ANNETTE RAMIREZ
TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR

Juris 076 (City of Seabrook)

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	2,044,324,453	TY 2024 HCAD Certified Year Compare Recap
Substantial Error Corrections	96,084	HCAD Certified Tax Rate Worksheet Line 9
2025 ARB Certified Value	(173,703,822)	HCAD Certified Tax Rate Worksheet Line 16a
Total Line #1	**1,870,716,715**	

ALTERNATE ESTIMATE FOR TNT LINE #6

Tax Year	Total Settled Percent Difference*
2024	-8.5600%
2023	-11.8500%
2022	-15.0700%
2021	-11.2000%
2020	-11.2300%
5 Year Average (2020 - 2024)	**-11.5820%**

* 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:	173,703,822
B. 2025 disputed value:	20,118,377
C. 2025 undisputed value. Subtract B from A.	153,585,445

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	13,986,261	HCAD Certified Tax Rate Worksheet Line 1
2026 PP New Improvements	-	HCAD Certified Tax Rate Worksheet Line 2
Total Line #23	**13,986,261**	

Harris Central Appraisal District — LAST UPDATED: 07/17/2026

Tax Rate Worksheet — Certified Estimates

Data Summary For Jurisdiction 076 CITY OF SEABROOK For Tax Year 2026

1. Real Property New Improvements Value.....		$13,907,912
2. Personal Property New Improvements Value.....		$0
3. Last Year Taxable Value Becoming Exempt This Year.....		$24,640,637
A. Totally Exempt.....	$351,574	
B. Partially Exempt.....	$24,289,063	
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.....		$1,078,121
6. Current Year Taxable Value Added by Annexations Last Year *		$0
7. Value Loss From Prior Year Lawsuits ****		$16,638,566
A. Initial Value.....	$182,943,282	
B. Final Value.....	$166,304,716	
8. TNRCC Pollution Control Exemption.....		$0
9. Last Year Losses Due To Substantial Error Corrections.....		$96,084
10. Current Year Appraised Value Loss Due to Homestead Capped Accounts.....		$18,627,492
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.....		$2,242,686,909
B. Current Year Estimated.....		$2,233,749,298
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year.....		$2,139,843,503
B. Current Year Estimated.....		$2,148,049,120
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year.....		$413,001,306
B. Current Year Estimated.....		$414,559,960
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification		
A. Preceding Year.....		$1,726,842,197
B. Current Year Estimated.....		$1,717,708,901
16. Last year taxable value subject to an appeal under Chapter 42		
Last year ARB certified value.....		$173,703,822
Last year disputed value.....		$29,187,137
Last year undisputed value.....		$144,516,685
17. Current Year Appraised Value Loss Due to Non Homestead Capped Accounts		$82,496,296

* 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 — LAST UPDATED: 08/21/2026

Tax Rate Worksheet — Certified Roll

Data Summary For Jurisdiction 076 CITY OF SEABROOK For Tax Year 2026

1.	Real Property New Improvements Value.....		$13,986,261
2.	Personal Property New Improvements Value.....		$0
3.	Last Year Taxable Value Becoming Exempt This Year.....		$25,228,668
	A. Totally Exempt.....	$351,574	
	B. Partially Exempt.....	$24,877,094	
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.....		$1,078,121
6.	Current Year Taxable Value Added by Annexations Last Year *		$0
7.	Value Loss From Prior Year Lawsuits		$26,506,687
	A. Initial Value.....	$265,472,261	
	B. Final Value.....	$238,965,574	
8.	TNRCC Pollution Control Exemption.....		$0
9.	Last Year Losses Due To Substantial Error Corrections.....		$96,084
10.	Current Year Appraised Value Loss Due to Homestead Capped Accounts.....		$16,215,855
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.....		$90,641,999
	B. Current Year Estimated.....		$112,207,944
13.	Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
	A. Preceding Year.....		$85,139,275
	B. Current Year Estimated.....		$97,508,282
14.	Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
	A. Preceding Year.....		$13,425,741
	B. Current Year Estimated.....		$24,013,228
15.	Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification		
	A. Preceding Year.....		$71,713,534
	B. Current Year Estimated.....		$73,495,054
16.	Last year taxable value subject to an appeal under Chapter 42		
	Last year ARB certified value.....		$91,174,843
	Last year disputed value.....		$19,319,016
	Last year undisputed value.....		$71,855,827
17.	Current Year Appraised Value Loss to Non Homestead Capped Accounts		$83,211,828

* 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.

