



ANNETTE RAMIREZ
TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR

Juris 073 (City of Nassau Bay)

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	859,547,789	TY 2026 HCAD Certified Year Compare Recap
Substantial Error Corrections	-	HCAD Certified Tax Rate Worksheet Line 9
2025 ARB Certified Value	(171,735,794)	HCAD Certified Tax Rate Worksheet Line 16a
Total Line #1	687,811,995	

ALTERNATE ESTIMATE FOR TNT LINE #6

Tax Year	Total Settled Percent Difference*
2024	-9.8200%
2023	-12.6800%
2022	-10.3600%
2021	-10.0400%
2020	-11.2500%
5 Year Average (2020 - 2024)	-10.8300%

* 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:	171,735,794
B. 2025 disputed value:	18,598,986
C. 2025 undisputed value. Subtract B from A.	153,136,808

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	3,311,479	HCAD Certified Tax Rate Worksheet Line 1
2026 PP New Improvements	-	HCAD Certified Tax Rate Worksheet Line 2
Total Line #23	3,311,479	

Tax Rate Worksheet

Certified Roll

Data Summary For Jurisdiction 073 CITY OF NASSAU BAY For Tax Year 2026

1. Real Property New Improvements Value.....		\$3,311,479
2. Personal Property New Improvements Value.....		\$0
3. Last Year Taxable Value Becoming Exempt This Year.....		\$13,831,106
A. Totally Exempt.....	\$0	
B. Partially Exempt.....	\$13,831,106	
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		\$32,849,713
A. Initial Value.....	\$174,832,262	
B. Final Value.....	\$141,982,549	
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.....		\$14,061,291
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.....		\$34,396,040
B. Current Year Estimated.....		\$33,926,695
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year.....		\$33,652,477
B. Current Year Estimated.....		\$32,901,788
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year.....		\$6,434,703
B. Current Year Estimated.....		\$11,940,497
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification		
A. Preceding Year.....		\$27,217,774
B. Current Year Estimated.....		\$20,961,291
16. Last year taxable value subject to an appeal under Chapter 42		
Last year ARB certified value.....		\$89,463,978
Last year disputed value.....		\$21,251,510
Last year undisputed value.....		\$68,212,468
17. Current Year Appraised Value Loss to Non Homestead Capped Accounts		\$3,564,325

* 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.

HARRIS CENTRAL APPRAISAL DISTRICT
CERTIFIED YEAR COMPARE REPORT
PROPERTY USE CATEGORY RECAP

073 CITY OF NASSAU BAY
2026 CERTIFIED APPRAISAL ROLL 00

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

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	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%
XV	Other Exempt (Incl Public, Religious, Charitable)	2026	89	180.0648	188,833,861	0	188,833,861	0
		2025	88	180.0648	183,937,152	0	183,937,152	0
			0.01%	0.00%	0.03%	0.00%	0.03%	0.00%
JURISDICTION TOTALS:		2026	1,945	579.5454	\$1,013,346,820	\$0	\$222,846,658	\$790,500,162
		2025	2,244	621.7430	\$1,073,012,808	\$0	\$213,465,019	\$859,547,789

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
073	1312780000001	2025	S	2025-60757	\$7,551,934	\$6,800,000	20250821	20260807	20260821	F1	\$7,812,622	\$0	20260520
073	1412970010001	2025	S	2025-73850	\$262,987	\$240,000	20250929	20260807	20260821	F1	\$264,743	\$0	20260722
073	1412970010003	2025	S	2025-73850	\$168,826	\$155,000	20250929	20260807	20260821	F1	\$169,998	\$0	20260722
073	1412970020004	2025	S	2025-73850	\$285,203	\$260,000	20250929	20260807	20260821	F1	\$287,144	\$0	20260722
073	1412970030002	2025	S	2025-73850	\$241,634	\$225,000	20250929	20260807	20260821	F1	\$243,321	\$0	20260722
073	1412970030003	2025	S	2025-73850	\$296,611	\$270,000	20250929	20260807	20260821	F1	\$298,577	\$0	20260722
073	1412970040001	2025	S	2025-73850	\$235,753	\$220,000	20250929	20260807	20260821	F1	\$237,322	\$0	20260722
073	1412970060002	2025	S	2025-73850	\$480,303	\$440,000	20250929	20260807	20260821	F1	\$483,334	\$0	20260722
073	1412970060003	2025	S	2025-73850	\$419,732	\$390,000	20250929	20260807	20260821	F1	\$422,395	\$0	20260722
073	1412970090002	2025	S	2025-73850	\$636,282	\$585,000	20250929	20260807	20260821	F1	\$653,518	\$0	20260722
073	1412970090003	2025	S	2025-73850	\$290,026	\$270,000	20250929	20260807	20260821	F1	\$297,851	\$0	20260722
073	1412970090004	2025	S	2025-73850	\$285,018	\$265,000	20250929	20260807	20260821	F1	\$292,694	\$0	20260722
073	1412970090005	2025	S	2025-73850	\$904,909	\$835,000	20250929	20260807	20260821	F1	\$929,302	\$0	20260722
073	1412970090006	2025	S	2025-73850	\$524,733	\$485,000	20250929	20260807	20260821	F1	\$538,901	\$0	20260722
073	1412970090007	2025	S	2025-73850	\$398,843	\$370,000	20250929	20260807	20260821	F1	\$409,595	\$0	20260722
073	1412970090008	2025	S	2025-73850	\$311,881	\$290,000	20250929	20260807	20260821	F1	\$320,181	\$0	20260722
TOTALS					\$152,897,463	\$141,982,549	\$163,831,908						

