



Special Board Meeting

Monday, August 24, 2026 at Immediately following Public Hearing
John F. Barron Administration Building - Board Room
240 N. Crockett Street
San Benito, Texas 78586

This shall provide general notice that, during the course of the meeting, the Board may elect to discuss any item on the agenda in closed session in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E.

Please note that members of the Board may participate remotely, pursuant to Texas Government Code 551.127 by video conference at this meeting. However, a physical quorum of the Board shall be present at the meeting location.

This shall also provide notice that any item listed as a closed session agenda item may be moved to open session.

1. Opening of Meeting

1.1. Roll Call, Establish Quorum

- ☐ Orlando López, Board President
- ☐ Israel Villarreal, III, Board Vice-President
- ☐ Celina Gonzales, Board Secretary
- ☐ Dr. Ariel Cruz, Board Trustee
- ☐ Crystal Hernandez, Board Trustee
- ☐ Rudy Corona, Board Trustee
- ☐ Roel Abrego, Board Trustee
- ☐ Alfredo Perez, Superintendent of Schools
- ☐ Tony Torres, Board Attorney

2. Public Comment

2.1. Public comments shall be limited to items on the agenda posted with notice of the meeting.

3. Action Agenda

3.1. Discussion and Possible Approval of the Resolution to Adopt Disaster Relief Pennies

3.2. Discussion and Possible Approval of the Resolution of the Board to set a Tax Rate — Maintenance & Operations

3.3. Discussion and Possible Approval of the Resolution of the Board to set Tax Rate — Interest & Sinking

3.4. Discussion and Possible Approval of the Resolution to Approve Tax Year 2026 Certified Property Values

3.5. Discussion and Possible Approval of the Resolution to Designate an Officer or Employee for Truth and Taxation Worksheet Calculations

3.6. Discussion and Possible Approval of the Resolution to request Approval of the Tax Rate for Discount Early Tax Payments for Tax Year 2026

4. Closed Meeting

In accordance with Texas Government Code (Open Meetings Act) the Board may move into closed session for the following reasons:

Section 551.071 - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.

Section 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.

4.1. Employment, Resignation(s), Retirement(s), and Termination(s)

4.2. Discussion and Consideration of Employment of Family and Community Engagement Director

5. Reconvene into Open Session

Reconvene Into Open Session, and Possible Action on Matters Considered in Closed Session, if necessary

5.1. Employment, Resignation(s), Retirement(s), and Termination(s)

5.2. Discussion and Possible Approval of Employment of Family and Community Engagement Director

6. Closing of Meeting

6.1. Adjournment

This notice for this meeting was posted in compliance with the Texas Open Meeting Act.



Request for Approval of Resolution to Adopt Disaster Relief Pennies

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Resolution to Adopt Disaster Relief Pennies.

Rationale:

To consider adoption of Disaster Relief Pennies authorized under state law in order to provide additional funding flexibility for district operations, facility needs, student services, and financial sustainability resulting from disaster-related impacts.

Paperwork Impact:

Board President Signature.

Board Secretary Signature.

Budgetary Information:

N/A

Resource Personnel:

Jose Perez, Finance Director

Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

CCG (LEGAL)

CFA (LEGAL)

RESOLUTION

MAKING CERTAIN FINDINGS UNDER TEX. EDUC. CODE § 26.042(e)
CONCERNING SETTING THE MAINTENANCE & OPERATIONS AND DEBT
SERVICE TAX RATES OF THE SAN BENITO CONSOLIDATED INDEPENDENT
SCHOOL DISTRICT FOR THE YEAR BEGINNING ON July 1, 2026, AND
ENDING June 30, 2027

WHEREAS the valuation of taxable property within the boundaries of the San Benito Consolidated Independent School District has heretofore been determined by the Cameron County Appraisal District and certified to the Board of Trustees; and,

WHEREAS the budget for the San Benito Consolidated Independent School District was prepared and adopted on June 30, 2026, at a Public Hearing on the matter; and,

WHEREAS the tax rate for the San Benito Consolidated Independent School District was prepared and is scheduled to be adopted on August 24, 2026, by the Board of Trustees; and,

WHEREAS, On March 29, 2025 and May 28, 2025, Hon. Greg Abbott, Governor of the State of Texas, issued a Disaster Proclamation certifying under Section 424.014 of the Texas Government Code that severe weather posed a threat of imminent danger that included heavy rainfall, flash flooding, and hazardous wind gusts caused widespread and severe property damage, injury, or loss of life in Cameron County; and because of such conditions, a state of disaster existed in the State of Texas.

WHEREAS, the disaster declaration, as result of the inclement aforementioned conditions, makes SBA assistance available in Cameron, Hidalgo, Starr, and Willacy counties. San Benito Consolidated ISD staff has compiled and is able to present a list of specific effects which the severe weather events had on the District's facilities and infrastructure.