076 CITY OF SEABROOK
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
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	461	881.6387	111,875,798	0	111,875,798	0
	2025	462	882.4611	124,228,976	0	124,228,976	0
		0.00%	0.00%	-0.10%	0.00%	-0.10%	0.00%
JURISDICTION TOTALS:	**2026**	**5,631**	**2,795.4747**	**$2,310,798,418**	**$36,676**	**$421,133,156**	**$1,889,701,938**
	2025	**6,301**	**3,056.5859**	**$2,495,314,989**	**$35,880**	**$451,026,416**	**$2,044,324,453**

Seabrook
2026 Tax Ceiling Worksheet

	2026 Tax Ceilings					2025 Tax Ceilings				
	Units	Appraised (+)	Exemption (-)	Homestead (-)	Taxable (=)	Units	Appraised (+)	Exemption (-)	Homestead (-)	Taxable (=)
Apportioned Partial Disability										
Certified Roll				-	-				-	-
Uncertified Roll	0	-	-	-	-	NA	NA	NA	NA	NA
Apportioned Partial Over-65										
Certified Roll				-	-				-	-
Uncertified Roll	0	-	-	-	-	NA	NA	NA	NA	NA
Disability										
Certified Roll	73	24,887,194	1,781,250	4,977,439	18,128,505	78	26,911,958	1,875,000	5,382,392	19,654,566
Uncertified Roll	2	387,046	50,000	77,409	259,637	NA	NA	NA	NA	NA
Over-65										
Certified Roll	993	425,434,470	24,327,250	85,086,894	316,020,326	1,066	460,357,065	26,089,750	92,071,413	342,195,902
Uncertified Roll	72	33,950,222	1,737,500	6,790,044	25,422,678	NA	NA	NA	NA	NA
Sur Spouse > 65										
Certified Roll	40	17,852,938	1,000,000	3,570,588	13,282,350	41	17,218,278	1,000,000	3,443,656	12,774,622
Uncertified Roll				-	-	NA	NA	NA	NA	NA
	1,180	**502,511,870**	**28,896,000**	**100,502,374**	**373,113,496**	**1,185**	**504,487,301**	**28,964,750**	**100,897,460**	**374,625,091**
				State Mandated HS Total:	-				State Mandated HS Total:	-
					373,113,496					**374,625,091**

Line 2 & 18 - Tax Ceiling

Source: 2025 Exemption Recap (cert_dt_exemption_recap)
2026 Exemption Recap (un_cert_exemption_recap)

076

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 Seabrook

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

The total appraised value now on the appraisal roll for this unit is: $2,310,835,094

The taxable value now on the appraisal roll for this unit is: $1,889,701,938

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: $89,998,735

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: $63,802,991

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.

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
076	1286180010001	2025	S	RBAE-041246	$555,720	$450,000	00000000	20260807	20260821	B2	$555,720	$0	20260116
076	1292860010001	2025	S	RBAE-038011	$1,815,000	$1,600,000	00000000	20260807	20260821	A1	$1,815,000	$0	20260108
076	1304440010001	2025	S	2025-77078	$2,526,518	$2,300,000	20251009	20260807	20260821	F1	$3,051,038	$0	20260604
076	1304610010002	2025	S	2025-53467	$3,707,801	$3,500,000	20250730	20260807	20260821	F1	$4,619,820	$0	20260415
076	1324150000001	2025	S	RBAE-038606	$4,730,000	$4,300,000	00000000	20260807	20260821	E1	$4,730,000	$0	20251205
076	1337340010001	2025	S	2025-65248	$937,500	$934,000	20250903	20260807	20260821	C2	$937,500	$0	20260128
076	1352170010002	2025	S	2025-62239	$25,759,656	$23,000,000	20250825	20260807	20260821	F1	$28,732,755	$0	20260310
076	1369860010001	2025	S	2025-49098	$47,175,727	$41,641,861	20250715	20260807	20260821	B1	$56,773,883	$0	20260712
076	1383210010004	2025	S	RBAE-048619	$227,614	$210,106	00000000	20260807	20260821	C2	$227,614	$0	20260206
076	1384570010002	2025	S	RBAE-030417	$1,269,674	$1,175,000	00000000	20260807	20260821	F1	$1,353,036	$0	20251219
076	1399460000001	2025	S	2025-49098	$21,518,762	$18,994,541	20250715	20260807	20260821	B1	$21,518,802	$0	20260712
076	1399460000002	2025	S	2025-73545	$7,276,842	$6,350,000	20250929	20260807	20260821	B1	$9,446,600	$0	20260727
076	1413050010001	2025	S	RBAE-034614	$645,587	$580,000	00000000	20260807	20260821	A1	$645,587	$0	20260113
076	1456190010001	2025	S	2025-56575	$51,749,775	$48,000,000	20250808	20260807	20260821	F1	$53,673,201	$0	20260203
076	1476210010001	2025	S	2025-63535	$4,838,095	$4,300,000	20250829	20260807	20260821	F1	$4,838,095	$0	20260313
TOTALS					$262,959,286	$238,965,574					$289,111,089		

