

## Juris 085 (City of West University Place)

### CALCULATION BREAKDOWN FOR TNT LINE #1

#### 1. 2025 total taxable value. (Total Taxable Value + Substantial Error Corrections - ARB Certified Value)

| Item                          | Value                | Where to Find                                       |
|-------------------------------|----------------------|-----------------------------------------------------|
| 2025 Total Taxable Value      | 8,972,800,660        | TY 2025 Certified-to-Date Property Use Recap        |
| Substantial Error Corrections | -                    | HCAD Certified Estimate Tax Rate Worksheet Line 9   |
| 2025 ARB Certified Value      | (311,300,719)        | HCAD Certified Estimate Tax Rate Worksheet Line 16a |
| <b>Total Line #1</b>          | <b>8,661,499,941</b> |                                                     |

### ALTERNATE ESTIMATE FOR TNT LINE #6

| Tax Year                            | Total Settled<br>Percent Difference* |
|-------------------------------------|--------------------------------------|
| 2024                                | -7.4000%                             |
| 2023                                | -6.3600%                             |
| 2022                                | -6.2100%                             |
| 2021                                | -5.7400%                             |
| 2020                                | -6.1000%                             |
| <b>5 Year Average (2020 - 2024)</b> | <b>-6.3620%</b>                      |

\* HCAD Historic Value Loss Letter as of July 24, 2026

#### 6. 2025 taxable value subject to an appeal under Chapter 42 as of July 25.

|                                              | Alternate   |
|----------------------------------------------|-------------|
| A. 2025 ARB certified value:                 | 311,300,719 |
| B. 2025 disputed value:                      | 19,804,952  |
| C. 2025 undisputed value. Subtract B from A. | 291,495,767 |

2025 Disputed Value Calculation: 2025 ARB Certified Value x Average Loss on Disputed Properties

Tax Code Section 13(A)(iii): the portion of taxable value of property that is the subject of an appeal under Chapter 42 on July 25 that is not in dispute

### CALCULATION BREAKDOWN FOR TNT LINE #23

#### 23. Total 2026 taxable value of new improvements and new personal property located in new improvements.

| Item                     | Value             | Where to Find                                     |
|--------------------------|-------------------|---------------------------------------------------|
| 2026 RP New Improvements | 75,886,170        | HCAD Certified Estimate Tax Rate Worksheet Line 1 |
| 2026 PP New Improvements | -                 | HCAD Certified Estimate Tax Rate Worksheet Line 2 |
| <b>Total Line #23</b>    | <b>75,886,170</b> |                                                   |

085 WEST UNIVERSITY PLACE  
TAX YEAR: 2025

HARRIS CENTRAL APPRAISAL DISTRICT  
PROPERTY USE CATEGORY RECAP  
CERTIFIED TO DATE ROLL 12

LAST UPDATED: 07/10/2026  
DELV DATE: 07/24/2026

| PROPERTY USE CATEGORY                                   | UNITS | ACREAGE  | MARKET          | APPRAISED       | PRODUCTIVITY | EXEMPTIONS    | TAXABLE VALUE   |
|---------------------------------------------------------|-------|----------|-----------------|-----------------|--------------|---------------|-----------------|
| XD Improving Property for Housing w/<br>Volunteer Labor | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XE Community Housing Development<br>Organizations       | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XF Assisting Ambulatory Health Care Centers             | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XG Primarily Performing Charitable<br>Functions         | 1     | 0.1779   | 1,414,839       | 1,414,839       | 0            | 1,414,839     | 0               |
| XH Developing Model Colonia Subdivisions                | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XI Youth Spiritual, Mental and Physical<br>Development  | 1     | 4.6535   | 17,530,010      | 17,530,010      | 0            | 17,530,010    | 0               |
| XJ Private Schools                                      | 1     | 0.8540   | 3,880,593       | 3,880,593       | 0            | 3,880,593     | 0               |
| XL Economic Development Services to Local<br>Community  | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XM Marine Cargo Containers                              | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XN Motor Vehicles Leased for Personal Use               | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XO Motor Vehicles (Income Production &<br>Personal Use) | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XP Offshore Drilling Equipment Not In Use               | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XQ Intracoastal Waterway Dredge Disposal<br>Site        | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XR Nonprofit Water or Wastewater<br>Corporations        | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XS Raw Cocoa and Green Coffee Held in<br>Harris County  | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XT Limitation on Taxes in Certain<br>Municipalities     | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XU Miscellaneous Exemptions                             | 0     | 0.0000   | 0               | 0               | 0            | 0             | 0               |
| XV Other Exempt (Incl Public, Religious,<br>Charitable) | 104   | 44.0403  | 247,002,017     | 246,081,684     | 0            | 246,081,684   | 0               |
| <b>JURISDICTION TOTALS:</b>                             | 6,050 | 874.3086 | \$9,798,704,514 | \$9,629,135,819 | \$0          | \$656,335,159 | \$8,972,800,660 |

