Harris Central Appraisal District — LAST UPDATED: 08/21/2026

Tax Rate Worksheet — Certified Roll

Data Summary For Jurisdiction 025 SPRING BRANCH ISD For Tax Year 2026

1. Real Property New Improvements Value.....	Line 23: 741,361,961 (Real Property New Improvements Value) + 183,627 (Personal Property New Improvements Value)+ 4,193,152 (New Improvemetns to the Land)= 745,738,740 Total		$741,361,961
2. Personal Property New Improvements Value.....			$183,627
3. Last Year Taxable Value Becoming Exempt This Year.....			$697,175,648 Line 10C
A. Totally Exempt.....	$4,889,204 Line 10A		
B. Partially Exempt.....	$692,286,444 Line 10B		
4. Last Year Taxable Value Lost Due To New AG Use This Year.....			$0 Line 11C
A. Taxable Value.....	$0 Line 11A		
B. Productivity Value.....	$0 Line 11B		
5. Current Year Taxable Value of Over-65 Homesteads			
Transferred to Surviving Spouse.....			$22,095,266
6. Current Year Taxable Value Added by Annexations Last Year *			$31,752,983 Line 22
7. Value Loss From Prior Year Lawsuits			$875,815,939 Line 5C
A. Initial Value.....	$11,339,534,074 Line 5A		
B. Final Value.....	$10,463,718,135 Line 5B		
8. TNRCC Pollution Control Exemption.....			$230,481 Line 17B
9. Last Year Losses Due To Substantial Error Corrections.....	Line 1: 42,699,928,900 (2025 TV Compare Report) - 5,302,851 (Losses due to Errors TR Worksheet 9)= 42,694,626,049		$5,302,851
10. Current Year Appraised Value Loss Due to Homestead Capped Accounts.....			$1,648,074,778
11. New Improvements to the Land ***			$4,193,152
12. Market Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **			
A. Preceding Year.....			$1,616,210,551
B. Current Year Estimated.....			$1,794,558,311
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **			
A. Preceding Year.....			$1,587,419,345
B. Current Year Estimated.....			$1,752,847,761
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **			
A. Preceding Year.....			$332,356,644
B. Current Year Estimated.....			$502,226,468
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification			
A. Preceding Year.....			$1,255,062,701
B. Current Year Estimated.....			$1,250,621,293
16. Last year taxable value subject to an appeal under Chapter 42			
Last year ARB certified value.....			$4,196,501,900 Line 6A
Last year disputed value.....			$955,438,658 Line 6B
Last year undisputed value.....			$3,241,063,242 Line 6C
17. Current Year Appraised Value Loss to Non Homestead Capped Accounts			$156,653,346

* 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.

025 SPRING BRANCH ISD

2026 CERTIFIED APPRAISAL ROLL 00

CERTIFIED YEAR COMPARE REPORT

PROPERTY USE CATEGORY RECAP

LAST UPDATED 08/21/2026

DELV DATE 09/04/2026

PROPERTY USE CATEGORY	YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
A1 Real, Residential, Single-Family	**2026**	45,343	8,691.7851	38,060,229,294	0	12,121,098,232	25,939,131,062
	2025	47,931	9,127.6695	37,647,773,909	0	12,423,025,533	25,224,748,376
		-0.05%	-0.05%	0.01%	0.00%	-0.02%	0.03%
A2 Real, Residential, Mobile Homes	**2026**	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
B1 Real, Residential, Multi-Family	**2026**	168	880.9185	3,625,411,962	0	414,933	3,624,997,029
	2025	202	969.2882	3,443,665,337	0	16,980,913	3,426,684,424
		-0.17%	-0.09%	0.05%	0.00%	-0.98%	0.06%
B2 Real, Residential, Two-Family	**2026**	105	19.3693	42,601,912	0	5,552,208	37,049,704
	2025	133	21.1539	52,084,461	0	5,448,931	46,635,530
		-0.21%	-0.08%	-0.18%	0.00%	0.02%	-0.21%
B3 Real, Residential, Three-Family	**2026**	3	0.5599	1,927,240	0	0	1,927,240
	2025	4	0.5599	2,494,821	0	0	2,494,821
		-0.25%	0.00%	-0.23%	0.00%	0.00%	-0.23%
B4 Real, Residential, Four- or More-Family	**2026**	0	0.0000	0	0	0	0
	2025	1	0.0583	123,100	0	0	123,100
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C1 Real, Vacant Lots/Tracts	**2026**	2,657	513.7582	411,462,276	0	3,719,438	407,742,838
	2025	2,608	540.9640	423,711,101	0	5,260,712	418,450,389
		0.02%	-0.05%	-0.03%	0.00%	-0.29%	-0.03%
C2 Real, Vacant Commercial	**2026**	257	274.6698	224,593,898	0	0	224,593,898
	2025	301	342.1321	256,346,700	0	1,225,985	255,120,715
		-0.15%	-0.20%	-0.12%	0.00%	0.00%	-0.12%
C3 Real, Vacant	**2026**	15	2.5444	2,962,185	0	0	2,962,185
	2025	18	0.7533	1,606,860	0	367,232	1,239,628
		-0.17%	2.38%	0.84%	0.00%	0.00%	1.39%
D1 Real, Qualified Agricultural Land	**2026**	13	126.5368	0	27,165	0	27,165
	2025	13	126.5368	0	25,198	0	25,198
		0.00%	0.00%	0.00%	0.08%	0.00%	0.08%
D2 Real, Unqualified Agricultural Land	**2026**	1	10.4564	100	0	0	100
	2025	1	10.4564	100	0	0	100
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