Value Loss for Line 7 **$23,993,712**

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

Board of Directors
Jim Robinson, Chairman
Martina Lemond Dixon, Secretary
Ericka McCrutcheon, 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

July 24, 2026

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

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.

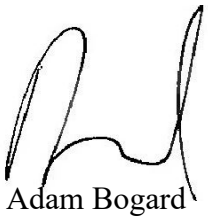
The table provides the average loss for the years 2020–2024 for all properties listed on the appraisal roll for Harris County and the specified taxing jurisdictions, calculated as the difference between HCAD's certified taxable value for each property and the value determined by the court at the conclusion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

ANNETTE RAMIREZ
TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR

July 15, 2026

Sahib Rao
City of Seabrook
1700 First Street
Seabrook, TX 77586

Reference: Truth-In-Taxation

Dear Sahib Rao:

The following information is provided for City of Seabrook'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 98.13% based on the following collection rates:

Anticipated Tax Year 2026 = 98.13%
Tax Year 2025 = 98.13%
Tax Year 2024 = 98.88%
Tax Year 2023 = 98.79%

I hereby certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year equals $309,318.03. Tax Code §26.012(10) and 26.04(b)

I hereby certify the total amount of refunds issued in the preceding year equals $165,714.71. Tax Code §26.012(13)

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

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

Sincerely,

Annette Ramirez
Harris County Tax Assessor-Collector

HARRIS CENTRAL APPRAISAL DISTRICT
EXEMPTION RECAP
CERTIFIED ROLL 00

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ABT ABATEMENT	0	0.0000	0	0
AFE ANIMAL FEED HELD FOR SALE	0	0.0000	0	0
APD APPORTIONED PARTIAL DISABILITY	0	0.0000	0	0
APO APPORTIONED PARTIAL OVER-65	0	0.0000	0	0
APR APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
APS APPORTIONED PARTIAL SURVIVING SPOUSE	0	0.0000	0	0
CBD CUSTOM BONDS	0	0.0000	0	0
CCF CHILD CARE FACILITY	0	0.0000	0	0
D61 TROPICAL STORM ARTHUR TIER 1	0	0.0000	0	0
D62 TROPICAL STORM ARTHUR TIER 2	0	0.0000	0	0
D63 TROPICAL STORM ARTHUR TIER 3	0	0.0000	0	0
D64 TROPICAL STORM ARTHUR TIER 4	0	0.0000	0	0
DIS DISABILITY	73	14.1008	24,887,194	1,781,250
ERE EMERGENCY RESPONSE EQUIPMENT	0	0.0000	0	0
ESP ENERGY STORAGE PROPERTIES	0	0.0000	0	0
FIR FIRE DESTROYED HOMESTEAD	0	0.0000	0	0
FPT FREEPORT	0	0.0000	0	0
FTZ FOREIGN TRADE ZONE	0	0.0000	0	0
GCC GREEN COFFEE OR COCOA	0	0.0000	0	0
GIT GOODS IN TRANSIT	0	0.0000	0	0
HIS HISTORICAL	0	0.0000	0	0
IAP IMMEDIATE APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
IFC INTERSTATE OR FOREIGN COMMERCE	0	0.0000	0	0
IPA IMMEDIATE PARTIAL RESIDENTIAL HOMESTEAD	0	0.0000	0	0
IRE IMMEDIATE RESIDENTIAL HOMESTEAD	14	1.6906	4,840,034	819,436
JET JOBS ENERGY TECHNOLOGY AND INNOVATION ACT	0	0.0000	0	0
LIH LOW INCOME HOUSING	0	0.0000	0	0
MBP MEDICAL OR BIOMEDICAL PROPERTY	0	0.0000	0	0
MCL METHANE CAPTURE AT LANDFILL	0	0.0000	0	0
MIN MINIMUM TAXABLE VALUE	384	0.0000	64,872,288	10,448,672
MVL MINIMUM TAXABLE VALUE PER LOCATION	0	0.0000	0	0
ODR STORED OFFSHORE DRILLING RIG	0	0.0000	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
EXEMPTION RECAP
CERTIFIED ROLL 00