## Tax Rate Worksheet

## Certified Estimates

## Data Summary For Jurisdiction 085 WEST UNIVERSITY PLACE For Tax Year 2026

|                                                                                                                |                 |
|----------------------------------------------------------------------------------------------------------------|-----------------|
| 1. Real Property New Improvements Value.....                                                                   | \$75,886,170    |
| 2. Personal Property New Improvements Value.....                                                               | \$0             |
| 3. Last Year Taxable Value Becoming Exempt This Year.....                                                      | \$12,176,309    |
| A. Totally Exempt.....                                                                                         | \$0             |
| B. Partially Exempt.....                                                                                       | \$12,176,309    |
| 4. Last Year Taxable Value Lost Due To New AG Use This Year.....                                               | \$0             |
| A. Taxable Value.....                                                                                          | \$0             |
| B. Productivity Value.....                                                                                     | \$0             |
| 5. Current Year Taxable Value of Over-65 Homesteads                                                            |                 |
| Transferred to Surviving Spouse.....                                                                           | \$6,421,611     |
| 6. Current Year Taxable Value Added by Annexations Last Year * ....                                            | \$0             |
| 7. Value Loss From Prior Year Lawsuits **** .....                                                              | \$56,688,010    |
| A. Initial Value.....                                                                                          | \$884,026,972   |
| B. Final Value.....                                                                                            | \$827,338,962   |
| 8. TNRCC Pollution Control Exemption.....                                                                      | \$0             |
| 9. Last Year Losses Due To Substantial Error Corrections.....                                                  | \$0             |
| 10. Current Year Appraised Value Loss Due to Homestead Capped Accounts.....                                    | \$176,976,106   |
| 11. New Improvements to the Land *** .....                                                                     | \$0             |
| 12. Market Value of Properties Not Under Protest and Not<br>Included on the Appraisal Roll Certification **    |                 |
| A. Preceding Year.....                                                                                         | \$8,979,098,376 |
| B. Current Year Estimated.....                                                                                 | \$9,503,697,527 |
| 13. Appraised Value of Properties Not Under Protest and Not<br>Included on the Appraisal Roll Certification ** |                 |
| A. Preceding Year.....                                                                                         | \$8,825,858,128 |
| B. Current Year Estimated.....                                                                                 | \$9,360,237,923 |
| 14. Exemption Value of Properties Not Under Protest and Not<br>Included on the Appraisal Roll Certification ** |                 |
| A. Preceding Year.....                                                                                         | \$618,594,677   |
| B. Current Year Estimated.....                                                                                 | \$639,274,584   |
| 15. Taxable Value of Properties Not Under Protest and Not<br>Included on the Appraisal Roll Certification      |                 |
| A. Preceding Year.....                                                                                         | \$8,207,263,451 |
| B. Current Year Estimated.....                                                                                 | \$8,697,936,413 |
| 16. Last year taxable value subject to an appeal under Chapter 42                                              |                 |
| Last year ARB certified value.....                                                                             | \$311,300,719   |
| Last year disputed value.....                                                                                  | \$64,400,540    |
| Last year undisputed value.....                                                                                | \$246,900,179   |
| 17. Current Year Appraised Value Loss Due to Non Homestead Capped Accounts                                     | \$5,756,033     |

\* Annexation value may include property added to your jurisdiction as the result of boundary adjustments in the GIS system and/or jurisdiction code corrections. Examples: 1. You may have gained a property that due to a previously unrecognized boundary error was not coded to you. 2. A business located in another district last year moved into your district this year.

\*\* Does Not Include Hearing Loss

\*\*\* Applies to MUD Districts only

\*\*\*\* Multi location account values are the countywide values which are included in the total values and accounts with jur splits do not report jur specific value - Please see original roll for jurisdiction values.