WHEREAS, beginning during the Tax Year 2025, and continuing thereafter into the upcoming 2026-2027 school year (Tax Year 2026), the San Benito Consolidated Independent School District has been required to expend an increased amount of money in order to respond to damage caused by the severe weather events that have transpired as a result of weather events that occurred between March 26-28 in the year 2025; and,

WHEREAS, the Board finds that such disaster has negatively impacted the San Benito Consolidated Independent School District; and,

WHEREAS, Tax Year 2026 is the year following the year in which the disaster occurred; and,

WHEREAS, the Board of Trustees has requested and received a legal opinion from its Counsel and Financial Advisors to the effect that the provisions of Texas Tax Code §26.042(e) authorize the Board of Trustees of the San Benito Consolidated Independent School District to raise its Maintenance & Operations Tax Rate, without an election, for a one-year period in the tax year following the Governor's declarations of disasters and renewals, due to the increased expenditure of money necessary to respond to the severe weather event that occurred on or about March 26-28 in the year 2025; and,

WHEREAS, it is now desired by the Board of Trustees of the San Benito Consolidated Independent School District to acknowledge the Governor's Disaster Declaration, and to adopt a Maintenance & Operations Tax Rate of \$0.7715 per \$100 valuation set for Tax Year 2026 (the 2026-27 school year.)

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:

SECTION 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

SECTION 2. That the Board was authorized by the provisions of Texas Tax Code §26.042(e) to raise its Maintenance & Operations Tax rate, without an election, for a one-year period in the tax year following the Governor's declaration of a disaster, due to the increased expenditure of money necessary to respond to the severe weather event occurring on or about March 26-28 in the year 2025.

SECTION 3. The Maintenance & Operations Tax Rate on the \$100 valuation adopted and levied for the Tax Year beginning on July 1, 2026, and ending on June 30, 2027, in the amount of \$0.7715 on a \$100 valuation, payable in lawful currency of the United States, is levied for the support and maintenance of the public schools of the San Benito Consolidated Independent School District.

SECTION 4. The Debt Service (Interest & Sinking Fund) Tax Rate on the \$100 valuation adopted and levied for the Tax Year beginning on July 1, 2026, and ending on June 30, 2027, in the amount of \$0.2651 on a \$100 valuation, payable in lawful currency of the United States, is levied for the payment principal and interest payments on approved and issued bonded indebtedness of the San Benito Consolidated Independent School District.

APPROVED and EXECUTED this the 24th day of August 2026.

SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

By: _____
Orlando Lopez
President
Board of Trustees

ATTEST:

Celina Gonzales
Secretary
Board of Trustees



Request Approval of Tax Rate for Maintenance and Operations for Tax Year 2026

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Tax Rate for Maintenance and Operations for Tax Year 2026.

Rationale:

Board approval is required to set the 2026-2027 Tax rates for San Benito Consolidated Independent School District in accordance with Chapter 26 of the Texas Property Tax Code. These rates will be used to generate property tax revenue to support the District's general maintenance and operations budgeted expenditures for the 2026-2027 school year.

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Jose A. Perez, Finance Director

Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

(CCG) Legal

SAN BENITO CISD
Resolution of the Board to Set Tax Rate
Maintenance & Operations

Be it resolved that on this date, we, the Board of Trustees of the San Benito Consolidated Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2026 at a total tax rate of \$0.77150 to be assessed and collected by the duly specified assessor and collector for the purpose of *Maintenance and Operations*.

Such taxes are to be assessed and collected by the Cameron County Tax Assessor-Collectors.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THIS TAX RATE WILL INCREASE BY 15.01% INCREASE IN THE TAX RATE.

Adopted this ____ (date) day of _____(month), ____ (year), by the San Benito Consolidated Independent School District Board of Trustees.

Orlando Lopez
SBCISD School Board President

Celina Gonzales
SBCISD School Board Secretary

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

San Benito Consolidated Independent School District

School District's Name

(956) 361-6110

Phone (area code and number)

240 N CROCKETT ST., SAN BENITO, TX 78586

School District's Address, City, State, ZIP Code

www.sbcisd.net/

School District'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 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, 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.

Insert hyperlink:

[Source Documents — click to view index](#)

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). ²	\$ 1,652,798,527 Source
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 23,198,055 Source
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,629,600,472
4.	Prior year total adopted tax rate.	\$ 1.0506 / \$100 Source
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 10,070,694	Source
	B. Prior year values resulting from final court decisions: - \$ 9,786,892	Source
	C. Prior year value loss. Subtract B from A. ⁴	\$ 283,802

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: \$ 34,735,602 B. Prior year disputed value: – \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 34,735,602
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 35,019,404
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,664,619,876
9.	Prior year taxable value of property in territory the school 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 school district 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, or 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: \$ 1,189,983 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 198,046,759 C. Value loss. Add A and B. ⁷	\$ 199,236,742
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 in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. \$ 2,295,716 B. Current year productivity or special appraised value: – \$ 138,745 C. Value loss. Subtract B from A. ⁸	\$ 2,156,971
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 201,393,713
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 1,463,226,163
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 15,372,654
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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. ⁹	\$ 200,451
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ¹⁰ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 15,573,105

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 §26.012(13)¹⁰ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate	
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values. ¹² \$ 1,777,662,163 B. 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 C. Total current year value. Subtract B from A.	\$ 1,777,662,163	Source
18.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ 7,602,544 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 7,602,544	Source
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶	\$ 29,121,256	Source
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0	Source
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ 1,756,143,451	
22.	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 by the school district.	\$ 0	Source
23.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 28,253,212	Source
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 28,253,212	
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 1,727,890,239	
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.9013 / \$100	

¹¹ Tex. Tax Code §§26.012 and 26.04(c-2)¹² Tex. Tax Code §26.012(6)¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(B)¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)¹⁸ Tex. Tax Code §26.012(1-a)¹⁹ Tex. Tax Code §26.04(d-3)²⁰ Tex. Tax Code §26.012(6)

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 rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²¹

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

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

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.²²
- Enrichment Tax Rate:**²³ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.²⁴
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.²⁵ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²⁶