PROPERTY USE CATEGORY		YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
E1	Real, Farm & Ranch Improved	2026	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
F1	Real, Commercial	2026	1,784	3,512.8207	10,106,252,184	0	7,792,396	10,098,459,788
		2025	2,284	3,824.4333	10,154,861,371	0	14,100,604	10,140,760,767
			-0.22%	-0.08%	0.00%	0.00%	-0.45%	0.00%
F2	Real, Industrial	2026	17	205.1990	202,013,631	0	0	202,013,631
		2025	17	205.1990	172,630,843	0	0	172,630,843
			0.00%	0.00%	0.17%	0.00%	0.00%	0.17%
G1	Oil and Mineral Gas Reserves	2026	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
G2	Real Property Other Mineral Reserves	2026	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
H	Tangible, Vehicles Not Used for Business Purposes	2026	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
I1	Real, Banks	2026	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
J1	Real & Tangible Personal, Utility Water	2026	1	0.0499	53,913	0	0	53,913
		2025	1	0.0499	53,261	0	0	53,261
			0.00%	0.00%	0.01%	0.00%	0.00%	0.01%
J2	Gas Companies	2026	4	0.3795	43,847,143	0	125,000	43,722,143
		2025	4	0.3795	38,144,391	0	0	38,144,391
			0.00%	0.00%	0.15%	0.00%	0.00%	0.15%
J3	Electric Companies	2026	55	279.3672	274,440,783	0	808,690	273,632,093
		2025	55	279.3672	260,322,601	0	48,480	260,274,121
			0.00%	0.00%	0.05%	0.00%	15.68%	0.05%
J4	Telephone Companies	2026	6	1.2339	6,621,742	0	310,520	6,311,222
		2025	8	1.2339	21,286,321	0	0	21,286,321
			-0.25%	0.00%	-0.69%	0.00%	0.00%	-0.70%

025 SPRING BRANCH ISD

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LAST UPDATED 08/21/2026

DELV DATE 09/04/2026

PROPERTY USE CATEGORY		YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
J5	Railroads	**2026**	13	22.2568	4,779,420	0	125,000	4,654,420
		2025	13	22.2568	4,688,480	0	0	4,688,480
			0.00%	0.00%	0.02%	0.00%	0.00%	-0.01%
J6	Pipelines	**2026**	5	2.1340	379,828	0	72,990	306,838
		2025	7	2.1340	1,476,548	0	36,830	1,439,718
			-0.29%	0.00%	-0.74%	0.00%	0.98%	-0.79%
J7	Major Cable Television Systems	**2026**	2	0.0000	30,550,620	0	136,830	30,413,790
		2025	2	0.0000	29,490,230	0	0	29,490,230
			0.00%	0.00%	0.04%	0.00%	0.00%	0.03%
L1	Tangible, Commercial	**2026**	6,819	0.0000	1,261,301,625	0	327,222,753	934,078,872
		2025	9,496	0.0000	1,993,688,187	0	167,774,193	1,825,913,994
			-0.28%	0.00%	-0.37%	0.00%	0.95%	-0.49%
L2	Tangible, Industrial	**2026**	317	0.0000	385,875,013	0	59,263,472	326,611,541
		2025	475	0.0000	645,121,713	0	51,713,036	593,408,677
			-0.33%	0.00%	-0.40%	0.00%	0.15%	-0.45%
M1	Tangible, Nonbusiness Watercraft	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M2	Tangible, Nonbusiness Aircraft	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M3	Tangible, Mobile Homes	**2026**	207	0.0000	2,163,577	0	181,465	1,982,112
		2025	218	0.0000	2,235,692	0	205,138	2,030,554
			-0.05%	0.00%	-0.03%	0.00%	-0.12%	-0.02%
M4	Tangible, Miscellaneous	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O1	Inventory	**2026**	298	0.0000	32,057,757	0	0	32,057,757
		2025	750	0.8434	62,113,082	0	630,175	61,482,907
			-0.60%	0.00%	-0.48%	0.00%	0.00%	-0.48%
O2	Inventory	**2026**	102	2.0052	35,268,248	0	1,019,156	34,249,092
		2025	162	4.1597	57,988,712	0	5,758,947	52,229,765
			-0.37%	-0.52%	-0.39%	0.00%	-0.82%	-0.34%

