3,SST			143,088	ACTIVE	
R	James Nick Zoys	19-2701-0000-0030-00	422535	CHG,GCC,IHG,SAN,SD5,SST	**GO Centers, LLC and Hutton Base Camp, LLC,** 2302 N. Loop 499, Harlingen	2025-DCL-05275-I	295,000	ACTIVE	
		07-1260-0000-0020-00	58483	CBR,GCC,IBR,SBN,SD1,SST,STS	3220 Southmost Rd., Brownsville		765,978	ACTIVE	
		47-2900-0010-0010-00	93011	CPI,GCC,IPI,SC1,SST,STS	1902 W Hwy 100, Port Isabel		936,000	ACTIVE	
R	James David Hannagan	23-4800-0010-0000-00	80037	CHG,GCC,IHG,SAN,SST	**Thunderbird Real Estate II LTD (Sames Automotive)**, 2521 W Expressway 83, Harlingen	2025-DCL-05205-H	4,350,000	ACTIVE	
R	James David Hannagan	76-6322-0000-0010-00	446999	CBR,GCC,ILO,SBN,SD1,SST,STS	**Boggus CDJR LLC (Boggus Auto Group)**	2025-DCL-05210-A	2,500,000	ACTIVE	
R	Oliver Gray	02-7158-0010-0010-00	352569	CBR,GCC,IBR,SBN,SD1,SST,STS	**CVS as Lessee**	2025-DCL-05053-B	1,965,170	ACTIVE	
		75-0711-0000-0010-00	366949	CBR,GCC,IBR,SBN,SD1,SST,STS	7395 Padre Island Hwy, Brownsvillle		1,905,855	ACTIVE	
		29-0030-0000-0010-00	383186	CLA,GCC,ILA,SD6,SST	224 Main St., La Feria		1,755,327	ACTIVE	
		29-0030-0000-0020-00	383187	CLA,GCC,ILA,SD6,SST	101 Main St., La Feria		83,946	ACTIVE	
R	Joshua E. Estes	23-2609-0000-0030-00	413324	CHG,GCC,IHG,SAN,SST	**Harlingen Investors, LTD**	2025-DCL-05387-I	0,479,496	ACTIVE	
R	Joshua E. Estes	67-1600-1860-0100-00	108871	CSP,GCC,IPI,SC1,SST,STS	**Continental Inn Windwater LLC Et Al**	2025-DCL-05391-D	2,145,000	ACTIVE	
		67-1600-1860-0080-00	108870	CSP,GCC,IPI,SC1,SST,STS			436,395	ACTIVE	
R	Joshua E. Estes	67-6400-1000-0060-00	111736	CSP,GCC,IPI,SC1,SST,STS	**7 Hills SPI LLC**	2025-DCL-05392-D	4,177,265	ACTIVE	
R	Joshua E. Estes	23-0696-0010-0010-00	79654	CHG,GCC,IHG,SD3,SST	**Tri-City Hotel LLC**	2025-DCL-05393-I	6,254,000	ACTIVE	
R	Joshua E. Estes	22-4117-0010-0010-00	410752	CHG,GCC,IHG,SAN,SD5,SST	**Provident Group-Harlingen Properties LLC**, 751 Harlingen Heights Dr., Harlingen	2025-DCL-05394-E	5,278,430	ACTIVE	
R	Niral Ramesh Gandhi	67-6400-1330-0300-00	112302	CSP,GCC,IPI,SC1,SST,STS	**Elegant Lotus LLC**	2025-DCL-05322-A	5,203,100	ACTIVE	
R	Clemetric Thomas Frazier	23-0676-0010-0010-00	434592	CHG,GCC,IHG,SD3,SST	**Haidar Properties LLC**	2025-DCL-05252-D	1,879,129	SETTLED	1,850,000
R	Clemetric Thomas Frazier	03-7160-0070-0000-00	44393	CBR,GCC,IBR,SBN,SST,STS	**Jiten I Bhakta**	2025-DCL-05175-E	584,500	SETTLED	550,000
R	Clemetric Thomas Frazier	05-0030-0060-0030-00	51055	CBR,GCC,IBR,SBN,SD1,SST,STS	**Dos Re Holdings, LLC**	2025-DCL-05191-G	2,433,141	SETTLED	11,400,000
R	Clemetric Thomas Frazier	67-6400-1110-0070-00	111902	CSP,GCC,IPI,SC1,SST,STS	**4001 Padre Blvd., LTD**	2025-DCL-05198-H	1,198,393	SETTLED	1,100,000
R	Clemetric Thomas Frazier	18-4055-0010-0010-00	72942	CHG,GCC,IHG,SAN,SD5,SST	**Cornerstone Apartment Homes, LLC**, 2215 E. Vinson, Harlingen	2025-DCL-05237-A	2,754,431	ACTIVE	
R	Clemetric Thomas Frazier	15-7596-0010-0020-00	67022	CHG,GCC,IHG,SAN,SST	**Alpha Hotels Corporation**	2025-DCL-05234-C	3,025,733	SETTLED	2,950,000
R	Clemetric Thomas Frazier	04-9200-1140-0000-00	50244	CBR,GCC,IBR,SBN,SST,STS	**Jaydee Rentals LLC**	2025-DCL-05192-D	1,181,476	SETTLED	1,100,000
R	Clemetric Thomas Frazier	86-2220-0120-0000-00	186086	GCC,ISB,SAN,SES,SST	**BS Properties LLC**	2025-DCL-05255-D	1,605,312	ACTIVE	
P	Preston James Dugas, III	00-0100-0217-5179-06	222381	CBR,GCC,IBR,SBN,SD1,SST,STS	**Home Depot USA Inc.**, 605 W. Morrison Rd., Brownsville	2025-DCL-05214-C	7,500,997	SETTLED	7,376,390
		00-0100-0217-5177-01	222380	CHG,GCC,IHG,SAN,SD3,SST	4710 S. Expressway 77/83, Harlingen		8,001,820	SETTLED	7,560,000
		00-0100-0217-5175-20	222379	CBR,GCC,IBR,SBN,SST,STS	4551 Padre Island Hwy, Brownsville		8,164,410	SETTLED	7,635,250
R	Clemetric Thomas Frazier	98-8851-0010-0080-00	360849	GCC,IHG,SAN,SD5,SES,SST	**Norma P Monterrey**	2025-DCl-05194-G	1,851,133	NON-SUIT	
R	Clemetric Thomas Frazier	06-9700-0130-0000-00	57882	CBR,GCC,IBR,SBN,SD1,SST,STS	**PSV IT of 2021 Inc**	2025-DCL-05195-G	7,327,838	SETTLED	6,600,000
R	Clemetric Thomas Frazier	07-9819-0010-0040-00	63230	CBR,GCC,IBR,SBN,SD1,SST,STS	**Ming Zhe Inc**	2025-DCL-05249-G	2,518,600	NON-SUIT	
R	Clemetric Thomas Frazier	06-0200-0020-0020-00	53925	CBR,GCC,IBR,SBN,SD1,SST,STS	**Livermore Hotel Group LLC**	2025-DCL-05193-G	4,206,500	SETTLED	13,500,000
R	Clemetric Thomas Frazier	67-6830-0010-0010-00	383646	CSP,GCC,IPI,SC1,SST,STS	**InnJoy Hospitality LLC**	2025-DCL-05250-H	5,504,274	SETTLED	14,890,145
R	Clemetric Thomas Frazier	01-9378-0010-0020-00	366956	CBR,GCC,IBR,SBN,SST,STS	**Yogi Property Management LLC**	2025-DCL-05232-H	1,100,000	ACTIVE	
R	Clemetric Thomas Frazier	79-1974-0000-0010-00	395582	CBR,GCC,IBR,SBN,SD1,SP2,SST,STS	**Mou Tar 281, LLC**	2025-DCL-05248-H	1,244,647	SETTLED	1,160,669
R	Clemetric Thomas Frazier	07-9800-1030-0373-00	62694	CBR,GCC,IBR,SBN,SD1,SST,STS	**Diwali Partners LP**	2025-DCL-05254-A	5,347,500	SETTLED	5,300,000
R	Clemetric Thomas Frazier	07-9811-0030-0090-00	63182	CBR,GCC,IBR,SBN,SD1,SST,STS	**Grana LP**	2025-DCL-05253-H	3,500,000	SETTLED	13,250,000
R	Clemetric Thomas Frazier	67-6421-0020-0010-00	113175	CSP,GCC,IPI,SC1,SST,STS	**Hieblue LLC**, 6502 Padre Blvd, South Padre Island	2025-DCL-05251-E	9,118,000	SETTLED	9,100,000
R	Clemetric Thomas Frazier	86-2220-0110-0000-00	183083	CLA,GCC,ILA,SD6,SST	**BS Properties LLC**	2025-DCL-05236-B	1,730,504	SETTLED	1,575,000
R	Edward DeV. Bunn, Jr.	97-2710-0010-0250-00	202649	CHG,GCC,IHG,SAN,SD5,SST	**Charlie & Bud, LLC**	2025-DCL-05292-D	2,466,138	NON-SUIT	
R	Joe E. Garcia	98-4220-0130-0150-00	208753	CHG,GCC,IHG,SAN,SD5,SST	**E63 Management & Consulting LLC et al**	2025-DCL-05076-C	36,590	ACTIVE	
		98-4220-0130-0200-00	208754	CHG,GCC,IHG,SAN,SD5,SST			2,259,457	ACTIVE	
		98-4246-0000-0070-00	209105	CHG,GCC,IHG,SAN,SD5,SST			651,596	ACTIVE	
R	Clemetric Thomas Frazier	07-9838-0010-0010-00	405957	CBR,GCC,IBR,SBN,SD1,SST,STS	**Roska Enterprises LLP**	2025-DCL-05247-C	9,939,000	SETTLED	9,480,000
R	Clemetric Thomas Frazier	01-9330-2010-0570-00	34402	CBR,GCC,IBR,SBN,SST,STS	**Tulsi Enterprises LLC**	2025-DCL-05196-G	735,000	SETTLED	728,009
R	Clemetric Thomas Frazier	18-4040-0770-0040-00	234111	CHG,GCC,IHG,SAN,SST	**Stoneleigh Apartment Homes LLC**	2025-DCL-05240-G	1,500,000	SETTLED	11,400,000
R	Clemetric Thomas Frazier	22-4103-0010-0010-00	78165	CHG,GCC,IHG,SAN,SD5,SST	**Valley Hotelier, Inc.**, 205 N. Expressway 77	2025-DCL-05238-H	1,665,782	SETTLED	1,600,000
R	Clemetric Thomas Frazier	79-2258-0000-0030-00	410707	CBR,GCC,IBR,SBN,SD1,SST,STS	**SCF RC Funding IV LLC**	2025-DCL-05246-C	6,113,259	SETTLED	6,000,000
R	Clemetric Thomas Frazier	22-4114-0010-0010-00	383630	CHG,GCC,IHG,SAN,SD5,SST	**Texaz Hospitality Investment Group LLC**	2025-DCL-05239-G	0,741,550	NON-SUIT	
R	Clemetric Thomas Frazier	01-9377-0000-0010-00	360651	CBR,GCC,IBR,SBN,SST,STS	**SRP Hotel Investment LLC**	2025-DCL-05241-D	701,656	SETTLED	625,000
R	Clemetric Thomas Frazier	98-4234-0010-0010-00	417170	CHG,GCC,IHG,SAN,SD5,SST	**Spirit Master Funding X LLC**	2025-DCL-05242-I	5,900,000	SETTLED	5,800,000
R	Clemetric Thomas Frazier	19-7001-0000-0010-00	448053	CHG,GCC,IHG,SAN,SST	**Shiv Hotel LLC Et Al**	2025-DCL-05244-G	2,226,759	ACTIVE	
R	Clemetric Thomas Frazier	19-4130-0010-0010-00	74664	CHG,GCC,IHG,SAN,SD3,SST	**Sierra Harlingen Apartment LLC**	2025-DCL-05243-B	7,300,000	SETTLED	7,250,000

5A, 5B, 6A, 6B

Back to Source Documentation Links

Zero Value Confirmation

Tax Year 2026 · Generated August 14, 2026

District: SAN BENITO CISD
Submitted by: Richard Molina, Chief Appraiser
Office: Cameron County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	August 14, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 14, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 14, 2026

2026 Certification Totals	SAN BENITO C.I.S.D	CAMERON CAD
ISB	No-New-Revenue Tax Rate Assumption	As of Roll # 0

New Value

Total New Market Value: $33,979,284

Total New Taxable Value: $28,253,212

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	2	187,559
EX-XV	Other Exemptions (including public property, reli...	13	1,002,424
Absolute Exemption Value Loss:		**15**	**1,189,983**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	724	30,268,398
BPPEX-AL	BPPEX-AL	101	4,035,513
BPPEX-TU	BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	0
DV3	Disabled Veterans 50% - 69%	5	20,000
DV4	Disabled Veterans 70% - 100%	38	302,935
DVHS	Disabled Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
FR	FREEPORT	8	132,442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619,734
OV65S	OV65 Surviving Spouse	2	0
Partial Exemption Value Loss:		**1,315**	**198,046,759**
Total NEW Exemption Value			**199,236,742**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**199,236,742**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
2[illegible]	2,295,716	138,745	-2,156,971

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Category	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	6,644	173,411	98,869	158,876	101,756	31,981	0
A & E	7,594	178,774	99,754	162,353	103,625	33,721	0

CAMERON COUNTY TAX OFFICE

TXDIS4D FUND DISTRIBUTION REPORT DATE 07/22/2026 TIME 16:38:50 PAGE 228

RECEIVABLE BALANCE 'R' REPORT FROM 10/01/2025 TO 07/21/2026 YEAR FROM 0000 TO 2025

GENERAL FUND

ISB -- SAN BENITO ISD

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	1,248.80	.00	.00	120.06	.00	1,128.74	376.99	74.56	.00	.00	.00	.00	497.05
2001	1,326.93	.00	.00	339.84	.00	987.09	1,033.38	205.98	.00	.00	.00	.00	1,373.22
2002	1,509.79	.00	.00	288.98	.00	1,220.81	843.56	169.89	.00	.00	.00	.00	1,132.54
2003	1,537.31	.00	.00	108.32	.00	1,428.99	301.13	81.89	.00	.00	.00	.00	409.45
2004	17,072.13	14,256.87-	.00	114.03	.00	2,701.23	303.32	83.47	.00	.00	.00	.00	417.35
2005	15,473.60	.00	.00	174.15	.00	15,299.45	442.11	123.25	.00	.00	.00	.00	616.26
2006	20,154.90	.00	.00	721.29	.00	19,433.61	1,499.24	444.10	.00	.00	.00	.00	2,220.53
2007	16,471.95	.00	.00	661.19	.00	15,810.76	1,358.89	404.01	.00	.00	.00	.00	2,020.08
2008	17,094.12	.00	.00	1,123.02	.00	15,971.10	2,150.92	575.08	.00	.00	.00	.00	3,273.94
2009	15,935.37	.00	.00	548.13	.00	15,387.24	1,102.68	321.51	.00	.00	.00	.00	1,650.81
2010	24,985.77	.00	.00	747.18	.00	24,238.59	1,451.42	439.70	.00	.00	.00	.00	2,198.60
2011	30,928.63	.00	.00	415.50	.00	30,513.13	750.03	233.11	.00	.00	.00	.00	1,165.53
2012	30,859.54	.00	.00	372.49	.00	30,487.05	584.18	173.24	.00	.00	.00	.00	956.67
2013	29,997.05	.00	.00	379.37	.00	29,617.68	593.92	194.65	.00	.00	.00	.00	973.29
2014	31,560.59	.00	.00	1,498.95	.00	30,061.64	1,691.66	441.27	.00	.00	.00	.00	3,190.61
2015	29,891.20	.00	.00	1,467.10	.00	28,424.10	1,511.67	409.52	.00	.00	.00	.00	2,978.77
2016	37,377.74	.00	.00	1,800.47	.00	35,577.27	1,827.29	581.82	.00	.00	.00	.00	3,627.76
2017	46,448.47	94.93-	.00	2,473.79	.00	43,879.75	2,597.79	991.95	.00	.00	.00	.00	5,071.58
2018	62,059.14	144.70-	.00	4,612.40	.00	57,302.04	4,480.41	1,818.57	.00	.00	.00	.00	9,092.81
2019	81,860.68	131.09-	.00	6,796.71	.00	74,932.88	5,796.98	2,486.63	.00	.00	.00	.00	12,593.69
2020	108,547.36	126.76-	.00	8,743.31	.00	99,677.29	5,903.62	2,724.93	.00	.00	.00	.00	14,646.93
2021	115,381.45	1,016.52	212.41	19,831.33	.00	96,779.05	9,712.98	5,008.93	35.05-	46.56-	.00	.00	29,544.31
2022	175,344.74	1,791.60	453.47	58,747.90	.00	118,841.91	22,054.33	13,309.51	7.08-	.00	.00	.00	80,802.23
2023	254,364.26	58,683.08-	63,959.28	100,459.40	67.34-	159,248.40	32,507.29	24,003.29	68.23-	737.41-	.00	.22	132,899.57
2024	587,189.03	122,485.88-	135,825.91	304,757.47	1,296.84-	297,068.43	68,996.84	66,878.85	588.06	1,059.64-	.00	.00	372,457.47
TOTL	1,754,620.55	193,115.19-	200,451.07	517,302.38	1,364.18-	1,246,018.23	169,872.63	122,179.71	477.70	1,843.61-	.00	.22	685,811.05
2025	13,140,319.63	256,357.76-	178,252.83	12,044,032.51	28,693.52-	1,046,875.71	151,066.28	27,974.72	3,761.58	.00	.00	237,175.96-	11,929,229.31
ENTITY													
TOTL	14,894,940.18	449,472.95-	378,703.90	12,561,334.89	30,057.70-	2,292,893.94	320,938.91	150,154.43	4,239.28	1,843.61-	.00	237,175.74-	12,615,040.36

15MO

LESS COMMISSIONS	126,150.40
LESS REFUND ADJ	374,464.62-
TOTAL DISTRIBUTION TO ENTITY	12,114,425.34
TOTAL DISTRIBUTION TO ATTORNEY	148,310.82

CAMERON COUNTY TAX OFFICE

TXDIS4D | FUND DISTRIBUTION REPORT | DATE 07/22/2026 TIME 16:38:50 PAGE 227

RECEIVABLE BALANCE 'R' REPORT | FROM 10/01/2025 TO 07/21/2026 | YEAR FROM 0000 TO 2025

DEBT SERVICE

ISB -- SAN BENITO ISD

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	170.18	.00	.00	16.36	.00	153.82	51.37	10.16	.00	.00	.00	.00	67.73
2001	160.03	.00	.00	40.99	.00	119.04	124.62	24.84	.00	.00	.00	.00	165.61
2002	179.89	.00	.00	34.43	.00	145.46	100.51	20.24	.00	.00	.00	.00	134.94
2003	163.49	.00	.00	11.52	.00	151.97	32.03	8.71	.00	.00	.00	.00	43.55
2004	1,724.66	1,440.26-	.00	11.52	.00	272.88	30.64	8.43	.00	.00	.00	.00	42.16
2005	1,542.00	.00	.00	17.35	.00	1,524.65	44.06	12.28	.00	.00	.00	.00	61.41
2006	2,198.72	.00	.00	78.69	.00	2,120.03	163.55	48.45	.00	.00	.00	.00	242.24
2007	3,167.68	.00	.00	127.15	.00	3,040.53	261.33	77.70	.00	.00	.00	.00	388.48
2008	4,354.07	.00	.00	286.05	.00	4,068.02	547.86	146.48	.00	.00	.00	.00	833.91
2009	1,837.33	.00	.00	63.19	.00	1,774.14	127.14	37.07	.00	.00	.00	.00	190.33
2010	2,880.84	.00	.00	86.15	.00	2,794.69	167.35	50.70	.00	.00	.00	.00	253.50
2011	3,566.05	.00	.00	47.91	.00	3,518.14	86.48	26.88	.00	.00	.00	.00	134.39
2012	3,558.08	.00	.00	42.95	.00	3,515.13	67.35	19.98	.00	.00	.00	.00	110.30
2013	3,458.63	.00	.00	43.74	.00	3,414.89	68.48	22.44	.00	.00	.00	.00	112.22
2014	3,638.91	.00	.00	172.83	.00	3,466.08	195.05	50.88	.00	.00	.00	.00	367.88
2015	3,446.43	.00	.00	169.15	.00	3,277.28	174.29	47.22	.00	.00	.00	.00	343.44
2016	4,309.62	.00	.00	207.59	.00	4,102.03	210.68	67.08	.00	.00	.00	.00	418.27
2017	5,355.47	10.95-	.00	285.22	.00	5,059.30	299.52	114.37	.00	.00	.00	.00	584.74
2018	7,155.37	16.68-	.00	531.81	.00	6,606.88	516.59	209.68	.00	.00	.00	.00	1,048.40
2019	18,912.90	30.29-	.00	1,570.29	.00	17,312.32	1,339.32	574.51	.00	.00	.00	.00	2,909.61
2020	29,641.37	34.62-	.00	2,387.55	.00	27,219.20	1,612.12	744.11	.00	.00	.00	.00	3,999.67
2021	31,507.58	277.59	58.00	5,415.41	.00	26,427.76	2,652.36	1,367.80	9.57-	12.71-	.00	.00	8,067.77
2022	48,516.19	495.72	125.47	16,254.97	.00	32,882.41	6,102.22	3,682.61	1.96-	.00	.00	.00	22,357.19
2023	98,476.18	22,718.94-	24,761.60	38,892.49	26.07-	61,652.42	12,585.08	9,292.78	26.41-	285.49-	.00	.08	51,451.58
2024	232,592.63	48,518.13-	53,802.27	120,718.09	513.69-	117,672.37	27,330.48	26,491.52	232.94	419.73-	.00	.00	147,534.88
TOTL	512,514.30	71,996.56-	78,747.34	187,513.40	539.76-	332,291.44	54,890.48	43,156.92	195.00	717.93-	.00	.08	241,864.20
2025	4,403,484.25	85,908.67-	59,734.74	4,036,104.83	9,615.56-	350,821.05	50,624.18	9,374.68	1,260.55	.00	.00	79,480.61-	3,997,632.84
ENTITY													
TOTL	4,915,998.55	157,905.23-	138,482.08	4,223,618.23	10,155.32-	683,112.49	105,514.66	52,531.60	1,455.55	717.93-	.00	79,480.53-	4,239,497.04

15IS

LESS COMMISSIONS	42,394.97
LESS REFUND ADJ	137,026.53-
TOTAL DISTRIBUTION TO ENTITY	4,060,075.54
TOTAL DISTRIBUTION TO ATTORNEY	51,813.67

2026 Certification Totals

ISB

SAN BENITO C.I.S.D

CAMERON CAD

As of Roll # 0

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,929)	(Count) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS Value	632,273,610	738,024	633,011,634
Land Ag Market Value	271,466,891	0	271,466,891
Land Timber Market Value	0	0	0
Total Land Value	**1,476,440,505**	**1,349,412**	**1,477,789,917**
Improvement HS Value	1,241,348,281	1,298,514	1,242,646,795
Improvement NHS Value	592,853,312	2,026,834	594,880,146
Total Improvement	**1,834,201,593**	**3,325,348**	**1,837,526,941**
Market Value	**3,310,642,098**	**4,674,760**	**3,315,316,858**
BUSINESS PERSONAL PROPERTY	(1,321)	(4)	(1,325)
Market Value	**413,550,339**	**3,740,055**	**417,290,394**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	**3,724,192,437**	**8,414,815**	**3,732,607,252**
Ag Productivity	12,997,866	0	12,997,866
Ag Loss (-)	258,469,025	0	258,469,025
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,465,723,412	8,414,815	3,474,138,227
	99.8%	0.2%	100.0%
HS CAP Limitation Value (-)	346,069,574	0	346,069,574
CB CAP Limitation Value (-)	111,131,962	312,271	111,444,233
NET APPRAISED VALUE	3,008,521,876	8,102,544	3,016,624,420
Total Exemption Amount	1,230,859,713	500,000	1,231,359,713
NET TAXABLE	**1,777,662,163**	**7,602,544**	**1,785,264,707**
TAX LIMIT/FREEZE ADJUSTMENT	29,121,256	0	29,121,256
LIMIT ADJ TAXABLE (I&S)	**1,748,540,907**	**7,602,544**	**1,756,143,451**
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	**1,748,540,907**	**7,602,544**	**1,756,143,451**

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

$18,539,371.53 = 1,756,143,451 * (1.050600 / 100) + $89,328.43

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
092906	SABINE ISD	**0.5884**
123913	SABINE PASS ISD	**0.5628**
169911	SAINT JO ISD	**0.6084**
014908	SALADO ISD	**0.5971**
112909	SALTILLO ISD	**0.5689**
074917	SAM RAYBURN ISD	**0.6098**
226903	SAN ANGELO ISD	**0.6254**
015907	SAN ANTONIO ISD	**0.6169**
203901	SAN AUGUSTINE ISD	**0.5628**
031912	SAN BENITO CISD	**0.6015**
066902	SAN DIEGO ISD	**0.5689**
071904	SAN ELIZARIO ISD	**0.5808**
233901	SAN FELIPE-DEL RIO CISD	**0.6135**
214902	SAN ISIDRO ISD	**0.6254**
105902	SAN MARCOS CISD	**0.5628**
245904	SAN PERLITA ISD	**0.6254**
206901	SAN SABA ISD	**0.5628**
022903	SAN VICENTE ISD	**0.6254**
058909	SANDS CISD	**0.6196**
117903	SANFORD-FRITCH ISD	**0.6187**
061908	SANGER ISD	**0.5991**
042903	SANTA ANNA ISD	**0.5628**
084909	SANTA FE ISD	**0.6131**
137904	SANTA GERTRUDIS ISD	**0.5784**
031913	SANTA MARIA ISD	**0.6254**
031914	SANTA ROSA ISD	**0.6169**
182904	SANTO ISD	**0.6169**
074911	SAVOY ISD	**0.5628**
094902	SCHERTZ-CIBOLO-U CITY ISD	**0.6169**
207901	SCHLEICHER ISD	**0.6184**
075903	SCHULENBURG ISD	**0.6169**
129910	SCURRY-ROSSER ISD	**0.6138**
083901	SEAGRAVES ISD	**0.6001**
008902	SEALY ISD	**0.5628**
094901	SEGUIN ISD	**0.6178**
083903	SEMINOLE ISD	**0.6192**
012901	SEYMOUR ISD	**0.5989**
152909	SHALLOWATER ISD	**0.6169**
242902	SHAMROCK ISD	**0.6254**
108911	SHARYLAND ISD	**0.6169**
210903	SHELBYVILLE ISD	**0.5628**
101924	SHELDON ISD	**0.6169**

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2025 EXCESS DEBT COLLECTIONS