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²⁷ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁸ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate	
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁹	\$ 0.6015 / \$100	Source
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ 0.1700 / \$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 / \$100	\$ 0.1700 / \$100	Source
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³¹	\$ 0.7715 / \$100	
30.	Total current year debt to be paid with property 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 school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. ³² Enter debt amount: \$ 6,726,064 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 2,315,642 D. Adjust debt: Subtract B and C from A.	\$ 4,410,422	Source Source Source

²¹ Tex. Tax Code §26.08(n)

²² Tex. Edu. Code §48.2551(a)(3)

²³ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁴ Tex. Edu. Code §48.202(a-1)(2)

²⁵ Tex. Tax Code §26.012(3)

²⁶ Tex. Edu. Code §45.0021(a)

²⁷ Tex. Edu. Code §11.184(b)

²⁸ Tex. Edu. Code §11.184(b-1)

²⁹ Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

³⁰ Tex. Tax Code §26.08(n)(2)

³¹ Tex. Edu. Code §45.003(d)

³² Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³³	\$ 62,151 Source
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 4,348,271
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector.³⁵ 93.4000 % B. Enter the prior year actual collection rate 93.5000 % C. Enter the 2024 actual collection rate 93.4000 % D. Enter the 2023 actual collection rate 96.8000 %	93.4000 % Source
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 4,655,536
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,756,143,451
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.2651 /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ³⁶	\$ 1.0366 /\$100

SECTION 3: Adjustment for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district 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
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,756,143,451
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.0366 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁹ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.0506 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 1.0006 /\$100 Source

³³ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.0500 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0.9866 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. \$ 0.9013 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 0.9866 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 45

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴⁰

**print
here** ➡

Printed Name of School District Representative

**sign
here** ➡

School District Representative

Date

⁴⁰ Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

SAN BENITO CISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / CAMERON / Latest Prior Year Supplement	9
2	Prior year tax ceilings	CAD Docs / CAMERON / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	TEA / District	10
4MO	Prior year M&O tax rate	TEA / District	10
5A	Original prior year ARB values	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
5B	Prior year values from final court decisions	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6A	Prior year ARB certified value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6B	Prior year disputed value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
		CAD Docs / Preliminary Estimates (4/30)	13
9	Prior year taxable value of deannexed territory	CAD Docs / CAMERON / Certified Reports (7/25)	14
10A	Absolute exemptions — prior year market value	CAD Docs / CAMERON / Certified Reports (7/25)	14
10B	Partial exemptions	CAD Docs / CAMERON / Certified Reports (7/25)	14
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / CAMERON / Certified Reports (7/25)	14
11B	Current year productivity or special appraised value	CAD Docs / CAMERON / Certified Reports (7/25)	14
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	16
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	15
17A	Certified values	CAD Docs / CAMERON / Certified Reports (7/25)	17
17B	Pollution control and energy storage system exemption	CAD Docs / CAMERON / Certified Reports (7/25)	14
18A	Current year taxable value of properties under protest	CAD Docs / CAMERON / Certified Reports (7/25)	17
18B	Current year value of properties not under protest or not certi...	CAD Docs / Preliminary Estimates (4/30)	13
19	Current year tax ceilings	CAD Docs / CAMERON / Certified Reports (7/25)	17
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	13
22	Total current year taxable value of properties in territory ann...	CAD Docs / CAMERON / Certified Reports (7/25)	14
23	Total current year taxable value of new improvements	CAD Docs / CAMERON / Certified Reports (7/25)	14
27	Current year maximum compressed tax rate (MCR)	TEA / District	18
28A	Prior year enrichment tax rate	TEA / District	10
30A	Total current year debt — property tax revenue	<i>No source annotation</i>	
30B	Subtract unencumbered fund amount	<i>No source annotation</i>	
30C	Subtract state aid received	TEA / District	10
31	Certified prior year excess debt collections	Tax Office Docs	19
33A	Current year anticipated collection rate	Tax Office Docs	20
33B	Current year - 1 actual collection rate	Tax Office Docs	20
33C	Current year - 2 actual collection rate	Tax Office Docs	20
33D	Current year - 3 actual collection rate	Tax Office Docs	20

38	TCEQ certified expenses for pollution control	No source annotation
43	Prior year voter-approval tax rate (disaster adjustment)	No source annotation

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (23,456)	(Count) (0)	(Count) (23,456)
REAL PROPERTY & MFT HOMES			
Land HS Value	565,999,361	0	565,999,361
Land NHS Value	613,729,526	0	613,729,526
Land Ag Market Value	283,599,696	0	283,599,696
Land Timber Market Value	0	0	0
Total Land Value	1,463,328,583	0	1,463,328,583
Improvement HS Value	1,242,517,562	0	1,242,517,562
Improvement NHS Value	585,977,460	0	585,977,460
Total Improvement	1,828,495,022	0	1,828,495,022
Market Value	3,291,823,605	0	3,291,823,605
BUSINESS PERSONAL PROPERTY	(1,342)	(0)	(1,342)
Market Value	396,073,134	0	396,073,134
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (24,798)	(Total Count) (0)	(Total Count) (24,798)
TOTAL MARKET	3,687,896,739	0	3,687,896,739
Ag Productivity	12,112,397	0	12,112,397
Ag Loss (-)	271,487,299	0	271,487,299
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,416,409,440	0	3,416,409,440
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	433,747,016	0	433,747,016
CB CAP Limitation Value (-)	193,606,904	0	193,606,904
NET APPRAISED VALUE	2,789,055,520	0	2,789,055,520
Total Exemption Amount	1,136,256,993	0	1,136,256,993
NET TAXABLE	1,652,798,527	0	1,652,798,527
TAX LIMIT/FREEZE ADJUSTMENT	23,198,055	0	23,198,055
LIMIT ADJ TAXABLE (I&S)	1,629,600,472	0	1,629,600,472
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,629,600,472	0	1,629,600,472