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
OVR OVER-65	993	213.1686	425,434,470	24,327,250
PAR PARTIAL RESIDENTIAL HOMESTEAD	8	0.2042	1,037,628	207,525
PDS PARTIAL DISABILITY	0	0.0000	0	0
PEX PARTIAL TOTAL	0	0.0000	0	0
PMD PRECIOUS METALS IN DEPOSITORY	0	0.0000	0	0
POL POLLUTION CONTROL	0	0.0000	0	0
POV PARTIAL OVER-65	6	0.0000	941,082	0
PRO PRORATED	0	0.0000	0	0
PUV PERSONAL USE VEHICLE (LEASED)	15	0.0000	3,716,563	3,716,563
RES RESIDENTIAL HOMESTEAD	2,886	545.5379	1,189,219,810	235,718,668
SFT SURVIVING SPOUSE FIRST RESPONDER TRANSFER	0	0.0000	0	0
SOL SOLAR	35	5.9954	16,374,173	777,195
SPE SELF PROVIDED EMERGENCY SERVICES (TOTAL EXEMPTION)	0	0.0000	0	0
SPV SOLE PROPRIETORSHIP VEHICLE	0	0.0000	0	0
SPX SPACEPORT EXEMPTION (TOTAL EXEMPTION)	0	0.0000	0	0
SSA SURVIVING SPOUSE ACTIVE DUTY	0	0.0000	0	0
SSD SURVIVING SPOUSE DISABILITY	1	0.0000	268,866	0
SSF SURVIVING SPOUSE FIRST RESPONDER	0	0.0000	0	0
SSP SURVIVING SPOUSE PACT VET (985)	0	0.0000	0	0
SST SURVIVING SPOUSE TRANSFER PACT VET (986)	0	0.0000	0	0
STT SURVIVING SPOUSE TOTAL TRANSFER	1	0.0000	164,207	0
STX SURVIVING SPOUSE VET DISABILITY TOTAL EXEMPTION	0	0.0000	0	0
SUR SURVIVING SPOUSE OVER-65	40	13.7778	17,852,938	1,000,000
TOT TOTAL	479	924.8287	114,712,766	114,712,766
UND UNDER $MIN TAXABLE VALUE	0	0.0000	0	0
V11 VET DISABILITY #1 10-29 PCT	7	1.2333	2,462,872	35,000
V12 VET DISABILITY #1 30-49 PCT	10	1.6038	6,404,078	75,000
V13 VET DISABILITY #1 50-69 PCT	16	2.4472	5,789,758	155,000
V14 VET DISABILITY #1 70-100 PCT	75	14.1797	32,453,641	894,000
V21 VET DISABILITY #2 10-29 PCT	1	0.2080	538,521	5,000
V22 VET DISABILITY #2 30-49 PCT	0	0.0000	0	0
V23 VET DISABILITY #2 50-69 PCT	0	0.0000	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
EXEMPTION RECAP
CERTIFIED ROLL 00