	ENTITY NAME	ENTER FROM TNT WORKSHEET & DIS4 7/1/2025-6/30/2026		
		Debt needed	Debt Collected	Excess debt
1 CBR	CITY OF BROWNSVILLE	25,925,957	29,019,067	3,093,110
2 CBV	TOWN OF BAYVIEW	-	-	NOT APPLICABLE
3 CCB	CITY OF COMBES	332,405	382,630	50,225
4 CIL	TOWN OF INDIAN LAKE	-	-	NOT APPLICABLE
5 CLA	CITY OF LA FERIA	1,593,527	1,291,574	NOT APPLICABLE
6 CLI	CITY OF LOS INDIOS	-	-	NOT APPLICABLE
7 CLO	CITY OF LOS FRESNOS	977,063	1,041,228	64,165
8 CLV	TOWN OF LAGUNA VISTA	107,828	106,415	NOT APPLICABLE
9 CPI	CITY OF PORT ISABEL	1,414,429	1,624,063	209,634
10 **CPR**	CITY OF PRIMERA	553,083	548,226	NOT APPLICABLE
11 CPV	CITY OF PALM VALLEY	-	-	NOT APPLICABLE
12 CRH	CITY OF RIO HONDO	55,215	206,257	151,042
13 CRV	TOWN OF RANCHO VIEJO	(2,299)	254,765	257,064
14 CSB	CITY OF SAN BENITO	345,589	481,140	135,551
15 CSP	CITY OF SOUTH PADRE ISLAND	2,988,858	3,164,304	175,446
16 CSR	CITY OF SANTA ROSA	-	-	NOT APPLICABLE
17 GCC	CAMERON COUNTY	13,132,437	12,217,665	NOT APPLICABLE
18 IBR	BROWNSVILLE I.S.D	3,437,212	4,305,919	868,707
19 ILA	LA FERIA I.S.D.	2,045,232	2,070,741	25,509
20 IPI	POINT ISABEL ISD	3,197,989	3,639,284	441,295
21 ISB	SAN BENITO ISD	4,120,172	4,182,323	62,151
22 ISM	SANTA MARIA ISD	950,563	962,505	11,942
23 ISR	SANTA ROSA ISD	721,615	728,971	7,356
24 S1	C C DRAINAGE DISTRICT #1	-	-	NOT APPLICABLE
25 S3	C C DRAINAGE DISTRICT #3	-	-	NOT APPLICABLE
26 S4	C C DRAINAGE DISTRICT #4	-	-	NOT APPLICABLE
27 S5	C C DRAINAGE DISTRICT #5	X	-	NOT APPLICABLE
28 SA	PORT OF HARLINGEN AUTHORITY	-	-	NOT APPLICABLE
29 SB	BROWNSVILLE NAVIGATION DISTRICT	-	-	NOT APPLICABLE
30 SC	TEXAS SOUTHMOST COLLEGE DIST	4,396,923	4,856,357	459,434
31 SC1	LAGUNA MADRE WATER DISTRICT	X	-	NOT APPLICABLE
32 SF	C C EMERGENCY SERVICE DIST #1	-	-	NOT APPLICABLE
33 SP1	PASEO DE LA RESACA MUD #1	X	-	NOT APPLICABLE
34 SP2	PASEO DE LA RESACA MUD #2	X	-	NOT APPLICABLE
35 SP3	PASEO DE LA RESACA MUD #3	X	-	NOT APPLICABLE
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	-	-	NOT APPLICABLE
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	-	-	NOT APPLICABLE
38 SV	VALLEY MUD #2	X	-	NOT APPLICABLE
39 CHG	City of Harlingen	3,153,850	3,678,565	524,715
40 IHG	Harlingen ISD	7,824,975	8,028,210	203,235
41 ILO	Los Fresnos ISD	3,711,279	4,249,029	537,750
42 IRH	Rio Hondo ISD	2,497,067	2,444,030	NOT APPLICABLE
43 S6	C C DRAINAGE DISTRICT #6	X	-	NOT APPLICABLE
44 LIV	LONG ISLAND VILLAGE	X	-	NOT APPLICABLE
45 CSTE	CITY OF STARBASE	X	-	NOT APPLICABLE

2026 ANTICIPATED COLLECTION RATES

33A, 33B, 33C, 33D

	ENTITY NAME	2023	2024	2025	Anticipated Rate(2026)
1 CBR	CITY OF BROWNSVILLE	96.1%	96.7%	97.7%	**96.1%**
2 CBV	TOWN OF BAYVIEW	96.5%	94.1%	99.5%	**94.1%**
3 CCB	CITY OF COMBES	93.9%	99.3%	98.4%	**93.9%**
4 CIL	TOWN OF INDIAN LAKE	94.3%	102.7%	95.7%	**94.3%**
5 CLA	CITY OF LA FERIA	97.0%	98.2%	99.0%	**97.0%**
6 CLI	CITY OF LOS INDIOS	101.8%	97.7%	91.6%	**91.6%**
7 CLO	CITY OF LOS FRESNOS	93.8%	95.4%	96.9%	**93.8%**
8 CLV	TOWN OF LAGUNA VISTA	99.2%	98.3%	99.3%	**98.3%**
9 CPI	CITY OF PORT ISABEL	95.4%	96.6%	98.4%	**95.4%**
10 **CPR**	CITY OF PRIMERA	96.9%	95.8%	97.0%	**95.8%**
11 CPV	CITY OF PALM VALLEY	97.4%	99.5%	100.2%	**97.4%**
12 CRH	CITY OF RIO HONDO	97.6%	100.3%	100.9%	**97.6%**
13 CRV	TOWN OF RANCHO VIEJO	96.5%	97.8%	98.0%	**96.5%**
14 CSB	CITY OF SAN BENITO	96.7%	97.7%	97.9%	**96.7%**
15 CSP	CITY OF SOUTH PADRE ISLAND	97.1%	97.2%	99.8%	**97.1%**
16 CSR	CITY OF SANTA ROSA	97.4%	97.2%	97.3%	**97.2%**
17 GCC	CAMERON COUNTY	94.6%	96.7%	98.5%	**94.6%**
18 IBR	BROWNSVILLE I.S.D	93.0%	93.7%	97.1%	**93.0%**
19 ILA	LA FERIA I.S.D.	92.1%	92.9%	95.5%	**92.1%**
20 IPI	POINT ISABEL ISD	89.7%	98.7%	101.0%	**89.7%**
21 ISB	SAN BENITO ISD	96.8%	93.4%	95.3%	**93.4%**
22 ISM	SANTA MARIA ISD	93.1%	130.9%	96.4%	**93.1%**
23 ISR	SANTA ROSA ISD	92.5%	93.9%	94.9%	**92.5%**
24 S1	C C DRAINAGE DISTRICT #1	96.1%	97.3%	97.8%	**96.1%**
25 S3	C C DRAINAGE DISTRICT #3	96.5%	97.7%	98.5%	**96.5%**
26 S4	C C DRAINAGE DISTRICT #4	95.8%	97.8%	100.9%	**95.8%**
27 S5	C C DRAINAGE DISTRICT #5	95.9%	97.4%	96.5%	**95.9%**
28 SA	PORT OF HARLINGEN AUTHORITY	98.0%	99.2%	99.6%	**98.0%**
29 SB	BROWNSVILLE NAVIGATION DISTRICT	96.8%	96.9%	98.4%	**96.8%**
30 SC	TEXAS SOUTHMOST COLLEGE DIST	97.0%	97.3%	98.7%	**97.0%**
31 SC1	LAGUNA MADRE WATER DISTRICT	96.6%	97.0%	97.4%	**96.6%**
32 SF	C C EMERGENCY SERVICE DIST #1	97.9%	97.9%	100.2%	**97.9%**
33 SP1	PASEO DE LA RESACA MUD #1	95.8%	109.0%	99.4%	**95.8%**
34 SP2	PASEO DE LA RESACA MUD #2	85.8%	98.3%	102.8%	**85.8%**
35 SP3	PASEO DE LA RESACA MUD #3	99.3%	97.9%	99.5%	**97.9%**
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	90.2%	97.7%	98.0%	**90.2%**
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	96.2%	96.0%	97.8%	**96.0%**
38 SV	VALLEY MUD #2	99.1%	99.3%	99.4%	**99.1%**
39 CHG	City of Harlingen	98.3%	99.1%	99.6%	**98.3%**
40 IHG	Harlingen ISD	95.9%	96.8%	98.3%	**95.9%**
41 ILO	Los Fresnos ISD	97.2%	97.7%	98.4%	**97.2%**
42 IRH	Rio Hondo ISD	95.0%	94.4%	93.7%	**93.7%**
43 S6	C C DRAINAGE DISTRICT #6	95.3%	98.1%	99.5%	**95.3%**
44 LIV	LONG ISLAND VILLAGE	93.5%	98.1%	98.1%	**98.1%**
45 CSTE	CITY OF STARBASE	0.0%	0.0%	99.9%	**99.9%**

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Request Approval of Tax Rate for Interest & Sinking for Tax Year 2026

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Tax Rate for Interest & Sinking for Tax Year 2026.

Rationale:

Board approval is required to set the 2026-2027 Tax rates for San Benito Consolidated Independent School District in accordance with Chapter 26 of the Texas Property Tax Code. These rates will be used to generate property tax revenue to support the District's budgeted expenditures to pay bonded debt principal and interest for the 2026-2027 school year.

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Jose A. Perez, Finance Director
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

(CCG) Legal

New Requirement from SB 1453 (2025)

Motion Language to Approve a Proposed Interest & Sinking Rate for Debt Service that Exceeds the Minimum Amount Required

Pursuant to Texas Tax Code §26.05(a-1), the Board of Trustees must first approve the proposed interest and sinking (I&S) tax rate used to pay debt service that exceeds the minimum debt service tax rate prior to adopting the tax rate. The following motion must be read aloud and must receive a 60 percent approval from the members of the board.

I move that San Benito Consolidated Independent School District approve the proposal of an interest and sinking (I&S) rate to pay debt service that exceeds the minimum debt service tax rate as defined by the Texas Tax Code and the Texas Education Code. The Board finds that the District's minimum debt service tax rate is ***$0.2568*** *per $100 valuation, and that the proposed interest and sinking tax rate of* ***$0.26510*** *used to pay debt service exceeds the minimum debt service tax rate by* ***$0.0083*** *per $100 valuation. Additional revenue generated by the proposed rate will be used for lawful debt service purposes, including:*

For tax rate management due to tax collections fluctuation.

Example uses of excess revenues for motion language

- early defeasance or retirement of outstanding bonded indebtedness;
- establishment or maintenance of prudent debt service reserves;
- reduction of future interest costs to District taxpayers;
- mitigation of future tax rate volatility;
- payment of scheduled or anticipated debt obligations.

SAN BENITO CISD

Resolution of the Board to Set Tax

Rate Interest & Sinking

Be it resolved that on this date, we, the Board of Trustees of the San Benito Consolidated Independent School District, hereby levy or set the tax rate on $100 valuation of the District for the tax year 2026 at a total tax rate of $0.265100, to be assessed and collected by the duly specified assessor and collector for the purpose of ***Interest and Sinking (bond indebtedness).***

Such taxes are to be assessed and collected by the Cameron County Tax Assessor-Collectors.

Adopted this _______ (date) day of ______________ (month), ______ (year), by the San Benito Consolidated Independent School District Board of Trustees.

____

Orlando Lopez
SBCISD School Board President

____

Celina Gonzales
SBCISD School Board Secretary

August 24, 2026

<u>Preliminary</u> No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service

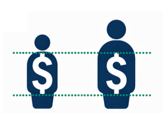
<u>Background Information</u>

The following tax rates are defined under Chapter 26 of the Property Tax Code. Statute requires that the designated officer or employee calculate both rates using forms prescribed by the Texas Comptroller.

This year's no-new-revenue tax rate (formerly referred to as the effective tax rate) would impose the same total taxes as last year if applied to properties taxed in both years, less improvements made to those properties. <u>It does not account for impacts in state aid or recapture that would occur if the rate was adopted.</u>

This year's voter-approval tax rate (formerly referred to as the rollback tax rate) is the highest tax rate the school district can set before it must hold a voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042(e).

The Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service is defined by Texas Education Code §44.004(c)(5)(A)(ii). There is no specific worksheet or methodology prescribed by the state regarding the calculation for these rates. The rates presented here were calculated using a free Summary of Finance template maintained by MoakCasey, LLC.



Rate to Maintain Same Level of M&O Revenue and Pay Debt Service — The M&O component reflects the rate needed to generate the same level of per-student funding as the prior year under the Texas Education Code Chapter 48/49 equalization formulas. The I&S component reflects the minimum rate required to meet all outstanding debt service obligations for the current year.

The rates below are given per $100 of property value.

This year's no-new-revenue tax rate:	**$0.9013/$100**
This year's voter-approval tax rate (using minimum required debt service amount):	**$0.9783/$100**
For maintenance and operations (M&O):	*$0.7215/$100*
For interest and sinking (I&S):	*$0.2568/$100*
Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	**$1.0405/$100**
For maintenance and operations (M&O):	*$0.7734/$100*
For interest and sinking (I&S):	*$0.2671/$100*

Source: NNR and VATR calculated from the Tax Rate Worksheet pursuant to Texas Tax Code Chapter 26. Rate to Maintain calculated using MoakCasey Summary of Finance template.

Submitted by: ______________________________

August 24, 2026

No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service

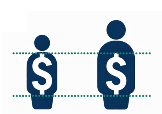
Background Information

The following tax rates are defined under Chapter 26 of the Property Tax Code. Statute requires that the designated officer or employee calculate both rates using forms prescribed by the Texas Comptroller.

This year's no-new-revenue tax rate (formerly referred to as the effective tax rate) would impose the same total taxes as last year if applied to properties taxed in both years, less improvements made to those properties. <u>It does not account for impacts in state aid or recapture that would occur if the rate was adopted.</u>

This year's voter-approval tax rate (formerly referred to as the rollback tax rate) is the highest tax rate the school district can set before it must hold a voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042(e).

The Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service is defined by Texas Education Code §44.004(c)(5)(A)(ii). There is no specific worksheet or methodology prescribed by the state regarding the calculation for these rates. The rates presented here were calculated using a free Summary of Finance template maintained by MoakCasey, LLC.



Rate to Maintain Same Level of M&O Revenue and Pay Debt Service — The M&O component reflects the rate needed to generate the same level of per-student funding as the prior year under the Texas Education Code Chapter 48/49 equalization formulas. The I&S component reflects the minimum rate required to meet all outstanding debt service obligations for the current year.

Pursuant to Texas Tax Code §26.05(a-2), the officer or employee designated by the governing body to calculate the voter-approval tax rate of the taxing unit under this chapter has recalculated that rate to account for the new current debt rate, and that recalculated voter-approval tax rate is reported below. This will serve as the voter-approval tax rate for San Benito CISD for the 2026 tax year.

The rates below are given per $100 of property value.

This year's no-new-revenue tax rate:	**$0.9013/$100**
This year's voter-approval tax rate (using supermajority-approved debt service amount):	**$0.9866/$100**
For maintenance and operations (M&O):	*$0.7215/$100*
For interest and sinking (I&S):	*$0.2651/$100*
Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	**$1.0405/$100**
For maintenance and operations (M&O):	*$0.7734/$100*
For interest and sinking (I&S):	*$0.2671/$100*

Source: NNR and VATR calculated from the Tax Rate Worksheet pursuant to Texas Tax Code Chapter 26. Rate to Maintain calculated using MoakCasey Summary of Finance template.

Submitted by: ______________________________

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

San Benito Consolidated Independent School District
School District's Name

(956) 361-6110
Phone *(area code and number)*

240 N CROCKETT ST., SAN BENITO, TX 78586
School District's Address, City, State, ZIP Code

www.sbcisd.net/
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:

Source Documents — click to view index

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]	$ 1,652,798,527 Source
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]	$ 23,198,055 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,629,600,472
4.	**Prior year total adopted tax rate**.	$ 1.0506 /$100 Source
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**	
	A. **Original prior year ARB values:** .... $ 10,070,694 Source	
	B. **Prior year values resulting from final court decisions:** .... – $ 9,786,892 Source	
	C. **Prior year value loss.** Subtract B from A. [4]	$ 283,802

[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.** **A. Prior year ARB certified value:** . . . . . $ 34,735,602 Source **B. Prior year disputed value:** . . . . . – $ 0 Source **C. Prior year undisputed value.** Subtract B from A. [5]	$ 34,735,602
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 35,019,404
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,664,619,876
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 Source
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. **A. Absolute exemptions.** Use prior year market value: . . . . . $ 1,189,983 Source **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 198,046,759 Source **C. Value loss.** Add A and B. [7]	$ 199,236,742
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. **A. Prior year market value.** . . . . . $ 2,295,716 Source **B. Current year productivity or special appraised value:** . . . . . - $ 138,745 Source **C. Value loss.** Subtract B from A. [8]	$ 2,156,971
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 201,393,713
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,463,226,163
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 15,372,654
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]	$ 200,451 Source
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] 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.	$ 15,573,105

[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] **A. Certified values.**[12] . . . . . $ 1,777,662,163 Source **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 Source **C. Total current year value.** Subtract B from A.	$ 1,777,662,163
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **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] . . . . . $ 7,602,544 Source **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] . . . . . + $ 0 Source **C. Total value under protest or not certified.** Add A and B.	$ 7,602,544
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]	$ 29,121,256 Source
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.	$ 0 Source
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 1,756,143,451
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 Source
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.	$ 28,253,212 Source
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 28,253,212
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 1,727,890,239
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.9013 /$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]	$ 0.6015 /$100 Source
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate . . . . . . $ 0.1700 /$100 B. $0.05 per $100 of taxable value . . . . . . $ 0.0500 /$100	$ 0.1700 /$100 Source
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.7715 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. 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] Enter debt amount: . . . . . . $ 6,726,064 Source B. Subtract **unencumbered fund amount** used to reduce total debt. . . . . . – $ 0 Source 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. . . . . . – $ 2,315,642 Source D. **Adjust debt:** Subtract B and C from A.	$ 4,410,422

[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]	$ 62,151 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 4,348,271
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] A. Enter the current year anticipated collection rate certified by the collector. [35] 93.4000 % Source B. Enter the prior year actual collection rate 93.5000% Source C. Enter the 2024 actual collection rate 93.4000 % Source D. Enter the 2023 actual collection rate 96.8000 % Source	93.4000 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 4,655,536
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,756,143,451
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.2651 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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]	$ 1.0366 /$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]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,756,143,451
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.0366 /$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.*	$ 1.0506 /$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.	$ 1.0006 /$100 Source

[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.	$ 0.0500 /$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).	$ 0.9866 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 0.9013 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 0.9866 /$100

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

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)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

SAN BENITO CISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / CAMERON / Latest Prior Year Supplement	9
2	Prior year tax ceilings	CAD Docs / CAMERON / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	TEA / District	10
4MO	Prior year M&O tax rate	TEA / District	10
5A	Original prior year ARB values	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
5B	Prior year values from final court decisions	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6A	Prior year ARB certified value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6B	Prior year disputed value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
		CAD Docs / Preliminary Estimates (4/30)	13
9	Prior year taxable value of deannexed territory	CAD Docs / CAMERON / Certified Reports (7/25)	14
10A	Absolute exemptions — prior year market value	CAD Docs / CAMERON / Certified Reports (7/25)	14
10B	Partial exemptions	CAD Docs / CAMERON / Certified Reports (7/25)	14
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / CAMERON / Certified Reports (7/25)	14
11B	Current year productivity or special appraised value	CAD Docs / CAMERON / Certified Reports (7/25)	14
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	16
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	15
17A	Certified values	CAD Docs / CAMERON / Certified Reports (7/25)	17
17B	Pollution control and energy storage system exemption	CAD Docs / CAMERON / Certified Reports (7/25)	14
18A	Current year taxable value of properties under protest	CAD Docs / CAMERON / Certified Reports (7/25)	17
18B	Current year value of properties not under protest or not certi…	CAD Docs / Preliminary Estimates (4/30)	13
19	Current year tax ceilings	CAD Docs / CAMERON / Certified Reports (7/25)	17
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	13
22	Total current year taxable value of properties in territory ann…	CAD Docs / CAMERON / Certified Reports (7/25)	14
23	Total current year taxable value of new improvements	CAD Docs / CAMERON / Certified Reports (7/25)	14
27	Current year maximum compressed tax rate (MCR)	TEA / District	18
28A	Prior year enrichment tax rate	TEA / District	10
30A	Total current year debt — property tax revenue	*No source annotation*	
30B	Subtract unencumbered fund amount	*No source annotation*	
30C	Subtract state aid received	TEA / District	10
31	Certified prior year excess debt collections	Tax Office Docs	19
33A	Current year anticipated collection rate	Tax Office Docs	20
33B	Current year - 1 actual collection rate	Tax Office Docs	20
33C	Current year - 2 actual collection rate	Tax Office Docs	20
33D	Current year - 3 actual collection rate	Tax Office Docs	20

38	TCEQ certified expenses for pollution control	*No source annotation*
43	Prior year voter-approval tax rate (disaster adjustment)	*No source annotation*

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,456)	(Count) (0)	(Count) (23,456)
Land HS Value	565,999,361	0	565,999,361
Land NHS Value	613,729,526	0	613,729,526
Land Ag Market Value	283,599,696	0	283,599,696
Land Timber Market Value	0	0	0
Total Land Value	**1,463,328,583**	**0**	**1,463,328,583**
Improvement HS Value	1,242,517,562	0	1,242,517,562
Improvement NHS Value	585,977,460	0	585,977,460
Total Improvement	**1,828,495,022**	**0**	**1,828,495,022**
Market Value	**3,291,823,605**	**0**	**3,291,823,605**
BUSINESS PERSONAL PROPERTY	(1,342)	(0)	(1,342)
Market Value	**396,073,134**	**0**	**396,073,134**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (24,798)	(Total Count) (0)	(Total Count) (24,798)
TOTAL MARKET	**3,687,896,739**	**0**	**3,687,896,739**
Ag Productivity	12,112,397	0	12,112,397
Ag Loss (-)	271,487,299	0	271,487,299
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**3,416,409,440**	**0**	**3,416,409,440**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	433,747,016	0	433,747,016
CB CAP Limitation Value (-)	193,606,904	0	193,606,904
NET APPRAISED VALUE	**2,789,055,520**	**0**	**2,789,055,520**
Total Exemption Amount	1,136,256,993	0	1,136,256,993
NET TAXABLE	**1,652,798,527**	**0**	**1,652,798,527**
TAX LIMIT/FREEZE ADJUSTMENT	**23,198,055**	**0**	**23,198,055**
LIMIT ADJ TAXABLE (I&S)	**1,629,600,472**	**0**	**1,629,600,472**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**1,629,600,472**	**0**	**1,629,600,472**

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

$17,206,493.86 = 1,629,600,472 * (1.050600 / 100) + $85,911.3

SAN BENITO CISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	7,876.449	7,520.392	7,148.227
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	6,468.956	6,159.534	5,833.072
3.	Special Education FTEs Detail Report	409.548	437.334	437.334
4.	Career & Technology FTEs	997.945	923.524	877.821
5.	Weighted ADA (WADA) Detail Report	12,345.241	12,050.401	11,544.039
	WADA-to-ADA Ratio	*1.567*	*1.602*	*1.615*
6.	PEIMS Enrollment	9,073	8,624	8,197
Property Values				
7.	Prior Tax Year State Certified Property Value	$1,533,849,792	$1,607,332,434	$1,677,049,536
8.	Current Tax Year State Certified Property Value	$1,607,332,434	$1,677,049,536	$1,764,089,566
	Year-Over-Year Value Change	4.79%	4.34%	5.19%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.736900	$0.786900	$0.771500
10.	Tier One Tax Year M&O Tax Rate	$0.616900	$0.616900	$0.601500
11.	Maximum Compressed Tax Rate	$0.616900	$0.616900	$0.601500
	Tier Two, Level One Pennies (Golden Pennies)	*$0.080000*	*$0.080000*	*$0.080000*
	Tier Two, Level Two Pennies (Copper Pennies)	*$0.040000*	*$0.090000*	*$0.090000*
	VTCS 2784g Pennies (Unequalized Pennies)	*$0.000000*	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	[illegible]	$12,941,573	$12,847,106
	M&O Collections Relative to T2	*102.6%*	*98.1%*	*94.4%*
13.	I&S Tax Rate	$0.291800	$0.263700	$0.265100
14.	I&S Tax Collections	$4,557,085	$4,180,745	$4,244,105
	I&S Collections Relative to T8	*97.2%*	*94.5%*	*90.8%*
15.	Total Tax Collections	$16,711,777	$17,122,318	$17,091,210
16.	Total Tax Levy	$16,935,061	$18,327,802	$18,293,511
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	7,725.463	7,454.692	7,082.527
19.	ASF ADA	7,956.791	7,876.449	7,520.392
20.	Per Capita Rate	$619.868	$471.190	$620.000
Program Intent Codes - Allotments *Tier One Subchapter B and C Allotments*		**SY 2024-25**	**SY 2025-26**	**SY 2026-27**
21.	11-Regular Program Allotment 48.051	$39,848,769	$38,281,504	$36,252,540
22.	Small and Mid-Size Allotment 48.101	$0	$0	$0
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$9,864,939	$10,751,960	$10,751,960
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$311,080	$312,615	$297,077
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, **spend req. repealed beginning with 25-26 school year**)*	$12,087,050	$11,649,310	$11,073,724
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$1,363,297	$1,121,719	$1,066,208
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$8,156,655	$7,615,775	$7,238,889
28.	11-Public Education Grant 48.107	$0	$0	$0
29.	36-Early Education Allotment 48.108 *(spend 100% of amount)* ***INCLUDES REALLOCATION UNDER HB2***	$1,542,092	$1,747,973	$1,661,470
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$166,341	$161,670	$153,618
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$441,000	$297,000	$297,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$1,861,192	$2,926,861	$2,926,861
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$377,255	**MOVED TO 48.160**	**MOVED TO 48.160**
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	$0	$0	$0
	Early Literacy Intervention Allotment 48.122	*N/A*	*N/A*	$0
Tier One Subchapter D Allotments		**SY 2024-25**	**SY 2025-26**	**SY 2026-27**
36.	99-Transportation Allotment 48.151	$771,769	$771,769	$771,769
37.	99-New Instructional Facility Allotment 48.152	$0	$0	$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	$5,061	$26,451	$26,451
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	$0	$0	$0
40.	College Preparation Assessment Reimbursement 48.155	$6,396	$6,396	$6,396
41.	Certification Examination Reimbursement 48.156	$25,982	$25,982	$25,982
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$0
42.	Teacher Retention Allotment 48.158	*N/A*	$2,642,500	$2,642,500
43.	Support Staff Retention Allotment 48.1581	*N/A*	$274,223	$259,532
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$238,000	$238,000
45.	School Safety Allotment 48.160	*N/A*	$828,094	$820,241
46.	Allotment for Basic Costs 48.161	*N/A*	$914,144	$868,905
47.	Total Cost of Tier One Detail Report	$76,828,877	$80,593,945	$77,379,123
48.	Local Fund Assignment	($9,915,634)	($10,345,719)	($10,610,999)
49.	Per Capita Distribution from Available School Fund (ASF)	($4,932,160)	($3,711,304)	($4,662,643)
Foundation School Program (FSP) State Funding				
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$61,981,083	$66,536,922	$62,105,481
51.	Tier Two Detail Report	$13,643,131	$14,745,168	$13,336,017
52.	Other Programs Detail Report	$1,201,746	$1,304,393	$1,281,631
53.	Total FSP Operations Funding	$76,825,961	$82,586,483	$76,723,129
State Aid by Fund Code / Object Code - Funding Source *M&O State Aid*		**SY 2024-25**	**SY 2025-26**	**SY 2026-27**
54.	199/5812 - Foundation School Fund	$76,281,581	$82,069,043	$76,231,296
55.	199/5811 - Available School Fund	$4,932,160	$3,711,304	$4,662,643
56.	410/5829 - Instructional Materials & Technology Fund	$544,380	$517,440	$491,833
I&S State Aid				
57.	599/5829 - EDA	$1,853,440	$1,828,941	$1,619,802
58.	599/5829 - Instructional Facilities Allotment (Bond)	$1,550,646	$856,205	$695,840
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	$0	$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$0	$0	$0
61.	TOTAL FSP/ASF STATE AID	$85,162,207	$88,982,933	$83,701,414
Local Revenue in Excess of Entitlement				
62.	Local Revenue in Excess of Entitlement Detail Report	$0	$0	$0