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S1	Dealer Inventory	**2026**	98	0.0000	109,748,593	0	6,290,895	103,457,698
		2025	121	0.0000	118,515,489	0	4,817	118,510,672
			-0.19%	0.00%	-0.07%	0.00%	1304.98%	-0.13%
U0	Unknown	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XA	Public Property for Housing Indigent Persons	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XD	Improving Property for Housing w/ Volunteer Labor	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XE	Community Housing Development Organizations	**2026**	1	8.4360	13,361,959	0	13,361,959	0
		2025	1	8.4360	12,557,648	0	12,557,648	0
			0.00%	0.00%	0.06%	0.00%	0.06%	0.00%
XF	Assisting Ambulatory Health Care Centers	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XG	Primarily Performing Charitable Functions	**2026**	1	0.3796	1,590,000	0	1,590,000	0
		2025	1	0.3796	1,325,000	0	1,325,000	0
			0.00%	0.00%	0.20%	0.00%	0.20%	0.00%
XH	Developing Model Colonia Subdivisions	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XI	Youth Spiritual, Mental and Physical Development	**2026**	1	2.1060	8,401,555	0	8,401,555	0
		2025	1	2.1060	7,670,167	0	7,670,167	0
			0.00%	0.00%	0.10%	0.00%	0.10%	0.00%
XJ	Private Schools	**2026**	43	209.8281	310,153,908	0	310,153,908	0
		2025	44	209.8271	294,113,454	0	293,823,361	290,093
			-0.02%	0.00%	0.05%	0.00%	0.06%	0.00%
XL	Economic Development Services to Local Community	**2026**	0	0.0000	0	0	0	0
		2025	0	0.0000	0	0	0	0
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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PROPERTY USE CATEGORY	YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
XM Marine Cargo Containers	2026	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XN Motor Vehicles Leased for Personal Use	2026	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XO Motor Vehicles (Income Production & Personal Use)	2026	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XP Offshore Drilling Equipment Not In Use	2026	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XQ Intracoastal Waterway Dredge Disposal Site	2026	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XR Nonprofit Water or Wastewater Corporations	2026	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XS Raw Cocoa and Green Coffee Held in Harris County	2026	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XT Limitation on Taxes in Certain Municipalities	2026	0	0.0000	0	0	0	0
	2025	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XU Miscellaneous Exemptions	2026	3	3.7971	2,851,652	0	2,851,652	0
	2025	3	3.7971	2,803,036	0	2,803,036	0
		0.00%	0.00%	0.02%	0.00%	0.02%	0.00%
XV Other Exempt (Incl Public, Religious, Charitable)	2026	2,088	4,804.8177	3,027,788,924	0	3,027,788,924	0
	2025	2,111	4,806.0025	2,962,188,565	0	2,960,416,740	1,771,825
		-0.01%	0.00%	0.02%	0.00%	0.02%	0.00%
JURISDICTION TOTALS:	**2026**	**60,427**	**19,575.4091**	**$58,228,690,942**	**$27,165**	**$15,898,281,976**	Line 17A **$42,330,436,131**
	2025	**66,986**	**20,510.1774**	**$58,671,081,180**	**$25,198**	**$15,971,177,478**	**$42,699,928,900**

Line 1: 42,699,928,900 (2025 TV Compare Report)
- 5,302,851 (Losses due to Errors TR Worksheet 9)= 42,694,626,049

TYPE	YEAR	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ABATEMENT	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
ANIMAL FEED HELD FOR SALE	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
APPORTIONED PARTIAL DISABILITY	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
APPORTIONED PARTIAL OVER-65	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
APPORTIONED PARTIAL RESIDENTIAL	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
APPORTIONED PARTIAL SURVIVING SPOUSE	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
CHILD CARE FACILITY	2026	2	1.9419	1,899,361	0
	2025	2	1.9419	1,945,717	0
		0.00%	0.00%	-0.02%	0.00%
CUSTOM BONDS	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
DISABILITY	2026	391	64.2828	205,027,510	19,242,985
	2025	425	69.9534	211,104,607	20,820,589
		-0.08%	-0.08%	-0.03%	-0.08%
EMERGENCY RESPONSE EQUIPMENT	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%

TYPE	YEAR	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ENERGY STORAGE PROPERTIES	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
FIRE DESTROYED HOMESTEAD	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
FOREIGN TRADE ZONE	**2026**	1	0.0000	118,999,800	36,347,880
	2025	1	0.0000	166,785,540	50,015,691
		0.00%	0.00%	-0.29%	-0.27%
FREEPORT	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
GOODS IN TRANSIT	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
GREEN COFFEE OR COCOA	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
HISTORICAL	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
IMMEDIATE APPORTIONED PARTIAL RESIDENTIAL	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
IMMEDIATE PARTIAL RESIDENTIAL HOMESTEAD	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
IMMEDIATE RESIDENTIAL HOMESTEAD	**2026**	117	13.7529	82,996,837	24,315,602
	2025	505	46.5901	303,724,547	71,294,833
		-0.77%	-0.70%	-0.73%	-0.66%