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$17,206,493.86 = 1,629,600,472 * (1.050600 / 100) + \$85,911.3

SAN BENITO CISD			
	SY 2024-25	SY 2025-26	SY 2026-27
<i>Students</i>			
1. Refined Average Daily Attendance (ADA)	7,876,449	7,520,392	7,148,227
2. Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	6,468,956	6,159,534	5,833,072
3. Special Education FTEs Detail Report	409,548	437,334	437,334
4. Career & Technology FTEs	997,945	923,524	877,821
5. Weighted ADA (WADA) Detail Report	12,345,241	12,050,401	11,544,039
WADA-to-ADA Ratio	1.567	1.602	1.615
6. PEIMS Enrollment	9,073	8,624	8,197
<i>Property Values</i>			
7. Prior Tax Year State Certified Property Value	\$1,533,849,792	\$1,607,332,434	\$1,677,049,536
8. Current Tax Year State Certified Property Value	\$1,607,332,434	\$1,677,049,536	\$1,764,089,566
Year-Over-Year Value Change	4.79%	4.34%	5.19%
<i>Tax Rates and Collections</i>			
9. Current Tax Year M&O Tax Rate	\$0.736900	\$0.786900	\$0.771500
10. Tier One Tax Year M&O Tax Rate	\$0.616900	\$0.616900	\$0.601500
11. Maximum Compressed Tax Rate	\$0.616900	\$0.616900	\$0.601500
Tier Two, Level One Pennies (Golden Pennies)	\$0.080000	\$0.080000	\$0.080000
Tier Two, Level Two Pennies (Copper Pennies)	\$0.040000	\$0.090000	\$0.090000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.000000	\$0.000000	\$0.000000
12. M&O Tax Collections Detail Report	\$12,941,573	\$12,941,573	\$12,847,106
M&O Collections Relative to T2	98.1%	98.1%	94.4%
13. I&S Tax Rate	\$0.291800	\$0.263700	\$0.265100
14. I&S Tax Collections	\$4,557,085	\$4,180,745	\$4,244,105
I&S Collections Relative to T8	97.2%	94.5%	90.8%
15. Total Tax Collections	\$16,711,777	\$17,122,318	\$17,091,210
16. Total Tax Levy	\$16,935,061	\$18,327,802	\$18,293,511
<i>Funding Components</i>			
17. District Basic Allotment * TR / MCR	\$6,160	\$6,215	\$6,215
18. School Safety Allotment (SSA) ADA	7,725,463	7,454,692	7,082,527
19. ASF ADA	7,956,791	7,876,449	7,520,392
20. Per Capita Rate	\$619.868	\$471.190	\$620.000
<i>Program Intent Codes - Allotments</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
<i>Tier One Subchapter B and C Allotments</i>			
21. 11-Regular Program Allotment 48.051	\$39,848,769	\$38,281,504	\$36,252,540
22. Small and Mid-Size Allotment 48.101	\$0	\$0	\$0
23. 23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$9,864,939	\$10,751,960	\$10,751,960
24. 37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$311,080	\$312,615	\$297,077
25. 24-Compensatory Education Allotment 48.104 (spend 55% of amount, spend req. repealed beginning with 25-26 school year)	\$12,087,050	\$11,649,310	\$11,073,724
26. 25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$1,363,297	\$1,121,719	\$1,066,208
27. 22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$8,156,655	\$7,615,775	\$7,238,889
28. 11-Public Education Grant 48.107	\$0	\$0	\$0
29. 36-Early Education Allotment 48.108 (spend 100% of amount) INCLUDES REALLOCATION UNDER HB2	\$1,542,092	\$1,747,973	\$1,661,470
30. 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$166,341	\$161,670	\$153,618
31. 38-CMR Outcomes Bonus 48.110 (spend 55% of amount)	\$441,000	\$297,000	\$297,000
32. Fast Growth Allotment 48.111	\$0	\$0	\$0
33. Teacher Incentive Allotment 48.112	\$1,861,192	\$2,926,861	\$2,926,861
34. Mentor Program Allotment 48.114	\$0	\$0	\$0
School Safety Allotment 48.115	\$377,255	MOVED TO 48.160	MOVED TO 48.160
35. Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	\$0	\$0	\$0
Early Literacy Intervention Allotment 48.122	N/A	N/A	\$0
<i>Tier One Subchapter D Allotments</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
36. 99-Transportation Allotment 48.151	\$771,769	\$771,769	\$771,769
37. 99-New Instructional Facility Allotment 48.152	\$0	\$0	\$0
38. Dropout Recovery and Residential Placement Facility Allotment 48.153	\$5,061	\$26,451	\$26,451
39. Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0	\$0	\$0
40. College Preparation Assessment Reimbursement 48.155	\$6,396	\$6,396	\$6,396
41. Certification Examination Reimbursement 48.156	\$25,982	\$25,982	\$25,982
Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	N/A	N/A	\$0
42. Teacher Retention Allotment 48.158	N/A	\$2,642,500	\$2,642,500
43. Support Staff Retention Allotment 48.1581	N/A	\$274,223	\$259,532
44. Special Education Full Individual and Initial Evaluation (FIE) Allotment 48.159	N/A	\$238,000	\$238,000
45. School Safety Allotment 48.160	N/A	\$828,094	\$820,241
46. Allotment for Basic Costs 48.161	N/A	\$914,144	\$868,905
47. Total Cost of Tier One Detail Report	\$76,828,877	\$80,593,945	\$77,379,123
48. Local Fund Assignment	(\$9,915,634)	(\$10,345,719)	(\$10,610,999)
49. Per Capita Distribution from Available School Fund (ASF)	(\$4,932,160)	(\$3,711,304)	(\$4,662,643)
<i>Foundation School Program (FSP) State Funding</i>			
50. FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$61,981,083	\$66,536,922	\$62,105,481
51. Tier Two Detail Report	\$13,643,131	\$14,745,168	\$13,336,017
52. Other Programs Detail Report	\$1,201,746	\$1,304,393	\$1,281,631
53. Total FSP Operations Funding	\$76,825,961	\$82,586,483	\$76,723,129
<i>State Aid by Fund Code / Object Code - Funding Source</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
54. 199/5812 - Foundation School Fund	\$76,281,581	\$82,069,043	\$76,231,296
55. 199/5811 - Available School Fund	\$4,932,160	\$3,711,304	\$4,662,643
56. 410/5829 - Instructional Materials & Technology Fund	\$544,380	\$517,440	\$491,833
<i>I&S State Aid</i>			
57. 599/5829 - EDA	\$1,853,440	\$1,828,941	\$1,619,802
58. 599/5829 - Instructional Facilities Allotment (Bond)	\$1,550,646	\$856,205	\$695,840
59. 199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0	\$0
60. Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$0	\$0	\$0
61. TOTAL FSP/ASF STATE AID	\$85,162,207	\$88,982,933	\$83,701,414
<i>Local Revenue in Excess of Entitlement</i>			
62. Local Revenue in Excess of Entitlement Detail Report	\$0	\$0	\$0