Value Loss for Line 7

\$10,914,914

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

Tax Rate Worksheet

Certified Estimates

Data Summary For Jurisdiction 073 CITY OF NASSAU BAY For Tax Year 2026

1. Real Property New Improvements Value.....	\$3,311,479
2. Personal Property New Improvements Value.....	\$0
3. Last Year Taxable Value Becoming Exempt This Year.....	\$13,754,746
A. Totally Exempt.....	\$0
B. Partially Exempt.....	\$13,754,746
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 ****	\$28,047,897
A. Initial Value.....	\$92,560,446
B. Final Value.....	\$64,512,549
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.....	\$15,567,543
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.....	\$929,328,161
B. Current Year Estimated.....	\$951,140,927
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **	
A. Preceding Year.....	\$905,681,169
B. Current Year Estimated.....	\$934,643,616
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **	
A. Preceding Year.....	\$214,797,989
B. Current Year Estimated.....	\$232,439,463
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification	
A. Preceding Year.....	\$690,883,180
B. Current Year Estimated.....	\$698,835,006
16. Last year taxable value subject to an appeal under Chapter 42	
Last year ARB certified value.....	\$171,735,794
Last year disputed value.....	\$29,524,723
Last year undisputed value.....	\$142,211,071
17. Current Year Appraised Value Loss Due to Non Homestead Capped Accounts	\$3,778,424

* 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.

**HARRIS CENTRAL APPRAISAL DISTRICT
HOUSTON, TEXAS**

**THE STATE OF TEXAS, }
COUNTY OF HARRIS. }**

**2026
CERTIFICATION OF APPRAISAL ROLL AND
LISTING OF PROPERTIES UNDER SECS. 26.01(c) AND (d)
FOR
City of Nassau Bay**

Pursuant to Section 26.01(a), Texas Tax Code, I hereby certify the 2026 appraisal roll of properties taxable by City of Nassau Bay. The roll is delivered in electronic form.

The total appraised value now on the appraisal roll for this unit is: \$1,013,346,820

The taxable value now on the appraisal roll for this unit is: \$790,500,162

As required by Section 26.01(c), Texas Tax Code, I have included with your roll a listing of those properties which are taxable by the unit but which are under protest and are therefore not included in the appraisal roll values approved by the appraisal review board and certified above. My estimate of the total taxable value which will be assigned to such properties if the owners' claims are upheld by the appraisal review board is: \$42,803,100

Pursuant to Section 26.01(d), Texas Tax code, the estimated value of taxable property not under protest and not yet included on the certified appraisal roll, after hearing loss, is: \$19,772,654

Signed this 4th day of September, 2026



Adam Bogard, RPA, CCA, CTA
Chief Appraiser

ASSESSOR'S ACKNOWLEDGEMENT

As tax assessor/collector of the above-named taxing unit, I hereby acknowledge receipt of the certified 2026 appraisal roll on this the _____ day of _____, 2026.