Lawsuits for TNT Calculation

Inactive

	Market Value	Settled Value
	$2,650,000	$2,525,000
	$135,000	$135,000
	$1,235,555	$1,198,052
	$13,875	$13,875
	$52,726	$52,726
	$683,538	$662,239
	$5,300,000	$5,200,000
Total 5A, 5B	**$10,070,694**	**$9,786,892**

Active

	Original value	Contested value (not reported)
	$752,000	$0
	$5,300,000	$0
	$46,500	$0
	$26,422,796	$0
	$159,371	$0
	$51,367	$0
	$53,830	$0
	$53,830	$0
	$53,830	$0
	$53,635	$0
	$53,858	$0
	$55,769	$0
	$73,504	$0
	$1,605,312	$0
Total 6A, 6B	**$34,735,602**	$0

2025 Lawsuits

	2025 LAWSUITS ATTORNEY/AGENT	PARCEL NUMBER	PID #	entities	PROPERTY OWNER	CAUSE NUMBER	MARKET VALUE	DISPOSITION	VALUE CHANGE
R	Gilbert D. Davila	07-9833-0000-0020-00	383755	CBR,GCC,IBR,SBN,SD1,SST,STS	**Varco Investments, Ltd,** Morrison Plaza, 3340 Pablo Kisel Blvd., Brownsville	2025-DCL-03957-B	5,577,371	SETTLED	5,577,371
		07-9834-0010-0010-00	394836	CBR,GCC,IBR,SBN,SD1,SST,STS	Morrison Center, 3230 Pablo Kisel Blvd., Brownsville		4,039,115	SETTLED	4,039,115
		98-4232-0010-0020-00	406606	CHG,GCC,IHG,SAN,SD5,SST	Stuart Plaza, 6710 W. Exp. 83, Harlingen		6,360,000	SETTLED	5,900,000
R	Jason Robert Nassour	60-8/151-0000-0020-00	403171	CSB,GCC,ISB,SD3,SST	**South Texas SDI Properties, LLC**	2025-DCL-03792-B	752,000	ACTIVE	
R	Gilbert D. Davila, Attorney	01-0000-0870-0090-00	28162	CBR,GCC,IBR,SBN,SST,STS	**Origo Works, Properties, LLC**, 115 E. Washington St., Brownsville	2025-DCL-03956-G	175,000	SETTLED	175,000
		01-0000-0950-0070-00	28233	CBR,GCC,IBR,SBN,SST,STS	1009 E. Adams St., Brownsville		725,000	SETTLED	650,000
		04-9300-0290-0141-00	50482	CBR,GCC,IBR,SBN,SST,STS	222 N. Expressway 77/83, Brownsville		2,766,000	SETTLED	2,625,000
R	Gilbert D. Davila	67-6820-0010-0058-00	113422	CSP,GCC,IPI,SC1,SST,STS	**Uptown Brownsville, LLC,** 410 Padre Blvd., South Padre Island	2025-DCL-03953-A	5,218,000	SETTLED	5,100,000
		01-1060-0060-0010-01	29964	CBR,GCC,IBR,SBN,SST,STS	1552 Palm Blvd., Brownsville		3,615,379	SETTLED	3,350,000
		60-8152-0010-0010-00	411124	CSB,GCC,ISB,SD3,SST	500 W. Business 77, San Benito		2,650,000	SETTLED	2,525,000
R	Andrea Hoyt	21-6242-0010-0010-00	240174	CHG,GCC,IHG,SD3,SST	**Lowes Home Center, Inc.**, 4705 S. South Expressway 83/77, Harlingen	2025-DCL-04049-C	7,700,000	SETTLED	7,550,000
		05-0000-0330-0000-00	50948	CBR,GCC,IBR,SBN,SD1,SST,STS	525 Ruben Torres, Blvd., Brownsville		7,435,868	SETTLED	7,435,868
R	Richard Bradley O'Neill, Attorney	31-0000-4440-0020-00	87266	CLV,GCC,IPI,SC1,SST,STS	**Peak Bay Apartments, LLC**, 242 Santa Isabel Blvd, Laguna Vista	2025-DCL-04037-I	1,470,000	SETTLED	1,275,000
R	Richard Bradley O'Neill, Attorney	18-4782-0020-0000-00	73647	CHG,GCC,IHG,SAN,SST	**Harlingen Apartments, LLC**, 1601 Haverford, Harlingen	2025-DCL-04039-G	2,717,578	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-7910-0000-2046-00	41011	CBR,GCC,IBR,SBN,SD1,SST,STS	**Waterside Apartments, LLC**, 4200 Boca Chica Blvd, Brownsville	2025-DCL-04035-I	2,734,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-1320-3000-0200-00	35875	CBR,GCC,IBR,SBN,SD1,SST,STS	**Brownsville Apartments, LLC,** 1202 Morningside Rd, Brownsville	2025-DCL-04028-I	925,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-7910-1890-1010-00	41509	CBR,GCC,IBR,SBN,SD1,SST,STS	275 Morningside Rd, Brownsville		2,050,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	04-9200-0070-0000-00	50044	CBR,GCC,IBR,SBN,SST,STS	**Villas de San Miguel, LLC**, 628 Lindale Dr., Brownsville	2025-DCL-04038-E	1,170,410	ACTIVE	
R	Richard Bradley O'Neill, Attorney	20-5140-0010-0000-00	76442	CHG,GCC,IHG,SAN,SST	**Harlingen Park Place Apartments, LLC**	2025-DCL-04036-D	1,610,721	ACTIVE	
		20-5140-0010-0010-00	76443	CHG,GCC,IHG,SAN,SST			260,535	ACTIVE	
		18-2750-0080-8130-00	71897	CHG,GCC,IHG,SAN,SST			6,380	ACTIVE	
R	Gilbert D. Davila, Attorney	05-4660-0010-0000-00	52630	CBR,GCC,IBR,SBN,SST,STS	**Sabal Market Center LLC,** 814 N. Expressway, Brownsville	2025-DCL-04085-H	5,197,369	SETTLED	4,355,662
R	Gilbert D. Davila, Attorney	05-4660-0011-0000-00	52631	CBR,GCC,IBR,SBN,SST,STS	814 Expressway 77/83, Brownsville		1,393,000	SETTLED	1,244,338
R	Jack M. Olsen, Attorney	06-9300-0020-0010-00	57667	CBR,GCC,IBR,SBN,SD1,SST,STS	**LKVC, LLC**, Lack's Furniture - 1405 Ruben M. Torres, Blvd., Brownsville	2025-DCL-04266-D	4,654,140	SETTLED	4,450,000
		17-1100-0000-0010-00	69801	CHG,GCC,IHG,SAN,SST	Lack's Furniture, 802 S. Dixieland Rd., Harlingen		1,700,900	SETTLED	1,700,900
R	Clemetric Thomas Frazier, Attorney	61-3900-0020-0330-00	105680	CSB,GCC,ISB,SD3,SST	**Roy Rentals, LP**	2025-DCL-04183-H	135,000	SETTLED	135,000
		97-3780-0110-0100-00	203107	CCB,GCC,IHG,SAN,SD5,SST			205,000	SETTLED	205,000
		24-5550-0010-0050-00	81470	CHG,GCC,IHG,SAN,SD3,SST			256,392	SETTLED	256,392
		37-0000-0710-0100-00	88623	CLO,GCC,ILO,SBN,SD1,SST,STS			212,000	SETTLED	172,000
		55-0000-0240-0090-00	97287	CRH,GCC,IRH,SAN,SD3,SST			259,997	SETTLED	259,997
R	Dallas Alford Sessions, Attorney	07-9828-0000-0010-00	360868	CBR,GCC,IBR,SBN,SD1,SST,STS	**TPI Sunrise Palms LLC**	2025-DCL-04393-H	2,306,810	SETTLED	2,119,000
		07-9828-0000-0020-00	360869	CBR,GCC,IBR,SBN,SD1,SST,STS			6,245,043	SETTLED	5,346,000
R	Dallas Alford Sessions, Attorney	18-4093-0010-0090-00	359828	CHG,GCC,IHG,SAN,SD5,SST	**Y & O Harlingen Corners LLC**	2025-DCL-04467-C	8,619,742	SETTLED	7,500,000
		18-4104-0010-0040-00	428096	CHG,GCC,IHG,SAN,SD5,SST			2,498,355	SETTLED	2,300,000
		18-4104-0010-0080-00	428098	CHG,GCC,IHG,SAN,SD5,SST			8,824,096	SETTLED	8,300,000
		18-4104-0010-0081-00	428099	CHG,GCC,IHG,SAN,SD5,SST			5,782,904	SETTLED	5,450,000
P	David C. Garza, Attorney	00-0100-0133-8810-04	219035	GCC,IPI,SBN,SES,SST,STS	**Loma Alta Leasing, Inc.**	2025-DCL-04492-H	494,143	SETTLED	183,840
R	Gilbert D. Davila, Attorney	88-5244-0010-0010-00	389961	CSB,GCC,ISB,SD3,SST	**Brownsville Apartments, LLC, 1202 Morningside Rd, Brownsville**	2025-DCL-04286-H	5,300,000	ACTIVE	
		79-1410-0010-0112-00	424834	GCC,ILO,SBN,SD1,SES,SST,STS	Ovation Senior Living, 8475 E. Lakeside Blvd., San Benito		4,497,874	ACTIVE	
R	Jack M. Olsen, Attorney	77-1600-0070-0000-00	150835	CLO,GCC,ILO,SBN,SD1,SST,STS	**Rio Grande Valley Resorts LLC**	2025-DCL-04402-I	3,536,049	SETTLED	3,070,000
R	Gilbert D. Davila, Attorney	79-1410-0010-0110-00	248674	GCC,ILO,SBN,SD1,SES,SST,STS	**VDC Lakeside Capella LP,** Capella Apartments, 8465 E. Lakeside Blvd., Los Fresnos	2025-DCL-04279-D	4,314,430	SETTLED	4,225,000
		75-0171-1580-0201-00	390117	CLO,GCC,ILO,SBN,SD1,SST,STS	Paseo Pointe Apartments, 33168 Whipple, Los Fresnos		9,716,786	SETTLED	9,250,000
		74-3021-0010-0010-00	400153	CBR,GCC,ILO,SBN,SD1,SST,STS	Retama Park Apartments, 151 Clara Bennett, Los Fresnos		6,072,581	SETTLED	5,425,000
R	Jason Robert Nassour, Attorney	29-8200-0010-0010-00	86867	CLA,GCC,ILA,SD6,SST	**La Feria Partners, LLC**	2025-DCL-04444-A	467,227	ACTIVE	
		29-9900-0010-0000-00	87112	CLA,GCC,ILA,SD6,SST			3,135,988	ACTIVE	
		85-3150-0000-0010-00	180071	CLA,GCC,ILA,SD6,SST			2,800,000	ACTIVE	
		85-7141-0000-0031-00	181933	CLA,GCC,ILA,SD6,SST			650,000	ACTIVE	
R	Gilbert D. Davila, Attorney	01-9010-1000-0020-00	32506	CBR,GCC,IBR,SBN,SD1,SST,STS	**J P Morgan Chase Bank,** Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I	4,179,339	SETTLED	3,850,000
		06-9710-0010-0010-00	57896	CBR,GCC,IBR,SBN,SD1,SST,STS	Chase Bank, 4999 Alton Gloor, Brownsville		1,232,734	SETTLED	1,200,000
R	Ernest Aliseda, Attorney	01-9338-0010-0010-00	34568	CBR,GCC,IBR,SBN,SD1,SST,STS	**DHR Real Estate Partners, LTD**	2025-DCL-04501	0,800,000	ACTIVE	
R	Sam C. Webb, Attorney	22-1930-0010-0010-00	77373	CHG,GCC,IHG,SAN,SD5,SST	**LEMB III, LP,** 1201 N. Expressway 77, Paradise Park RV Resort	2025-DCL-04580-B	1,213,617	ACTIVE	
		22-1930-0020-0000-00	77374	CHG,GCC,IHG,SAN,SD5,SST			5,952,501	ACTIVE	
		22-1930-0030-0000-00	77375	CHG,GCC,IHG,SAN,SD5,SST			0,595,066	ACTIVE	
R	Sam C. Webb, Attorney	97-2184-0000-1000-00	202567	CHG,GCC,IHG,SAN,SD5,SST	**MHC Tropic Winds, LLC,** 1501 N. Loop 499, Harlingen, TX	2025-DCL-04583-D	0,306,110	ACTIVE	
R	Sam C. Webb, Attorney	98-4200-0030-0000-00	208578	CHG,GCC,IHG,SAN,SD5,SST	**Sunburst/Encore LP,** 4515 Graham, Harlingen, TX	2025-DCL-04590-C	121,136	ACTIVE	
		98-4200-0040-0200-00	208580	CHG,GCC,IHG,SAN,SD5,SST	4525 Graham, Harlingen, TX		5,657,991	ACTIVE	
R	Sam C. Webb, Attorney	15-1130-0010-0010-00	65651	CHG,GCC,IHG,SAN,SD5,SST	**Sunburst/Encore LP**	2025-DCL-04595-E	9,561,330	ACTIVE	
		15-1130-0020-0010-00	65653	CHG,GCC,IHG,SAN,SD5,SST			75,740	ACTIVE	
		23-9575-2000-0020-00	81005	CHG,GCC,IHG,SAN,SD5,SST			4,880	ACTIVE	
		23-9600-0000-0010-00	81112	CHG,GCC,IHG,SAN,SD5,SST			68,680	ACTIVE	
		23-9600-0000-0070-00	81114	CHG,GCC,IHG,SAN,SD5,SST			75,620	ACTIVE	
		97-3791-0010-0010-00	203612	CCB,GCC,IHG,SAN,SD5,SST			2,789,428	ACTIVE	
R	Sam C. Webb, Attorney	23-0680-1180-0042-00	79429	CSB,GCC,ISB,SD3,SST	**MHC Fun N Sun, LLC**	2025-DCL-04585-I	46,500	ACTIVE	
		23-0680-1180-0060-00	79431	CSB,GCC,ISB,SD3,SST			26,422,796	ACTIVE	
		23-0680-1180-0070-00	79432	CSB,GCC,ISB,SD3,SST			159,371	ACTIVE	
		23-0680-1180-0090-00	79434	CSB,GCC,ISB,SD3,SST			51,367	ACTIVE	
		88-4000-0010-0010-00	188101	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0020-00	188102	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0030-00	188103	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0040-00	188104	CSB,GCC,ISB,SD3,SST			53,635	ACTIVE	
		88-4000-0010-0050-00	188105	CSB,GCC,ISB,SD3,SST			53,858	ACTIVE	
		88-4000-0010-0060-00	188106	CSB,GCC,ISB,SD3,SST			55,769	ACTIVE	
		88-4000-0010-0070-00	188107	CSB,GCC,ISB,SD3,SST			73,504	ACTIVE	
R	Andrew Blaine Albright	07-9057-0010-0020-00	61698	CBR,GCC,IBR,SBN,SD1,SST,STS	**MCRT3 Brownsville LP**	2025-DCL-04729-A	1,382,791	ACTIVE	
P	Michael Patrick Moore	00-0100-0062-2002-01	216262	CBR,GCC,IBR,SBN,SD1,SST,STS	**Dillard Texas South LLC**	2025-DCL-04725-B	7,369,000	ACTIVE	
R	Patrick T. Donovan	72-4600-0250-0010-00	377605	CBR,GCC,IPI,SC1,SST,STS	**Dragon Products LLC (42134 FM 510 Industrial)**	2025-DCL-04754-G	6,818,752	ACTIVE	
R	Lauren Kennedy Smith	59-5220-0030-0011-00	103121	CSB,GCC,ISB,SD3,SST	**Firebrand Properties, LP**	2025-DCL-04500-E	1,235,555	SETTLED	1,198,052
		59-5220-0030-0090-00	103125	CSB,GCC,ISB,SD3,SST			13,875	SETTLED	13,875
		59-5220-0030-0101-00	103128	CSB,GCC,ISB,SD3,SST			52,726	SETTLED	52,726
		76-5210-0010-0020-00	143725	CBR,GCC,IBR,SBN,SD1,SST,STS			1,151,900	SETTLED	1,114,397
		85-5389-0000-0010-00	181023	CLA,GCC,ILA,SD6,SST			1,045,873	SETTLED	1,008,370
		01-9361-0010-0010-00	34864	CBR,GCC,IBR,SBN,SST,STS			1,333,562	SETTLED	1,296,050
		02-5610-0060-0260-00	38408	CBR,GCC,IBR,SBN,SD1,SST,STS			1,462,028	SETTLED	1,424,525
		25-2271-0000-0020-00	395286	CHG,GCC,IHG,SAN,SST			595,180	SETTLED	557,677
		19-9736-0010-0010-00	399670	CHG,GCC,IHG,SAN,SST			944,129	SETTLED	906,626
		19-9736-0010-0020-00	399671	CHG,GCC,IHG,SAN,SST			915,894	SETTLED	878,391
		19-9736-0010-0030-00	399672	CHG,GCC,IHG,SAN,SST			13,875	SETTLED	13,875
		03-4410-0020-0021-00	43902	CBR,GCC,IBR,SBN,SST,STS			52,726	SETTLED	710,283
		06-4870-0010-0010-00	56316	CBR,GCC,IBR,SBN,SST,STS			1,121,218	SETTLED	1,083,715
		06-9250-0000-0023-00	57654	CBR,GCC,IBR,SBN,SD1,SST,STS			1,062,558	SETTLED	1,025,055
		06-9711-0010-0030-00	57899	CBR,GCC,IBR,SBN,SD1,SST,STS			1,300,000	SETTLED	1,262,497
		07-9600-0240-0400-00	62350	CBR,GCC,IBR,SBN,SST,STS			1,536,166	SETTLED	1,498,663
		19-1750-0010-0010-00	74551	CHG,GCC,IHG,SAN,SST			1,190,934	SETTLED	1,153,431
		23-8200-0020-0010-00	80699	CHG,GCC,IHG,SAN,SST			1,573,609	SETTLED	1,536,106
R	Russel L. Morris	07-9800-0150-0200-00	62581	CBR,GCC,IBR,SBN,SST,STS	**KAMS Partners, LP**	2025-DCL-04799-C	1,000,000	DISMISSED	
R	Russel L. Morris	01-7000-0010-0020-00	32018	CBR,GCC,IBR,SBN,SST,STS	**Puente Partners LP,** 2944 Boca Chica Blvd., Brownsville, TX	2025-DCL-04800-a	5,000,000	ACTIVE	
		01-7000-0000-0013-00	442374	CBR,GCC,IBR,SBN,SST,STS	2940 Boca Chica Blvd, Brownsville, TX		8,000,000	ACTIVE	
R	Jay Shroff	75-0239-0010-0050-00	139166	CLO,GCC,ILO,SBN,SD1,SST,STS	**AutoZone Texas, L.P., AutoZone West, Inc.**	2025-DCL-04852-G	811,673	SETTLED	676,685
		01-1080-0080-0220-00	30000	CBR,GCC,IBR,SBN,SST,STS			673,528	SETTLED	566,974
		04-9628-0010-0011-00	50620	CBR,GCC,IBR,SBN,SST,STS			1,010,244	SETTLED	847,572
		16-9400-0030-0010-00	69519	CHG,GCC,IHG,SAN,SST			757,554	SETTLED	673,371
		79-1928-0010-0020-00	168035	CBR,GCC,IBR,SBN,SD1,SP1,SST,STS			775,109	SETTLED	646,584
		58-7771-0000-0010-00	360620	CSB,GCC,ISB,SD3,SST			683,538	SETTLED	662,239
R	Gilbert D. Davila	98-7804-0010-0020-00	389013	CHG,GCC,IHG,SAN,SD5,SST	**Presidium Valor Venture LLC**	2025-DCL-04779	2,351,147	SETTLED	22,000,000
R	Jay Shroff	01-9362-0010-6000-00	34874	CBR,GCC,IBR,SBN,SD1,SST,STS	**Chick-Fil-A, Inc.,** 4325 N. Expressway 77/83, Brownsville	2025-DCL-04802-B	1,800,000	SETTLED	1,650,000
R		04-0899-0000-0020-00	394295	CBR,GCC,IBR,SBN,SST,STS	3385 Boca Chica Blvd., Brownsville		1,466,273	SETTLED	1,466,273
R		18-4112-0010-0010-00	368976	CHG,GCC,IHG,SAN,SST	1021 Dixieland Rd., Harlingen		1,150,000	SETTLED	1,150,000
R		23-4520-0010-0010-10	405820	CHG,GCC,IHG,SAN,SST	1814 E. 77 Sunshine Strip, Harlingen		1,681,903	SETTLED	1,631,903
R		79-1977-0010-0010-00	405852	CBR,GCC,IBR,SBN,SD1,SP1,SST,STS	2150 FM 802, Brownsville		1,800,000	SETTLED	1,700,000
R	Gilbert D. Davila	88-5244-0010-0010-00	389961	CSB,GCC,ISB,SD3,SST	**VDC San Benito Reserve I Homes, LP,** 698 Stookey Rd., San Benito	2025-DCL-04286-H	5,300,000	SETTLED	5,200,000
		79-1410-0010-0112-00	424834	GCC,ILO,SBN,SD1,SES,SST,STS	8475 E. Lakeside Blvd, Los Fresnos		4,497,874	SETTLED	4,325,000
R	Gillbert D. Davila	73-8670-0310-0300-00	122721	CBR,GCC,IBR,SBN,SD1,SST,STS	**TXBR Gulf MHP, LLC**, dba Gulf Breeze MHP, Brownsville	2025-DCL-04683-B	2,594,821	SETTLED	2,280,000
R	Lance Alan Kirby	07-4350-0120-0160-00	59961	CBR,GCC,IBR,SBN,SST,STS	**Jewelry Corner, Inc., 780 Central Blvd, Brownsville**	2025-DCL-04944-E	2,377,717	ACTIVE	
R	Carolyn Jeannette Chinn	24-8820-0000-0010-00	82829	CHG,GCC,IHG,SAN,SD3,SST	**VHS Harlingen Hospital Company, LLC**	2025-DCL-04885-G	78,799,967	ACTIVE	
R	Lauren Kennedy Smith	01-9010-2000-0018-00	32512	CBR,GCC,IBR,SBN,SD1,SST,STS	**International Bank of Commerce, Brownsville**	2025-DCL-04940-A	3,100,500	ACTIVE	
		03-9470-0000-0010-00	44771	CBR,GCC,IBR,SBN,SD1,SST,STS			9,918,018	ACTIVE	
R	Robert L. Ritterbusch	67-0361-0000-0401-00	380121	CSP,GCC,IPI,SC1,SST,STS	**Robert L. Ritterbusch**	2025-DCL-05100-B	750,000	ACTIVE	
R	Kathlyn Eileen Hufsteler	24-5750-0000-0040-00	82312	CHG,GCC,IHG,SAN,SST	**Willow Ridge 168, LLC**	2025-DCL-05290-H	4,536,862	SETTLED	4,125,000
R	Kathlyn Eileen Hufsteler	07-6470-0000-0010-00	60748	CBR,GCC,IBR,SBN,SST,STS	**Wellington Plaza, LLC**, 844 W. Price Rd., Brownsville	2025-DCL-05070-D	2,167,941	ACTIVE	
		07-6470-0000-0020-00	60749	CBR,GCC,IBR,SBN,SST,STS	2390 Central Blvd., Brownsville		1,241,962	ACTIVE	
		07-6470-0000-0030-00	60750	CBR,GCC,IBR,SBN,SST,STS	2280 Central Blvd., Brownsville		1,712,219	ACTIVE	
		07-6470-0000-0044-00	60755	CBR,GCC,IBR,SBN,SST,STS	844 W. Price Rd., Brownsville		264,282	ACTIVE	
R	Kathlyn Eileen Hufsteler	02-7910-0220-1020-00	41180	CBR,GCC,IBR,SBN,SD1,SST,STS	**Kimac, LLC**, 4380 Boca Chica, Brownsville	2025-DCL-05069-I	5,073,273	SETTLED	4,900,000
R	Kathlyn Eileen Hufsteler	76-3740-0110-0000-00	143452	CBR,GCC,IBR,SBN,SST,STS	**Gran-Cam, LLC**, 1385 Military Hwy, Brownsville	2025-DCL-05072-B	5,642,666	ACTIVE	
R	Michael R. Silberstein	67-1600-1820-0092-00	111464	CSP,GCC,IPI,SC1,SST,STS	**South Padre Retreats, LLC**, 220 West Atol, Street, South Padre Island	2025-DCL-04989-I	900,000	ACTIVE	
		67-6400-0870-0010-00	108805	CSP,GCC,IPI,SC1,SST,STS	5703B Laguna Circle South, South Padre Island		922,385	ACTIVE	
		67-6400-0870-0020-00	111465	CSP,GCC,IPI,SC1,SST,STS	W Atol, South Padre Island		550,877	ACTIVE	
		67-0508-0103-0040-00	108245	CSP,GCC,IPI,SC1,SST,STS	429 Padre Blvd, Unit A-3, South Padre Island		750,000	ACTIVE	
		67-0508-0102-0010-00	108244	CSP,GCC,IPI,SC1,SST,STS	429 Padre Blvd, Unit A-2, South Padre Island		816,000	ACTIVE	
		23-0694-0010-0010-00	79640	CHG,GCC,IHG,SD3,SST	**HMC Realty LLC**, 5501 S. Expressway 77/83, Harlingen	2025-DCL-05274-G	24,607,999	ACTIVE	
		23-0697-0000-0100-00	79655	CHG,GCC,IHG,SD3,SST			239,119	ACTIVE	
		23-0697-0000-0102-00	79657	CHG,GCC,IHG,SD3,SST			155,012	ACTIVE	
		23-0697-0000-0202-00	79664	CHG,GCC,IHG,SD3,SST			186,570	ACTIVE	
		23-0697-0000-0301-00	79669	CHG,GCC,IHG,SD3,SST			157,086	ACTIVE	
		23-0697-0000-0302-00	79670	CHG,GCC,IHG,SD3,SST			143,088	ACTIVE	
R	James Nick Zoys	19-2701-0000-0030-00	422535	CHG,GCC,IHG,SAN,SD5,SST	**GO Centers, LLC and Hutton Base Camp, LLC,** 2302 N. Loop 499, Harlingen	2025-DCL-05275-I	295,000	ACTIVE	
		07-1260-0000-0020-00	58483	CBR,GCC,IBR,SBN,SD1,SST,STS	3220 Southmost Rd., Brownsville		765,978	ACTIVE	
		47-2900-0010-0010-00	93011	CPI,GCC,IPI,SC1,SST,STS	1902 W Hwy 100, Port Isabel		936,000	ACTIVE	
R	James David Hannagan	23-4800-0010-0000-00	80037	CHG,GCC,IHG,SAN,SST	**Thunderbird Real Estate II LTD (Sames Automotive)**, 2521 W Expressway 83, Harlingen	2025-DCL-05205-H	4,350,000	ACTIVE	
R	James David Hannagan	76-6322-0000-0010-00	446999	CBR,GCC,ILO,SBN,SD1,SST,STS	**Boggus CDJR LLC (Boggus Auto Group)**	2025-DCL-05210-A	2,500,000	ACTIVE	
R	Oliver Gray	02-7158-0010-0010-00	352569	CBR,GCC,IBR,SBN,SD1,SST,STS	**CVS as Lessee**	2025-DCL-05053-B	1,965,170	ACTIVE	
		75-0711-0000-0010-00	366949	CBR,GCC,IBR,SBN,SD1,SST,STS	7395 Padre Island Hwy, Brownsvillle		1,905,855	ACTIVE	
		29-0030-0000-0010-00	383186	CLA,GCC,ILA,SD6,SST	224 Main St., La Feria		1,755,327	ACTIVE	
		29-0030-0000-0020-00	383187	CLA,GCC,ILA,SD6,SST	101 Main St., La Feria		83,946	ACTIVE	
R	Joshua E. Estes	23-2609-0000-0030-00	413324	CHG,GCC,IHG,SAN,SST	**Harlingen Investors, LTD**	2025-DCL-05387-I	0,479,496	ACTIVE	
R	Joshua E. Estes	67-1600-1860-0100-00	108871	CSP,GCC,IPI,SC1,SST,STS	**Continental Inn Windwater LLC Et Al**	2025-DCL-05391-D	2,145,000	ACTIVE	
		67-1600-1860-0080-00	108870	CSP,GCC,IPI,SC1,SST,STS			436,395	ACTIVE	
R	Joshua E. Estes	67-6400-1000-0060-00	111736	CSP,GCC,IPI,SC1,SST,STS	**7 Hills SPI LLC**	2025-DCL-05392-D	4,177,265	ACTIVE	
R	Joshua E. Estes	23-0696-0010-0010-00	79654	CHG,GCC,IHG,SD3,SST	**Tri-City Hotel LLC**	2025-DCL-05393-I	6,254,000	ACTIVE	
R	Joshua E. Estes	22-4117-0010-0010-00	410752	CHG,GCC,IHG,SAN,SD5,SST	**Provident Group-Harlingen Properties LLC**, 751 Harlingen Heights Dr., Harlingen	2025-DCL-05394-E	5,278,430	ACTIVE	
R	Niral Ramesh Gandhi	67-6400-1330-0300-00	112302	CSP,GCC,IPI,SC1,SST,STS	**Elegant Lotus LLC**	2025-DCL-05322-A	5,203,100	ACTIVE	
R	Clemetric Thomas Frazier	23-0676-0010-0010-00	434592	CHG,GCC,IHG,SD3,SST	**Haidar Properties LLC**	2025-DCL-05252-D	1,879,129	SETTLED	1,850,000
R	Clemetric Thomas Frazier	03-7160-0070-0000-00	44393	CBR,GCC,IBR,SBN,SST,STS	**Jiten I Bhakta**	2025-DCL-05175-E	584,500	SETTLED	550,000
R	Clemetric Thomas Frazier	05-0030-0060-0030-00	51055	CBR,GCC,IBR,SBN,SD1,SST,STS	**Dos Re Holdings, LLC**	2025-DCL-05191-G	2,433,141	SETTLED	11,400,000
R	Clemetric Thomas Frazier	67-6400-1110-0070-00	111902	CSP,GCC,IPI,SC1,SST,STS	**4001 Padre Blvd., LTD**	2025-DCL-05198-H	1,198,393	SETTLED	1,100,000
R	Clemetric Thomas Frazier	18-4055-0010-0010-00	72942	CHG,GCC,IHG,SAN,SD5,SST	**Cornerstone Apartment Homes, LLC**, 2215 E. Vinson, Harlingen	2025-DCL-05237-A	2,754,431	ACTIVE	
R	Clemetric Thomas Frazier	15-7596-0010-0020-00	67022	CHG,GCC,IHG,SAN,SST	**Alpha Hotels Corporation**	2025-DCL-05234-C	3,025,733	SETTLED	2,950,000
R	Clemetric Thomas Frazier	04-9200-1140-0000-00	50244	CBR,GCC,IBR,SBN,SST,STS	**Jaydee Rentals LLC**	2025-DCL-05192-D	1,181,476	SETTLED	1,100,000
R	Clemetric Thomas Frazier	86-2220-0120-0000-00	186086	GCC,ISB,SAN,SES,SST	**BS Properties LLC**	2025-DCL-05255-D	1,605,312	ACTIVE	
P	Preston James Dugas, III	00-0100-0217-5179-06	222381	CBR,GCC,IBR,SBN,SD1,SST,STS	**Home Depot USA Inc.**, 605 W. Morrison Rd., Brownsville	2025-DCL-05214-C	7,500,997	SETTLED	7,376,390
		00-0100-0217-5177-01	222380	CHG,GCC,IHG,SAN,SD3,SST	4710 S. Expressway 77/83, Harlingen		8,001,820	SETTLED	7,560,000
		00-0100-0217-5175-20	222379	CBR,GCC,IBR,SBN,SST,STS	4551 Padre Island Hwy, Brownsville		8,164,410	SETTLED	7,635,250
R	Clemetric Thomas Frazier	98-8851-0010-0080-00	360849	GCC,IHG,SAN,SD5,SES,SST	**Norma P Monterrey**	2025-DCl-05194-G	1,851,133	NON-SUIT	
R	Clemetric Thomas Frazier	06-9700-0130-0000-00	57882	CBR,GCC,IBR,SBN,SD1,SST,STS	**PSV IT of 2021 Inc**	2025-DCL-05195-G	7,327,838	SETTLED	6,600,000
R	Clemetric Thomas Frazier	07-9819-0010-0040-00	63230	CBR,GCC,IBR,SBN,SD1,SST,STS	**Ming Zhe Inc**	2025-DCL-05249-G	2,518,600	NON-SUIT	
R	Clemetric Thomas Frazier	06-0200-0020-0020-00	53925	CBR,GCC,IBR,SBN,SD1,SST,STS	**Livermore Hotel Group LLC**	2025-DCL-05193-G	4,206,500	SETTLED	13,500,000
R	Clemetric Thomas Frazier	67-6830-0010-0010-00	383646	CSP,GCC,IPI,SC1,SST,STS	**InnJoy Hospitality LLC**	2025-DCL-05250-H	5,504,274	SETTLED	14,890,145
R	Clemetric Thomas Frazier	01-9378-0010-0020-00	366956	CBR,GCC,IBR,SBN,SST,STS	**Yogi Property Management LLC**	2025-DCL-05232-H	1,100,000	ACTIVE	
R	Clemetric Thomas Frazier	79-1974-0000-0010-00	395582	CBR,GCC,IBR,SBN,SD1,SP2,SST,STS	**Mou Tar 281, LLC**	2025-DCL-05248-H	1,244,647	SETTLED	1,160,669
R	Clemetric Thomas Frazier	07-9800-1030-0373-00	62694	CBR,GCC,IBR,SBN,SD1,SST,STS	**Diwali Partners LP**	2025-DCL-05254-A	5,347,500	SETTLED	5,300,000
R	Clemetric Thomas Frazier	07-9811-0030-0090-00	63182	CBR,GCC,IBR,SBN,SD1,SST,STS	**Grana LP**	2025-DCL-05253-H	3,500,000	SETTLED	13,250,000
R	Clemetric Thomas Frazier	67-6421-0020-0010-00	113175	CSP,GCC,IPI,SC1,SST,STS	**Hieblue LLC**, 6502 Padre Blvd, South Padre Island	2025-DCL-05251-E	9,118,000	SETTLED	9,100,000
R	Clemetric Thomas Frazier	86-2220-0110-0000-00	183083	CLA,GCC,ILA,SD6,SST	**BS Properties LLC**	2025-DCL-05236-B	1,730,504	SETTLED	1,575,000
R	Edward DeV. Bunn, Jr.	97-2710-0010-0250-00	202649	CHG,GCC,IHG,SAN,SD5,SST	**Charlie & Bud, LLC**	2025-DCL-05292-D	2,466,138	NON-SUIT	
R	Joe E. Garcia	98-4220-0130-0150-00	208753	CHG,GCC,IHG,SAN,SD5,SST	**E63 Management & Consulting LLC et al**	2025-DCL-05076-C	36,590	ACTIVE	
		98-4220-0130-0200-00	208754	CHG,GCC,IHG,SAN,SD5,SST			2,259,457	ACTIVE	
		98-4246-0000-0070-00	209105	CHG,GCC,IHG,SAN,SD5,SST			651,596	ACTIVE	
R	Clemetric Thomas Frazier	07-9838-0010-0010-00	405957	CBR,GCC,IBR,SBN,SD1,SST,STS	**Roska Enterprises LLP**	2025-DCL-05247-C	9,939,000	SETTLED	9,480,000
R	Clemetric Thomas Frazier	01-9330-2010-0570-00	34402	CBR,GCC,IBR,SBN,SST,STS	**Tulsi Enterprises LLC**	2025-DCL-05196-G	735,000	SETTLED	728,009
R	Clemetric Thomas Frazier	18-4040-0770-0040-00	234111	CHG,GCC,IHG,SAN,SST	**Stoneleigh Apartment Homes LLC**	2025-DCL-05240-G	1,500,000	SETTLED	11,400,000
R	Clemetric Thomas Frazier	22-4103-0010-0010-00	78165	CHG,GCC,IHG,SAN,SD5,SST	**Valley Hotelier, Inc.**, 205 N. Expressway 77	2025-DCL-05238-H	1,665,782	SETTLED	1,600,000
R	Clemetric Thomas Frazier	79-2258-0000-0030-00	410707	CBR,GCC,IBR,SBN,SD1,SST,STS	**SCF RC Funding IV LLC**	2025-DCL-05246-C	6,113,259	SETTLED	6,000,000
R	Clemetric Thomas Frazier	22-4114-0010-0010-00	383630	CHG,GCC,IHG,SAN,SD5,SST	**Texaz Hospitality Investment Group LLC**	2025-DCL-05239-G	0,741,550	NON-SUIT	
R	Clemetric Thomas Frazier	01-9377-0000-0010-00	360651	CBR,GCC,IBR,SBN,SST,STS	**SRP Hotel Investment LLC**	2025-DCL-05241-D	701,656	SETTLED	625,000
R	Clemetric Thomas Frazier	98-4234-0010-0010-00	417170	CHG,GCC,IHG,SAN,SD5,SST	**Spirit Master Funding X LLC**	2025-DCL-05242-I	5,900,000	SETTLED	5,800,000
R	Clemetric Thomas Frazier	19-7001-0000-0010-00	448053	CHG,GCC,IHG,SAN,SST	**Shiv Hotel LLC Et Al**	2025-DCL-05244-G	2,226,759	ACTIVE	
R	Clemetric Thomas Frazier	19-4130-0010-0010-00	74664	CHG,GCC,IHG,SAN,SD3,SST	**Sierra Harlingen Apartment LLC**	2025-DCL-05243-B	7,300,000	SETTLED	7,250,000