Lawsuits for TNT Calculation

Inactive		Active		
Market Value	Settled Value	Original value	Contested value (not reported)	
\$2,650,000	\$2,525,000	\$752,000	\$0	
\$135,000	\$135,000	\$5,300,000	\$0	
\$1,235,555	\$1,198,052	\$46,500	\$0	
\$13,875	\$13,875	\$26,422,796	\$0	
\$52,726	\$52,726	\$159,371	\$0	
\$683,538	\$662,239	\$51,367	\$0	
\$5,300,000	\$5,200,000	\$53,830	\$0	
5A, 5B	\$10,070,694	\$53,830	\$0	
		\$53,830	\$0	
		\$53,635	\$0	
		\$53,858	\$0	
		\$55,769	\$0	
\$73,504		\$0		
\$1,605,312		\$0		
Total		6A, 6B	\$34,735,602	\$0

2025 LAWSUITS				CAUSE		MARKET		
ATTORNEY/AGENT	PARCEL NUMBER	PID #	entities	PROPERTY OWNER	NUMBER	VALUE	DISPOSITION	VALUE CHANGE
R Gilbert D. Davila	07-9833-0000-0020-00	383755	CBR,GCC,IBR,SN,SD1,SST,STS	Varco Investments, Ltd, Morrison Plaza, 3340 Pablo Kisel Blvd., Brownsville	2025-DCL-03957-B	5,577,371	SETTLED	5,577,371
R Jason Robert Nassour	07-9834-0010-0010-00	394836	CBR,GCC,IBR,SN,SD1,SST,STS	Morrison Center, 3230 Pablo Kisel Blvd., Brownsville	2025-DCL-03792-B	4,035,115	SETTLED	4,035,115
	98-4232-0010-0020-00	406606	OHG,GCC,IHG,SAN,S05,SST	Stuart Plaza, 6710 W. Exp. 83, Harlingen		6,360,000	SETTLED	5,900,000
R Gilbert D. Davila	60/151-0000-0020-00	403171	CBR,GCC,IBR,SN,SD1,SST,STS	South Texas SDI Properties, LLC	2025-DCL-03792-B	752,000	ACTIVE	
	01-0000-0870-0090-00	28162	CBR,GCC,IBR,SN,SD1,SST,STS	Origo Works, Properties, LLC, 115 E. Washington St., Brownsville		175,000	SETTLED	175,000
R Andrea Hoyt	03-0050-0950-0070-00	242633	CBR,GCC,IBR,SN,SD1,SST,STS	1009 E. Adams St., Brownsville	2025-DCL-03956-G	725,000	SETTLED	650,000
	04-9300-0230-0141-00	50482	CBR,GCC,IBR,SN,SD1,SST,STS	222 N. Expressway 77/83, Brownsville		2,766,000	SETTLED	2,625,000
R Richard Bradley O'Neill, Attorney	67-6820-0010-0058-00	113422	CSF,GCC,IP,SL1,SST,STS	Uptown Brownsville, LLC, 410 Padre Blvd., South Padre Island	2025-DCL-03953-A	5,218,000	SETTLED	5,100,000
	01-1060-0060-0010-01	29964	CBR,GCC,IBR,SN,SD1,SST,STS	1552 Palm Blvd., Brownsville		3,615,379	SETTLED	3,350,000
R Richard Bradley O'Neill, Attorney	60-8152-0010-0010-00	311124	CBR,GCC,IBR,SN,SD1,SST,STS	500 W. Business 77, San Benito	2025-DCL-04049-C	2,800,000	SETTLED	2,225,000
	21-6242-0010-0010-00	240174	OHG,GCC,IHG,S03,SST	Lowes Home Center, Inc., 4705 S. South Expressway 83/77, Harlingen		7,700,000	SETTLED	7,550,000
R Richard Bradley O'Neill, Attorney	05-0000-0330-0000-00	50948	CBR,GCC,IBR,SN,SD1,SST,STS	525 Ruben Torres, Blvd., Brownsville	2025-DCL-04043-F	7,435,868	SETTLED	7,435,868
	31-0000-4440-0020-00	87266	CLV,GCC,IP,SL1,SST,STS	Peak Bay Apartments, LLC, 242 Santa Isabel Blvd, Laguna Vista		1,470,000	SETTLED	1,275,000
R Richard Bradley O'Neill, Attorney	18-4782-0020-0000-00	73647	OHG,GCC,IHG,SAN,SST	Harlingen Apartments, LLC, 1501 Haverford, Harlingen	2025-DCL-04039-G	2,717,578	ACTIVE	
	03-7910-0000-2040-00	4181	CBR,GCC,IBR,SN,SD1,SST,STS	Waterside Apartments, LLC, 4200 Boca Chica Blvd, Brownsville		2,734,000	ACTIVE	