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
V24 VET DISABILITY #2 70-100 PCT	0	0.0000	0	0
VCH VET CHARITABLE DISABILITY	0	0.0000	0	0
VS1 VET SURVIVOR 10-29 PCT	0	0.0000	0	0
VS2 VET SURVIVOR 30-49 PCT	1	0.4142	343,658	7,500
VS3 VET SURVIVOR 50-69 PCT	0	0.0000	0	0
VS4 VET SURVIVOR 70-100 PCT	0	0.0000	0	0
VTX VET DISABILITY TOTAL EXEMPTION	79	12.1263	35,136,026	26,452,331
JURISDICTION TOTALS	5,124	1,751.5165	$1,947,450,573	$421,133,156

HARRIS CENTRAL APPRAISAL DISTRICT
EXEMPTION RECAP
CERTIFIED TO DATE ROLL 13

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ABT ABATEMENT	0	0.0000	0	0
APD APPORTIONED PARTIAL DISABILITY	0	0.0000	0	0
APO APPORTIONED PARTIAL OVER-65	0	0.0000	0	0
APR APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
APS APPORTIONED PARTIAL SURVIVING SPOUSE	0	0.0000	0	0
CBD CUSTOM BONDS	0	0.0000	0	0
CCF CHILD CARE FACILITY	0	0.0000	0	0
DIS DISABILITY	78	15.4400	26,911,958	1,875,000
ERE EMERGENCY RESPONSE EQUIPMENT	0	0.0000	0	0
ESP ENERGY STORAGE PROPERTIES	0	0.0000	0	0
FPT FREEPORT	0	0.0000	0	0
FTZ FOREIGN TRADE ZONE	0	0.0000	0	0
GCC GREEN COFFEE OR COCOA	0	0.0000	0	0
GIT GOODS IN TRANSIT	0	0.0000	0	0
HIS HISTORICAL	0	0.0000	0	0
IAP IMMEDIATE APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
IFC INTERSTATE OR FOREIGN COMMERCE	0	0.0000	0	0
IPA IMMEDIATE PARTIAL RESIDENTIAL HOMESTEAD	0	0.0000	0	0
IRE IMMEDIATE RESIDENTIAL HOMESTEAD	41	3.4164	12,009,646	1,510,132
LIH LOW INCOME HOUSING	0	0.0000	0	0
MBP MEDICAL OR BIOMEDICAL PROPERTY	0	0.0000	0	0
MCL METHANE CAPTURE AT LANDFILL	0	0.0000	0	0
ODR STORED OFFSHORE DRILLING RIG	0	0.0000	0	0
OVR OVER-65	1,066	235.9512	460,357,065	26,089,750
PAR PARTIAL RESIDENTIAL HOMESTEAD	10	1.3190	927,522	185,504
PDS PARTIAL DISABILITY	0	0.0000	0	0
PEX PARTIAL TOTAL	0	0.0000	0	0
PMD PRECIOUS METALS IN DEPOSITORY	0	0.0000	0	0
POL POLLUTION CONTROL	1	0.0000	515,780	59,310
POV PARTIAL OVER-65	7	0.5976	809,416	0
PRO PRORATED	0	0.0000	0	0
PUV PERSONAL USE VEHICLE (LEASED)	16	0.0000	6,387,294	6,387,294
RES RESIDENTIAL HOMESTEAD	3,088	600.4094	1,293,567,062	256,395,679
SFT SURVIVING SPOUSE FIRST RESPONDER TRANSFER	0	0.0000	0	0
SOL SOLAR	34	6.0949	14,876,681	749,630
SPE SELF PROVIDED EMERGENCY SERVICES (TOTAL EXEMPTION)	0	0.0000	0	0
SPV SOLE PROPRIETORSHIP VEHICLE	0	0.0000	0	0
SPX SPACEPORT EXEMPTION (TOTAL EXEMPTION)	0	0.0000	0	0
SSA SURVIVING SPOUSE ACTIVE DUTY	0	0.0000	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
EXEMPTION RECAP
CERTIFIED TO DATE ROLL 13