5A, 5B, 6A, 6B

Zero Value Confirmation

Tax Year 2026 · Generated August 14, 2026

District:	SAN BENITO CISD
Submitted by:	Richard Molina, Chief Appraiser
Office:	Cameron County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	August 14, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 14, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 14, 2026

2026 Certification Totals	SAN BENITO C.I.S.D	CAMERON CAD
ISB	No-New-Revenue Tax Rate Assumption	As of Roll # 0

New Value

Total New Market Value:	$33,979,284
Total New Taxable Value:	$28,253,212

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	2	187,559
EX-XV	Other Exemptions (including public property, reli...	13	1,002,424
Absolute Exemption Value Loss:		**15**	**1,189,983**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	724	30,268,398
BPPEX-AL	BPPEX-AL	101	4,035,513
BPPEX-TU	BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	0
DV3	Disabled Veterans 50% - 69%	5	20,000
DV4	Disabled Veterans 70% - 100%	38	302,935
DVHS	Disabled Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
FR	FREEPORT	8	132,442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619,734
OV65S	OV65 Surviving Spouse	2	0
Partial Exemption Value Loss:		**1,315**	**198,046,759**
Total NEW Exemption Value			**199,236,742**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**199,236,742**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
2[illegible]	2,295,716	138,745	-2,156,971

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Category	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	6,644	173,411	98,869	158,876	101,756	31,981	0
A & E	7,594	178,774	99,754	162,353	103,625	33,721	0

CAMERON COUNTY TAX OFFICE

TXDIS4D FUND DISTRIBUTION REPORT DATE 07/22/2026 TIME 16:38:50 PAGE 228

RECEIVABLE BALANCE 'R' REPORT FROM 10/01/2025 TO 07/21/2026 YEAR FROM 0000 TO 2025

GENERAL FUND

ISB -- SAN BENITO ISD

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	1,248.80	.00	.00	120.06	.00	1,128.74	376.99	74.56	.00	.00	.00	.00	497.05
2001	1,326.93	.00	.00	339.84	.00	987.09	1,033.38	205.98	.00	.00	.00	.00	1,373.22
2002	1,509.79	.00	.00	288.98	.00	1,220.81	843.56	169.89	.00	.00	.00	.00	1,132.54
2003	1,537.31	.00	.00	108.32	.00	1,428.99	301.13	81.89	.00	.00	.00	.00	409.45
2004	17,072.13	14,256.87-	.00	114.03	.00	2,701.23	303.32	83.47	.00	.00	.00	.00	417.35
2005	15,473.60	.00	.00	174.15	.00	15,299.45	442.11	123.25	.00	.00	.00	.00	616.26
2006	20,154.90	.00	.00	721.29	.00	19,433.61	1,499.24	444.10	.00	.00	.00	.00	2,220.53
2007	16,471.95	.00	.00	661.19	.00	15,810.76	1,358.89	404.01	.00	.00	.00	.00	2,020.08
2008	17,094.12	.00	.00	1,123.02	.00	15,971.10	2,150.92	575.08	.00	.00	.00	.00	3,273.94
2009	15,935.37	.00	.00	548.13	.00	15,387.24	1,102.68	321.51	.00	.00	.00	.00	1,650.81
2010	24,985.77	.00	.00	747.18	.00	24,238.59	1,451.42	439.70	.00	.00	.00	.00	2,198.60
2011	30,928.63	.00	.00	415.50	.00	30,513.13	750.03	233.11	.00	.00	.00	.00	1,165.53
2012	30,859.54	.00	.00	372.49	.00	30,487.05	584.18	173.24	.00	.00	.00	.00	956.67
2013	29,997.05	.00	.00	379.37	.00	29,617.68	593.92	194.65	.00	.00	.00	.00	973.29
2014	31,560.59	.00	.00	1,498.95	.00	30,061.64	1,691.66	441.27	.00	.00	.00	.00	3,190.61
2015	29,891.20	.00	.00	1,467.10	.00	28,424.10	1,511.67	409.52	.00	.00	.00	.00	2,978.77
2016	37,377.74	.00	.00	1,800.47	.00	35,577.27	1,827.29	581.82	.00	.00	.00	.00	3,627.76
2017	46,448.47	94.93-	.00	2,473.79	.00	43,879.75	2,597.79	991.95	.00	.00	.00	.00	5,071.58
2018	62,059.14	144.70-	.00	4,612.40	.00	57,302.04	4,480.41	1,818.57	.00	.00	.00	.00	9,092.81
2019	81,860.68	131.09-	.00	6,796.71	.00	74,932.88	5,796.98	2,486.63	.00	.00	.00	.00	12,593.69
2020	108,547.36	126.76-	.00	8,743.31	.00	99,677.29	5,903.62	2,724.93	.00	.00	.00	.00	14,646.93
2021	115,381.45	1,016.52	212.41	19,831.33	.00	96,779.05	9,712.98	5,008.93	35.05-	46.56-	.00	.00	29,544.31
2022	175,344.74	1,791.60	453.47	58,747.90	.00	118,841.91	22,054.33	13,309.51	7.08-	.00	.00	.00	80,802.23
2023	254,364.26	58,683.08-	63,959.28	100,459.40	67.34-	159,248.40	32,507.29	24,003.29	68.23-	737.41-	.00	.22	132,899.57
2024	587,189.03	122,485.88-	135,825.91	304,757.47	1,296.84-	297,068.43	68,996.84	66,878.85	588.06	1,059.64-	.00	.00	372,457.47
TOTL	1,754,620.55	193,115.19-	200,451.07	517,302.38	1,364.18-	1,246,018.23	169,872.63	122,179.71	477.70	1,843.61-	.00	.22	685,811.05
2025	13,140,319.63	256,357.76-	178,252.83	12,044,032.51	28,693.52-	1,046,875.71	151,066.28	27,974.72	3,761.58	.00	.00	237,175.96-	11,929,229.31
ENTITY													
TOTL	14,894,940.18	449,472.95-	378,703.90	12,561,334.89	30,057.70-	2,292,893.94	320,938.91	150,154.43	4,239.28	1,843.61-	.00	237,175.74-	12,615,040.36

15MO

LESS COMMISSIONS	126,150.40
LESS REFUND ADJ	374,464.62-
TOTAL DISTRIBUTION TO ENTITY	12,114,425.34
TOTAL DISTRIBUTION TO ATTORNEY	148,310.82

CAMERON COUNTY TAX OFFICE

TXDIS4D | FUND DISTRIBUTION REPORT | DATE 07/22/2026 | TIME 16:38:50 | PAGE 227

RECEIVABLE BALANCE 'R' REPORT | FROM 10/01/2025 TO 07/21/2026 | YEAR FROM 0000 TO 2025

DEBT SERVICE

ISB -- SAN BENITO ISD

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	170.18	.00	.00	16.36	.00	153.82	51.37	10.16	.00	.00	.00	.00	67.73
2001	160.03	.00	.00	40.99	.00	119.04	124.62	24.84	.00	.00	.00	.00	165.61
2002	179.89	.00	.00	34.43	.00	145.46	100.51	20.24	.00	.00	.00	.00	134.94
2003	163.49	.00	.00	11.52	.00	151.97	32.03	8.71	.00	.00	.00	.00	43.55
2004	1,724.66	1,440.26-	.00	11.52	.00	272.88	30.64	8.43	.00	.00	.00	.00	42.16
2005	1,542.00	.00	.00	17.35	.00	1,524.65	44.06	12.28	.00	.00	.00	.00	61.41
2006	2,198.72	.00	.00	78.69	.00	2,120.03	163.55	48.45	.00	.00	.00	.00	242.24
2007	3,167.68	.00	.00	127.15	.00	3,040.53	261.33	77.70	.00	.00	.00	.00	388.48
2008	4,354.07	.00	.00	286.05	.00	4,068.02	547.86	146.48	.00	.00	.00	.00	833.91
2009	1,837.33	.00	.00	63.19	.00	1,774.14	127.14	37.07	.00	.00	.00	.00	190.33
2010	2,880.84	.00	.00	86.15	.00	2,794.69	167.35	50.70	.00	.00	.00	.00	253.50
2011	3,566.05	.00	.00	47.91	.00	3,518.14	86.48	26.88	.00	.00	.00	.00	134.39
2012	3,558.08	.00	.00	42.95	.00	3,515.13	67.35	19.98	.00	.00	.00	.00	110.30
2013	3,458.63	.00	.00	43.74	.00	3,414.89	68.48	22.44	.00	.00	.00	.00	112.22
2014	3,638.91	.00	.00	172.83	.00	3,466.08	195.05	50.88	.00	.00	.00	.00	367.88
2015	3,446.43	.00	.00	169.15	.00	3,277.28	174.29	47.22	.00	.00	.00	.00	343.44
2016	4,309.62	.00	.00	207.59	.00	4,102.03	210.68	67.08	.00	.00	.00	.00	418.27
2017	5,355.47	10.95-	.00	285.22	.00	5,059.30	299.52	114.37	.00	.00	.00	.00	584.74
2018	7,155.37	16.68-	.00	531.81	.00	6,606.88	516.59	209.68	.00	.00	.00	.00	1,048.40
2019	18,912.90	30.29-	.00	1,570.29	.00	17,312.32	1,339.32	574.51	.00	.00	.00	.00	2,909.61
2020	29,641.37	34.62-	.00	2,387.55	.00	27,219.20	1,612.12	744.11	.00	.00	.00	.00	3,999.67
2021	31,507.58	277.59	58.00	5,415.41	.00	26,427.76	2,652.36	1,367.80	9.57-	12.71-	.00	.00	8,067.77
2022	48,516.19	495.72	125.47	16,254.97	.00	32,882.41	6,102.22	3,682.61	1.96-	.00	.00	.00	22,357.19
2023	98,476.18	22,718.94-	24,761.60	38,892.49	26.07-	61,652.42	12,585.08	9,292.78	26.41-	285.49-	.00	.08	51,451.58
2024	232,592.63	48,518.13-	53,802.27	120,718.09	513.69-	117,672.37	27,330.48	26,491.52	232.94	419.73-	.00	.00	147,534.88
TOTL	512,514.30	71,996.56-	78,747.34	187,513.40	539.76-	332,291.44	54,890.48	43,156.92	195.00	717.93-	.00	.08	241,864.20
2025	4,403,484.25	85,908.67-	59,734.74	4,036,104.83	9,615.56-	350,821.05	50,624.18	9,374.68	1,260.55	.00	.00	79,480.61-	3,997,632.84
ENTITY													
TOTL	4,915,998.55	157,905.23-	138,482.08	4,223,618.23	10,155.32-	683,112.49	105,514.66	52,531.60	1,455.55	717.93-	.00	79,480.53-	4,239,497.04

15IS

LESS COMMISSIONS	42,394.97
LESS REFUND ADJ	137,026.53-
TOTAL DISTRIBUTION TO ENTITY	4,060,075.54
TOTAL DISTRIBUTION TO ATTORNEY	51,813.67

2026 Certification Totals — ISB

SAN BENITO C.I.S.D

CAMERON CAD
As of Roll # 0

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,929)	(Count) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS Value	632,273,610	738,024	633,011,634
Land Ag Market Value	271,466,891	0	271,466,891
Land Timber Market Value	0	0	0
Total Land Value	**1,476,440,505**	**1,349,412**	**1,477,789,917**
Improvement HS Value	1,241,348,281	1,298,514	1,242,646,795
Improvement NHS Value	592,853,312	2,026,834	594,880,146
Total Improvement	**1,834,201,593**	**3,325,348**	**1,837,526,941**
Market Value	**3,310,642,098**	**4,674,760**	**3,315,316,858**
BUSINESS PERSONAL PROPERTY	(1,321)	(4)	(1,325)
Market Value	**413,550,339**	**3,740,055**	**417,290,394**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	**3,724,192,437**	**8,414,815**	**3,732,607,252**
Ag Productivity	12,997,866	0	12,997,866
Ag Loss (-)	258,469,025	0	258,469,025
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,465,723,412	8,414,815	3,474,138,227
	99.8%	0.2%	100.0%
HS CAP Limitation Value (-)	346,069,574	0	346,069,574
CB CAP Limitation Value (-)	111,131,962	312,271	111,444,233
NET APPRAISED VALUE	3,008,521,876	8,102,544	3,016,624,420
Total Exemption Amount	1,230,859,713	500,000	1,231,359,713
NET TAXABLE	17A 1,777,662,163	18A 7,602,544	1,785,264,707
TAX LIMIT/FREEZE ADJUSTMENT	29,121,256	0	19 29,121,256
LIMIT ADJ TAXABLE (I&S)	**1,748,540,907**	**7,602,544**	**1,756,143,451**
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	**1,748,540,907**	**7,602,544**	**1,756,143,451**

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

$18,539,371.53 = 1,756,143,451 * (1.050600 / 100) + $89,328.43

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Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
092906	SABINE ISD	**0.5884**
123913	SABINE PASS ISD	**0.5628**
169911	SAINT JO ISD	**0.6084**
014908	SALADO ISD	**0.5971**
112909	SALTILLO ISD	**0.5689**
074917	SAM RAYBURN ISD	**0.6098**
226903	SAN ANGELO ISD	**0.6254**
015907	SAN ANTONIO ISD	**0.6169**
203901	SAN AUGUSTINE ISD	**0.5628**
031912	SAN BENITO CISD	**0.6015**
066902	SAN DIEGO ISD	**0.5689**
071904	SAN ELIZARIO ISD	**0.5808**
233901	SAN FELIPE-DEL RIO CISD	**0.6135**
214902	SAN ISIDRO ISD	**0.6254**
105902	SAN MARCOS CISD	**0.5628**
245904	SAN PERLITA ISD	**0.6254**
206901	SAN SABA ISD	**0.5628**
022903	SAN VICENTE ISD	**0.6254**
058909	SANDS CISD	**0.6196**
117903	SANFORD-FRITCH ISD	**0.6187**
061908	SANGER ISD	**0.5991**
042903	SANTA ANNA ISD	**0.5628**
084909	SANTA FE ISD	**0.6131**
137904	SANTA GERTRUDIS ISD	**0.5784**
031913	SANTA MARIA ISD	**0.6254**
031914	SANTA ROSA ISD	**0.6169**
182904	SANTO ISD	**0.6169**
074911	SAVOY ISD	**0.5628**
094902	SCHERTZ-CIBOLO-U CITY ISD	**0.6169**
207901	SCHLEICHER ISD	**0.6184**
075903	SCHULENBURG ISD	**0.6169**
129910	SCURRY-ROSSER ISD	**0.6138**
083901	SEAGRAVES ISD	**0.6001**
008902	SEALY ISD	**0.5628**
094901	SEGUIN ISD	**0.6178**
083903	SEMINOLE ISD	**0.6192**
012901	SEYMOUR ISD	**0.5989**
152909	SHALLOWATER ISD	**0.6169**
242902	SHAMROCK ISD	**0.6254**
108911	SHARYLAND ISD	**0.6169**
210903	SHELBYVILLE ISD	**0.5628**
101924	SHELDON ISD	**0.6169**