R Richard Bradley O'Neill, Attorney	02-1320-3000-0200-00	35875	CBR,GCC,IBR,SN,SD1,SST,STS	Brownsville Apartments, LLC, 1202 Morningside Rd, Brownsville	2025-DCL-04028-I	925,000	ACTIVE	
	02-7910-1890-1010-00	41509	CBR,GCC,IBR,SN,SD1,SST,STS	275 Morningside Rd, Brownsville		2,050,000	ACTIVE	
R Richard Bradley O'Neill, Attorney	04-9200-0070-0000-00	50044	CBR,GCC,IBR,SN,SD1,SST,STS	Villas de San Miguel, LLC, 628 Lindale Dr., Brownsville	2025-DCL-04038-E	1,170,410	ACTIVE	
	20-5140-0010-0000-00	76442	OHG,GCC,IHG,SAN,SST	Harlingen Park Place Apartments, LLC		1,610,721	ACTIVE	
R Gilbert D. Davila, Attorney	20-5140-0010-0010-00	76443	OHG,GCC,IHG,SAN,SST	Sabal Market Center LLC, 814 N. Expressway, Brownsville	2025-DCL-04085-H	260,335	ACTIVE	
	18-2750-0080-8130-00	71897	OHG,GCC,IHG,SAN,SST			6,380	ACTIVE	
R Gilbert D. Davila, Attorney	05-4660-0011-0000-00	52630	CBR,GCC,IBR,SN,SD1,SST,STS	814 Expressway 77/83, Brownsville	2025-DCL-04085-H	5,197,369	SETTLED	4,355,662
	06-9300-0020-0010-00	389961	CBR,GCC,IBR,SN,SD1,SST,STS	LRVC, LLC, Lack's Furniture - 1405 Ruben M. Torres, Blvd., Brownsville		1,399,000	SETTLED	1,244,338
R Clemetric Thomas Frazier, Attorney	17-1100-0000-0010-00	69801	OHG,GCC,IHG,SAN,SST	Lack's Furniture, 802 S. Dixieland Rd., Harlingen	2025-DCL-04286-D	1,700,900	SETTLED	1,700,900
	61-3900-0020-0330-00	105680	CSB,GCC,IBR,S03,SST	Roy Rentals, LP		135,000	SETTLED	135,000
R Dallas Alford Sessions, Attorney	97-3780-0110-0100-00	203107	CBG,GCC,IHG,SAN,S05,SST	TPi Sunrise Palms LLC	2025-DCL-04183-H	205,000	SETTLED	205,000
	24-5550-0010-0050-00	81470	CLG,GCC,LO,SN,SD1,SST,STS			256,392	SETTLED	256,392
R Dallas Alford Sessions, Attorney	97-0000-0710-0100-00	88623	CLG,GCC,LO,SN,SD1,SST,STS	Y & O Harlingen Corners LLC	2025-DCL-04393-H	221,000	SETTLED	172,000
	55-0000-0240-0090-00	97287	CRH,GCC,IRH,SAN,S03,SST			259,997	SETTLED	259,997
R Sam C. Webb, Attorney	07-9828-0000-0010-00	360868	CBR,GCC,IBR,SN,SD1,SST,STS	Sunburst/Encore LP	2025-DCL-04393-H	2,306,810	SETTLED	2,119,000
	07-9828-0000-0020-00	360869	CBR,GCC,IBR,SN,SD1,SST,STS			6,245,043	SETTLED	5,346,000
R Sam C. Webb, Attorney	10-0093-0040-0200-00	659828	OHG,GCC,IHG,SAN,S05,SST	Y & O Harlingen Corners LLC	2025-DCL-04467-C	8,619,742	SETTLED	7,500,000
	18-4104-0010-0040-00	428096	OHG,GCC,IHG,SAN,S05,SST			2,498,355	SETTLED	2,300,000
R Sam C. Webb, Attorney	18-4104-0010-0080-00	428098	OHG,GCC,IHG,SAN,S05,SST	Rio Grande Valley Resorts LLC	2025-DCL-04467-C	8,824,096	SETTLED	8,300,000
	18-4104-0010-0081-00	428099	OHG,GCC,IHG,SAN,S05,SST			5,782,904	SETTLED	5,450,000
P David C. Garza, Attorney	00-0100-0133-8810-04	213035	GCC,IP,SN,SD1,SST,STS	Loma Alta Leasing, Inc.	2025-DCL-04492-H	494,143	SETTLED	184,840
	79-1410-0010-0112-00	242834	CBR,GCC,IBR,SN,SD1,SST,STS			5,300,000	ACTIVE	
R Jack M. Olsen, Attorney	77-1600-0070-0000-00	150835	CLG,GCC,LO,SN,SD1,SST,STS	Ovation Senior Living, 8475 E. Lakeside Blvd., San Benito	2025-DCL-04426-I	4,497,874	ACTIVE	
	79-1410-0010-0111-00	248674	CLG,GCC,LO,SN,SD1,SST,STS			3,536,049	SETTLED	3,070,000