ANNETTE RAMIREZ

TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR

July 15, 2026

Jaime Vasquez
City of Nassau Bay
P.O.Box 58448
Nassau Bay, TX 77258

Reference: Truth-In-Taxation

Dear Jaime Vasquez:

The following information is provided for City of Nassau Bay'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 97.55% based on the following collection rates:

Anticipated Tax Year 2026 = 97.55%
Tax Year 2025 = 97.55%
Tax Year 2024 = 99.45%
Tax Year 2023 = 98.87%

I hereby certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year equals \$75,284.17. Tax Code §26.012(10) and 26.04(b)

I hereby certify the total amount of refunds issued in the preceding year equals \$145,614.03. 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



ANNETTE RAMIREZ

TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR

2026 Nassau Bay TIRZ Estimated Calculations for Truth-In-Taxation

TIRZ Name	Base Year	Base Year Value	2026 Tax Year Value	Captured Value (Increment)	New Improvements Included in Line 23	Adj. Captured Value Line 18D
TIRZ #1 (City of Nassau Bay) 278	2007	\$ 102,737,488	\$ 310,332,527	\$ 207,595,039	\$ -	\$ 186,835,535

* Tax Year 2025 data provided by HCAD as of July 2026

2025 Nassau Bay TIRZ Payment Calculations

TIRZ Name	Base Year	Base Year Value	2025 Tax Year Value	Captured Value (Increment) Line 13	2025 TY Tax Increment Pymt, Line 31B
TIRZ #1 (City of Nassau Bay) 278	2007	\$ 102,737,488	\$ 296,711,299	\$ 174,576,430	\$ 1,061,686

Data from 05/18/2026

Prepared by the Harris County Tax Assessor-Collector's Office

9/3/2026

Form 50-110

281-333-4211

Taxing Unit Name

Phone Number (*area code and number*)

1800 Space Park Drive Suite 200 Nassau Bay, TX 77058

Taxing Unit's Address, City, State, ZIP Code

<https://www.nassaubay.com/>

2026

Taxing Unit's Website Address

Current Tax Year

Page 1 of 1

Insert hyperlink:

<https://www.hctax.net/Property/JurisdictionTaxRates>

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.²

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	Captured Appraised Value Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value. ³
TIRZ #1 (City of Nassau Bay) 278	186,835,535.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	186835535.00

¹ Tex. Tax Code §§5.07(q)(4) and 26.04(d-1)

² Tex. Tax Code §26.03(e)

³ Tex. Tax Code §26.03(c)