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2025 EXCESS DEBT COLLECTIONS

		ENTITY NAME	ENTER FROM TNT WORKSHEET & DIS4 7/1/2025-6/30/2026		
			Debt needed	Debt Collected	Excess debt
1	CBR	CITY OF BROWNSVILLE	25,925,957	29,019,067	3,093,110
2	CBV	TOWN OF BAYVIEW	-	-	NOT APPLICABLE
3	CCB	CITY OF COMBES	332,405	382,630	50,225
4	CIL	TOWN OF INDIAN LAKE	-	-	NOT APPLICABLE
5	CLA	CITY OF LA FERIA	1,593,527	1,291,574	NOT APPLICABLE
6	CLI	CITY OF LOS INDIOS	-	-	NOT APPLICABLE
7	CLO	CITY OF LOS FRESNOS	977,063	1,041,228	64,165
8	CLV	TOWN OF LAGUNA VISTA	107,828	106,415	NOT APPLICABLE
9	CPI	CITY OF PORT ISABEL	1,414,429	1,624,063	209,634
10	CPR	CITY OF PRIMERA	553,083	548,226	NOT APPLICABLE
11	CPV	CITY OF PALM VALLEY	-	-	NOT APPLICABLE
12	CRH	CITY OF RIO HONDO	55,215	206,257	151,042
13	CRV	TOWN OF RANCHO VIEJO	(2,299)	254,765	257,064
14	CSB	CITY OF SAN BENITO	345,589	481,140	135,551
15	CSP	CITY OF SOUTH PADRE ISLAND	2,988,858	3,164,304	175,446
16	CSR	CITY OF SANTA ROSA	-	-	NOT APPLICABLE
17	GCC	CAMERON COUNTY	13,132,437	12,217,665	NOT APPLICABLE
18	IBR	BROWNSVILLE I.S.D	3,437,212	4,305,919	868,707
19	ILA	LA FERIA I.S.D.	2,045,232	2,070,741	25,509
20	IPI	POINT ISABEL ISD	3,197,989	3,639,284	441,295
21	ISB	SAN BENITO ISD	4,120,172	4,182,323	62,151
22	ISM	SANTA MARIA ISD	950,563	962,505	11,942
23	ISR	SANTA ROSA ISD	721,615	728,971	7,356
24	S1	C C DRAINAGE DISTRICT #1	-	-	NOT APPLICABLE
25	S3	C C DRAINAGE DISTRICT #3	-	-	NOT APPLICABLE
26	S4	C C DRAINAGE DISTRICT #4	-	-	NOT APPLICABLE
27	S5	C C DRAINAGE DISTRICT #5	X	-	NOT APPLICABLE
28	SA	PORT OF HARLINGEN AUTHORITY	-	-	NOT APPLICABLE
29	SB	BROWNSVILLE NAVIGATION DISTRICT	-	-	NOT APPLICABLE
30	SC	TEXAS SOUTHMOST COLLEGE DIST	4,396,923	4,856,357	459,434
31	SC1	LAGUNA MADRE WATER DISTRICT	X	-	NOT APPLICABLE
32	SF	C C EMERGENCY SERVICE DIST #1	-	-	NOT APPLICABLE
33	SP1	PASEO DE LA RESACA MUD #1	X	-	NOT APPLICABLE
34	SP2	PASEO DE LA RESACA MUD #2	X	-	NOT APPLICABLE
35	SP3	PASEO DE LA RESACA MUD #3	X	-	NOT APPLICABLE
36	SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	-	-	NOT APPLICABLE
37	SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	-	-	NOT APPLICABLE
38	SV	VALLEY MUD #2	X	-	NOT APPLICABLE
39	CHG	City of Harlingen	3,153,850	3,678,565	524,715
40	IHG	Harlingen ISD	7,824,975	8,028,210	203,235
41	ILO	Los Fresnos ISD	3,711,279	4,249,029	537,750
42	IRH	Rio Hondo ISD	2,497,067	2,444,030	NOT APPLICABLE
43	S6	C C DRAINAGE DISTRICT #6	X	-	NOT APPLICABLE
44	LIV	LONG ISLAND VILLAGE	X	-	NOT APPLICABLE
45	CSTE	CITY OF STARBASE	X	-	NOT APPLICABLE

2026 ANTICIPATED COLLECTION RATES

33A, 33B, 33C, 33D

		ENTITY NAME	2023	2024	2025	Anticipated Rate(2026)
1	CBR	CITY OF BROWNSVILLE	96.1%	96.7%	97.7%	**96.1%**
2	CBV	TOWN OF BAYVIEW	96.5%	94.1%	99.5%	**94.1%**
3	CCB	CITY OF COMBES	93.9%	99.3%	98.4%	**93.9%**
4	CIL	TOWN OF INDIAN LAKE	94.3%	102.7%	95.7%	**94.3%**
5	CLA	CITY OF LA FERIA	97.0%	98.2%	99.0%	**97.0%**
6	CLI	CITY OF LOS INDIOS	101.8%	97.7%	91.6%	**91.6%**
7	CLO	CITY OF LOS FRESNOS	93.8%	95.4%	96.9%	**93.8%**
8	CLV	TOWN OF LAGUNA VISTA	99.2%	98.3%	99.3%	**98.3%**
9	CPI	CITY OF PORT ISABEL	95.4%	96.6%	98.4%	**95.4%**
10	**CPR**	CITY OF PRIMERA	96.9%	95.8%	97.0%	**95.8%**
11	CPV	CITY OF PALM VALLEY	97.4%	99.5%	100.2%	**97.4%**
12	CRH	CITY OF RIO HONDO	97.6%	100.3%	100.9%	**97.6%**
13	CRV	TOWN OF RANCHO VIEJO	96.5%	97.8%	98.0%	**96.5%**
14	CSB	CITY OF SAN BENITO	96.7%	97.7%	97.9%	**96.7%**
15	CSP	CITY OF SOUTH PADRE ISLAND	97.1%	97.2%	99.8%	**97.1%**
16	CSR	CITY OF SANTA ROSA	97.4%	97.2%	97.3%	**97.2%**
17	GCC	CAMERON COUNTY	94.6%	96.7%	98.5%	**94.6%**
18	IBR	BROWNSVILLE I.S.D	93.0%	93.7%	97.1%	**93.0%**
19	ILA	LA FERIA I.S.D.	92.1%	92.9%	95.5%	**92.1%**
20	IPI	POINT ISABEL ISD	89.7%	98.7%	101.0%	**89.7%**
21	ISB	SAN BENITO ISD	96.8%	93.4%	95.3%	**93.4%**
22	ISM	SANTA MARIA ISD	93.1%	130.9%	96.4%	**93.1%**
23	ISR	SANTA ROSA ISD	92.5%	93.9%	94.9%	**92.5%**
24	S1	C C DRAINAGE DISTRICT #1	96.1%	97.3%	97.8%	**96.1%**
25	S3	C C DRAINAGE DISTRICT #3	96.5%	97.7%	98.5%	**96.5%**
26	S4	C C DRAINAGE DISTRICT #4	95.8%	97.8%	100.9%	**95.8%**
27	S5	C C DRAINAGE DISTRICT #5	95.9%	97.4%	96.5%	**95.9%**
28	SA	PORT OF HARLINGEN AUTHORITY	98.0%	99.2%	99.6%	**98.0%**
29	SB	BROWNSVILLE NAVIGATION DISTRICT	96.8%	96.9%	98.4%	**96.8%**
30	SC	TEXAS SOUTHMOST COLLEGE DIST	97.0%	97.3%	98.7%	**97.0%**
31	SC1	LAGUNA MADRE WATER DISTRICT	96.6%	97.0%	97.4%	**96.6%**
32	SF	C C EMERGENCY SERVICE DIST #1	97.9%	97.9%	100.2%	**97.9%**
33	SP1	PASEO DE LA RESACA MUD #1	95.8%	109.0%	99.4%	**95.8%**
34	SP2	PASEO DE LA RESACA MUD #2	85.8%	98.3%	102.8%	**85.8%**
35	SP3	PASEO DE LA RESACA MUD #3	99.3%	97.9%	99.5%	**97.9%**
36	SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	90.2%	97.7%	98.0%	**90.2%**
37	SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	96.2%	96.0%	97.8%	**96.0%**
38	SV	VALLEY MUD #2	99.1%	99.3%	99.4%	**99.1%**
39	CHG	City of Harlingen	98.3%	99.1%	99.6%	**98.3%**
40	IHG	Harlingen ISD	95.9%	96.8%	98.3%	**95.9%**
41	ILO	Los Fresnos ISD	97.2%	97.7%	98.4%	**97.2%**
42	IRH	Rio Hondo ISD	95.0%	94.4%	93.7%	**93.7%**
43	S6	C C DRAINAGE DISTRICT #6	95.3%	98.1%	99.5%	**95.3%**
44	LIV	LONG ISLAND VILLAGE	93.5%	98.1%	98.1%	**98.1%**
45	CSTE	CITY OF STARBASE	0.0%	0.0%	99.9%	**99.9%**

Resolution to Approve Tax Year 2026 Certified Property Values

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Resolution to approve Tax Year 2026 Certified Property Values.

Rationale:

The Chief Appraiser of the Cameron 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 Eddie Garcia, Tax Assessor-Collector for the San Benito Consolidated 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 San Benito Consolidated Independent School District.

Paperwork Impact:

This is an informational item only. No board action is required.

Budgetary Information:

N/A

Resource Personnel:

Jose A. Perez, Finance Director
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

CDA(Legal/Local)

OFFICE OF THE
TAX ASSESSOR-COLLECTOR

P.O. BOX 952 BROWNSVILLE, TEXAS 78522-0952

EDELMIRO "EDDIE" GARCIA
TAX ASSESSOR-COLLECTOR

L. LAURA GONZALEZ
CHIEF DEPUTY

BROWNSVILLE
MAIN OFFICE
835 E. Levee
(956) 544-0800
FAX: 544-0978

BROWNSVILLE
Motor bank
E. 8th & Levee
(956) 550-7008

SOUTHMOST
BRANCH OFFICE
3000 Southmost
(956) 255-6460
Fax: 213-2010

HARLINGEN
BRANCH OFFICE
3102 Wilson Rd
(956) 427-8013
FAX 427-8017

HARLINGEN
Motor bank
500 E. Van Buren
(956) [illegible]

SAN BENITO
BRANCH OFFICE
1390 W. Expwy 83
(956) 361-8232
FAX: 361-8235

SAN BENITO
Motor Bank
199 S. Sam Houston
(956) 247-8361

LOS FRESNOS
BRANCH OFFICE
745 W Ocean Blvd
(956) 233-4434
FAX: 233-6154

PORT ISABEL
BRANCH OFFICE
305 Highway 100
(956) 943-8101
FAX 943-0184

LA FERIA
BRANCH OFFICE
200 Industrial
(956) 797-3075
FAX: 797-9239

RIO HONDO
BRANCH OFFICE
125 W. Colorado
(956) 748-2345
FAX: 748-1622

July 23, 2026

SAN BENITO ISD
VICKI PEREZ-ASSISTANT SUPERINTENDENT OF FINANCE & OPERATIONS
240 N CROCKETT
SAN BENITO, TX 78586

Dear VICKI PEREZ-ASSISTANT SUPERINTENDENT OF FINANCE & OPERATIONS:

Enclosed you will find your jurisdiction's 2026 Certified Totals and other pertinent documentation received from the Cameron Appraisal District on July 22, 2026. State law requires a tax rate be adopted no later than September 30th by the taxing unit (Texas Property Tax code Sec 26.05). However, **we will require your adopted tax rate to be submitted to our office no later than Friday, September 11, 2026** in order to meet the October 1st statement mail out deadline.

Note: Your adopted tax rate must be submitted by Resolution/Ordinance or any official document no later than September 11, 2026. It is the responsibility of the Taxing Unit to provide this document with all signatures required to the Tax-Assessor Collector's Office.

Also, please email our office your tax rate adoption calendar as soon as it is available, so that we may include your district in our technical assistance schedule and update the Property Tax Transparency Website.

If you have any questions regarding this letter, please contact Ms. Neiva P. Escobar, PCC – Property Tax Manager at (956) 589-7078, or our Property Tax Specialists team @ Property.Tax@co.cameron.tx.us if we can be of any further assistance.

Respectfully,

Edelmiro "Eddie" Garcia
Cameron County Tax Assessor-Collector

CAMERON APPRAISAL DISTRICT

CERTIFICATION OF APPRAISAL ROLL TO ASSESSOR

2026

RE: SECTION §26.01 PROPERTY TAX CODE

I, Richard Molina, Chief Appraiser for the Cameron Appraisal District, certify that the Appraisal Review Board approved the appraisal records on July 22, 2026 and the part of those records as presented herein constitute the 2026 appraisal roll

for **SAN BENITO C.I.S.D**
Taxing Unit

ARB Approved Market Value:	**$3,724,192,437**
ARB Approved Net Taxable Value:	**$1,777,662,163**
Market Value Under ARB Review:	**$8,414,815**

Richard Molina, Chief Appraiser

July 22, 2026
Date

2021 Amistad Dr., P.O. Box 1010, San Benito, TX 78586
(956) 399-9322 * (956) 428-8020 * (956) 541-3365
www.cameroncad.org

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,929)	(Count) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS Value	632,273,610	738,024	633,011,634
Land Ag Market Value	271,466,891	0	271,466,891
Land Timber Market Value	0	0	0
Total Land Value	**1,476,440,505**	**1,349,412**	**1,477,789,917**
Improvement HS Value	1,241,348,281	1,298,514	1,242,646,795
Improvement NHS Value	592,853,312	2,026,834	594,880,146
Total Improvement	**1,834,201,593**	**3,325,348**	**1,837,526,941**
Market Value	**3,310,642,098**	**4,674,760**	**3,315,316,858**
BUSINESS PERSONAL PROPERTY	(1,321)	(4)	(1,325)
Market Value	**413,550,339**	**3,740,055**	**417,290,394**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	**3,724,192,437**	**8,414,815**	**3,732,607,252**
Ag Productivity	12,997,866	0	12,997,866
Ag Loss (-)	258,469,025	0	258,469,025
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,465,723,412	8,414,815	3,474,138,227
	99.8%	0.2%	100.0%
HS CAP Limitation Value (-)	346,069,574	0	346,069,574
CB CAP Limitation Value (-)	111,131,962	312,271	111,444,233
NET APPRAISED VALUE	3,008,521,876	8,102,544	3,016,624,420
Total Exemption Amount	1,230,859,713	500,000	1,231,359,713
NET TAXABLE	**1,777,662,163**	**7,602,544**	**1,785,264,707**
TAX LIMIT/FREEZE ADJUSTMENT	29,121,256	0	29,121,256
LIMIT ADJ TAXABLE (I&S)	**1,748,540,907**	**7,602,544**	**1,756,143,451**
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	**1,748,540,907**	**7,602,544**	**1,756,143,451**

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

$18,539,371.53 = 1,756,143,451 * (1.050600 / 100) + $89,328.43

SAN BENITO C.I.S.D

Tax Limit Adjustment Breakdown

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	29,665,508	2,087,259	18,867.43	6,013.42	84,397.91	7,096.11	320
DPS	662,303	16,313	171.38	0	826.55	0	7
OV65	326,916,001	26,858,444	255,179.33	83,315.01	917,675.65	101,305.05	3,067
OV65S	1,808,059	91,710	963.51	0	2,406.5	0	18
Total	359,051,871	29,053,726	275,181.65	89,328.43	1,005,306.61	108,401.16	3,412

Tax Rate: 1.050600

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	1,056,703	67,530	0	67,530	5
Total	1,056,703	67,530	0	67,530	5

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	29,665,508	2,087,259	18,867.43	6,013.42	84,397.91	7,096.11	320
DPS	662,303	16,313	171.38	0	826.55	0	7
OV65	326,916,001	26,858,444	255,179.33	83,315.01	917,675.65	101,305.05	3,067
OV65S	1,808,059	91,710	963.51	0	2,406.5	0	18
Total	359,051,871	29,053,726	275,181.65	89,328.43	1,005,306.61	108,401.16	3,412

Tax Rate: 1.050600

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	1,056,703	67,530	0	67,530	5
Total	1,056,703	67,530	0	67,530	5

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	742,489,737	7,746	0	0	742,489,737	7,746
HS-Prorated	2,283,635	24	0	0	2,283,635	24
OV65-Local	0	0	0	0	0	0
OV65-State	35,812,580	3,213	0	0	35,812,580	3,213
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	157,100	14	0	0	157,100	14
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	2,538,555	324	0	0	2,538,555	324
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	18,151,319	234	0	0	18,151,319	234
DVHS-Prorated	870,010	8	0	0	870,010	8
DVHSS	741,379	25	0	0	741,379	25
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	52,511	2	0	0	52,511	2
FRSS	0	1	0	0	0	1
Subtotal for Homestead Exemptions	**803,096,826**	**11,591**	**0**	**0**	**803,096,826**	**11,591**
Disabled Veterans Exemptions						
DV1	214,550	60	0	0	214,550	60
DV1S	10,000	5	0	0	10,000	5
DV2	71,869	24	0	0	71,869	24
DV2S	0	1	0	0	0	1
DV3	208,000	41	0	0	208,000	41
DV3S	10,000	2	0	0	10,000	2
DV4	1,255,688	246	0	0	1,255,688	246
DV4S	55,254	25	0	0	55,254	25
Subtotal for Disabled Veterans Exemptions	**1,825,361**	**404**	**0**	**0**	**1,825,361**	**404**
Special Exemptions						
Charitable Org	2,549,851	3	0	0	2,549,851	3
FR	132,442,722	8	0	0	132,442,722	8
MASSS	311,402	1	0	0	311,402	1
PPV	158,250	6	0	0	158,250	6
Subtotal for Special Exemptions	**135,462,225**	**18**	**0**	**0**	**135,462,225**	**18**

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	48,952	3	0	0	48,952	3
EX-Prorated	0	0	0	0	0	0
Exempt UD	311,940	14	0	0	311,940	14
EX-XA	2,820,788	5	0	0	2,820,788	5
EX-XA-PRORATED	0	0	0	0	0	0
EX-XG	341,595	3	0	0	341,595	3
EX-XG-PRORATED	0	0	0	0	0	0
EX-XR	4,954,179	46	0	0	4,954,179	46
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	368,932	2	0	0	368,932	2
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	236,025,467	1,797	0	0	236,025,467	1,797
EX-XV-PRORATED-	407,915	2	0	0	407,915	2
EX-XV-PRORATED	95,504	3	0	0	95,504	3
Subtotal for Absolute Exemptions	**245,375,272**	**1,875**	**0**	**0**	**245,375,272**	**1,875**
Other Exemptions						
BPPEX	30,914,829	834	500,000	4	31,414,829	838
BPPEX-AL	4,052,018	108	0	0	4,052,018	108
BPPEX-TU	5,127,576	192	0	0	5,127,576	192
BPPEX-UD	5,005,606	172	0	0	5,005,606	172
CC	0	3	0	0	0	3
Subtotal for Other Exemptions	**45,100,029**	**1,309**	**500,000**	**4**	**45,600,029**	**1,313**
Total:	**1,230,859,713**	**15,197**	**500,000**	**4**	**1,231,359,713**	**15,201**

New Value

Total New Market Value: $33,979,284

Total New Taxable Value: $28,253,212

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	2	187,559
EX-XV	Other Exemptions (including public property, reli...	13	1,002,424
Absolute Exemption Value Loss:		**15**	**1,189,983**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	724	30,268,398
BPPEX-AL	BPPEX-AL	101	4,035,513
BPPEX-TU	BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	0
DV3	Disabled Veterans 50% - 69%	5	20,000
DV4	Disabled Veterans 70% - 100%	38	302,935
DVHS	Disabled Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
FR	FREEPORT	8	132,442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619,734
OV65S	OV65 Surviving Spouse	2	0
Partial Exemption Value Loss:		**1,315**	**198,046,759**
Total NEW Exemption Value			**199,236,742**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**199,236,742**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
20	2,295,716	138,745	-2,156,971

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	6,644	173,411	98,869	158,876	101,756	31,981	0
A & E	7,594	178,774	99,754	162,353	103,625	33,721	0

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
18	8,414,815	7,723,379	6,985,255

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	12,592		27,437,014	1,764,919,506	759,213,395
B	Multifamily Residential	206		191,190	90,791,030	82,532,849
C1	Vacant Lots and Tracts	2,625		867,246	142,519,204	126,402,088
D1	Qualified Open-Space Land	1,759	32,360.63	0	271,466,891	12,975,059
D2	Farm or Ranch Improvements on Qualified	93		5,504	1,859,563	1,745,653
E	Rural Land,Not Qualified for Open-Space Land	3,044		702,292	443,945,503	225,662,978
F1	Commercial Real Property	834		1,936,355	282,450,914	273,444,099
F2	Industrial Real Property	33		0	39,403,434	36,488,374
J1	Water Systems	4		0	54,339	52,100
J2	Gas Distribution Systems	2		0	2,831,410	2,713,869
J3	Electric Companies (including Co-ops)	70		751,790	111,580,082	111,087,017
J4	Telephone Companies (including Co-ops)	24		1,070	2,510,180	2,175,091
J5	Railroads	19		0	6,323,645	6,017,118
J6	Pipelines	9		0	658,200	512,431
J7	Cable Companies	1		0	2,218,230	2,093,230
J8	Other Type of Utility	62		204,890	3,865,050	263,450
L1	Commercial Personal Property	1,045		394,283	109,878,075	74,789,083
L2	Industrial and Manufacturing Personal Property	26		0	157,746,813	22,731,102
M1	Mobile Homes	1,606		0	22,491,301	17,639,766
O	Residential Inventory	160		1,429,704	5,824,007	5,813,969
S	Special Inventory	62		0	15,983,207	13,309,442
XA	Public Property for Housing Indigent Persons	5		0	2,820,788	0
XG	Primarily Performing Charitable Functions (§11.	3		0	341,595	0
XR	Nonprofit Water or Wastewater Corporation	48		0	4,954,179	0
XU	MiscellaneousExemptions (§11.23)	2		0	368,932	0
XV	Other Totally Exempt Properties (including	1,842		57,946	236,386,359	0
		Totals:	32,360.63	33,979,284	3,724,192,437	1,777,662,163

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	8		0	1,014,412	1,014,412
C1	Vacant Lots and Tracts	1		0	31,809	31,809
E	Rural Land,Not Qualified for Open-Space Land	2		0	252,677	210,994
F1	Commercial Real Property	3		0	3,375,862	3,105,274
L1	Commercial Personal Property	3		0	1,240,055	865,055
L2	Industrial and Manufacturing Personal Property	1		0	2,500,000	2,375,000
		Totals:	0	0	8,414,815	7,602,544

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	12,600		27,437,014	1,765,933,918	760,227,807
B	Multifamily Residential	206		191,190	90,791,030	82,532,849
C1	Vacant Lots and Tracts	2,626		867,246	142,551,013	126,433,897
D1	Qualified Open-Space Land	1,759	32,360.63	0	271,466,891	12,975,059
D2	Farm or Ranch Improvements on Qualified	93		5,504	1,859,563	1,745,653
E	Rural Land,Not Qualified for Open-Space Land	3,046		702,292	444,198,180	225,873,972
F1	Commercial Real Property	837		1,936,355	285,826,776	276,549,373
F2	Industrial Real Property	33		0	39,403,434	36,488,374
J1	Water Systems	4		0	54,339	52,100
J2	Gas Distribution Systems	2		0	2,831,410	2,713,869
J3	Electric Companies (including Co-ops)	70		751,790	111,580,082	111,087,017
J4	Telephone Companies (including Co-ops)	24		1,070	2,510,180	2,175,091
J5	Railroads	19		0	6,323,645	6,017,118
J6	Pipelines	9		0	658,200	512,431
J7	Cable Companies	1		0	2,218,230	2,093,230
J8	Other Type of Utility	62		204,890	3,865,050	263,450
L1	Commercial Personal Property	1,048		394,283	111,118,130	75,654,138
L2	Industrial and Manufacturing Personal Property	27		0	160,246,813	25,106,102
M1	Mobile Homes	1,606		0	22,491,301	17,639,766
O	Residential Inventory	160		1,429,704	5,824,007	5,813,969
S	Special Inventory	62		0	15,983,207	13,309,442
XA	Public Property for Housing Indigent Persons	5		0	2,820,788	0
XG	Primarily Performing Charitable Functions (§11.	3		0	341,595	0
XR	Nonprofit Water or Wastewater Corporation	48		0	4,954,179	0
XU	MiscellaneousExemptions (§11.23)	2		0	368,932	0
XV	Other Totally Exempt Properties (including	1,842		57,946	236,386,359	0
		Totals:	32,360.63	33,979,284	3,732,607,252	1,785,264,707

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	324942	AEP TEXAS INC-07C	$90,358,052	$90,233,054
2	739658	PALMS PROPERTY OWNER LLC	$19,594,210	$18,180,765
3	562749	MHC FUN N SUN LLC	$18,213,991	$17,962,952
4	774617	SHARYLAND UTILITIES LP	$17,696,050	$17,571,050
5	701980	UNITED RENTALS NORTH AMERICA INC	$15,584,135	$15,466,985
6	728110	WALMART INC,	$14,316,045	$14,191,045
7	713634	349 S HELEN MOORE ROAD LLC	$14,000,000	$14,000,000
8	723850	AEP TEXAS INC	$13,331,400	$13,331,400
9	773060	PANASONIC AUTOMOTIVE SYSTEMS	$67,725,628	$12,599,950
10	714003	RIRA AMG REATA LP	$10,815,747	$10,815,747
11	166712	CODYSUR TRUCKS INC	$9,056,157	$8,931,157
12	588912	VDC SAN BENITO RESERVE I HOMES LP	$7,300,000	$7,300,000
13	85724	H E BUTT GROCERY CO	$6,640,157	$6,640,157
14	325061	UNION PACIFIC RR CO-07C	$5,461,893	$5,295,047
15	691356	SHIELD ENTERPRISES LLC	$5,542,329	$5,169,269
16	711531	ESPERANZA HOMES BROWNSVILLE LLC	$4,980,014	$4,980,014
17	704791	LQBAL & SONS CAPITAL GROWTH LLC	$4,573,539	$4,573,539
18	581064	TOYODA GOSEI BROWNSVILLE TX LLC	$4,550,613	$4,262,383
19	714745	DTRAM INVESTMENTS LLC	$4,846,661	$4,151,196
20	621621	BACONSCHNITZL LLC	$3,930,907	$3,930,907
		Total	$338,517,528	$279,586,617

Year	2025	2026		
Entity	ISB	ISB		
Description	SAN BENITO C.I.S.D	SAN BENITO C.I.S.D	Value Diff	% Diff
Properties	24,798	25,268	470	1.90%
Land Value	1,828,495,022	1,837,526,941	9,031,919	0.49%
Imp Value	1,463,328,583	1,477,789,917	14,461,334	0.99%
Personal	396,073,134	417,290,394	21,217,260	5.36%
Mineral	0	0	0	0.00%
Market	3,687,896,739	3,732,607,252	44,710,513	1.21%
Ag Loss	271,487,299	258,469,025	(13,018,274)	(4.80%)
Cap Loss	627,353,920	457,513,807	(169,840,113)	(27.07%)
Assessed	2,789,055,520	3,016,624,420	227,568,900	8.16%
Total Exemptions	1,136,256,993	1,231,359,713	95,102,720	8.37%
Taxable Value	1,652,798,527	1,785,264,707	132,466,180	8.01%
Tax Rate	1.0506	1.0506	0.000000	0.00%
Run Date	2026-07-09	2026-07-22		
Supplement No.	16	0		

Request for Approval of the Resolution to Designate an Officer to work with the County on the Adoption of the Tax Rates

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Resolution to Designate an Officer to work with the County on the Adoption of the Tax Rates.