TYPE	YEAR	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
INTERSTATE OR FOREIGN COMMERCE	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
JOBS ENERGY TECHNOLOGY AND INNOVATION ACT	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
LOW INCOME HOUSING	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
MEDICAL OR BIOMEDICAL PROPERTY	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
METHANE CAPTURE AT LANDFILL	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
MINIMUM TAXABLE VALUE	2026	7,247	0.0000	2,040,385,861	241,936,359
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
MINIMUM TAXABLE VALUE PER LOCATION	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
OVER-65	2026	12,116	2,855.7530	11,178,948,274	843,756,220
	2025	12,552	2,984.7681	11,032,835,598	885,172,830
		-0.03%	-0.04%	0.01%	-0.05%
PARTIAL DISABILITY	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
PARTIAL OVER-65	2026	22	7.9506	16,279,273	0
	2025	27	9.0489	18,272,028	0
		-0.19%	-0.12%	-0.11%	0.00%

TYPE	YEAR	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
PARTIAL RESIDENTIAL HOMESTEAD	**2026**	40	12.6602	21,844,023	4,368,806
	2025	51	15.2316	25,525,981	5,105,046
		-0.22%	-0.17%	-0.14%	-0.14%
PARTIAL TOTAL	**2026**	1	0.5890	1,045,336	961,709
	2025	2	6.5724	7,265,169	4,274,302
		-0.50%	-0.91%	-0.86%	-0.78%
PERSONAL USE VEHICLE (LEASED)	**2026**	23	0.0000	108,055,883	108,055,883
	2025	29	0.0000	159,552,222	159,552,222
		-0.21%	0.00%	-0.32%	-0.32%
POLLUTION CONTROL	**2026**	8	0.0000	54,714,676	2,315,226
	2025	9	0.0000	54,309,315	2,925,725
		-0.11%	0.00%	0.01%	-0.21%
PRECIOUS METALS IN DEPOSITORY	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
PRORATED	**2026**	0	0.0000	0	0
	2025	6	19.4078	24,595,050	19,284,446
		0.00%	0.00%	0.00%	0.00%
RESIDENTIAL HOMESTEAD	**2026**	34,206	7,434.5863	32,490,555,795	11,120,339,362
	2025	35,946	7,831.3480	32,332,898,060	11,339,944,625
		-0.05%	-0.05%	0.00%	-0.02%
SELF PROVIDED EMERGENCY SERVICES (TOTAL EXEMPTION)	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
SOLAR	**2026**	229	60.1049	242,356,521	6,035,748
	2025	217	56.6126	214,982,344	5,743,019
		0.06%	0.06%	0.13%	0.05%
SOLE PROPRIETORSHIP VEHICLE	**2026**	1	0.0000	7,897	7,897
	2025	3	0.0000	51,503	51,503
		-0.67%	0.00%	-0.85%	-0.85%

TYPE	YEAR	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
SPACEPORT EXEMPTION (TOTAL EXEMPTION)	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
STORED OFFSHORE DRILLING RIG	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
SURVIVING SPOUSE ACTIVE DUTY	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
SURVIVING SPOUSE DISABILITY	2026	4	1.3477	5,835,616	0
	2025	4	1.3477	5,525,966	0
		0.00%	0.00%	0.06%	0.00%
SURVIVING SPOUSE FIRST RESPONDER	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
SURVIVING SPOUSE FIRST RESPONDER TRANSFER	2026	1	0.0000	505,842	187,133
	2025	1	0.0000	502,781	187,133
		0.00%	0.00%	0.01%	0.00%
SURVIVING SPOUSE OVER-65	2026	858	219.3583	684,713,344	63,592,354
	2025	951	248.5093	727,535,644	71,597,463
		-0.10%	-0.12%	-0.06%	-0.11%
SURVIVING SPOUSE PACT VET (985)	2026	1	0.3128	1,687,988	1,116,990
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
SURVIVING SPOUSE TOTAL TRANSFER	2026	2	0.2731	1,617,311	851,048
	2025	2	0.2731	1,636,930	866,744
		0.00%	0.00%	-0.01%	-0.02%
SURVIVING SPOUSE TRANSFER PACT VET (986)	2026	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%

TYPE	YEAR	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
SURVIVING SPOUSE VET DISABILITY TOTAL EXEMPTION	**2026**	5	0.8497	3,234,817	1,580,966
	2025	7	1.2862	3,962,117	1,655,557
		-0.29%	-0.34%	-0.18%	-0.05%
TOTAL	**2026**	2,458	5,029.4075	3,369,490,249	3,369,490,249
	2025	2,510	5,027.3006	3,283,639,547	3,283,388,563
		-0.02%	0.00%	0.03%	0.03%
TROPICAL STORM ARTHUR TIER 1	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
TROPICAL STORM ARTHUR TIER 2	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
TROPICAL STORM ARTHUR TIER 3	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
TROPICAL STORM ARTHUR TIER 4	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
UNDER $MIN TAXABLE VALUE	**2026**	0	0.0000	0	0
	2025	932	0.0000	1,220,158	1,220,158
		0.00%	0.00%	0.00%	0.00%
VET CHARITABLE DISABILITY	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
VET DISABILITY #1 10-29 PCT	**2026**	35	6.0477	24,424,797	162,500
	2025	39	6.3023	25,762,072	182,500
		-0.10%	-0.04%	-0.05%	-0.11%
VET DISABILITY #1 30-49 PCT	**2026**	18	3.4513	15,892,434	116,250
	2025	23	3.8880	17,903,540	142,432
		-0.22%	-0.11%	-0.11%	-0.18%