**Multi Location Account Values Used in Line 7 Calculation  
Provided by Harris Central Appraisal District**

|               |               |      |   |             |                      |                      |          |          |
|---------------|---------------|------|---|-------------|----------------------|----------------------|----------|----------|
| 085           | 0750330060002 | 2025 | S | RBAE-031267 | \$3,688,418          | \$3,100,000          | 00000000 | 20260710 |
| 085           | 0750330070001 | 2025 | S | RBAE-035588 | \$1,164,000          | \$980,000            | 00000000 | 20260710 |
| 085           | 0770129       | 2025 | S | RBAE-044438 | \$4,997              | \$4,997              | 00000000 | 20260710 |
| 085           | 1156840000006 | 2025 | S | RBAE-027928 | \$1,396,212          | \$1,350,000          | 00000000 | 20260710 |
| 085           | 1238990010004 | 2025 | S | RBAE-024963 | \$904,878            | \$857,000            | 00000000 | 20260710 |
| 085           | 1239000010002 | 2025 | S | RBAE-035624 | \$605,000            | \$600,000            | 00000000 | 20260710 |
| 085           | 1246770010001 | 2025 | S | 2025-49260  | \$2,097,855          | \$1,800,000          | 20250716 | 20260710 |
| 085           | 1246780010001 | 2025 | S | 2025-53093  | \$3,059,701          | \$2,700,000          | 20250730 | 20260710 |
| 085           | 1293870010002 | 2025 | S | RBAE-022989 | \$4,125,000          | \$4,125,000          | 00000000 | 20260710 |
| 085           | 1326210010001 | 2025 | S | 2025-53535  | \$2,311,605          | \$2,225,000          | 20250731 | 20260710 |
| 085           | 1331940010001 | 2025 | S | RBAE-032832 | \$5,808,000          | \$5,808,000          | 00000000 | 20260710 |
| 085           | 2376542       | 2025 | S | RBAE-042036 | \$175,000            | \$175,000            | 00000000 | 20260710 |
| <b>TOTALS</b> |               |      |   |             | <b>\$881,512,206</b> | <b>\$827,338,962</b> |          |          |



# Harris Central Appraisal District

13013 Northwest Freeway  
Houston TX 77040  
Telephone: (713) 812-5800

P.O. Box 924208  
Houston TX 77292-4208  
Information Center: (713) 957-7800



## Office of Chief Appraiser

July 24, 2026

HONORABLE SUSAN SAMPLE  
MAYOR - CITY OF WEST UNIVERSITY PLACE  
3800 UNIVERSITY BLVD  
WEST UNIVERSITY PLACE TX 77005-2899

Re: 2026 Sec. 26.01(a-1) Estimate  
City of West University Place

Dear Mayor Sample:

As required by Texas Tax Code Sec. 26.01(a-1), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2026.

While we have taken our best estimate of potential hearing loss into account, 2026 protests are still being received and formal hearings held during the next several months may cause further value reductions. Also, if fewer protests are filed, your value could possibly increase.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, immediate residential homestead exemptions granted pursuant to Tax Code Sec. 11.42(f), and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

Given these limitations, the estimated 2026 taxable value for the taxing unit identified above is:

**\$9,510,649,931**

The enclosed worksheet also provides additional estimated values that may be useful in your tax rate calculations.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Adam Bogard  
Chief Appraiser

### Board of Directors

Jim Robinson, Chairman  
Martina Lemond Dixon, Secretary  
Ericka McCutcheon, Assistant Secretary  
Kathy Blueford-Daniels, Director  
Tracy Jones, Director  
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Annette Ramirez, Director, Tax Assessor-Collector  
Kyle Scott, Director  
Mike Sullivan, Director

Adam Bogard, Chief Appraiser  
Jason Cunningham, Senior Deputy Chief Appraiser  
Clarette Walker, Deputy Chief Appraiser  
Kevin McCormack, Chief Legal Officer  
Teresa S. Terry, Taxpayer Liaison Officer



# ANNETTE RAMIREZ

TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR

July 15, 2026

Marie Kalka  
City of West University  
3800 University Place  
West University Place, TX 77005-2899

Reference: Truth-In-Taxation

Dear Marie Kalka:

The following information is provided for City of West University's 2026 Truth-In-Taxation calculations, in accordance with the certification requirements of the Texas Property Tax Code (Tax Code) §26.04, on the Comptroller's Tax Rate Calculation Worksheets.