Rationale:

Each taxing unit's governing body is required to designate by official action, an officer or employee to calculate the no-new-revenue and the voter-approval tax rates for the taxing unit. Also, as per Property Tax Code Section 26.04(c), the designated person will also certify the accuracy of the Tax Rate Calculations worksheets.

Paperwork Impact:

Board President Signature Required
Board Secretary Signature Required

Budgetary Information:

N/A

Resource Personnel:

Jose A. Perez, Finance Director
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

CDA(Legal/Local)

RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

WHEREAS, the Board of Trustees ("Board") of the San Benito Consolidated Independent School District ("District") is authorized by Texas Education Code § 11.151 to govern and oversee the management of the public schools in the District; and

WHEREAS, the Board, as authorized by Texas Education Code § 45.002, .003(a) may levy, assess, and collect annual ad valorem taxes for the maintenance of the district's schools; and

WHEREAS, after the District's assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district; and

WHEREAS, the designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax Code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate; and

WHEREAS, pursuant to Texas Tax Code § 26.04(c), (d-1), (d-3), as soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the district, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the district is located.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:

RESOLVED, the Board of Trustees hereby appoints the District's *Jose A. Perez,*

Finance Director

as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

RESOLVED, the authority granted by this resolution is effective henceforth unless the Board takes action to change the title of the appointee.

PASSED AND APPROVED this ______ day of ________________, 2026 by the Board of Trustees for the San Benito Consolidated Independent School District.

Board President:	Board Secretary:
______________________	______________________
Signature	Signature
Orlando Lopez, Board President	Celina Gonzales, Board Secretary
Printed Name / Title	Printed Name / Title

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

San Benito Consolidated Independent School District	(956) 361-6110
School District's Name	Phone *(area code and number)*
240 N CROCKETT ST., SAN BENITO, TX 78586	www.sbcisd.net/
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:

Source Documents — click to view index

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]	$ 1,652,798,527 urce
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]	$ 23,198,055 urce
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,629,600,472
4.	**Prior year total adopted tax rate**.	$ 1.0506 /$100 Source
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 10,070,694 urce **B. Prior year values resulting from final court decisions:** .... $ 9,786,892 urce C. **Prior year value loss.** Subtract B from A. [4]	$ 283,802

[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.** **A. Prior year ARB certified value:** .... $ 34,735,602 **B. Prior year disputed value:** .... – $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 34,735,602
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 35,019,404
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,664,619,876
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. **A. Absolute exemptions.** Use prior year market value: .... $ 1,189,983 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:..+ $ 198,046,759 **C. Value loss.** Add A and B. [7]	$ 199,236,742
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. **A. Prior year market value.** .... $ 2,295,716 **B. Current year productivity or special appraised value:** .... - $ 138,745 **C. Value loss.** Subtract B from A. [8]	$ 2,156,971
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 201,393,713
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,463,226,163
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 15,372,654
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]	$ 200,451
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] 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.	$ 15,573,105

[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] **A. Certified values.**[12] . . . . . . $ 1,777,662,163 **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 **C. Total current year value.** Subtract B from A.	$ 1,777,662,163
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **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] . . . . . . $ 7,602,544 **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] . . . . . . + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 7,602,544
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]	$ 29,121,256
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.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 1,756,143,451
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.	$ 28,253,212
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 28,253,212
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 1,727,890,239
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.9013 /$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]	$ 0.6015 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30]	$ 0.1700 /$100
	A. Enter the district's prior year enrichment tax rate .... $ 0.1700 /$100	
	B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.7715 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses.	
	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] Enter debt amount: .... $ 6,726,064	
	B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0	
	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. .... – $ 2,315,642	
	D. **Adjust debt:** Subtract B and C from A.	$ 4,410,422

[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]	$ 62,151
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 4,348,271
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] A. Enter the current year anticipated collection rate certified by the collector. [35] 93.4000 % B. Enter the prior year actual collection rate 93.5000% C. Enter the 2024 actual collection rate 93.4000 % D. Enter the 2023 actual collection rate 96.8000 %	93.4000 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 4,655,536
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,756,143,451
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.2651 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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]	$ 1.0366 /$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]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,756,143,451
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.0366 /$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.*	$ 1.0506 /$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.	$ 1.0006 /$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.	$ 0.0500 /$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).	$ 0.9866 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.......... $ 0.9013 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate .... $............ 0.9866 /$100
As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 45

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)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

SAN BENITO CISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / CAMERON / Latest Prior Year Supplement	9
2	Prior year tax ceilings	CAD Docs / CAMERON / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	TEA / District	10
4MO	Prior year M&O tax rate	TEA / District	10
5A	Original prior year ARB values	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
5B	Prior year values from final court decisions	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6A	Prior year ARB certified value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6B	Prior year disputed value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
		CAD Docs / Preliminary Estimates (4/30)	13
9	Prior year taxable value of deannexed territory	CAD Docs / CAMERON / Certified Reports (7/25)	14
10A	Absolute exemptions — prior year market value	CAD Docs / CAMERON / Certified Reports (7/25)	14
10B	Partial exemptions	CAD Docs / CAMERON / Certified Reports (7/25)	14
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / CAMERON / Certified Reports (7/25)	14
11B	Current year productivity or special appraised value	CAD Docs / CAMERON / Certified Reports (7/25)	14
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	16
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	15
17A	Certified values	CAD Docs / CAMERON / Certified Reports (7/25)	17
17B	Pollution control and energy storage system exemption	CAD Docs / CAMERON / Certified Reports (7/25)	14
18A	Current year taxable value of properties under protest	CAD Docs / CAMERON / Certified Reports (7/25)	17
18B	Current year value of properties not under protest or not certi…	CAD Docs / Preliminary Estimates (4/30)	13
19	Current year tax ceilings	CAD Docs / CAMERON / Certified Reports (7/25)	17
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	13
22	Total current year taxable value of properties in territory ann…	CAD Docs / CAMERON / Certified Reports (7/25)	14
23	Total current year taxable value of new improvements	CAD Docs / CAMERON / Certified Reports (7/25)	14
27	Current year maximum compressed tax rate (MCR)	TEA / District	18
28A	Prior year enrichment tax rate	TEA / District	10
30A	Total current year debt — property tax revenue	*No source annotation*	
30B	Subtract unencumbered fund amount	*No source annotation*	
30C	Subtract state aid received	TEA / District	10
31	Certified prior year excess debt collections	Tax Office Docs	19
33A	Current year anticipated collection rate	Tax Office Docs	20
33B	Current year - 1 actual collection rate	Tax Office Docs	20
33C	Current year - 2 actual collection rate	Tax Office Docs	20
33D	Current year - 3 actual collection rate	Tax Office Docs	20

38	TCEQ certified expenses for pollution control	*No source annotation*
43	Prior year voter-approval tax rate (disaster adjustment)	*No source annotation*

Blue page numbers are hyperlinks — click to navigate directly to the source documentation page.

2025 Appraisal Totals

SAN BENITO C.I.S.D

CAMERON CAD

ISB

As of Roll # 16

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,456)	(Count) (0)	(Count) (23,456)
Land HS Value	565,999,361	0	565,999,361
Land NHS Value	613,729,526	0	613,729,526
Land Ag Market Value	283,599,696	0	283,599,696
Land Timber Market Value	0	0	0
Total Land Value	**1,463,328,583**	**0**	**1,463,328,583**
Improvement HS Value	1,242,517,562	0	1,242,517,562
Improvement NHS Value	585,977,460	0	585,977,460
Total Improvement	**1,828,495,022**	**0**	**1,828,495,022**
Market Value	**3,291,823,605**	**0**	**3,291,823,605**
BUSINESS PERSONAL PROPERTY	(1,342)	(0)	(1,342)
Market Value	**396,073,134**	**0**	**396,073,134**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (24,798)	(Total Count) (0)	(Total Count) (24,798)
TOTAL MARKET	**3,687,896,739**	**0**	**3,687,896,739**
Ag Productivity	12,112,397	0	12,112,397
Ag Loss (-)	271,487,299	0	271,487,299
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**3,416,409,440**	**0**	**3,416,409,440**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	433,747,016	0	433,747,016
CB CAP Limitation Value (-)	193,606,904	0	193,606,904
NET APPRAISED VALUE	**2,789,055,520**	**0**	**2,789,055,520**
Total Exemption Amount	1,136,256,993	0	1,136,256,993
NET TAXABLE	**1,652,798,527**	**0**	1 **1,652,798,527**
TAX LIMIT/FREEZE ADJUSTMENT	**23,198,055**	**0**	2 **23,198,055**
LIMIT ADJ TAXABLE (I&S)	**1,629,600,472**	**0**	**1,629,600,472**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**1,629,600,472**	**0**	**1,629,600,472**

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

$17,206,493.86 = 1,629,600,472 * (1.050600 / 100) + $85,911.3

SAN BENITO CISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	7,876.449	7,520.392	7,148.227
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	6,468.956	6,159.534	5,833.072
3.	Special Education FTEs Detail Report	409.548	437.334	437.334
4.	Career & Technology FTEs	997.945	923.524	877.821
5.	Weighted ADA (WADA) Detail Report	12,345.241	12,050.401	11,544.039
	WADA-to-ADA Ratio	*1.567*	*1.602*	*1.615*
6.	PEIMS Enrollment	9,073	8,624	8,197
Property Values				
7.	Prior Tax Year State Certified Property Value	$1,533,849,792	$1,607,332,434	$1,677,049,536
8.	Current Tax Year State Certified Property Value	$1,607,332,434	$1,677,049,536	$1,764,089,566
	Year-Over-Year Value Change	4.79%	4.34%	5.19%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.736900	$0.786900	$0.771500
10.	Tier One Tax Year M&O Tax Rate	$0.616900	$0.616900	$0.601500
11.	Maximum Compressed Tax Rate	$0.616900	$0.616900	$0.601500
	Tier Two, Level One Pennies (Golden Pennies)	*$0.080000*	*$0.080000*	*$0.080000*
	Tier Two, Level Two Pennies (Copper Pennies)	*$0.040000*	*$0.090000*	*$0.090000*
	VTCS 2784g Pennies (Unequalized Pennies)	*$0.000000*	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	[illegible]	$12,941,573	$12,847,106
	M&O Collections Relative to T2	*102.6%*	*98.1%*	*94.4%*
13.	I&S Tax Rate	$0.291800	$0.263700	$0.265100
14.	I&S Tax Collections	$4,557,085	$4,180,745	$4,244,105
	I&S Collections Relative to T8	*97.2%*	*94.5%*	*90.8%*
15.	Total Tax Collections	$16,711,777	$17,122,318	$17,091,210
16.	Total Tax Levy	$16,935,061	$18,327,802	$18,293,511
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	7,725.463	7,454.692	7,082.527
19.	ASF ADA	7,956.791	7,876.449	7,520.392
20.	Per Capita Rate	$619.868	$471.190	$620.000
Program Intent Codes - Allotments				
Tier One Subchapter B and C Allotments		SY 2024-25	SY 2025-26	SY 2026-27
21.	11-Regular Program Allotment 48.051	$39,848,769	$38,281,504	$36,252,540
22.	Small and Mid-Size Allotment 48.101	$0	$0	$0
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$9,864,939	$10,751,960	$10,751,960
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$311,080	$312,615	$297,077
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount,* ***spend req. repealed beginning with 25-26 school year*** *)*	$12,087,050	$11,649,310	$11,073,724
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$1,363,297	$1,121,719	$1,066,208
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$8,156,655	$7,615,775	$7,238,889
28.	11-Public Education Grant 48.107	$0	$0	$0
29.	36-Early Education Allotment 48.108 *(spend 100% of amount)* ***INCLUDES REALLOCATION UNDER HB2***	$1,542,092	$1,747,973	$1,661,470
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$166,341	$161,670	$153,618
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$441.000	$297,000	$297,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$1,861,192	$2,926,861	$2,926,861
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$377,255	**MOVED TO 48.160**	**MOVED TO 48.160**
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	$0	$0	$0
	Early Literacy Intervention Allotment 48.122	*N/A*	*N/A*	$0
Tier One Subchapter D Allotments		SY 2024-25	SY 2025-26	SY 2026-27
36.	99-Transportation Allotment 48.151	$771,769	$771,769	$771,769
37.	99-New Instructional Facility Allotment 48.152	$0	$0	$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153			
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	$5,061	$26,451	$26,451
40.	College Preparation Assessment Reimbursement 48.155	$0	$0	$0
41.	Certification Examination Reimbursement 48.156	$6,396	$6,396	$6,396
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	$25,982	$25,982	$25,982
42.	Teacher Retention Allotment 48.158	*N/A*	*N/A*	$0
43.	Support Staff Retention Allotment 48.1581	*N/A*	$2,642,500	$2,642,500
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$274,223	$259,532
45.	School Safety Allotment 48.160	*N/A*	$238,000	$238,000
46.	Allotment for Basic Costs 48.161	*N/A*	$828,094	$820,241
47.	Total Cost of Tier One Detail Report	*N/A*	$914,144	$868,905
48.	Local Fund Assignment	$76,828,877	$80,593,945	$77,379,123
49.	Per Capita Distribution from Available School Fund (ASF)	($9,915,634)	($10,345,719)	($10,610,999)
Foundation School Program (FSP) State Funding		($4,932,160)	($3,711,304)	($4,662,643)
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$61,981,083	$66,536,922	$62,105,481
51.	Tier Two Detail Report	$13,643,131	$14,745,168	$13,336,017
52.	Other Programs Detail Report	$1,201,746	$1,304,393	$1,281,631
53.	Total FSP Operations Funding	$76,825,961	$82,586,483	$76,723,129
State Aid by Fund Code / Object Code - Funding Source				
M&O State Aid		SY 2024-25	SY 2025-26	SY 2026-27
54.	199/5812 - Foundation School Fund	$76,281,581	$82,069,043	$76,231,296
55.	199/5811 - Available School Fund	$4,932,160	$3,711,304	$4,662,643
56.	410/5829 - Instructional Materials & Technology Fund	$544,380	$517,440	$491,833
I&S State Aid				
57.	599/5829 - EDA	$1,853,440	$1,828,941	$1,619,802
58.	599/5829 - Instructional Facilities Allotment (Bond)	$1,550,646	$856,205	$695,840
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	$0	$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$0	$0	$0
61.	TOTAL FSP/ASF STATE AID	$85,162,207	$88,982,933	$83,701,414
Local Revenue in Excess of Entitlement				
62.	Local Revenue in Excess of Entitlement Detail Report	$0	$0	$0

Lawsuits for TNT Calculation

Inactive

	Market Value	Settled Value
	$2,650,000	$2,525,000
	$135,000	$135,000
	$1,235,555	$1,198,052
	$13,875	$13,875
	$52,726	$52,726
	$683,538	$662,239
	$5,300,000	$5,200,000
Total	**$10,070,694**	**$9,786,892**

5A, 5B

Active

	Original value	Contested value (not reported)
	$752,000	$0
	$5,300,000	$0
	$46,500	$0
	$26,422,796	$0
	$159,371	$0
	$51,367	$0
	$53,830	$0
	$53,830	$0
	$53,830	$0
	$53,635	$0
	$53,858	$0
	$55,769	$0
	$73,504	$0
	$1,605,312	$0
Total	**$34,735,602**	$0