TIRZ #1 - City of Nassau Bay Participation Payment

Tax Years 2021 - 2025

COUNTY JURISDICTION	HCAD # New	HCAD # Old	BASE YEAR	BASE YEAR VALUE	TAX YEAR	RECORD COUNT	TAX YEAR VALUE	INCREMENT	TAX RATE	TOTAL LEVY	TOTAL COLLECTIONS	COLLECTION RATE	CUMMULATIVE PAYMENTS DUE	PREVIOUS PAYMENTS MADE	ADDITIONAL PMT REQUIRED	CURRENT PAYMENT
Nassau Bay TIRZ 1	278	278	2007	\$ 102,737,488	2007											
			2007	\$ 102,737,488	2008		\$ 130,141,709	\$ 27,404,221	0.642120	\$ 835,666	\$ 802,046	95.98%	\$ 152,005	\$ 152,005	\$ -	
			2007	\$ 102,737,488	2009		\$ 134,224,935	\$ 31,487,447	0.642120	\$ 861,885	\$ 826,780	95.93%	\$ 174,562	\$ 174,562	\$ -	
			2007	\$ 102,737,488	2010		\$ 132,467,731	\$ 29,730,243	0.692120	\$ 916,836	\$ 916,804	100.00%	\$ 185,192	\$ 185,192	\$ -	
			2007	\$ 102,737,488	2011		\$ 137,511,600	\$ 34,774,112	0.692120	\$ 951,745	\$ 951,714	100.00%	\$ 216,611	\$ 216,611	\$ -	
			2007	\$ 102,737,488	2012	92	\$ 160,649,074	\$ 57,911,586	0.732120	\$ 1,176,144	\$ 1,176,111	100.00%	\$ 381,584	\$ 381,584	\$ -	
			2007	\$ 102,737,488	2013	92	\$ 184,956,663	\$ 82,219,175	0.732120	\$ 1,354,105	\$ 1,354,071	100.00%	\$ 541,749	\$ 541,749	\$ -	
			2007	\$ 102,737,488	2014	93	\$ 192,737,278	\$ 89,999,790	0.742120	\$ 1,430,342	\$ 1,430,308	100.00%	\$ 601,116	\$ 601,116	\$ -	
			2007	\$ 102,737,488	2015	93	\$ 218,551,316	\$ 115,813,828	0.742120	\$ 1,621,913	\$ 1,621,879	100.00%	\$ 773,530	\$ 773,530	\$ -	
			2007	\$ 102,737,488	2016	93	\$ 228,278,755	\$ 125,541,267	0.742120	\$ 1,694,102	\$ 1,694,093	100.00%	\$ 838,500	\$ 838,500	\$ -	
			2007	\$ 102,737,488	2017	92	\$ 241,580,280	\$ 138,842,792	0.742120	\$ 1,792,816	\$ 1,792,806	100.00%	\$ 927,342	\$ 927,342	\$ -	
			2007	\$ 102,737,488	2018	95	\$ 252,761,892	\$ 150,024,404	0.742120	\$ 1,875,797	\$ 1,875,787	100.00%	\$ 1,002,025	\$ 1,002,025	\$ -	
			2007	\$ 102,737,488	2019	94	\$ 260,594,223	\$ 157,856,735	0.732120	\$ 1,907,862	\$ 1,907,853	100.00%	\$ 1,040,131	\$ 1,040,131	\$ -	
			2007	\$ 102,737,488	2020	120	\$ 255,479,394	\$ 152,741,906	0.722120	\$ 1,844,868	\$ 1,844,858	100.00%	\$ 992,682	\$ 992,682	\$ -	
			2007	\$ 102,737,488	2021	120	\$ 237,094,002	\$ 134,356,514	0.722120	\$ 1,712,103	\$ 1,712,094	100.00%	\$ 873,194	\$ 873,194	\$ -	
			2007	\$ 102,737,488	2022	130	\$ 268,957,074	\$ 166,219,586	0.648979	\$ 1,745,475	\$ 1,745,458	100.00%	\$ 970,857	\$ 970,857	\$ -	
			2007	\$ 102,737,488	2023	133	\$ 294,980,615	\$ 192,243,127	0.656603	\$ 1,936,852	\$ 1,936,834	100.00%	\$ 1,136,047	\$ 1,168,201	\$ (32,154)	
			2007	\$ 102,737,488	2024	133	\$ 286,622,392	\$ 183,884,904	0.670499	\$ 1,921,800	\$ 1,921,783	100.00%	\$ 1,109,652	\$ 1,176,279	\$ (66,627)	
			2007	\$ 102,737,488	2025	133	\$ 296,711,299	\$ 193,973,811	0.670499	\$ 1,989,446	\$ 1,972,403	99.14%	\$ 1,160,467		\$ 1,160,467	\$ 1,061,686

Grand Total \$ 1,061,686

Prior Payments Due	\$ 11,916,777
Prior Payments Made	\$ 12,015,560
Additional Payment Required	\$ (98,781)
2026 Due	\$ 1,160,467
Total Payment	<u>\$ 1,061,686</u>

Prepared by the Harris County Tax Assessor-Collector's Office

5/18/2026



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

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

Board of Directors

Jim Robinson, Chairman
Martina Lemond Dixon, Secretary
Ericka McCrutchon, 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*

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%
Grand Avg		10.10%	9.58%	10.30%	11.71%	9.21%

Sincerely,



Adam Bogard
Chief Appraiser



2026 Truth-In-Taxation Worksheet Information Form

GENERAL INFORMATION

Jurisdiction Number	Jurisdiction Name	Jurisdiction Website Address*
073	City of Nassau Bay	www.nassaubay.com

*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
Tax & Revenue Certificates of Obligation 2013	\$ 155,000	\$ 6,264		\$ 161,264
Tax & Revenue Certificates of Obligation 2015	\$ 150,000	\$ 1,830		\$ 151,830
Tax & Revenue Certificates of Obligation 2017	\$ 370,000	\$ 22,872		\$ 392,872
Tax & Revenue Certificates of Obligation 2021	\$ 240,000	\$ 30,700		\$ 270,700
General Obligation Refunding Bonds 2021	\$ 145,000	\$ 19,750		\$ 164,750
Tax & Revenue Certificates of Obligation 2024	\$ 305,000	\$ 134,075		\$ 439,075
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Required for 2026 Debt Service:				\$ 1,580,491

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	\$ 2,025,360
Interest & Sinking Fund	
Total Unencumbered Fund Balance:	\$ 2,025,360
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	\$ 1,157,962

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	\$ 193,973,811	\$ 1,061,686.00

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 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.

Jaime Vasquez

Name

Finance Director

Title

7/22/2026

Date