Per Tax Code §§26.04(b), (h), (h-1) and (h-2), if the 2026 anticipated collection rate is lower than the actual collection rates in any of the prior three years, use the lowest actual collection rate from that year. However, if the 2026 anticipated rate is higher than at least one of the rates in the prior three years, use the 2026 anticipated rate. Note that the rate can be greater than 100%. I hereby certify your anticipated collection rate for 2026 is 100.15% based on the following collection rates:

Anticipated Tax Year 2026 = 100.15%  
Tax Year 2025 = 100.15%  
Tax Year 2024 = 100.01%  
Tax Year 2023 = 100.53%

I hereby certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year equals \$0.00. Tax Code §26.012(10) and 26.04(b)

I hereby certify the total amount of refunds issued in the preceding year equals \$95,749.23.  
Tax Code §26.012(13)

The Chief Appraiser will provide certified estimates on July 25, 2026.

Should you have any questions, or need further assistance, please call Elizabeth Doss at (713) 274-8110. We look forward to working with you during the Truth-In-Taxation process.

Sincerely,

Annette Ramirez  
Harris County Tax Assessor-Collector



# Harris Central Appraisal District

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## Office of Chief Appraiser

July 24, 2026

Kevin Seat  
Director, Revenue  
Harris County Office of Management and Budget

### Board of Directors

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Mike Sullivan, Director

Adam Bogard, Chief Appraiser  
Jason Cunningham, Senior Deputy Chief Appraiser  
Clarette Walker, Deputy Chief Appraiser  
Kevin McCormack, Chief Legal Officer  
Teresa S. Terry, Taxpayer Liaison Officer

Below is the historical loss data you requested for Harris County and other taxing jurisdictions. Should you require any additional information or assistance, please feel free to contact me.

The table provides the average loss for the years 2020–2024 for all properties listed on the appraisal roll for Harris County and the specified taxing jurisdictions, calculated as the difference between HCAD's certified taxable value for each property and the value determined by the court at the conclusion of the appeals process under Chapter 42.

|                               | Jur | 2020   | 2021   | 2022   | 2023   | 2024   |
|-------------------------------|-----|--------|--------|--------|--------|--------|
| Houston ISD                   | 001 | 11.87% | 11.05% | 10.46% | 13.59% | 10.16% |
| Deer Park ISD                 | 002 | 10.53% | 9.97%  | 12.29% | 13.56% | 10.82% |
| Klein ISD                     | 017 | 9.79%  | 6.99%  | 9.75%  | 11.76% | 8.15%  |
| Katy ISD                      | 019 | 10.05% | 9.69%  | 11.19% | 11.73% | 9.58%  |
| Harris County                 | 040 | 10.91% | 10.36% | 10.67% | 12.70% | 9.67%  |
| Flood Control                 | 041 | 10.91% | 10.36% | 10.67% | 12.70% | 9.67%  |
| Port of Houston               | 042 | 10.91% | 10.36% | 10.67% | 12.70% | 9.67%  |
| Hospital District             | 043 | 10.91% | 10.36% | 10.67% | 12.70% | 9.67%  |
| Dept. of Education            | 044 | 10.91% | 10.36% | 10.67% | 12.70% | 9.67%  |
| Lone Star College             | 045 | 10.22% | 9.91%  | 10.43% | 11.89% | 8.70%  |
| San Jacinto College District  | 047 | 10.45% | 10.53% | 11.75% | 12.65% | 10.17% |
| Houston Community College Sys | 048 | 11.75% | 10.95% | 10.48% | 13.60% | 10.28% |
| Bellaire                      | 052 | 9.23%  | 8.31%  | 9.89%  | 8.95%  | 8.18%  |
| El Lago                       | 056 | 9.61%  | 7.95%  | 7.32%  | 8.63%  | 10.89% |
| Galena Park                   | 057 | 8.66%  | 9.27%  | 12.61% | 11.92% | 7.86%  |
| Houston                       | 061 | 11.33% | 10.90% | 10.58% | 13.33% | 10.27% |
| Humble                        | 062 | 22.41% | 9.45%  | 9.91%  | 11.08% | 9.36%  |