R Gilbert D. Davila, Attorney	79-1410-0010-0110-00	248674	CLG,GCC,LO,SN,SD1,SST,STS	VDC Lakeside Capella II, Capella Apartments, 8465 E. Lakeside Blvd., Los Fresnos	2025-DCL-04279-D	4,314,430	SETTLED	4,225,000
	75-0171-1580-0201-00	340017	CGC,LO,SN,SD1,S55,SST,STS			Paseo Pointe Apartments, 33168 Whipple, Los Fresnos	9,716,796	ACTIVE
R Jason Robert Nassour, Attorney	74-3012-0010-0010-00	400153	CBR,GCC,LO,SN,SD1,SST,STS	La Feria Partners, LLC	2025-DCL-04444-A	6,072,581	SETTLED	5,425,000
	29-8200-0010-0000-00	86867	CLG,GCC,LO,SN,SD1,SST,STS			467,227	ACTIVE	
R Ernest Aliseda, Attorney	29-9900-0010-0000-00	87112	CLG,GCC,LO,SN,SD1,SST,STS	J P Morgan Chase Bank, Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I	3,135,988	ACTIVE	
	85-3524-0000-0010-00	180071	CLG,GCC,LO,SN,SD1,SST,STS			2,800,000	ACTIVE	
R Sam C. Webb, Attorney	85-7141-0009-0031-00	181933	CLG,GCC,LO,SN,SD1,SST,STS	DHR Real Estate Partners, LTD	2025-DCL-04501-I	650,000	ACTIVE	
	01-9010-1000-0020-00	32506	CBR,GCC,IBR,SN,SD1,SST,STS			4,179,339	SETTLED	3,850,000
R Ernest Aliseda, Attorney	06-9710-0010-0010-00	57896	CBR,GCC,IBR,SN,SD1,SST,STS	LEMB III, LP, 1201 N. Expressway 77, Paradise Park RV Resort	2025-DCL-04501-I	1,232,734	SETTLED	1,200,000
	01-9338-0010-0010-00	34568	CBR,GCC,IBR,SN,SD1,SST,STS			8,000,000	ACTIVE	
R Sam C. Webb, Attorney	22-1930-0020-0000-00	77373	OHG,GCC,IHG,SAN,S05,SST	MMC Truck Winds, LLC, 1501 N. Loop 499, Harlingen, TX	2025-DCL-04583-D	5,657,991	ACTIVE	
	22-1930-0030-0000-00	77374	OHG,GCC,IHG,SAN,S05,SST			5,952,501	ACTIVE	
R Sam C. Webb, Attorney	22-1930-0030-0000-00	77375	OHG,GCC,IHG,SAN,S05,SST	Sunburst/Encore LP	2025-DCL-04595-E	5,595,066	ACTIVE	
	97-2184-0000-1000-00	202567	OHG,GCC,IHG,SAN,S05,SST			3,036,110	ACTIVE	
R Sam C. Webb, Attorney	98-4200-0030-0000-00	208578	OHG,GCC,IHG,SAN,S05,SST	J P Morgan Chase Bank, Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I	6,072,581	ACTIVE	
	98-4200-0040-0200-00	208580	OHG,GCC,IHG,SAN,S05,SST			4525 Graham, Harlingen, TX	5,657,991	ACTIVE
R Sam C. Webb, Attorney	15-1130-0010-0010-00	65651	OHG,GCC,IHG,SAN,S05,SST	Sunburst/Encore LP	2025-DCL-04595-E	9,561,330	ACTIVE	
	15-1130-0020-0010-00	65653	OHG,GCC,IHG,SAN,S05,SST			75,740	ACTIVE	
R Sam C. Webb, Attorney	23-9575-2000-0020-00	81005	OHG,GCC,IHG,SAN,S05,SST	MMC Fun N Sun, LLC	2025-DCL-04585-I	4,880	ACTIVE	
	23-9600-0010-0010-00	81112	OHG,GCC,IHG,SAN,S05,SST			68,680	ACTIVE	
R Sam C. Webb, Attorney	23-9600-0000-0070-00	81114	OHG,GCC,IHG,SAN,S05,SST	DHR Real Estate Partners, LTD	2025-DCL-04501-I	75,620	ACTIVE	
	97-3791-0010-0010-00	203612	CBG,GCC,IBR,SN,SD1,SST,STS			2,789,428	ACTIVE	
R Ernest Aliseda, Attorney	23-0680-1180-0042-00	79429	CSB,GCC,IBR,S03,SST	J P Morgan Chase Bank, Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I	46,500	ACTIVE	
	23-0680-1180-0060-00	79431	CSB,GCC,IBR,S03,SST			56,422,796	ACTIVE	
R Ernest Aliseda, Attorney	23-0680-1180-0070-00	79432	CSB,GCC,IBR,S03,SST	MMC Truck Winds, LLC, 1501 N. Loop 499, Harlingen, TX	2025-DCL-04583-D	159,371	ACTIVE	
	23-0680-1180-0090-00	79434	CSB,GCC,IBR,S03,SST			51,367	ACTIVE	