TYPE	YEAR	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
VET DISABILITY #1 50-69 PCT	**2026**	40	4.5345	25,023,391	360,000
	2025	40	5.2771	25,638,749	360,000
		0.00%	-0.14%	-0.02%	0.00%
VET DISABILITY #1 70-100 PCT	**2026**	187	29.9768	108,396,855	1,899,796
	2025	199	32.2008	105,915,464	2,058,118
		-0.06%	-0.07%	0.02%	-0.08%
VET DISABILITY #2 10-29 PCT	**2026**	1	0.1763	1,174,555	5,000
	2025	1	0.1763	1,171,737	5,000
		0.00%	0.00%	0.00%	0.00%
VET DISABILITY #2 30-49 PCT	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
VET DISABILITY #2 50-69 PCT	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
VET DISABILITY #2 70-100 PCT	**2026**	1	0.0000	458,500	12,000
	2025	1	0.0000	455,244	12,000
		0.00%	0.00%	0.01%	0.00%
VET DISABILITY TOTAL EXEMPTION	**2026**	141	17.9524	93,561,149	51,091,651
	2025	152	18.7014	91,756,119	45,164,979
		-0.07%	-0.04%	0.02%	0.13%
VET SURVIVOR 10-29 PCT	**2026**	5	0.7084	2,313,037	20,000
	2025	6	0.7934	2,584,429	20,000
		-0.17%	-0.11%	-0.11%	0.00%
VET SURVIVOR 30-49 PCT	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%
VET SURVIVOR 50-69 PCT	**2026**	0	0.0000	0	0
	2025	0	0.0000	0	0
		0.00%	0.00%	0.00%	0.00%

TYPE	YEAR	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
VET SURVIVOR 70-100 PCT	**2026**	13	2.3206	9,714,219	112,362
	2025	15	2.6841	9,767,967	132,000
		-0.13%	-0.14%	-0.01%	-0.15%
JURISDICTION TOTALS:	**2026**	**58,174**	**15,768.3387**	**$50,911,161,151**	**$15,898,281,976**
	2025	**54,658**	**16,390.2151**	**$48,858,826,145**	**$15,971,177,478**

2025 Tax Ceilings:
Disability: 211,104,607
Over 65: 11,032,835,598
Partial Over 65: 18,272,028
Surviving Spouse Dis: 5,525,966
Surviving Spouse Over 65: 727,535,644

Line 2 total: 11,995,273,843

2026 Tax Ceilings:
Disability: 205,027,510
Over 65: 11,178,948,274
Partial Over 65: 16,279,273
Surviving Spouse Dis: 5,835,616
Surviving Spouse Over 65: 684,713,344

Line 19 total: 12,090,804,017

Tax Office Department
8880 Westview Road, Houston, Texas 77055
Direct Dial (713) 251-7960
jamie.matelske@springbranchisd.com
Jamie L. Matelske, Tax Assessor/Collector

Tax Refunded for years preceding prior year. Line 15:

Year	Refund
2015 Total	$10,685.98
2016 Total	$1,228.21
2017 Total	$1,090.36
2018 Total	$1,962.48
2019 Total	$3,282.80
2020 Total	$54,883.74
2021 Total	$104,005.00
2022 Total	$333,476.19
2023 Total	$2,103,052.37
2024 Total	$9,121,708.56

Total: $11,735,375.69

Current year anticipated collection rate Line 33 B, C & D

	2025	2024	2023
Levy Collected	$ 399,514,154.68	$ 420,088,931.65	$ 409,870,971.65
P&I Collected	$ 1,184,434.43	$ 1,709,748.43	$ 1,617,967.54
Adjusted Levy	$ 412,330,672.09	$ 426,562,973.37	$ 416,548,250.66
Percentage Collected:	**97.18**	**98.88**	**98.79**

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON HTS
UNCERTIFIED ROLL 00

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	2,029	1,406,545,689	1,291,851,727	1,248,192,252	896,435,519
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	32	133,372,973	131,688,578	127,410,235	127,322,903
B2 Real, Residential, Two-Family	30	11,780,328	11,712,856	11,396,644	11,228,050
B3 Real, Residential, Three-Family	1	617,754	617,754	591,993	591,993
B4 Real, Residential, Four- or More-Family	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	105	41,076,816	38,387,197	34,792,545	34,323,658
C2 Real, Vacant Commercial	30	12,555,830	11,523,457	10,543,284	10,543,284
C3 Real, Vacant	1	11	11	10	10
D1 Real, Qualified Agricultural Land	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0	0	0	0
F1 Real, Commercial	499	532,185,608	523,545,141	501,209,259	495,351,173
F2 Real, Industrial	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0	0	0	0
H Tangible, Vehicles Not Used for Business Purposes	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0
J2 Gas Companies	0	0	0	0	0