|                         |     |        |        |        |        |        |
|-------------------------|-----|--------|--------|--------|--------|--------|
| Katy                    | 063 | 8.49%  | 8.94%  | 11.24% | 12.66% | 9.08%  |
| Jacinto City            | 066 | 10.35% | 9.44%  | 12.16% | 12.88% | 9.32%  |
| Jersey Village          | 070 | 8.76%  | 11.87% | 10.49% | 9.80%  | 9.46%  |
| Nassau Bay              | 073 | 11.25% | 10.04% | 10.36% | 12.68% | 9.82%  |
| Pasadena                | 074 | 11.02% | 10.61% | 11.12% | 13.18% | 9.89%  |
| Seabrook                | 076 | 11.23% | 11.20% | 15.07% | 11.85% | 8.56%  |
| South Houston           | 078 | 9.07%  | 9.33%  | 12.82% | 11.96% | 10.40% |
| Taylor Lake Village     | 082 | 7.82%  | 6.78%  | 6.03%  | 8.57%  | 5.95%  |
| Tomball                 | 083 | 10.25% | 10.87% | 10.30% | 10.61% | 8.36%  |
| Webster                 | 084 | 9.85%  | 9.55%  | 13.15% | 11.59% | 10.59% |
| West University         | 085 | 6.10%  | 5.74%  | 6.21%  | 6.36%  | 7.40%  |
| Champions MUD           | 252 | 7.42%  | 9.88%  | 11.96% | 12.63% | 12.74% |
| HCID 1 (Uptown Houston) | 264 | 7.46%  | 8.47%  | 9.75%  | 10.77% | 10.74% |
| HC M.U.D. #1            | 301 | 8.95%  | 2.53%  | 3.40%  | 10.77% | 7.34%  |
| HC M.U.D. #231          | 531 | 12.66% | 5.37%  | 13.62% | 14.71% | 10.00% |
| ESD 7                   | 550 | 10.00% | 6.63%  | 8.92%  | 12.17% | 8.38%  |
| W.C.I.D. #50            | 604 | 9.61%  | 7.95%  | 9.31%  | 9.42%  | 11.09% |
| ESD 46                  | 631 | 7.95%  | 8.54%  | 8.69%  | 10.45% | 6.63%  |
| ESD 9                   | 633 | 9.68%  | 9.79%  | 11.18% | 12.72% | 8.98%  |
| ESD 13                  | 634 | 9.39%  | 9.15%  | 10.37% | 10.79% | 10.79% |
| ESD 16                  | 635 | 9.56%  | 9.47%  | 10.36% | 11.99% | 9.02%  |
| ESD 20                  | 636 | 13.36% | 13.50% | 10.20% | 11.68% | 8.53%  |
| ESD 28                  | 637 | 11.79% | 7.90%  | 11.81% | 12.52% | 6.55%  |
| ESD 47                  | 638 | 9.04%  | 9.23%  | 11.36% | 11.00% | 7.66%  |
| ESD 24                  | 639 | 8.79%  | 8.18%  | 8.38%  | 9.16%  | 6.12%  |
| ESD 14                  | 640 | 9.19%  | 9.94%  | 7.58%  | 7.51%  | 9.81%  |
| ESD 10                  | 641 | 9.70%  | 17.32% | 10.93% | 13.08% | 7.39%  |
| ESD 25                  | 642 | 9.63%  | 11.54% | 10.38% | 12.28% | 10.76% |
| ESD 48                  | 643 | 10.09% | 9.54%  | 11.00% | 11.68% | 10.04% |
| ESD 29                  | 645 | 10.62% | 9.48%  | 10.85% | 13.54% | 9.34%  |
| ESD 17                  | 647 | 9.85%  | 9.13%  | 10.50% | 11.93% | 9.30%  |
| ESD 21                  | 648 | 6.88%  | 7.30%  | 9.18%  | 8.01%  | 8.73%  |
| ESD 19                  | 649 | 16.09% | 13.01% | 9.43%  | 20.58% | 8.66%  |
| ESD 75                  | 664 | 9.50%  | 8.63%  | 10.43% | 12.06% | 8.20%  |
| ESD 15                  | 665 | 11.88% | 14.78% | 10.50% | 9.35%  | 6.65%  |
| ESD 11                  | 666 | 10.04% | 8.38%  | 10.35% | 11.85% | 8.68%  |
| ESD 50                  | 667 | 12.41% | 12.34% | 12.14% | 11.79% | 10.62% |
| ESD 12                  | 668 | 9.04%  | 8.33%  | 8.77%  | 11.14% | 10.07% |
| ESD 80                  | 669 | 9.42%  | 11.12% | 11.92% | 11.41% | 8.94%  |
| ESD 60                  | 670 | 9.65%  | 10.94% | 11.22% | 13.79% | 10.68% |
| ESD 1                   | 671 | 10.42% | 11.51% | 9.36%  | 10.85% | 7.60%  |
| ESD 2                   | 672 | 10.39% | 11.26% | 11.27% | 14.65% | 10.84% |
| ESD 3                   | 673 | 6.88%  | 7.30%  | 9.18%  | 8.01%  | 8.73%  |
| ESD 4                   | 674 | 11.76% | 10.14% | 8.01%  | 14.53% | 10.24% |
| ESD 5                   | 675 | 9.88%  | 11.45% | 12.23% | 11.14% | 8.88%  |
| ESD 6                   | 676 | 9.04%  | 8.33%  | 8.77%  | 11.14% | 10.07% |