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
SSD SURVIVING SPOUSE DISABILITY	1	0.0000	329,202	0
SSF SURVIVING SPOUSE FIRST RESPONDER	0	0.0000	0	0
STT SURVIVING SPOUSE TOTAL TRANSFER	1	0.0000	200,052	0
STX SURVIVING SPOUSE VET DISABILITY TOTAL EXEMPTION	1	0.0000	387,155	309,724
SUR SURVIVING SPOUSE OVER-65	41	11.2550	17,218,278	1,000,000
TOT TOTAL	480	925.6511	127,065,944	127,065,944
UND UNDER $MIN TAXABLE VALUE	90	0.0000	91,514	91,514
V11 VET DISABILITY #1 10-29 PCT	5	0.6566	1,903,889	25,000
V12 VET DISABILITY #1 30-49 PCT	11	1.6038	6,891,662	82,500
V13 VET DISABILITY #1 50-69 PCT	17	2.8255	6,342,458	160,000
V14 VET DISABILITY #1 70-100 PCT	76	14.0691	32,216,786	912,000
V21 VET DISABILITY #2 10-29 PCT	1	0.2080	691,595	5,000
V22 VET DISABILITY #2 30-49 PCT	0	0.0000	0	0
V23 VET DISABILITY #2 50-69 PCT	0	0.0000	0	0
V24 VET DISABILITY #2 70-100 PCT	0	0.0000	0	0
VCH VET CHARITABLE DISABILITY	0	0.0000	0	0
VS1 VET SURVIVOR 10-29 PCT	0	0.0000	0	0
VS2 VET SURVIVOR 30-49 PCT	1	0.4142	326,496	7,500
VS3 VET SURVIVOR 50-69 PCT	0	0.0000	0	0
VS4 VET SURVIVOR 70-100 PCT	0	0.0000	0	0
VTX VET DISABILITY TOTAL EXEMPTION	82	13.9084	38,121,288	28,114,935
JURISDICTION TOTALS:	5,148	1,833.8202	$2,048,148,743	$451,026,416

076 CITY OF SEABROOK
EXEMPTION RECAP
LAST UPDATED: 08/21/2026

TAX YEAR: 2026
UNCERTIFIED ROLL 00
DELV DATE: 09/04/2026

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ABT ABATEMENT	0	0.0000	0	0
AFE ANIMAL FEED HELD FOR SALE	0	0.0000	0	0
APD APPORTIONED PARTIAL DISABILITY	0	0.0000	0	0
APO APPORTIONED PARTIAL OVER-65	0	0.0000	0	0
APR APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
APS APPORTIONED PARTIAL SURVIVING SPOUSE	0	0.0000	0	0
CBD CUSTOM BONDS	0	0.0000	0	0
CCF CHILD CARE FACILITY	0	0.0000	0	0
D61 TROPICAL STORM ARTHUR TIER 1	0	0.0000	0	0
D62 TROPICAL STORM ARTHUR TIER 2	0	0.0000	0	0
D63 TROPICAL STORM ARTHUR TIER 3	0	0.0000	0	0
D64 TROPICAL STORM ARTHUR TIER 4	0	0.0000	0	0
DIS DISABILITY	2	0.0000	387,046	50,000
ERE EMERGENCY RESPONSE EQUIPMENT	0	0.0000	0	0
ESP ENERGY STORAGE PROPERTIES	0	0.0000	0	0
FIR FIRE DESTROYED HOMESTEAD	0	0.0000	0	0
FPT FREEPORT	0	0.0000	0	0
FTZ FOREIGN TRADE ZONE	0	0.0000	0	0
GCC GREEN COFFEE OR COCOA	0	0.0000	0	0
GIT GOODS IN TRANSIT	0	0.0000	0	0
HIS HISTORICAL	0	0.0000	0	0
IAP IMMEDIATE APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
IFC INTERSTATE OR FOREIGN COMMERCE	0	0.0000	0	0
IPA IMMEDIATE PARTIAL RESIDENTIAL HOMESTEAD	0	0.0000	0	0
IRE IMMEDIATE RESIDENTIAL HOMESTEAD	2	0.3861	913,796	39,554
JET JOBS ENERGY TECHNOLOGY AND INNOVATION ACT	0	0.0000	0	0
LIH LOW INCOME HOUSING	0	0.0000	0	0
MBP MEDICAL OR BIOMEDICAL PROPERTY	0	0.0000	0	0
MCL METHANE CAPTURE AT LANDFILL	0	0.0000	0	0
MIN MINIMUM TAXABLE VALUE	191	0.0000	29,209,909	8,090,994