6A, 6B

2025 Lawsuits

	2025 LAWSUITS ATTORNEY/AGENT	PARCEL NUMBER	PID #	entities	PROPERTY OWNER	CAUSE NUMBER	MARKET VALUE	DISPOSITION	VALUE CHANGE
R	Gilbert D. Davila	07-9833-0000-0020-00	383755	CBR,GCC,IBR,SBN,SD1,SST,STS	Varco Investments, Ltd, Morrison Plaza, 3340 Pablo Kisel Blvd., Brownsville	2025-DCL-03957-B	5,577,371	SETTLED	5,577,371
		07-9834-0010-0010-00	394836	CBR,GCC,IBR,SBN,SD1,SST,STS	Morrison Center, 3230 Pablo Kisel Blvd., Brownsville		4,039,115	SETTLED	4,039,115
		98-4232-0010-0020-00	406606	CHG,GCC,IHG,SAN,SD5,SST	Stuart Plaza, 6710 W. Exp. 83, Harlingen		6,360,000	SETTLED	5,900,000
R	Jason Robert Nassour	60-8151-0000-0020-00	403171	CSB,GCC,ISB,SD3,SST	South Texas SDI Properties, LLC	2025-DCL-03792-B	752,000	ACTIVE	
R	Gilbert D. Davila, Attorney	01-0000-0870-0090-00	28162	CBR,GCC,IBR,SBN,SST,STS	Origo Works, Properties, LLC, 115 E. Washington St., Brownsville	2025-DCL-03956-G	175,000	SETTLED	175,000
		01-0000-0950-0070-00	28233	CBR,GCC,IBR,SBN,SST,STS	1009 E. Adams St., Brownsville		725,000	SETTLED	650,000
		04-9300-0290-0141-00	50482	CBR,GCC,IBR,SBN,SST,STS	222 N. Expressway 77/83, Brownsville		2,766,000	SETTLED	2,625,000
R	Gilbert D. Davila	67-6820-0010-0058-00	113422	CSP,GCC,IPI,SC1,SST,STS	Uptown Brownsville, LLC, 410 Padre Blvd., South Padre Island	2025-DCL-03953-A	5,218,000	SETTLED	5,100,000
		01-1060-0060-0010-01	29964	CBR,GCC,IBR,SBN,SST,STS	1552 Palm Blvd., Brownsville		3,615,379	SETTLED	3,350,000
		60-8152-0010-0010-00	411124	CSB,GCC,ISB,SD3,SST	500 W. Business 77, San Benito		2,650,000	SETTLED	2,525,000
R	Andrea Hoyt	21-6242-0010-0010-00	240174	CHG,GCC,IHG,SD3,SST	Lowes Home Center, Inc., 4705 S. South Expressway 83/77, Harlingen	2025-DCL-04049-C	7,700,000	SETTLED	7,550,000
		05-0000-0330-0000-00	50948	CBR,GCC,IBR,SBN,SD1,SST,STS	525 Ruben Torres, Blvd., Brownsville		7,435,868	SETTLED	7,435,868
R	Richard Bradley O'Neill, Attorney	31-0000-4440-0020-00	87266	CLV,GCC,IPI,SC1,SST,STS	Peak Bay Apartments, LLC, 242 Santa Isabel Blvd, Laguna Vista	2025-DCL-04037-I	1,470,000	SETTLED	1,275,000
R	Richard Bradley O'Neill, Attorney	18-4782-0020-0000-00	73647	CHG,GCC,IHG,SAN,SST	Harlingen Apartments, LLC, 1601 Haverford, Harlingen	2025-DCL-04039-G	2,717,578	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-7910-0000-2046-00	41011	CBR,GCC,IBR,SBN,SD1,SST,STS	Waterside Apartments, LLC, 4200 Boca Chica Blvd, Brownsville	2025-DCL-04035-I	2,734,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-1320-3000-0200-00	35875	CBR,GCC,IBR,SBN,SD1,SST,STS	Brownsville Apartments, LLC, 1202 Morningside Rd, Brownsville	2025-DCL-04028-I	925,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	02-7910-1890-1010-00	41509	CBR,GCC,IBR,SBN,SD1,SST,STS	275 Morningside Rd, Brownsville		2,050,000	ACTIVE	
R	Richard Bradley O'Neill, Attorney	04-9200-0070-0000-00	50044	CBR,GCC,IBR,SBN,SST,STS	Villas de San Miguel, LLC, 628 Lindale Dr., Brownsville	2025-DCL-04038-E	1,170,410	ACTIVE	
R	Richard Bradley O'Neill, Attorney	20-5140-0010-0000-00	76442	CHG,GCC,IHG,SAN,SST	Harlingen Park Place Apartments, LLC	2025-DCL-04036-D	1,610,721	ACTIVE	
		20-5140-0010-0010-00	76443	CHG,GCC,IHG,SAN,SST			260,535	ACTIVE	
		18-2750-0080-8130-00	71897	CHG,GCC,IHG,SAN,SST			6,380	ACTIVE	
R	Gilbert D. Davila, Attorney	05-4660-0010-0000-00	52630	CBR,GCC,IBR,SBN,SST,STS	Sabal Market Center LLC, 814 N. Expressway, Brownsville	2025-DCL-04085-H	5,197,369	SETTLED	4,355,662
R	Gilbert D. Davila, Attorney	05-4660-0011-0000-00	52631	CBR,GCC,IBR,SBN,SST,STS	814 Expressway 77/83, Brownsville		1,393,000	SETTLED	1,244,338
R	Jack M. Olsen, Attorney	06-9300-0020-0170-00	57667	CBR,GCC,IBR,SBN,SD1,SST,STS	LKVC, LLC, Lack's Furniture - 1405 Ruben M. Torres, Blvd., Brownsville	2025-DCL-04266-D	4,654,140	SETTLED	4,450,000
		17-1100-0000-0010-00	69801	CHG,GCC,IHG,SAN,SST	Lack's Furniture, 802 S. Dixieland Rd., Harlingen		1,700,900	SETTLED	1,700,900
R	Clemetric Thomas Frazier, Attorney	61-3900-0020-0330-00	105680	CSB,GCC,ISB,SD3,SST	Roy Rentals, LP	2025-DCL-04183-H	135,000	SETTLED	135,000
		97-3780-0110-0100-00	203107	CCB,GCC,IHG,SAN,SD5,SST			205,000	SETTLED	205,000
		24-5550-0010-0050-00	81470	CHG,GCC,IHG,SAN,SD3,SST			256,392	SETTLED	256,392
		37-0000-0710-0100-00	88623	CLO,GCC,ILO,SBN,SD1,SST,STS			212,000	SETTLED	172,000
		55-0000-0240-0090-00	97287	CRH,GCC,IRH,SAN,SD3,SST			259,997	SETTLED	259,997
R	Dallas Alford Sessions, Attorney	07-9828-0000-0010-00	360868	CBR,GCC,IBR,SBN,SD1,SST,STS	TPI Sunrise Palms LLC	2025-DCL-04393-H	2,306,810	SETTLED	2,119,000
		07-9828-0000-0020-00	360869	CBR,GCC,IBR,SBN,SD1,SST,STS			6,245,043	SETTLED	5,346,000
R	Dallas Alford Sessions, Attorney	18-4093-0010-0090-00	359828	CHG,GCC,IHG,SAN,SD5,SST	Y & O Harlingen Corners LLC	2025-DCL-04467-C	8,619,742	SETTLED	7,500,000
		18-4104-0010-0040-00	428096	CHG,GCC,IHG,SAN,SD5,SST			2,498,355	SETTLED	2,300,000
		18-4104-0010-0080-00	428098	CHG,GCC,IHG,SAN,SD5,SST			8,824,096	SETTLED	8,300,000
		18-4104-0010-0081-00	428099	CHG,GCC,IHG,SAN,SD5,SST			5,782,904	SETTLED	5,450,000
P	David C. Garza, Attorney	00-0100-0133-8810-04	219035	GCC,IPI,SBN,SES,SST,STS	Loma Alta Leasing, Inc.	2025-DCL-04492-H	494,143	SETTLED	183,840
R	Gilbert D. Davila, Attorney	88-5244-0010-0010-00	389961	CSB,GCC,ISB,SD3,SST	Brownsville Apartments, LLC, 1202 Morningside Rd, Brownsville	2025-DCL-04286-H	5,300,000	ACTIVE	
		79-1410-0010-0112-00	424834	GCC,ILO,SBN,SD1,SES,SST,STS	Ovation Senior Living, 8475 E. Lakeside Blvd., San Benito		4,497,874	ACTIVE	
R	Jack M. Olsen, Attorney	77-1600-0070-0000-00	150835	CLO,GCC,ILO,SBN,SD1,SST,STS	Rio Grande Valley Resorts LLC	2025-DCL-04402-I	3,536,049	SETTLED	3,070,000
R	Gilbert D. Davila, Attorney	79-1410-0010-0110-00	248674	GCC,ILO,SBN,SD1,SES,SST,STS	VDC Lakeside Capella LP, Capella Apartments, 8465 E. Lakeside Blvd., Los Fresnos	2025-DCL-04279-D	4,314,430	SETTLED	4,225,000
		75-0171-1580-0201-00	390117	CLO,GCC,ILO,SBN,SD1,SST,STS	Paseo Pointe Apartments, 33168 Whipple, Los Fresnos		9,716,786	SETTLED	9,250,000
		74-3021-0010-0010-00	400153	CBR,GCC,ILO,SBN,SD1,SST,STS	Retama Park Apartments, 151 Clara Bennett, Los Fresnos		6,072,581	SETTLED	5,425,000
R	Jason Robert Nassour, Attorney	29-8200-0010-0010-00	86867	CLA,GCC,ILA,SD6,SST	La Feria Partners, LLC	2025-DCL-04444-A	467,227	ACTIVE	
		29-9900-0010-0000-00	87112	CLA,GCC,ILA,SD6,SST			3,135,988	ACTIVE	
		85-3150-0000-0010-00	180071	CLA,GCC,ILA,SD6,SST			2,800,000	ACTIVE	
		85-7141-0000-0031-00	181933	CLA,GCC,ILA,SD6,SST			650,000	ACTIVE	
R	Gilbert D. Davila, Attorney	01-9010-1000-0020-00	32506	CBR,GCC,IBR,SBN,SD1,SST,STS	J P Morgan Chase Bank, Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I	4,179,339	SETTLED	3,850,000
		06-9710-0010-0010-00	57896	CBR,GCC,IBR,SBN,SD1,SST,STS	Chase Bank, 4999 Alton Gloor, Brownsville		1,232,734	SETTLED	1,200,000
R	Ernest Aliseda, Attorney	01-9338-0010-0010-00	34568	CBR,GCC,IBR,SBN,SD1,SST,STS	DHR Real Estate Partners, LTD	2025-DCL-04501	10,800,000	ACTIVE	
R	Sam C. Webb, Attorney	22-1930-0010-0010-00	77373	CHG,GCC,IHG,SAN,SD5,SST	LEMB III, LP, 1201 N. Expressway 77, Paradise Park RV Resort	2025-DCL-04580-B	1,213,617	ACTIVE	
		22-1930-0020-0000-00	77374	CHG,GCC,IHG,SAN,SD5,SST			5,952,501	ACTIVE	
		22-1930-0030-0000-00	77375	CHG,GCC,IHG,SAN,SD5,SST			10,595,066	ACTIVE	
R	Sam C. Webb, Attorney	97-2184-0000-1000-00	202567	CHG,GCC,IHG,SAN,SD5,SST	MHC Tropic Winds, LLC, 1501 N. Loop 499, Harlingen, TX	2025-DCL-04583-D	10,306,110	ACTIVE	
R	Sam C. Webb, Attorney	98-4200-0030-0000-00	208578	CHG,GCC,IHG,SAN,SD5,SST	Sunburst/Encore LP, 4515 Graham, Harlingen, TX	2025-DCL-04590-C	121,136	ACTIVE	
		98-4200-0040-0200-00	208580	CHG,GCC,IHG,SAN,SD5,SST	4525 Graham, Harlingen, TX		5,657,991	ACTIVE	
R	Sam C. Webb, Attorney	15-1130-0010-0010-00	65651	CHG,GCC,IHG,SAN,SD5,SST	Sunburst/Encore LP	2025-DCL-04595-E	19,561,330	ACTIVE	
		15-1130-0020-0010-00	65653	CHG,GCC,IHG,SAN,SD5,SST			75,740	ACTIVE	
		23-9575-2000-0020-00	81005	CHG,GCC,IHG,SAN,SD5,SST			4,880	ACTIVE	
		23-9600-0000-0010-00	81112	CHG,GCC,IHG,SAN,SD5,SST			68,680	ACTIVE	
		23-9600-0000-0070-00	81114	CHG,GCC,IHG,SAN,SD5,SST			75,620	ACTIVE	
		97-3791-0010-0010-00	203612	CCB,GCC,IHG,SAN,SD5,SST			2,789,428	ACTIVE	
R	Sam C. Webb, Attorney	23-0680-1180-0042-00	79429	CSB,GCC,ISB,SD3,SST	MHC Fun N Sun, LLC	2025-DCL-04585-I	46,500	ACTIVE	
		23-0680-1180-0060-00	79431	CSB,GCC,ISB,SD3,SST			26,422,796	ACTIVE	
		23-0680-1180-0070-00	79432	CSB,GCC,ISB,SD3,SST			159,371	ACTIVE	
		23-0680-1180-0090-00	79434	CSB,GCC,ISB,SD3,SST			51,367	ACTIVE	
		88-4000-0010-0010-00	188101	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0020-00	188102	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0030-00	188103	CSB,GCC,ISB,SD3,SST			53,830	ACTIVE	
		88-4000-0010-0040-00	188104	CSB,GCC,ISB,SD3,SST			53,635	ACTIVE	
		88-4000-0010-0050-00	188105	CSB,GCC,ISB,SD3,SST			53,858	ACTIVE	
		88-4000-0010-0060-00	188106	CSB,GCC,ISB,SD3,SST			55,769	ACTIVE	
		88-4000-0010-0070-00	188107	CSB,GCC,ISB,SD3,SST			73,504	ACTIVE	
R	Andrew Blaine Albright	07-9057-0010-0020-00	61698	CBR,GCC,IBR,SBN,SD1,SST,STS	MCRT3 Brownsville LP	2025-DCL-04729-A	11,382,791	ACTIVE	
P	Michael Patrick Moore	00-0100-0062-2002-01	216262	CBR,GCC,IBR,SBN,SD1,SST,STS	Dillard Texas South LLC	2025-DCL-04725-B	7,369,000	ACTIVE	
R	Patrick T. Donovan	72-4600-0250-0010-00	377605	CBR,GCC,IPI,SC1,SST,STS	Dragon Products LLC (42134 FM 510 Industrial)	2025-DCL-04754-G	6,818,752	ACTIVE	
R	Lauren Kennedy Smith	59-5220-0030-0011-00	103121	CSB,GCC,ISB,SD3,SST	Firebrand Properties, LP	2025-DCL-04500-E	1,235,555	SETTLED	1,198,052
		59-5220-0030-0090-00	103125	CSB,GCC,ISB,SD3,SST			13,875	SETTLED	13,875
		59-5220-0030-0101-00	103128	CSB,GCC,ISB,SD3,SST			52,726	SETTLED	52,726
		76-5210-0010-0020-00	143725	CBR,GCC,IBR,SBN,SD1,SST,STS			1,151,900	SETTLED	1,114,397
		85-5389-0000-0010-00	181023	CLA,GCC,ILA,SD6,SST			1,045,873	SETTLED	1,008,370
		01-9361-0010-0010-00	34864	CBR,GCC,IBR,SBN,SST,STS			1,333,562	SETTLED	1,296,050
		02-5610-0060-0260-00	38408	CBR,GCC,IBR,SBN,SD1,SST,STS			1,462,028	SETTLED	1,424,525
		25-2271-0000-0020-00	395286	CHG,GCC,IHG,SAN,SST			595,180	SETTLED	557,677
		19-9736-0010-0010-00	399670	CHG,GCC,IHG,SAN,SST			944,129	SETTLED	906,626
		19-9736-0010-0020-00	399671	CHG,GCC,IHG,SAN,SST			915,894	SETTLED	878,391
		19-9736-0010-0030-00	399672	CHG,GCC,IHG,SAN,SST			13,875	SETTLED	13,875
		03-4410-0020-0021-00	43902	CBR,GCC,IBR,SBN,SST,STS			52,726	SETTLED	710,283
		06-4870-0010-0010-00	56316	CBR,GCC,IBR,SBN,SST,STS			1,121,218	SETTLED	1,083,715
		06-9250-0000-0023-00	57654	CBR,GCC,IBR,SBN,SD1,SST,STS			1,062,558	SETTLED	1,025,055
		06-9711-0010-0030-00	57899	CBR,GCC,IBR,SBN,SD1,SST,STS			1,300,000	SETTLED	1,262,497
		07-9600-0240-0400-00	62350	CBR,GCC,IBR,SBN,SST,STS			1,536,166	SETTLED	1,498,663
		19-1750-0010-0010-00	74551	CHG,GCC,IHG,SAN,SST			1,190,934	SETTLED	1,153,431
		23-8200-0020-0010-00	80699	CHG,GCC,IHG,SAN,SST	5A, 5B, 6A, 6B		1,573,609	SETTLED	1,536,106
R	Russel L. Morris	07-9800-0150-0200-00	62581	CBR,GCC,IBR,SBN,SST,STS	KAMS Partners, LP	2025-DCL-04799-C	11,000,000	DISMISSED	
R	Russel L. Morris	01-7000-0010-0020-00	32018	CBR,GCC,IBR,SBN,SST,STS	Puente Partners LP, 2944 Boca Chica Blvd., Brownsville, TX	2025-DCL-04800-a	5,000,000	ACTIVE	
		01-7000-0000-0013-00	442374	CBR,GCC,IBR,SBN,SST,STS	2940 Boca Chica Blvd, Brownsville, TX		8,000,000	ACTIVE	
R	Jay Shroff	75-0239-0010-0050-00	139166	CLO,GCC,ILO,SBN,SD1,SST,STS	AutoZone Texas, L.P., AutoZone West, Inc.	2025-DCL-04852-G	811,673	SETTLED	676,685
		01-1080-0080-0220-00	30000	CBR,GCC,IBR,SBN,SST,STS			673,528	SETTLED	566,974
		04-9628-0010-0011-00	50620	CBR,GCC,IBR,SBN,SST,STS			1,010,244	SETTLED	847,572
		16-9400-0030-0010-00	69519	CHG,GCC,IHG,SAN,SST			757,554	SETTLED	673,371
		79-1928-0010-0020-00	168035	CBR,GCC,IBR,SBN,SD1,SP1,SST,STS			775,109	SETTLED	646,584
		58-7771-0000-0010-00	360620	CSB,GCC,ISB,SD3,SST			683,538	SETTLED	662,239
R	Gilbert D. Davila	98-7804-0010-0020-00	389013	CHG,GCC,IHG,SAN,SD5,SST	Presidium Valor Venture LLC	2025-DCL-04779	22,351,147	SETTLED	22,000,000
R	Jay Shroff	01-9362-0010-6000-00	34874	CBR,GCC,IBR,SBN,SD1,SST,STS	Chick-Fil-A, Inc., 4325 N. Expressway 77/83, Brownsville	2025-DCL-04802-B	1,800,000	SETTLED	1,650,000
R		04-0899-0000-0020-00	394295	CBR,GCC,IBR,SBN,SST,STS	3385 Boca Chica Blvd., Brownsville		1,466,273	SETTLED	1,466,273
R		18-4112-0010-0010-00	368976	CHG,GCC,IHG,SAN,SST	1021 Dixieland Rd., Harlingen		1,150,000	SETTLED	1,150,000
R		23-4520-0010-0010-10	405820	CHG,GCC,IHG,SAN,SST	1814 E. 77 Sunshine Strip, Harlingen		1,681,903	SETTLED	1,631,903
R		79-1977-0010-0010-00	405852	CBR,GCC,IBR,SBN,SD1,SP1,SST,STS	2150 FM 802, Brownsville		1,800,000	SETTLED	1,700,000
R	Gilbert D. Davila	88-5244-0010-0010-00	389961	CSB,GCC,IS B,SD3,SST	VDC San Benito Reserve I Homes, LP, 698 Stookey Rd., San Benito	2025-DCL-04286-H	5,300,000	SETTLED	5,200,000
		79-1410-0010-0112-00	424834	GCC,ILO,SBN,SD1,SES,SST,STS	8475 E. Lakeside Blvd, Los Fresnos		4,497,874	SETTLED	4,325,000
R	Gillbert D. Davila	73-8670-0310-0300-00	122721	CBR,GCC,IBR,SBN,SD1,SST,STS	TXBR Gulf MHP, LLC, dba Gulf Breeze MHP, Brownsville	2025-DCL-04683-B	2,594,821	SETTLED	2,280,000
R	Lance Alan Kirby	07-4350-0120-0160-00	59961	CBR,GCC,IBR,SBN,SST,STS	Jewelry Corner, Inc., 780 Central Blvd, Brownsville	2025-DCL-04944-E	2,377,717	ACTIVE	
R	Carolyn Jeannette Chinn	24-8820-0000-0010-00	82829	CHG,GCC,IHG,SAN,SD3,SST	VHS Harlingen Hospital Company, LLC	2025-DCL-04885-G	78,799,967	ACTIVE	
R	Lauren Kennedy Smith	01-9010-2000-0018-00	32512	CBR,GCC,IBR,SBN,SD1,SST,STS	International Bank of Commerce, Brownsville	2025-DCL-04940-A	3,100,500	ACTIVE	
		03-9470-0000-0010-00	44771	CBR,GCC,IBR,SBN,SD1,SST,STS			9,918,018	ACTIVE	
R	Robert L. Ritterbusch	67-0361-0000-0401-00	380121	CSP,GCC,IPI,SC1,SST,STS	Robert L. Ritterbusch	2025-DCL-05100-B	750,000	ACTIVE	
R	Kathlyn Eileen Hufsteler	24-5750-0000-0040-00	82312	CHG,GCC,IHG,SAN,SST	Willow Ridge 168, LLC	2025-DCL-05290-H	4,536,862	SETTLED	4,125,000
R	Kathlyn Eileen Hufsteler	07-6470-0000-0010-00	60748	CBR,GCC,IBR,SBN,SST,STS	Wellington Plaza, LLC, 844 W. Price Rd., Brownsville	2025-DCL-05070-D	2,167,941	ACTIVE	
		07-6470-0000-0020-00	60749	CBR,GCC,IBR,SBN,SST,STS	2390 Central Blvd., Brownsville		1,241,962	ACTIVE	
		07-6470-0000-0030-00	60750	CBR,GCC,IBR,SBN,SST,STS	2280 Central Blvd., Brownsville		1,712,219	ACTIVE	
		07-6470-0000-0044-00	60755	CBR,GCC,IBR,SBN,SST,STS	844 W. Price Rd., Brownsville		264,282	ACTIVE	
R	Kathlyn Eileen Hufsteler	02-7910-0220-1020-00	41180	CBR,GCC,IBR,SBN,SD1,SST,STS	Kimac, LLC, 4380 Boca Chica, Brownsville	2025-DCL-05069-I	5,073,273	SETTLED	4,900,000
R	Kathlyn Eileen Hufsteler	76-3740-0110-0000-00	143452	CBR,GCC,IBR,SBN,SST,STS	Gran-Cam, LLC, 1385 Military Hwy, Brownsville	2025-DCL-05072-B	5,642,666	ACTIVE	
R	Michael R. Silberstein	67-1600-1820-0092-00	111464	CSP,GCC,IPI,SC1,SST,STS	South Padre Retreats, LLC, 220 West Atol, Street, South Padre Island	2025-DCL-04989-I	900,000	ACTIVE	
		67-6400-0870-0010-00	108805	CSP,GCC,IPI,SC1,SST,STS	5703B Laguna Circle South, South Padre Island		922,385	ACTIVE	
		67-6400-0870-0020-00	111465	CSP,GCC,IPI,SC1,SST,STS	W Atol, South Padre Island		550,877	ACTIVE	
		67-0508-0103-0040-00	108245	CSP,GCC,IPI,SC1,SST,STS	429 Padre Blvd, Unit A-3, South Padre Island		750,000	ACTIVE	
		67-0508-0102-0010-00	108244	CSP,GCC,IPI,SC1,SST,STS	429 Padre Blvd, Unit A-2, South Padre Island		816,000	ACTIVE	
		23-0694-0010-0010-00	79640	CHG,GCC,IHG,SD3,SST	HMC Realty LLC, 5501 S. Expressway 77/83, Harlingen	2025-DCL-05274-G	24,607,999	ACTIVE	
		23-0697-0000-0100-00	79655	CHG,GCC,IHG,SD3,SST			239,119	ACTIVE	
		23-0697-0000-0102-00	79657	CHG,GCC,IHG,SD3,SST			155,012	ACTIVE	
		23-0697-0000-0202-00	79664	CHG,GCC,IHG,SD3,SST			186,570	ACTIVE	
		23-0697-0000-0301-00	79669	CHG,GCC,IHG,SD3,SST			157,086	ACTIVE	
		23-0697-0000-0302-00	79670	CHG,GCC,IHG,SD3,SST			143,088	ACTIVE	
R	James Nick Zoys	19-2701-0000-0030-00	422535	CHG,GCC,IHG,SAN,SD5,SST	GO Centers, LLC and Hutton Base Camp, LLC, 2302 N. Loop 499, Harlingen	2025-DCL-05275-I	295,000	ACTIVE	
		07-1260-0000-0020-00	58483	CBR,GCC,IBR,SBN,SD1,SST,STS	3220 Southmost Rd., Brownsville		765,978	ACTIVE	
		47-2900-0010-0010-00	93011	CPI,GCC,IPI,SC1,SST,STS	1902 W Hwy 100, Port Isabel		936,000	ACTIVE	
R	James David Hannagan	23-4800-0010-0000-00	80037	CHG,GCC,IHG,SAN,SST	Thunderbird Real Estate II LTD (Sames Automotive), 2521 W Expressway 83, Harlingen	2025-DCL-05205-H	4,350,000	ACTIVE	
R	James David Hannagan	76-6322-0000-0010-00	446999	CBR,GCC,ILO,SBN,SD1,SST,STS	Boggus CDJR LLC (Boggus Auto Group)	2025-DCL-05210-A	2,500,000	ACTIVE	
R	Oliver Gray	02-7158-0010-0010-00	352559	CBR,GCC,IBR,SBN,SD1,SST,STS	CVS as Lessee	2025-DCL-05053-B	1,965,170	ACTIVE	
		75-0711-0000-0010-00	366949	CBR,GCC,IBR,SBN,SD1,SST,STS	7395 Padre Island Hwy, Brownsville		1,905,855	ACTIVE	
		29-0030-0000-0010-00	383186	CLA,GCC,ILA,SD6,SST	224 Main St., La Feria		1,755,327	ACTIVE	
		29-0030-0000-0020-00	383187	CLA,GCC,ILA,SD6,SST	101 Main St., La Feria		83,946	ACTIVE	
R	Joshua E. Estes	23-2609-0000-0030-00	413324	CHG,GCC,IHG,SAN,SST	Harlingen Investors, LTD	2025-DCL-05387-I	10,479,496	ACTIVE	
R	Joshua E. Estes	67-1600-1860-0100-00	108871	CSP,GCC,IPI,SC1,SST,STS	Continental Inn Windwater LLC Et Al	2025-DCL-05391-D	2,145,000	ACTIVE	
		67-1600-1860-0080-00	108870	CSP,GCC,IPI,SC1,SST,STS			436,395	ACTIVE	
R	Joshua E. Estes	67-6400-1000-0060-00	111736	CSP,GCC,IPI,SC1,SST,STS	7 Hills SPI LLC	2025-DCL-05392-D	4,177,265	ACTIVE	
R	Joshua E. Estes	23-0696-0010-0010-00	79654	CHG,GCC,IHG,SD3,SST	Tri-City Hotel LLC	2025-DCL-05393-I	6,254,000	ACTIVE	
R	Joshua E. Estes	22-4117-0010-0010-00	410752	CHG,GCC,IHG,SAN,SD5,SST	Provident Group-Harlingen Properties LLC, 751 Harlingen Heights Dr., Harlingen	2025-DCL-05394-E	15,278,430	ACTIVE	
R	Niral Ramesh Gandhi	67-6400-1330-0030-00	112302	CSP,GCC,IPI,SC1,SST,STS	Elegant Lotus LLC	2025-DCL-05322-A	5,203,100	ACTIVE	
R	Clemetric Thomas Frazier	23-0676-0010-0010-00	434592	CHG,GCC,IHG,SD3,SST	Haidar Properties LLC	2025-DCL-05252-D	1,879,129	SETTLED	1,850,000
R	Clemetric Thomas Frazier	03-7160-0070-0000-00	44393	CBR,GCC,IBR,SBN,SST,STS	Jiten I Bhakta	2025-DCL-05175-E	584,500	SETTLED	550,000
R	Clemetric Thomas Frazier	05-0030-0060-0030-00	51055	CBR,GCC,IBR,SBN,SD1,SST,STS	Dos Re Holdings, LLC	2025-DCL-05191-G	12,433,141	SETTLED	11,400,000
R	Clemetric Thomas Frazier	67-6400-1110-0070-00	111902	CSP,GCC,IPI,SC1,SST,STS	4001 Padre Blvd., LTD	2025-DCL-05198-H	1,198,393	SETTLED	1,100,000
R	Clemetric Thomas Frazier	18-4055-0010-0010-00	72942	CHG,GCC,IHG,SAN,SD5,SST	Cornerstone Apartment Homes, LLC, 2215 E. Vinson, Harlingen	2025-DCL-05237-A	2,754,431	ACTIVE	
R	Clemetric Thomas Frazier	15-7596-0010-0020-00	67022	CHG,GCC,IHG,SAN,SST	Alpha Hotels Corporation	2025-DCL-05234-C	3,025,733	SETTLED	2,950,000
R	Clemetric Thomas Frazier	04-9200-1140-0000-00	50244	CBR,GCC,IBR,SBN,SST,STS	Jaydee Rentals LLC	2025-DCL-05192-D	1,181,476	SETTLED	1,100,000
R	Clemetric Thomas Frazier	86-2220-0120-0000-00	186086	GCC,ISB,SAN,SES,SST	BS Properties LLC	2025-DCL-05255-D	1,605,312	ACTIVE	
P	Preston James Dugas, III	00-0100-0217-5179-06	222381	CBR,GCC,IBR,SBN,SD1,SST,STS	Home Depot USA Inc., 605 W. Morrison Rd., Brownsville	2025-DCL-05214-C	7,500,997	SETTLED	7,376,390
		00-0100-0217-5177-01	222380	CHG,GCC,IHG,SAN,SD3,SST	4710 S. Expressway 77/83, Harlingen		8,001,820	SETTLED	7,560,000
		00-0100-0217-5175-201	222379	CBR,GCC,IBR,SBN,SST,STS	4551 Padre Island Hwy, Brownsville		8,164,410	SETTLED	7,635,250
R	Clemetric Thomas Frazier	98-8851-0010-0080-00	360849	GCC,IHG,SAN,SD5,SES,SST	Norma P Monterrey	2025-DCl-05194-G	1,851,133	NON-SUIT	
R	Clemetric Thomas Frazier	06-9700-0130-0000-00	57882	CBR,GCC,IBR,SBN,SD1,SST,STS	PSV IT of 2021 Inc	2025-DCL-05195-G	7,827,838	SETTLED	6,600,000
R	Clemetric Thomas Frazier	07-9819-0010-0040-00	63230	CBR,GCC,IBR,SBN,SD1,SST,STS	Ming Zhe Inc	2025-DCL-05249-G	2,518,600	NON-SUIT	
R	Clemetric Thomas Frazier	06-0200-0020-0020-00	53925	CBR,GCC,IBR,SBN,SD1,SST,STS	Livermore Hotel Group LLC	2025-DCL-05193-G	14,206,500	SETTLED	13,500,000
R	Clemetric Thomas Frazier	67-6830-0010-0000-00	383646	CSP,GCC,IPI,SC1,SST,STS	InnJoy Hospitality LLC	2025-DCL-05250-H	15,504,274	SETTLED	14,890,145
R	Clemetric Thomas Frazier	01-9378-0010-0020-00	366956	CBR,GCC,IBR,SBN,SST,STS	Yogi Property Management LLC	2025-DCL-05232-H	1,100,000	ACTIVE	
R	Clemetric Thomas Frazier	79-1974-0000-0010-00	395582	CBR,GCC,IBR,SBN,SD1,SP2,SST,STS	Mou Tar 281, LLC	2025-DCL-05248-H	1,244,647	SETTLED	1,160,669
R	Clemetric Thomas Frazier	07-9800-1030-0373-00	62694	CBR,GCC,IBR,SBN,SD1,SST,STS	Diwali Partners LP	2025-DCL-05254-A	5,347,500	SETTLED	5,300,000
R	Clemetric Thomas Frazier	07-9811-0030-0090-00	63182	CBR,GCC,IBR,SBN,SD1,SST,STS	Grana LP	2025-DCL-05253-H	13,500,000	SETTLED	13,250,000
R	Clemetric Thomas Frazier	67-6421-0020-0010-00	113175	CSP,GCC,IPI,SC1,SST,STS	Hieblue LLC, 6502 Padre Blvd, South Padre Island	2025-DCL-05251-E	9,118,000	SETTLED	9,100,000
R	Clemetric Thomas Frazier	86-2220-0110-0000-00	183083	CLA,GCC,ILA,SD6,SST	BS Properties LLC	2025-DCL-05236-B	1,730,504	SETTLED	1,575,000
R	Edward DeV. Bunn, Jr.	97-2710-0010-0250-00	202649	CHG,GCC,IHG,SAN,SD5,SST	Charlie & Bud, LLC	2025-DCL-05292-D	2,466,138	NON-SUIT	
R	Joe E. Garcia	98-4220-0130-0150-00	208753	CHG,GCC,IHG,SAN,SD5,SST	E63 Management & Consulting LLC et al	2025-DCL-05076-C	36,590	ACTIVE	
		98-4220-0130-0200-00	208754	CHG,GCC,IHG,SAN,SD5,SST			2,259,457	ACTIVE	
		98-4246-0000-0070-00	209105	CHG,GCC,IHG,SAN,SD5,SST			651,596	ACTIVE	
R	Clemetric Thomas Frazier	07-9838-0010-0010-00	405957	CBR,GCC,IBR,SBN,SD1,SST,STS	Roska Enterprises LLP	2025-DCL-05247-C	9,939,000	SETTLED	9,480,000
R	Clemetric Thomas Frazier	01-9330-2010-0570-00	34402	CBR,GCC,IBR,SBN,SST,STS	Tulsi Enterprises LLC	2025-DCL-05196-G	735,000	SETTLED	728,009
R	Clemetric Thomas Frazier	18-4040-0770-0040-00	234111	CHG,GCC,IHG,SAN,SST	Stoneleigh Apartment Homes LLC	2025-DCL-05240-G	11,500,000	SETTLED	11,400,000
R	Clemetric Thomas Frazier	22-4103-0010-0010-00	78165	CHG,GCC,IHG,SAN,SD5,SST	Valley Hotelier, Inc., 205 N. Expressway 77	2025-DCL-05238-H	1,665,782	SETTLED	1,600,000
R	Clemetric Thomas Frazier	79-2258-0000-0030-00	410707	CBR,GCC,IBR,SBN,SD1,SST,STS	SCF RC Funding IV LLC	2025-DCL-05246-C	6,113,259	SETTLED	6,000,000
R	Clemetric Thomas Frazier	22-4114-0010-0010-00	383630	CHG,GCC,IHG,SAN,SD5,SST	Texaz Hospitality Investment Group LLC	2025-DCL-05239-G	10,741,550	NON-SUIT	
R	Clemetric Thomas Frazier	01-9377-0000-0010-00	360651	CBR,GCC,IBR,SBN,SST,STS	SRP Hotel Investment LLC	2025-DCL-05241-D	701,656	SETTLED	625,000
R	Clemetric Thomas Frazier	98-4234-0010-0010-00	417170	CHG,GCC,IHG,SAN,SD5,SST	Spirit Master Funding X LLC	2025-DCL-05242-I	5,900,000	SETTLED	5,800,000
R	Clemetric Thomas Frazier	19-7001-0000-0010-00	448053	CHG,GCC,IHG,SAN,SST	Shiv Hotel LLC Et Al	2025-DCL-05244-G	2,226,759	ACTIVE	
R	Clemetric Thomas Frazier	19-4130-0010-0010-00	74664	CHG,GCC,IHG,SAN,SD3,SST	Sierra Harlingen Apartment LLC	2025-DCL-05243-B	7,300,000	SETTLED	7,250,000

Back to Source Documentation Links

Zero Value Confirmation

Tax Year 2026 · Generated August 14, 2026

District:	SAN BENITO CISD
Submitted by:	Richard Molina, Chief Appraiser
Office:	Cameron County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	August 14, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 14, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 14, 2026