|                      |     |               |              |               |               |              |
|----------------------|-----|---------------|--------------|---------------|---------------|--------------|
| ESD 100              | 677 | 9.12%         | 8.05%        | 9.99%         | 14.24%        | 9.45%        |
| ESD 200              | 678 | 6.88%         | 8.27%        | 11.02%        | 12.76%        | 9.88%        |
| ESD 8                | 679 | 10.32%        | 10.94%       | 10.26%        | 10.75%        | 8.27%        |
| Northbelt UD         | 722 | 9.77%         | 8.01%        | 9.61%         | 9.62%         | 8.47%        |
| NW HC M.U.D. # 5     | 745 | 9.64%         | 8.03%        | 9.66%         | 10.44%        | 10.19%       |
| HCID 3 (Upper Kirby) | 850 | 8.82%         | 8.29%        | 8.19%         | 10.81%        | 8.68%        |
| <b>Grand Avg</b>     |     | <b>10.10%</b> | <b>9.58%</b> | <b>10.30%</b> | <b>11.71%</b> | <b>9.21%</b> |

Sincerely,



Adam Bogard  
Chief Appraiser



## 2026 Truth-In-Taxation Worksheet Information Form

### GENERAL INFORMATION

| Jurisdiction Number | Jurisdiction Name             | Jurisdiction Website Address* |
|---------------------|-------------------------------|-------------------------------|
| 085                 | City of West University Place | www.westutx.gov               |

\*website address providing the governing body contact information

### TOTAL 2026 DEBT TO BE PAID WITH PROPERTY TAXES

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 taxing unit's budget as M&O expenses.

**Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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 September 1, 2021, verify if it meets the amended definition of debt before including it here. [Tax Code §26.012(7)] *Enter amounts in whole dollars.*

| Description of Debt                   | Principal    | Interest     | Other | Total        |
|---------------------------------------|--------------|--------------|-------|--------------|
| 2017 GO Refunding Bonds               | \$ 680,000   | \$ 20,301    |       | \$ 700,301   |
| 2019 COs                              | \$ 330,000   | \$ 105,600   |       | \$ 435,600   |
| 2020 GO Refunding Bonds               | \$ 370,000   | \$ 22,600    |       | \$ 392,600   |
| 2020 COs                              | \$ 300,000   | \$ 814,550   |       | \$ 1,114,550 |
| 2022 COs                              | \$ 1,270,000 | \$ 2,028,625 |       | \$ 3,298,625 |
| 2025 COs                              | \$ 230,000   | \$ 477,400   |       | \$ 707,400   |
|                                       |              |              |       | \$ -         |
|                                       |              |              |       | \$ -         |
|                                       |              |              |       | \$ -         |
|                                       |              |              |       | \$ -         |
|                                       |              |              |       | \$ -         |
|                                       |              |              |       | \$ -         |
| Total Required for 2026 Debt Service: |              |              |       | \$ 6,649,076 |

### Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation. *Enter amounts in whole dollars.*

corresponding debt obligation. Enter amounts in whole dollars.

| Type of Fund                                                | Balance       |
|-------------------------------------------------------------|---------------|
| General Fund                                                | \$ 9,086,292  |
| Interest & Sinking Fund                                     | \$ 1,095,404  |
|                                                             |               |
|                                                             |               |
| Total Unencumbered Fund Balance:                            | \$ 10,181,696 |
| Total amount you intend to use towards your debt (if any) : |               |

### Additional Sales and Use Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes.

If sales tax was adopted in November 2025 or May 2026, select the sales tax rate and enter the State Comptroller's estimate of taxable sales for the previous four quarters in the table below.