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
MVL MINIMUM TAXABLE VALUE PER LOCATION	0	0.0000	0	0
ODR STORED OFFSHORE DRILLING RIG	0	0.0000	0	0
OVR OVER-65	72	16.9085	33,950,222	1,737,500
PAR PARTIAL RESIDENTIAL HOMESTEAD	2	0.8501	105,299	21,060
PDS PARTIAL DISABILITY	0	0.0000	0	0
PEX PARTIAL TOTAL	0	0.0000	0	0
PMD PRECIOUS METALS IN DEPOSITORY	0	0.0000	0	0
POL POLLUTION CONTROL	1	0.0000	757,670	212,130
POV PARTIAL OVER-65	1	0.3329	81,583	0
PRO PRORATED	0	0.0000	0	0
PUV PERSONAL USE VEHICLE (LEASED)	5	0.0000	3,180,656	3,180,656
RES RESIDENTIAL HOMESTEAD	195	47.9302	82,533,580	16,558,897
SFT SURVIVING SPOUSE FIRST RESPONDER TRANSFER	0	0.0000	0	0
SOL SOLAR	2	0.7145	1,156,102	28,989
SPE SELF PROVIDED EMERGENCY SERVICES (TOTAL EXEMPTION)	0	0.0000	0	0
SPV SOLE PROPRIETORSHIP VEHICLE	0	0.0000	0	0
SPX SPACEPORT EXEMPTION (TOTAL EXEMPTION)	0	0.0000	0	0
SSA SURVIVING SPOUSE ACTIVE DUTY	0	0.0000	0	0
SSD SURVIVING SPOUSE DISABILITY	0	0.0000	0	0
SSF SURVIVING SPOUSE FIRST RESPONDER	0	0.0000	0	0
SSP SURVIVING SPOUSE PACT VET (985)	0	0.0000	0	0
SST SURVIVING SPOUSE TRANSFER PACT VET (986)	0	0.0000	0	0
STT SURVIVING SPOUSE TOTAL TRANSFER	0	0.0000	0	0
STX SURVIVING SPOUSE VET DISABILITY TOTAL EXEMPTION	1	0.0000	381,040	304,832
SUR SURVIVING SPOUSE OVER-65	0	0.0000	0	0
TOT TOTAL	3	33.5268	2,907,202	2,907,202
UND UNDER $MIN TAXABLE VALUE	0	0.0000	0	0
V11 VET DISABILITY #1 10-29 PCT	0	0.0000	0	0
V12 VET DISABILITY #1 30-49 PCT	0	0.0000	0	0
V13 VET DISABILITY #1 50-69 PCT	1	0.3510	304,040	10,000

076 CITY OF SEABROOK
EXEMPTION RECAP
LAST UPDATED: 08/21/2026

TAX YEAR: 2026
UNCERTIFIED ROLL 00
DELV DATE: 09/04/2026

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
V14 VET DISABILITY #1 70-100 PCT	6	0.7036	1,603,043	72,000
V21 VET DISABILITY #2 10-29 PCT	0	0.0000	0	0
V22 VET DISABILITY #2 30-49 PCT	0	0.0000	0	0
V23 VET DISABILITY #2 50-69 PCT	0	0.0000	0	0
V24 VET DISABILITY #2 70-100 PCT	0	0.0000	0	0
VCH VET CHARITABLE DISABILITY	0	0.0000	0	0
VS1 VET SURVIVOR 10-29 PCT	0	0.0000	0	0
VS2 VET SURVIVOR 30-49 PCT	0	0.0000	0	0
VS3 VET SURVIVOR 50-69 PCT	0	0.0000	0	0
VS4 VET SURVIVOR 70-100 PCT	0	0.0000	0	0
VTX VET DISABILITY TOTAL EXEMPTION	8	2.0765	4,376,450	3,264,780
JURISDICTION TOTALS	492	103.7802	$161,847,638	$36,478,594

ANNETTE RAMIREZ
TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR

2026 Truth-In-Taxation
Worksheet Information Form

GENERAL INFORMATION

Jurisdiction Number	Jurisdiction Name	Jurisdiction Website Address*
076	City of Seabrook	https://www.seabrooktx.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
CO Series 2010	$ 65,000	$ 2,367		$ 67,367
GO Series 2015	$ 255,000	$ 172,037		$ 427,037
GO Ref Series 2017	$ 1,400,000	$ 27,440		$ 1,427,440
CO Series 2020	$ 13,217	$ 103,595		$ 116,812
GO Series 2024	$ 90,000	$ 189,500		$ 279,500
CO Series 2024	$ 140,000	$ 439,950		$ 579,950
GO Series 2025	$ 70,000	$ 169,231		$ 239,231
				$ -
				$ -
				$ -
				$ -
				$ -
			Total Required for 2026 Debt Service:	$ 3,137,337

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.*

Type of Fund	Balance
General Fund	$ 3,466,859
Interest & Sinking Fund	$ 1,660,053
Total Unencumbered Fund Balance:	$ 5,126,912
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.