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J3 Electric Companies	0	0	0	0	0
J4 Telephone Companies	0	0	0	0	0
J5 Railroads	0	0	0	0	0
J6 Pipelines	0	0	0	0	0
J7 Major Cable Television Systems	0	0	0	0	0
L1 Tangible, Commercial	151	108,709,039	108,709,039	96,509,525	81,835,799
L2 Tangible, Industrial	19	72,696,829	72,696,829	60,460,925	58,900,332
M1 Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3 Tangible, Mobile Homes	2	20,941	20,941	10,423	10,423
M4 Tangible, Miscellaneous	0	0	0	0	0
O1 Inventory	0	0	0	0	0
O2 Inventory	0	0	0	0	0
S1 Dealer Inventory	1	42,940	42,940	36,418	36,418
U0 Unknown	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0	0	0	0
XD Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE Community Housing Development Organizations	0	0	0	0	0
XF Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG Primarily Performing Charitable Functions	0	0	0	0	0

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XH Developing Model Colonia Subdivisions	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ Private Schools	0	0	0	0	0
XL Economic Development Services to Local Community	0	0	0	0	0
XM Marine Cargo Containers	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU Miscellaneous Exemptions	0	0	0	0	0
XV Other Exempt (Incl Public, Religious, Charitable)	4	5,561,232	5,496,393	5,496,393	0
TOTAL UNCERTIFIED	2,904	$2,325,165,990	$2,196,292,863	$2,096,649,906	$1,716,579,562

Line 18A

025 SPRING BRANCH ISD
TAX YEAR: 2026

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON PTS
UNCERTIFIED ROLL 00

LAST UPDATED: 08/21/2026
DELV DATE: 09/04/2026

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	716	641,218,400	608,762,845	555,051,281	355,645,087
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	2	24,987,607	24,987,607	5,677,177	5,677,177
B2 Real, Residential, Two-Family	0	0	0	0	0
B3 Real, Residential, Three-Family	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	115	19,799,836	17,372,467	13,691,580	10,229,970
C2 Real, Vacant Commercial	8	1,915,289	1,915,289	1,032,294	1,032,294
C3 Real, Vacant	0	0	0	0	0
D1 Real, Qualified Agricultural Land	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0	0	0	0
F1 Real, Commercial	14	18,296,428	18,296,428	14,244,233	13,767,699
F2 Real, Industrial	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0	0	0	0
H Tangible, Vehicles Not Used for Business Purposes	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0
J2 Gas Companies	0	0	0	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON PTS
UNCERTIFIED ROLL 00

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J3 Electric Companies	0	0	0	0	0
J4 Telephone Companies	2	13,859,960	13,859,960	13,859,960	13,609,960
J5 Railroads	0	0	0	0	0
J6 Pipelines	2	1,766,400	1,766,400	1,156,018	996,208
J7 Major Cable Television Systems	0	0	0	0	0
L1 Tangible, Commercial	2,606	323,928,632	323,928,632	315,262,792	164,488,068
L2 Tangible, Industrial	80	43,513,437	43,513,437	40,500,171	35,793,284
M1 Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3 Tangible, Mobile Homes	1	12,750	12,750	12,750	0
M4 Tangible, Miscellaneous	0	0	0	0	0
O1 Inventory	0	0	0	0	0
O2 Inventory	2	477,893	454,053	454,053	454,053
S1 Dealer Inventory	5	1,744,616	1,744,616	1,744,616	1,560,077
U0 Unknown	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0	0	0	0
XD Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE Community Housing Development Organizations	0	0	0	0	0
XF Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG Primarily Performing Charitable Functions	0	0	0	0	0

025 SPRING BRANCH ISD
TAX YEAR: 2026

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON PTS
UNCERTIFIED ROLL 00

LAST UPDATED: 08/21/2026
DELV DATE: 09/04/2026

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XH Developing Model Colonia Subdivisions	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ Private Schools	0	0	0	0	0
XL Economic Development Services to Local Community	0	0	0	0	0
XM Marine Cargo Containers	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU Miscellaneous Exemptions	0	0	0	0	0
XV Other Exempt (Incl Public, Religious, Charitable)	9	5,782,624	5,782,624	3,864,603	477,779
TOTAL UNCERTIFIED	3,562	$1,097,303,872	$1,062,397,108	$966,551,528	$603,731,656

Line 18B:
540,558,342 (Uncertified Other Accounts) +
603,731,656(Uncertified PTS Accounts=
1,144,289,998 Total

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
OTHER ACCOUNTS

LAST UPDATED: 08/21/2026
DELV DATE: 09/04/2026

UNCERTIFIED ROLL 00

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	180	155,528,889	149,379,274	144,429,861	115,503,048
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	3	70,399,826	70,399,826	70,399,826	70,399,826
B2 Real, Residential, Two-Family	2	655,830	655,830	655,830	655,830
B3 Real, Residential, Three-Family	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	9	2,354,427	2,316,730	2,316,730	2,316,730
C2 Real, Vacant Commercial	0	0	0	0	0
C3 Real, Vacant	0	0	0	0	0
D1 Real, Qualified Agricultural Land	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0	0	0	0
F1 Real, Commercial	13	19,720,394	19,103,920	19,041,038	19,041,038
F2 Real, Industrial	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0	0	0	0
H Tangible, Vehicles Not Used for Business Purposes	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0
J2 Gas Companies	0	0	0	0	0