- OR -

If sales tax was adopted before November 2025, enter the sales tax revenue for the previous four quarters in the table below.

| If sales tax was adopted before November 2025, enter the sales tax revenue for the previous four quarters in the table below. |             |
|-------------------------------------------------------------------------------------------------------------------------------|-------------|
| Additional Sales Tax Collected, in lieu of Property Tax                                                                       | Rate/Amount |
| Sales Tax Rate                                                                                                                |             |
| State Comptroller Sales Tax Estimate                                                                                          |             |
| - OR -                                                                                                                        |             |
| Sales Tax Revenue                                                                                                             |             |
| Total amount you intend to use towards your debt (if any) :                                                                   |             |

**Additional Funds to Reduce Debt**

Any additional funds supplied from any other sources not listed above to reduce total debt. *Enter amount in whole dollars.*

| Other Sources                                  | Amount       |
|------------------------------------------------|--------------|
| Amount <i>(if any)</i> paid from other sources | \$ 2,192,607 |

**Tax Increment Financing/Reinvestment Zones (TIF/TIRZ)**

Enter 2025 total value of captured appraised value of property taxable by a taxing unit in a TIF/TIRZ for which 2025 taxes were deposited into the tax increment fund. Enter the amount of taxes paid into the tax increment fund for TIF/TIRZ.

| Type of Fund              | Captured Value | Taxes Paid |
|---------------------------|----------------|------------|
| 2025 Value and Taxes Paid |                |            |

**De Minimis Rate**

The software used by our office automatically calculates the de minimis rate for all taxing units that do not meet the definition of a special taxing unit and municipalities whose population is less than 30,000.

| Population                                               | Yes/No |
|----------------------------------------------------------|--------|
| Is the population of your municipality less than 30,000? | No     |

**Disaster Declaration**

If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit.

| Declared Disaster Area                             | Yes/No |
|----------------------------------------------------|--------|
| Does your taxing unit qualify under this scenario? | No     |

| Emergency Revenue Rate                                             | Yes/No |
|--------------------------------------------------------------------|--------|
| Did your jurisdiction adopt a Disaster Tax Rate for Tax Year 2025? | No     |
| Did your jurisdiction adopt a Disaster Tax Rate for Tax Year 2024? | No     |

**WATER DISTRICTS**

| Type of Water District                                                          | Choose One                       |
|---------------------------------------------------------------------------------|----------------------------------|
| <b>Low Tax Rate</b> <i>(Water Code 49.23601 – M&amp;O 2.5 cents or less)</i>    | <input type="radio"/>            |
| <b>Developed</b> <i>(Water Code 49.23602 – 95% build-out complete)</i>          | <input checked="" type="radio"/> |
| <b>Undeveloped</b> <i>(Water Code 49.23603 – not Low Tax Rate or Developed)</i> | <input type="radio"/>            |

| 2026 Debt Tax Rate | 2026 Contract Tax Rate |
|--------------------|------------------------|
|                    |                        |

**SCHOOL DISTRICTS**

| 2026 Enrichment Tax Rate** | 2026 Maximum Compressed Tax Rate |
|----------------------------|----------------------------------|
|                            |                                  |

*\*\*2026 enrichment tax rate minus any required reduction under Education Code*

**JURISDICTION CERTIFICATION**

By typing my name below, I hereby confirm that the information provided herein and in supplemental documents is accurate, correct, complete, and conforms to the requirements as defined in the Texas Property Tax, Water, and/or Education codes, as applicable.

I agree to inform the Harris County Tax Assessor-Collector's Office in writing of any changes to the information already provided and to update the information on this form whenever requested to do so by the assessor-collector.

Marie Kalka

*Name*

Finance Director

*Title*

7/13/2026

*Date*