2026 Certification Tota!s | SAN BENITO C.I.S.D | CAMERON CAD

'ISB | No�New-Revenue Tax Rate Assumpti on | As of RoJI # 0

New Value

Total New Market Value: $33,979.,284

Tota! New Taxable Val.-J . $:. 2 8,:. 25 3...:...2 1 2 ,

JETI		Chapter 313		TIFfTIR:Z	
�ew Market Value:	$0	New Markel Value:	$0	New Markel varue:	$0
New Taxl:lble Varue:	$0	New TaJo:ab!e Value:	$0	New Ta1:,1;abl8 Value:	$0

Exemption loss

New Absolute E emptions

Exemption	Description	Count	Last Year Markel Value
EX�XG	11.184 Primarily performing charitab1e fur,ctions	2	187,559
EX-XV	Other Exemptions ((nclUJding public property, refi...	13	1,002,424
Absolute Ex	.ption Value Loss:	115	

New Partial Exe ptioIIS

Exemption	Description	Cou:nt	Partial Ex.emption Arnt
BPPEX	BPPEX	724	30,268,,398
BPPEX..AL	BPPEX-AL	1()1	4,035,513
BPPEX-TU	BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	()
DV3	Disabled Veterans 50% - 69%	5	20,CIOO
DV4	Disabled Veterans 70% � 100%	38	302,935
DVHS	Disabted Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
'FR	FREEPORT	8	132.442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619'.734
OV65S	OV65 Surviving Spouse	2	0
	Partial Exemption Value Loss:	1,315	
	Total NEW Exemption Value		199,236,742

Increasecl Exemptions

Exempnon	Description	Count	Increased Exemption Amt
	Increased Ex,emption Value Loss:	0	0
	Total Exemption Value Loss:		199,236,742

New Special Use (AgfTimber)1

Count	2025 Market Value	2026 Special Use	Loss
2	2,295,716	138,745	-2.156,971

New Annexations/Deannexations

Count	Market Vallli	Taxable Value

Average Homestead Value

Categor	Count or HS Res	Avg Market	Avg E)C)empt	ff., ed Market	Mad El<empt	Avg Taxab e	Med Taxable
AOnfy	6;644	173,411	00.869	156,676	101,756	31,981	0
A&'E	7,594	178,774	00,754	162.353	103,625	33,721	"0

CAMERON COUNTY TAX OFFICE

TXDIS4D FUND DISTRIBUTION REPORT DATE 07/22/2026 TIME 16:38:50 PAGE 228

RECEIVABLE BALANCE 'R' REPORT FROM 10/01/2025 TO 07/21/2026 YEAR FROM 0000 TO 2025

GENERAL FUND

ISB -- SAN BENITO ISD

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	1,248.80	.00	.00	120.06	.00	1,128.74	376.99	74.56	.00	.00	.00	.00	497.05
2001	1,326.93	.00	.00	339.84	.00	987.09	1,033.38	205.98	.00	.00	.00	.00	1,373.22
2002	1,509.79	.00	.00	288.98	.00	1,220.81	843.56	169.89	.00	.00	.00	.00	1,132.54
2003	1,537.31	.00	.00	108.32	.00	1,428.99	301.13	81.89	.00	.00	.00	.00	409.45
2004	17,072.13	14,256.87-	.00	114.03	.00	2,701.23	303.32	83.47	.00	.00	.00	.00	417.35
2005	15,473.60	.00	.00	174.15	.00	15,299.45	442.11	123.25	.00	.00	.00	.00	616.26
2006	20,154.90	.00	.00	721.29	.00	19,433.61	1,499.24	444.10	.00	.00	.00	.00	2,220.53
2007	16,471.95	.00	.00	661.19	.00	15,810.76	1,358.89	404.01	.00	.00	.00	.00	2,020.08
2008	17,094.12	.00	.00	1,123.02	.00	15,971.10	2,150.92	575.08	.00	.00	.00	.00	3,273.94
2009	15,935.37	.00	.00	548.13	.00	15,387.24	1,102.68	321.51	.00	.00	.00	.00	1,650.81
2010	24,985.77	.00	.00	747.18	.00	24,238.59	1,451.42	439.70	.00	.00	.00	.00	2,198.60
2011	30,928.63	.00	.00	415.50	.00	30,513.13	750.03	233.11	.00	.00	.00	.00	1,165.53
2012	30,859.54	.00	.00	372.49	.00	30,487.05	584.18	173.24	.00	.00	.00	.00	956.67
2013	29,997.05	.00	.00	379.37	.00	29,617.68	593.92	194.65	.00	.00	.00	.00	973.29
2014	31,560.59	.00	.00	1,498.95	.00	30,061.64	1,691.66	441.27	.00	.00	.00	.00	3,190.61
2015	29,891.20	.00	.00	1,467.10	.00	28,424.10	1,511.67	409.52	.00	.00	.00	.00	2,978.77
2016	37,377.74	.00	.00	1,800.47	.00	35,577.27	1,827.29	581.82	.00	.00	.00	.00	3,627.76
2017	46,448.47	94.93-	.00	2,473.79	.00	43,879.75	2,597.79	991.95	.00	.00	.00	.00	5,071.58
2018	62,059.14	144.70-	.00	4,612.40	.00	57,302.04	4,480.41	1,818.57	.00	.00	.00	.00	9,092.81
2019	81,860.68	131.09-	.00	6,796.71	.00	74,932.88	5,796.98	2,486.63	.00	.00	.00	.00	12,593.69
2020	108,547.36	126.76-	.00	8,743.31	.00	99,677.29	5,903.62	2,724.93	.00	.00	.00	.00	14,646.93
2021	115,381.45	1,016.52	212.41	19,831.33	.00	96,779.05	9,712.98	5,008.93	35.05-	46.56-	.00	.00	29,544.31
2022	175,344.74	1,791.60	453.47	58,747.90	.00	118,841.91	22,054.33	13,309.51	7.08-	.00	.00	.00	80,802.23
2023	254,364.26	58,683.08-	63,959.28	100,459.40	67.34-	159,248.40	32,507.29	24,003.29	68.23-	737.41-	.00	.22	132,899.57
2024	587,189.03	122,485.88-	135,825.91	304,757.47	1,296.84-	297,068.43	68,996.84	66,878.85	588.06	1,059.64-	.00	.00	372,457.47
TOTL	1,754,620.55	193,115.19-	200,451.07	517,302.38	1,364.18-	1,246,018.23	169,872.63	122,179.71	477.70	1,843.61-	.00	.22	685,811.05
2025	13,140,319.63	256,357.76-	178,252.83	12,044,032.51	28,693.52-	1,046,875.71	151,066.28	27,974.72	3,761.58	.00	.00	237,175.96-	11,929,229.31

ENTITY

TOTL	14,894,940.18	449,472.95-	378,703.90	12,561,334.89	30,057.70-	2,292,893.94	320,938.91	150,154.43	4,239.28	1,843.61-	.00	237,175.74-	12,615,040.36

LESS COMMISSIONS	126,150.40
LESS REFUND ADJ	374,464.62-
TOTAL DISTRIBUTION TO ENTITY	12,114,425.34
TOTAL DISTRIBUTION TO ATTORNEY	148,318.82

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CAMERON COUNTY TAX OFFICE

TXDIS4D FUND DISTRIBUTION REPORT DATE 07/22/2026 TIME 16:38:50 PAGE 227

RECEIVABLE BALANCE 'R' REPORT FROM 10/01/2025 TO 07/21/2026 YEAR FROM 0000 TO 2025

DEBT SERVICE

ISB -- SAN BENITO ISD

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	170.18	.00	.00	16.36	.00	153.82	51.37	10.16	.00	.00	.00	.00	67.73
2001	160.03	.00	.00	40.99	.00	119.04	124.62	24.84	.00	.00	.00	.00	165.61
2002	179.89	.00	.00	34.43	.00	145.46	100.51	20.24	.00	.00	.00	.00	134.94
2003	163.49	.00	.00	11.52	.00	151.97	32.03	8.71	.00	.00	.00	.00	43.55
2004	1,724.66	1,440.26-	.00	11.52	.00	272.88	30.64	8.43	.00	.00	.00	.00	42.16
2005	1,542.00	.00	.00	17.35	.00	1,524.65	44.06	12.28	.00	.00	.00	.00	61.41
2006	2,198.72	.00	.00	78.69	.00	2,120.03	163.55	48.45	.00	.00	.00	.00	242.24
2007	3,167.68	.00	.00	127.15	.00	3,040.53	261.33	77.70	.00	.00	.00	.00	388.48
2008	4,354.07	.00	.00	286.05	.00	4,068.02	547.86	146.48	.00	.00	.00	.00	833.91
2009	1,837.33	.00	.00	63.19	.00	1,774.14	127.14	37.07	.00	.00	.00	.00	190.33
2010	2,880.84	.00	.00	86.15	.00	2,794.69	167.35	50.70	.00	.00	.00	.00	253.50
2011	3,566.05	.00	.00	47.91	.00	3,518.14	86.48	26.88	.00	.00	.00	.00	134.39
2012	3,558.08	.00	.00	42.95	.00	3,515.13	67.35	19.98	.00	.00	.00	.00	110.30
2013	3,458.63	.00	.00	43.74	.00	3,414.89	68.48	22.44	.00	.00	.00	.00	112.22
2014	3,638.91	.00	.00	172.83	.00	3,466.08	195.05	50.88	.00	.00	.00	.00	367.88
2015	3,446.43	.00	.00	169.15	.00	3,277.28	174.29	47.22	.00	.00	.00	.00	343.44
2016	4,309.62	.00	.00	207.59	.00	4,102.03	210.68	67.08	.00	.00	.00	.00	418.27
2017	5,355.47	10.95-	.00	285.22	.00	5,059.30	299.52	114.37	.00	.00	.00	.00	584.74
2018	7,155.37	16.68-	.00	531.81	.00	6,606.88	516.59	209.68	.00	.00	.00	.00	1,048.40
2019	18,912.90	30.29-	.00	1,570.29	.00	17,312.32	1,339.32	574.51	.00	.00	.00	.00	2,909.61
2020	29,641.37	34.62-	.00	2,387.55	.00	27,219.20	1,612.12	744.11	.00	.00	.00	.00	3,999.67
2021	31,507.58	277.59	58.00	5,415.41	.00	26,427.76	2,652.36	1,367.80	9.57-	12.71-	.00	.00	8,067.77
2022	48,516.19	495.72	125.47	16,254.97	.00	32,882.41	6,102.22	3,682.61	1.96-	.00	.00	.00	22,357.19
2023	98,476.18	22,718.94-	24,761.60	38,892.49	26.07-	61,652.42	12,585.08	9,292.78	26.41-	285.49-	.00	.08	51,451.58
2024	232,592.63	48,518.13-	53,802.27	120,718.09	513.69-	117,672.37	27,330.48	26,491.52	232.94	419.73-	.00	.00	147,534.88
TOTL	512,514.30	71,996.56-	78,747.34	187,513.40	539.76-	332,291.44	54,890.48	43,156.92	195.00	717.93-	.00	.08	241,864.20
2025	4,403,484.25	85,908.67-	59,734.74	4,036,104.83	9,615.56-	350,821.05	50,624.18	9,374.68	1,260.55	.00	.00	79,480.61-	3,997,632.84
ENTITY													
TOTL	4,915,998.55	157,905.23-	138,482.08	4,223,618.23	10,155.32-	683,112.49	105,514.66	52,531.60	1,455.55	717.93-	.00	79,480.53-	4,239,497.04

LESS COMMISSIONS	42,394.97
LESS REFUND ADJ	137,026.53-
TOTAL DISTRIBUTION TO ENTITY	4,060,075.54
TOTAL DISTRIBUTION TO ATTORNEY	51,813.67

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2026 Certification Totals | SAN BENITO C.I.S.O | CAMERON CAD

ISB | As of Roll# 0

	NOT UNDER REVIEW	UNDER REV IEW	TOTAL
REAL PROPERTY & MFT HiOMES	(Count) (23,9·29)	(Coun) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS. Value	632,273,610	738,024	633,011,634
land Ag Market Value	211,466.ag.1	0	271,466,691
Land Timber Market Value	0	0	0
Total Land Value	**1,476,440 505**	**1,349,412**	**1,477,789,917**
Improvement HS Value	1,241,348,281	1,298,514	1,242,646,795
Improvement NHS Value	592,853,312	2,026,834	594,880,146
Total.Improvement	**1,.834,201,593**	**3,325,348**	**1,837,526,941**
Market Value	**3,310,642,098**	**4,674,760**	**3,315,316,858**
BUSINESS PERSONAL PROPERTY	(1,321)	(4)	(1,325}
Mark:et Value	**413,550,339**	**3,740,055**	**417,290 394**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	**0**	0
OTHER (Intangibles)	(OJ	(0)	(0)
Market Value	0	0	0
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	3,7241192,437	a,414,a·1:s	**3,732,607,252**
Ag Pmductivity	12,997,866	0	12,997,866
Ag loss H	258,469,025	0	258,469,025
Timber Produot1ivity	0	0	0
Timber Loss (-)	0	0	0
APPRAJSED VALUE	**3,465,723,412**	**8.414,815**	**3,474,138 227**
	99.8%	0.2%	100.0%
HS CAP Limitation Value(·)	346,069,574	0	346,069,574
CB CAP Limitation Value(-)	111.131,962	312,271	111,444,233
NET APPRAISED VALUE	**3,008,521,876**	**8,102,544**	**3 016,624 420**
Tota1 Exemptr.on Amount	1,230,859',713	500,000	1,231!359,713
NET TAXABLE	1,777,662,163	7,602,544	1,785,264,707
TAX LIMIT/FREEZE ADJUSTMENT	**29,121,256**	0	**29,121,256**
LIMIT ADJ TAXABLE (I&S)	1 **748,540,907**	716021544	**1,756,143,451**
CHAPTER 312 ADJUSTMENT	**0**	0	0
CHAPr;E,R 313 ADJUSTMENT	0	0	0
LIMIIT ADJ TAXABLE (M&O)	**1,748,540,907**	7,602,544	**1,756,143,451**

APPROX TOTAL LEVY"' LIMIT ADJ TAXABLE• (TAX RA E/ 100) + ACTUAL TAX

$18,539,371.53 ,. 1,756,143,451 • (1.05000D (10D) + $89,328.43

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
092906	SABINE ISD	**0.5884**
123913	SABINE PASS ISD	**0.5628**
169911	SAINT JO ISD	**0.6084**
014908	SALADO ISD	**0.5971**
112909	SALTILLO ISD	**0.5689**
074917	SAM RAYBURN ISD	**0.6098**
226903	SAN ANGELO ISD	**0.6254**
015907	SAN ANTONIO ISD	**0.6169**
203901	SAN AUGUSTINE ISD	**0.5628**
031912	SAN BENITO CISD	**0.6015**
066902	SAN DIEGO ISD	**0.5689**
071904	SAN ELIZARIO ISD	**0.5808**
233901	SAN FELIPE-DEL RIO CISD	**0.6135**
214902	SAN ISIDRO ISD	**0.6254**
105902	SAN MARCOS CISD	**0.5628**
245904	SAN PERLITA ISD	**0.6254**
206901	SAN SABA ISD	**0.5628**
022903	SAN VICENTE ISD	**0.6254**
058909	SANDS CISD	**0.6196**
117903	SANFORD-FRITCH ISD	**0.6187**
061908	SANGER ISD	**0.5991**
042903	SANTA ANNA ISD	**0.5628**
084909	SANTA FE ISD	**0.6131**
137904	SANTA GERTRUDIS ISD	**0.5784**
031913	SANTA MARIA ISD	**0.6254**
031914	SANTA ROSA ISD	**0.6169**
182904	SANTO ISD	**0.6169**
074911	SAVOY ISD	**0.5628**
094902	SCHERTZ-CIBOLO-U CITY ISD	**0.6169**
207901	SCHLEICHER ISD	**0.6184**
075903	SCHULENBURG ISD	**0.6169**
129910	SCURRY-ROSSER ISD	**0.6138**
083901	SEAGRAVES ISD	**0.6001**
008902	SEALY ISD	**0.5628**
094901	SEGUIN ISD	**0.6178**
083903	SEMINOLE ISD	**0.6192**
012901	SEYMOUR ISD	**0.5989**
152909	SHALLOWATER ISD	**0.6169**
242902	SHAMROCK ISD	**0.6254**
108911	SHARYLAND ISD	**0.6169**
210903	SHELBYVILLE ISD	**0.5628**
101924	SHELDON ISD	**0.6169**

2025 EXCESS DEBT COLLECTIONS

ENTITY NAME	ENTER FROM TNT WORKSHEET & DIS4 7/1/2025-6/30/2026 Debt needed	Debt Collected	Excess debt
1 CBR C ITY OF BROWNSVILLE	25,925,957	29,019,067	3,093,110
2 CBV WN OF BAYVIEW	.	.	NOT APPLICABL
3 CCB CITY OF COMBES	332,405	382,630	50,225
4 GIL TOWN OF INDIAN LAKE	.		NOT APPLICABLE
5 CLA CITY OF LA FERIA	1,593,�27	1,291,574	NOT APPLICABLE
6 cu CITY OF LOS INDIOS		.	NOT APPLICABLE
7 CLO CITY OF LOS FRESNOS	977,063	1,041,228	64,165
8 CLV TOWN OF LAGUNA VISTA	107,828	106,415	NOT APPL IC ABLE
9 CPI CITY OF PORT ISABEL	1,414,429	1,624,063	209,634
10 **CPR** CITY OF PRIMERA	553,083	548,226	NOT APPLICABLE
11 CPV CITY OF PALM VALLEY			NOT APPLICAB
12 CRH CITY OF RIO HONDO	55,215	206,257	151,042
13 CRV TOWN OF RANCHO VIEJO	(2,299)	254,7651	257,064
14 CSB CITY OF SAN BENITO	345,589	481,140	135,551
15 CSP CITY OF SOUTH PADRE ISLAND	2,988,858	3,164,304	175,446
16 CSR CITY OF SANTA ROSA		.	NOT APPLICABLE
17 GCC CAMERON COUNTY	13,132,437	12,217,665	NOT APPLICABLE
18 IBR BROWNSVILLE I.S.D	3,437,212	4,305,919	868,707
19 ILA LA FERIA I.S.D.	2,045,232	2,070,741	2�.�v�
20 IPI POINT ISABEL ISO	3,197,989	3,639,284	441,295
21 ISB SAN BENITO ISO	4,120,17	4,182,323	62,151
22 ISM SANTA MARIA ISO	950,563	962,505	11,942
?':l l<'D c-A,NTA 0("\<:11. J<:n	721,615	728,971	7,356
24 S1 CC DRAINAGE DISTRICT **#1**	.		NOT APPLICABLE
25 S3 C C DRAINAGE DISTRICT #3	.		NOT APPLICABLE
26 S4 CC DRAINAGE DISTRICT **#4**	.		NOT APPLICABLE
27 S5 ----------------- NAGE DISTRICT #5	X	.	NOT APPLICABLE
28 SA PORT OF HARLINGEN AUTHORITY			NOT APPLICABLE
29 SB BROWN�VILLE NAVIGATIQN DISTRICT			NOT APPLICABLE
30 SC TEXAS SOUTHMOST COLLEGE DIST	4,396,923	4 ,856,357	459,434
31 SC1 LAGUNA MADRE WATER DISTRICT	X	.	NOT APPL
32 SF C C EMERGENCY SERVICE DIST #1	.	.	NOT APPLICABLE
33 SP1 PASEO DE LA RESACA MUD #1	X	.	NOT APPLICABLE
34 SP2 PASEO DE LA RESACA MUD #2	X	.	NOT APPLICABLE
35 SP3 PASEO DE LA RESACA MUD #3	X	.	NOT APPLICABLE
36 SPL PASEO DE LA RESACA LANDSCAPING & MAINT DISTR9-CT		.	�OT APPLICABLE
37 SS SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	.	.	NOT APPLICABL
38 SV VALLEY MUD #2	X	.	NOT APPLICABLE
39 CHG City of Harlingen	3,153,850	3,678,565	524,715
40 IHG Harlingen ISO	7,824,975	8,028,210	203,235
41 ILO Los Fresnos ISO	3,711,279	4,249,029	537�
42 IRH Rio Hondo ISD	2,497,0671	2,444,030	NOT APPLICABLE
43 S6 C C DRAINAGE DISTRICT #6	X		NOT APPLICABLE
44 LIV LONG ISLAND VILLAGE			APPLICAB�
45 CSTECITY OF STARBASE		�	APPLICABLE

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2026 ANTICIPATED COLLECTION RATES

	ENTITY NAME	2023	2024	2025	Anticipated Rate(2026)
1 CBR	CITY OF BROWNSVILLE	96.1%	96.7%	97.7%	**96.1%**
2 CBV	TOWN OF BAYVIEW	96.5%	94.1%	99.5%	**94.1%**
3 CCB	CITY OF COMBES	93.9%	99.3%	98.4%	**93.9%**
4 CIL	TOWN OF INDIAN LAKE	94.3%	102.7%	95.7%	**94.3%**
5 CLA	CITY OF LA FERIA	97.0%	98.2%	99.0%	**97.0%**
6 CLI	CITY OF LOS INDIOS	101.8%	97.7%	91.6%	**91.6%**
7 CLO	CITY OF LOS FRESNOS	93.8%	95.4%	96.9%	**93.8%**
8 CLV	TOWN OF LAGUNA VISTA	99.2%	98.3%	99.3%	**98.3%**
9 CPI	CITY OF PORT ISABEL	95.4%	96.6%	98.4%	**95.4%**
10 **CPR**	CITY OF PRIMERA	96.9%	95.8%	97.0%	**95.8%**
11 CPV	CITY OF PALM VALLEY	97.4%	99.5%	100.2%	**97.4%**
12 CRH	CITY OF RIO HONDO	97.6%	100.3%	100.9%	**97.6%**
13 CRV	TOWN OF RANCHO VIEJO	96.5%	97.8%	98.0%	**96.5%**
14 CSB	CITY OF SAN BENITO	96.7%	97.7%	97.9%	**96.7%**
15 CSP	CITY OF SOUTH PADRE ISLAND	97.1%	97.2%	99.8%	**97.1%**
16 CSR	CITY OF SANTA ROSA	97.4%	97.2%	97.3%	**97.2%**
17 GCC	CAMERON COUNTY	94.6%	96.7%	98.5%	**94.6%**
18 IBR	BROWNSVILLE 1.S.D	[illegible]0%	93.7%	97.1%	**93.0%**
19 ILA	LA rt;KIA 1.::,.u,	[illegible]	[illegible]	[illegible]	[illegible]
20 IPI	POINT ISABEL ISD	89.7%	98.7%	101.0%	**89.7%**
21 ISB	SAN BENITO ISO	96.8%	93.4%	95.3%	**93.4%**
22 ISM	SANTA MARIA ISO	93.1%	130.9%	96.4%	**93.1%**
23 ISR	SANTA ROSA ISD	92.5%	93.9%	94.9%	**92.5%**
[illegible]	[illegible]	[illegible]	[illegible]	07 00/.	[illegible]
25 S3	C C DRAINAGE DISTRICT #3	96.5%	97.7%	98.5%	**96.5%**
26 S4	CC DRAINAGE DISTRICT #4	95.8%	97.8%	100.9%	**95.8%**
27 S5	CC DRAINAGE DISTRICT #5	95.9%	97.4%	96.5%	**95.9%**
28 SA	PORT OF HARLINGEN AUTHORITY	98.0%	99.2%	99.6%	**98.0%**
29 SB	BROWNSVILLE NAVIGAJION DISTRICT	96.8%	96.9%	98.4%	**96.8%**
30 SC	TEXAS SOUTHMOST COLLEGE DIST	97.0%	97.3%	98.7%	**97.0%**
31 SC1	LAGUNA MADRE WATER DISTRICT	96.6%	97.0%	97.4%	**96.6%**
32 SF	C C EMERGENCY SERVICE DIST #1	97.9%	97.9%	100.2%	**97[illegible]**
33 SP1	PASEO DE LA RESACA MUD #1	95.8%	109.0%	99.4%	**95.8%**
34 SP2	PASEO DE LA RESACA MUD #2	85.8%	98.3%	102.8%	**85.8%**
35 SP3	PASEO DE LA RESACA MUD #3	99.3%	97.9%	99.5%	**97.9%**
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	90.2%	97.7%	98.0%	**90.2%**
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	96.2%	96.0%	97.8%	**96.0%**
38 SV	VALLEY MUD #2	99.1%	99.3%	[illegible]	**99.1%**
39 CHG	City of Harlingen	98[illegible]3%	99.1%	99.6%	**98.3%**
40 IHG	Harlingen ISO	95.9%	96.8%	98.3%	**95.9%**
41 ILO	Los Fresnos ISO	97.2%	97.7%	98.4%	**97.2%**
42 IRH	Rio Hondo ISO	95.0%	94.4%	93.7%	**93.7%**
43 S6	C C DRAINAGE DISTRICT #6	95.3%	98.1%	99.5%	**95.3%**
44 LIV	LONG ISLAND VILLAGE	93.5%	98.1%	98.1%	**98.1%**
45 CSTE	CITY OF STARBASE	0.0%	0.0%	99.9%	**99.9%**

Request for Approval of Tax Rate for Discount Early Tax Payments for Tax Year 2026

Superintendent's Recommendation:
The Superintendent recommends that the Board of Trustees approve the Tax Rate for Discount Early Tax Payments for Tax Year 2026.

Rationale:
To approve the Resolution for Tax Payment Discounts for Tax Year 2026.

Paperwork Impact:
Board President Signature

Budgetary Information:
N/A

Resource Personnel:
Jose Perez, Finance Director
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:
CCG(LEGAL)
CFA(LEGAL)

SAN BENITO CISD
Resolution Authorizing the Discount on Early Tax Payments

WHEREAS, the Cameron County Appraisal District has completed the *2026* valuation on taxable property in the San Benito Consolidated Independent School District; and

WHEREAS, the School Tax Roll has been certified and accepted; and

WHEREAS, there are school taxpayers who desire to pay their 2026 school taxes before January, provided they receive discounts for prompt payment.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:

Section 1. That the designated tax collector is authorized and directed to accept payments in the 2026 ad valorem taxes based on $l.0366 per hundred-dollar ($100) valuation.

Section 2. That $0.77150 per one-hundred valuation be levied for the Local Maintenance Fund.

Section 3. That $0.265100 per one-hundred-dollar($I00) valuation be levied for the Bond Debt Service Fund.

Section 4. Any taxpayer who shall accordingly voluntarily pay 2026 taxes before January shall be allowed the following discounts:

(a) Three percent (3%) if the tax is paid in October;
(b) Two percent (2%) if the tax is paid in November; and
(c) One percent (1%) if the tax is paid in December.

Section 5. This Resolution shall become effective October 1, 2026, after it is passed and approved.

PASSED AND APPROVED this _____ day of August 2026.

Orlando Lopez

SBCISD School Board President