UNCERTIFIED ROLL 00

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J3 Electric Companies	0	0	0	0	0
J4 Telephone Companies	0	0	0	0	0
J5 Railroads	0	0	0	0	0
J6 Pipelines	0	0	0	0	0
J7 Major Cable Television Systems	0	0	0	0	0
L1 Tangible, Commercial	783	371,510,453	371,510,453	368,293,200	268,900,322
L2 Tangible, Industrial	78	52,889,069	52,889,069	50,640,050	45,230,750
M1 Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3 Tangible, Mobile Homes	0	0	0	0	0
M4 Tangible, Miscellaneous	0	0	0	0	0
O1 Inventory	1	42,214	42,214	42,214	42,214
O2 Inventory	0	0	0	0	0
S1 Dealer Inventory	15	19,372,475	19,372,475	19,365,327	18,468,584
U0 Unknown	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0	0	0	0
XD Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE Community Housing Development Organizations	0	0	0	0	0
XF Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG Primarily Performing Charitable Functions	0	0	0	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
OTHER ACCOUNTS

UNCERTIFIED ROLL 00

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XH Developing Model Colonia Subdivisions	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ Private Schools	0	0	0	0	0
XL Economic Development Services to Local Community	0	0	0	0	0
XM Marine Cargo Containers	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU Miscellaneous Exemptions	0	0	0	0	0
XV Other Exempt (Incl Public, Religious, Charitable)	5	4,780,862	4,780,862	4,780,862	0
TOTAL UNCERTIFIED	1,089	$697,254,439	$690,450,653	$679,964,938	$540,558,342

Line 18B:
540,558,342 (Uncertified Other Accounts) +
603,731,656(Uncertified PTS Accounts=
1,144,289,998 Total

Texas Education Agency

To the Administrator Addressed

Commissioner Mike Morath

1701 North Congress Avenue • Austin, Texas 78701-1494 • 512 463-9734 • 512 463-9838 FAX • tea.texas.gov

DATE:	August 5, 2026
SUBJECT:	Preliminary Maximum Compressed Tax Rates (MCR) and Adoption of Tax Rate for Tax Year 2026
CATEGORY:	Funding Implications; Adoption of Tax Rate for Tax Year 2026 (2026-2027 School Year)
NEXT STEPS:	Share with business and finance staff

The Texas public education system is funded through local property tax collections, state funding, and federal dollars. This correspondence is to inform you about preliminary maximum compressed tax rates (MCR) for school districts' maintenance and operations (M&O) tax rates required under Texas Education Code (TEC), §§48.2551 and 48.2552, and 19 Texas Administrative Code (TAC) §61.1000, for tax year (TY) 2026 or school year (SY) 2026-2027. This notice does not apply to open-enrollment charter schools.

Background

In order to calculate and make available districts' maximum tier one tax rates (MCR), the agency conducted a survey of local taxable property value growth through the Foundation School Program (FSP) system in the Texas Education Agency Login (TEAL). The Local Property Value Survey (LPVS) opened on July 18, 2026, and closed on August 1, 2026. For more information on tax rate compression, please read the To the Administrator Addressed Correspondence dated June 16, 2026.

MCR Status and Appeals

Now that districts have submitted the SY 2026-2027 LPVS to TEA and received approval of the submission through the FSP system (the district's LPVS status shows as "Approved"), no additional action is required unless the district chooses to appeal the calculated rate. Pursuant to TEC, §48.2551, districts that did not submit their SY 2026-2027 LPVS will receive as their MCR the lesser of the state maximum compression rate of $0.6254 or their prior-year MCR.

The preliminary SY 2026-2027 (TY 2026) MCR values for each district are available on the TEA State Funding webpage under the *District & Charter Planning Tools* subheading.

The LPVS must have been submitted by the August 1, 2026, deadline for the district to be eligible for an appeal. District appeals must be received by **August 15, 2026**, in compliance with 19 TAC, §61.1000, and should be submitted electronically to the attention of Amy Copeland, Chief School Finance Officer/Associate Commissioner of School Finance, on district letterhead, signed by the superintendent, to taxprograms@tea.texas.gov.

Final Determinations

If the TEA receives an appeal of a preliminary MCR, a final determination will be issued to the school district no later than August 31, 2026. The SY 2026-2027 Summary of Finances (SOF) reports will be updated to incorporate final TY 2026 MCRs by February 2027, when the TEA receives preliminary state-certified property values and self-reported tax rates from the Comptroller's Property Tax Assistance Division.

Tax Rate Adoption

Districts must use the preliminary MCR (or wait for their final MCR, if appealed) published on TEA's website to calculate the M&O portion of their voter-approval tax rates. Pursuant to Texas Tax Code, §26.08(n), the maximum rate districts can adopt without seeking voter approval in a voter-approval tax rate election is the district's maximum Tier One compressed rate (MCR) plus the greater of:

- five golden pennies; or
- the number of Tier Two voter-authorized enrichment pennies levied in the prior year; and
- the current debt rate.