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 *(if any)* 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 *(Water Code 49.23601 – M&O 2.5 cents of less)*	○
Developed *(Water Code 49.23602 – 95% build-out complete)*	◉
Undeveloped *(Water Code 49.23603 – not Low Tax Rate or Developed)*	○

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.

Sahib Rao	Finance Director	9/4/2026
Name	***Title***	***Date***

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Seabrook
Taxing Unit Name

Phone *(area code and number)*

1001 Preston St., Houston, TX 77002
Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

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

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 1,870,716,715
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 374,625,091
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,496,091,624
4.	**Prior year total adopted tax rate.**	$ 0.464152 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** $ 262,959,286 **B. Prior year values resulting from final court decisions:** - $ 238,965,574 **C. Prior year value loss.** Subtract B from A.[4]	$ 23,993,712

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 173,703,822 **B. Prior year disputed value:** - $ 20,118,377 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 153,585,445
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 177,579,157
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,673,670,781
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 351,574 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 24,877,094 **C. Value loss.** Add A and B. [7]	$ 25,228,668
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 25,228,668
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,648,442,113
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 7,651,277
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 165,715
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 7,816,992

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** ..... $ 1,889,701,938 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ..... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 1,889,701,938
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ..... $ 89,998,735 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] ..... + $ 63,802,991 **C. Total value under protest or not certified.** Add A and B.	$ 153,801,726
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 373,113,496
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 1,670,390,168
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 13,986,261

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 13,986,261
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,656,403,907
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.471925 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.338026 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,673,670,781
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 5,657,442
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 120,684 **B.** **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0 **C.** **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 120,684 **E.** Add Line 31 to 32D.	$ 5,778,126
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,656,403,907
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.348835 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.348835 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.348835 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.361044 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 $ 0.000000 /$100 e Add Line D42(c) to Line D42(d). $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** 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. **A. 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 Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount ..... $ 3,137,337 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 3,137,337
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 309,318
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 2,828,019
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 98.13 % **B.** Enter the prior year actual collection rate. ..... 98.13 % **C.** Enter the 2024 actual collection rate. ..... 98.88 % **D.** Enter the 2023 actual collection rate. ..... 98.79 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	98.13 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 2,881,910
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 1,670,390,168
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.172529 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.533573 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 1,670,390,168
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.471925 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.471925 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.533573 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.533573 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 1,670,390,168
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.533573 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.495770 /$100
	B. Unused increment rate (Line 68)	$ 0.019788 /$100
	C. Subtract B from A	$ 0.475982 /$100
	D. Adopted Tax Rate	$ 0.464152 /$100
	E. Subtract D from C	$ 0.011830 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,726,234,082
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 204,213
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.480521 /$100
	B. Unused increment rate (Line 67)	$ 0.013027 /$100
	C. Subtract B from A	$ 0.467494 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.467494 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,655,214,709
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 7,738,029
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.472168 /$100
	B. Unused increment rate (Line 66)	$ 0.010978 /$100
	C. Subtract B from A	$ 0.461190 /$100
	D. Adopted Tax Rate	$ 0.457760 /$100
	E. Subtract D from C	$ 0.003430 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,684,655,102
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 57,783
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 8,000,025
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.478931 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 1.012504 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.348835 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,670,390,168
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.029933 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.172529 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.551297 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.464152 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,648,442,113
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,656,403,907
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 1.012504 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.471925 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate ..... $ 1.012504 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. ..... $ 0.551297 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here ➧ Annette Ramirez, Harris County Tax Assessor-Collector
Printed Name of Taxing Unit Representative

sign here ➧ Sahib Rao
Taxing Unit Representative

9.8.26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)