

677 HARRIS-FT BND ESD 100

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/ Volunteer Labor	0	0.0000	0	0	0	0	0
XE Community Housing Development 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 Functions	0	0.0000	0	0	0	0	0
XH Developing Model Colonia Subdivisions	0	0.0000	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	1	3.4700	5,679,622	5,679,622	0	5,679,622	0
XJ Private Schools	10	21.9098	14,700,435	14,515,140	0	14,515,140	0
XL Economic Development Services to Local 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 & 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 Site	0	0.0000	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0.0000	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0.0000	0	0	0	0	0
XT Limitation on Taxes in Certain 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, Charitable)	500	1,667.7722	472,299,306	472,108,764	0	471,917,988	190,776
JURISDICTION TOTALS:	18,189	4,861.6493	\$5,833,997,585	\$5,770,028,997	\$0	\$1,472,570,680	\$4,297,458,317

Tax Rate Worksheet

Certified Estimates

Data Summary For Jurisdiction 677 HARRIS-FT BND ESD 100 For Tax Year 2026

1. Real Property New Improvements Value.....	\$11,134,481
2. Personal Property New Improvements Value.....	\$21,319
3. Last Year Taxable Value Becoming Exempt This Year.....	\$54,189,646
A. Totally Exempt.....	\$172,399
B. Partially Exempt.....	\$54,017,247
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.....	\$923,078
6. Current Year Taxable Value Added by Annexations Last Year *	\$94,321
7. Value Loss From Prior Year Lawsuits ****	\$36,869,731
A. Initial Value.....	\$361,228,614
B. Final Value.....	\$324,358,883
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.....	\$15,340,617
11. New Improvements to the Land ***	\$0
12. Market Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **	
A. Preceding Year.....	\$5,029,486,615
B. Current Year Estimated.....	\$5,071,936,426
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **	
A. Preceding Year.....	\$4,975,335,966
B. Current Year Estimated.....	\$5,045,988,876
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **	
A. Preceding Year.....	\$1,391,894,266
B. Current Year Estimated.....	\$620,052,669
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification	
A. Preceding Year.....	\$3,583,441,700
B. Current Year Estimated.....	\$4,386,780,217
16. Last year taxable value subject to an appeal under Chapter 42	
Last year ARB certified value.....	\$382,916,484
Last year disputed value.....	\$74,065,481
Last year undisputed value.....	\$308,851,003
17. Current Year Appraised Value Loss Due to Non Homestead Capped Accounts	\$22,702,204

* 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

Jur Code	Account	Tax Year	Status	Cause-Number	Original Value	Settled Value	Filed Date	Roll Date	Delivery Date	Report Class	Noticed Value	Pending BOD Approved Value	Judgment Date
677	1304690010007	2025	S	RBAE-032793	\$1,620,000	\$1,400,000	00000000	20260710	20260724	F1	\$1,620,000	\$0	20251205
677	1304690010022	2025	S	RBAE-027404	\$1,360,822	\$1,330,000	00000000	20260710	20260724	F1	\$1,599,298	\$0	20251205
677	1304690010024	2025	S	RBAE-026840	\$3,600,000	\$3,013,000	00000000	20260710	20260724	F1	\$3,600,000	\$0	20260116
677	1311180010010	2025	S	RBAE-031926	\$400,517	\$365,000	00000000	20260710	20260724	A1	\$416,468	\$0	20260221
677	1323960010001	2025	S	2024-67752	\$7,235,998	\$5,800,000	20241001	20260710	20260724	B1	\$8,106,094	\$0	20251211
677	1323960010002	2025	S	RBAE-024097	\$1,804,402	\$1,650,000	00000000	20260710	20260724	F1	\$1,909,440	\$0	20251205
677	1324470010006	2025	S	RBAE-038382	\$1,523,147	\$1,370,000	00000000	20260710	20260724	F1	\$1,533,750	\$0	20260116
677	1357940010003	2025	S	RBAE-036804	\$1,639,755	\$1,575,000	00000000	20260710	20260724	F1	\$1,746,041	\$0	20251205
677	1404570010001	2025	S	RBAE-036806	\$3,253,300	\$3,195,000	00000000	20260710	20260724	F1	\$3,470,590	\$0	20251205
677	1407540010001	2025	S	RBAE-036809	\$1,694,931	\$1,441,532	00000000	20260710	20260724	F1	\$1,734,973	\$0	20251205
677	1471460010001	2025	S	2025-61321	\$66,913,895	\$64,325,000	20250822	20260710	20260724	B1	\$71,540,115	\$0	20260520
677	1939110010001	2025	S	2025-79913	\$749,397	\$679,240	20251020	20260710	20260724	F1	\$781,037	\$0	20260423
677	2076620	2025	S	RBAE-044445	\$191,182	\$168,240	00000000	20260710	20260724	L1	\$191,182	\$0	20260116
677	2223822	2025	S	RBAE-042170	\$346,739	\$305,130	00000000	20260710	20260724	L1	\$346,739	\$0	20260206
TOTALS					\$358,725,650	\$324,358,883	\$392,376,525						

Value Loss for Line 7

\$34,366,767

NOTE: Highlighted original values have been replaced with jur specific values.



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

MR DALE TERRY
PRESIDENT - HARRIS-FORT BEND ESD 100
3401 LOUISIANA SUITE 400
HOUSTON TX 77002

Re: 2026 Sec. 26.01(a-1) Estimate
Harris-Fort Bend ESD 100

Dear Mr. Terry:

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:

\$5,192,245,414

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
Melissa Noriega, Director
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

John Peeler
ESD 100
820 Gessner, Suite 1710
Houston, TX 77024-8261

Reference: Truth-In-Taxation

Dear John Peeler:

The following information is provided for ESD 100'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 97.82% based on the following collection rates:

Anticipated Tax Year 2026 = 97.82%
Tax Year 2025 = 97.82%
Tax Year 2024 = 99.01%
Tax Year 2023 = 97.65%

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 \$81,069.04.
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



Jurisdiction Number	Jurisdiction Name	Jurisdiction Website Address*
677	Harris-Fort Bend Emergency Services District No. 100	www.esd100.org

Description of Debt	Principal	Interest	Other	Total
Swiftwater Training Facility	\$ 1,158,123	\$ 1,548,887		\$ 2,707,010
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Required for 2026 Debt Service:				\$ 2,707,010

Type of Fund	Balance
General Fund	\$ 38,000,000
Interest & Sinking Fund	
Total Unencumbered Fund Balance:	\$ 38,000,000
Total amount you intend to use towards your debt (if any) :	

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	

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
Low Tax Rate <i>(Water Code 49.23601 – M&O 2.5 cents or less)</i>	☐
Developed <i>(Water Code 49.23602 – 95% build-out complete)</i>	☐
Undeveloped <i>(Water Code 49.23603 – not Low Tax Rate or Developed)</i>	☐

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.

Jessica Adkins

Name

Executive Legal Assistant

Title

7/20/2026

Date