The basis for determining whether voter approval elections are required will begin with the district's tax year 2026 MCR plus the number of enrichment pennies authorized and levied in TY 2025, less any pennies adopted under disaster provisions. See Texas Tax Code, §§26.042(e), (f) and (g) for more information.

Questions

If you have any questions related to the SY 2026-2027 LPVS and calculation of maximum compressed tax rates for TY 2026, please email taxprograms@tea.texas.gov.

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
204904	SHEPHERD ISD	**0.5679**
091906	SHERMAN ISD	**0.6049**
143903	SHINER ISD	**0.6169**
047905	SIDNEY ISD	**0.5842**
115902	SIERRA BLANCA ISD	**0.6233**
100904	SILSBEE ISD	**0.6103**
023902	SILVERTON ISD	**0.5628**
019909	SIMMS ISD	**0.6169**
205906	SINTON ISD	**0.6169**
049909	SIVELLS BEND ISD	**0.5890**
013905	SKIDMORE-TYNAN ISD	**0.5756**
152903	SLATON ISD	**0.6169**
249908	SLIDELL ISD	**0.6126**
001909	SLOCUM ISD	**0.5733**
011904	SMITHVILLE ISD	**0.6003**
110906	SMYER ISD	**0.6007**
026903	SNOOK ISD	**0.6169**
208902	SNYDER ISD	**0.6254**
071909	SOCORRO ISD	**0.6105**
015909	SOMERSET ISD	**0.6169**
026902	SOMERVILLE ISD	**0.6169**
218901	SONORA ISD	**0.6254**
015908	SOUTH SAN ANTONIO ISD	**0.6169**
085903	SOUTHLAND ISD	**0.5755**
015917	SOUTHSIDE ISD	**0.6177**
015912	SOUTHWEST ISD	**0.6097**
098904	SPEARMAN ISD	**0.6254**
170907	SPLENDORA ISD	**0.5692**
101920	SPRING BRANCH ISD	**0.6254** Line 27
092907	SPRING HILL ISD	**0.5922**
101919	SPRING ISD	**0.6169**
140907	SPRINGLAKE-EARTH ISD	**0.6254**
184902	SPRINGTOWN ISD	**0.6058**
063903	SPUR ISD	**0.6254**
229905	SPURGER ISD	**0.6210**
079910	STAFFORD MSD	**0.6169**
127906	STAMFORD ISD	**0.6254**
156902	STANTON ISD	**0.5689**
072903	STEPHENVILLE ISD	**0.5943**
216901	STERLING CITY ISD	**0.6254**
247906	STOCKDALE ISD	**0.5689**
211902	STRATFORD ISD	**0.5639**

MCR 0.6254
Golden 0.08
Copper 0.0064
0.7118

2026 Enrichment Line 28A:
.08 (Golden) +
.0064 (Copper)=
.0864

Spring Branch Independent School District
Agenda Item Information

Date of Board Meeting: September 28, 2026

Subject: Request for Approval of 2026 Certified Tax Rolls, Anticipaed Collection Rate and Excess Debt Collection Rate

Administrator Responsible:

Name: David Bender

Position: Associate Superintendent for Finance

Purpose of Agenda Item: Consent

ADDITIONAL INFORMATION AND/OR BACK-UP:

I, Jamie Matelske, Tax Assessor-Collector for the Spring Branch Independent School District, certify that the anticipated collection rate for 2026 taxable year is 100%. This estimate equals the total collections (for current and delinquent taxes, penalties and interest) from July 1, 2026 through June 30, 2027.

The amount of excess debt collection for the 2026 year was $0.00. Line 31

Attached is the Tax Year 2026 certified roll received from Harris Central Appraisal District in August 2026.

Respectfully submitted,

Tax Assessor-Collector

*State statute requires that certification be to the Board of Trustees for information purposes only. Formal approval is not required.

SBISD Debt Service Fund - Tax Year 2026, FY 2027

	Original Budget	
Taxable Value per April 2026 Certified Estimate	$ 44,276,542,761	
Required Tax Rate	0.34450	
Calculated Levy	152,532,690	
Levy Loss Due to Frozen Value	(9,678,389)	
Levy After Frozen Loss	142,854,300	
Calculated Levy at 96.8% Collected	138,282,963	
ASAHE Projected	8,747,696	Line #30C
Available to Pay Debt	147,030,659	
Debt Payments		
02/01/27 Principal, scheduled	86,070,000	
02/01/27 Interest, scheduled	27,467,017	
08/01/27 Interest, scheduled	25,303,605	
02/01/27 Interest from Nov 2027 issuance	2,302,358	
08/01/27 Interest from Nov 2027 issuance	4,604,716	
Required Debt Payment	145,747,696	Line #30A
Excess/(Shortage)	**$ 1,282,963**	
June 30, 2026 Ending Fund Balance	$ 37,684,959	
August 1, 2026 Debt Service Payment	27,467,016	
Unencumbered Fund Balance	10,217,943	Line #30B
FY 2027 Expenditure	143,618,391	
FY 2026 Expenditure	135,676,601	
Expenditure Increase FY 2027 over FY 2026	$ 7,941,790	