

056 CITY OF EL LAGO

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	1	1.0000	459,830	340,089	0	340,089	0
XH Developing Model Colonia Subdivisions	0	0.0000	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0.0000	0	0	0	0	0
XJ Private Schools	1	3.5620	2,752,560	2,752,560	0	2,752,560	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)	34	28.1128	8,714,023	5,976,065	0	5,976,065	0
JURISDICTION TOTALS:	1,294	315.9811	\$416,458,793	\$403,645,457	\$0	\$40,581,131	\$363,064,326

Tax Rate Worksheet

Certified Estimates

Data Summary For Jurisdiction 056 CITY OF EL LAGO For Tax Year 2026

1. Real Property New Improvements Value.....		\$4,479,159
2. Personal Property New Improvements Value.....		\$0
3. Last Year Taxable Value Becoming Exempt This Year.....		\$2,625,625
A. Totally Exempt.....	\$0	
B. Partially Exempt.....	\$2,625,625	
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.....		\$0
6. Current Year Taxable Value Added by Annexations Last Year *		\$0
7. Value Loss From Prior Year Lawsuits ****		\$2,661,290
A. Initial Value.....	\$3,977,233	
B. Final Value.....	\$1,315,943	
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.....		\$1,073,571
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.....		\$341,350,854
B. Current Year Estimated.....		\$334,239,178
13. Appraised Value of Properties Not Under Protest and Not		
Included on the Appraisal Roll Certification **		
A. Preceding Year.....		\$330,718,040
B. Current Year Estimated.....		\$326,088,659
14. Exemption Value of Properties Not Under Protest and Not		
Included on the Appraisal Roll Certification **		
A. Preceding Year.....		\$37,113,708
B. Current Year Estimated.....		\$38,997,856
15. Taxable Value of Properties Not Under Protest and Not		
Included on the Appraisal Roll Certification		
A. Preceding Year.....		\$293,604,332
B. Current Year Estimated.....		\$284,727,065
16. Last year taxable value subject to an appeal under Chapter 42		
Last year ARB certified value.....		\$25,860,425
Last year disputed value.....		\$7,758,127
Last year undisputed value.....		\$18,102,298
17. Current Year Appraised Value Loss Due to Non Homestead Capped Accounts		\$8,698,050

* 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
056	0410080080050	2025	S	RBAE-045228	\$468,000	\$390,000	00000000	20260710
056	0760540040016	2025	S	RBAE-035812	\$643,500	\$595,000	00000000	20260710
056	0770129	2025	S	RBAE-044438	\$0	\$943	00000000	20260710
056	0954490000001	2025	S	RBAE-021767	\$345,970	\$330,000	00000000	20260710
TOTALS					\$1,457,470	\$1,315,943		

Value Loss for Line 7

\$141,527



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

HONORABLE SHAWN FINDLEY
MAYOR - CITY OF EL LAGO
411 TALLOWOOD DRIVE
EL LAGO TX 77586

July 24, 2026

Re: 2026 Sec. 26.01(a-1) Estimate
City of El Lago

Dear Mayor Findley:

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:

\$353,004,917

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

Jeannie Kubricht
City of El Lago
98 Lakeshore Drive
El Lago, TX 77586-6136

Reference: Truth-In-Taxation

Dear Jeannie Kubricht:

The following information is provided for City of El Lago'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 97.58% based on the following collection rates:

Anticipated Tax Year 2026 = 97.58%
Tax Year 2025 = 97.58%
Tax Year 2024 = 98.77%
Tax Year 2023 = 99.51%

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 \$22,305.76.
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



2026 Truth-In-Taxation Worksheet Information Form

GENERAL INFORMATION

Jurisdiction Number	Jurisdiction Name	Jurisdiction Website Address*
056	City of El Lago	www.ellago-tx.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
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Required for 2026 Debt Service:				\$ -

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	
Interest & Sinking Fund	
Total Unencumbered Fund Balance:	
\$ -	
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	0.01
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?	Yes

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 of 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.

Name

Title

Date