R Ernest Aliseda, Attorney	88-4000-0010-0010-00	188101	CSB,GCC,IBR,S03,SST	DHR Real Estate Partners, LTD	2025-DCL-04501-I	53,830	ACTIVE	
	88-4000-0010-0020-00	188102	CSB,GCC,IBR,S03,SST			53,830	ACTIVE	
R Ernest Aliseda, Attorney	88-4000-0010-0030-00	188103	CSB,GCC,IBR,S03,SST	J P Morgan Chase Bank, Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I	53,830	ACTIVE	
	88-4000-0010-0040-00	188104	CSB,GCC,IBR,S03,SST			53,830	ACTIVE	
R Ernest Aliseda, Attorney	88-4000-0010-0050-00	188105	CSB,GCC,IBR,S03,SST	VDC San Benito Reserve I Homes, LP, 698 Stookeley Rd., San Benito	2025-DCL-04286-H	53,835	ACTIVE	
	88-4000-0010-0060-00	188106	CSB,GCC,IBR,S03,SST			53,858	ACTIVE	
R Ernest Aliseda, Attorney	88-4000-0010-0070-00	188107	CSB,GCC,IBR,S03,SST	NCRTS Brownsville LP	2025-DCL-04729-A	55,769	ACTIVE	
	07-0057-0010-0020-00	61698	CBR,GCC,IBR,SN,SD1,SST,STS			73,504	ACTIVE	
R Michael Patrick Moore	00-0100-0062-2002-01	216262	CBR,GCC,IBR,SN,SD1,SST,STS	Pueble Partners LP, 2544 Boca Chica Blvd., Brownsville, TX	2025-DCL-04725-B	1,382,791	ACTIVE	
	72-4600-0250-0010-00	377605	CBG,GCC,IP,SL1,SST,STS			7,369,000	ACTIVE	
R Sam C. Webb, Attorney	59-5220-0030-0011-00	103121	CSB,GCC,IBR,S03,SST	AutoZone Texas, LP., AutoZone West, Inc.	2025-DCL-04852-G	6,818,752	ACTIVE	
	59-5220-0030-0090-00	103125	CSB,GCC,IBR,S03,SST			1,295,355	SETTLED	1,198,052
R Sam C. Webb, Attorney	59-5220-0030-0101-00	103128	CSB,GCC,IBR,S03,SST	Firebrand Properties, LP	2025-DCL-04500-E	52,726	SETTLED	52,726
	75-5210-0010-0020-00	143725	CBR,GCC,IBR,SN,SD1,SST,STS			1,151,900	SETTLED	1,114,397
R Ernest Aliseda, Attorney	85-5389-0000-0010-00	181023	CLG,GCC,LO,SN,SD1,S55,SST,STS	VDC San Benito Reserve I Homes, LP, 698 Stookeley Rd., San Benito	2025-DCL-04286-H	1,045,873	SETTLED	1,008,370
	03-9961-0010-0010-00	34864	CBR,GCC,IBR,SN,SD1,SST,STS			1,333,562	SETTLED	1,296,050
R Ernest Aliseda, Attorney	02-5610-0060-0260-00	34868	CBR,GCC,IBR,SN,SD1,SST,STS	TXBR Gulf MHP, LLC, aka Gulf Breeze MHP, Brownsville	2025-DCL-04683-B	1,462,028	SETTLED	1,424,525
	25-2271-0000-0020-00	395286	OHG,GCC,IHG,SAN,SST			595,180	SETTLED	557,677
R Ernest Aliseda, Attorney	19-9736-0010-0010-00	399670	OHG,GCC,IHG,SAN,SST	Jewelry Corner, Inc., 780 Central Blvd, Brownsville	2025-DCL-04944-E	944,129	SETTLED	906,626
	19-9736-0010-0020-00	399671	OHG,GCC,IHG,SAN,SST			915,894	SETTLED	878,391
R Ernest Aliseda, Attorney	19-9736-0010-0030-00	399672	OHG,GCC,IHG,SAN,SST	VHS Harlingen Hospital Central, LLC	2025-DCL-04885-G	13,875	SETTLED	13,875
	03-4410-0020-0021-00	419002	CBR,GCC,IBR,SN,SD1,SST,STS			52,736	SETTLED	710,283
R Ernest Aliseda, Attorney	06-4870-0010-0010-00	56316	CBR,GCC,IBR,SN,SD1,SST,STS	International Bank of Commerce, Brownsville	2025-DCL-04940-A	1,121,218	SETTLED	1,083,715
	06-9250-0000-0023-00	57654	CBR,GCC,IBR,SN,SD1,SST,STS			1,062,558	SETTLED	1,025,055
R Ernest Aliseda, Attorney	06-9711-0010-0030-00	57899	CBR,GCC,IBR,SN,SD1,SST,STS	Jewelry Corner, Inc., 780 Central Blvd, Brownsville	2025-DCL-04944-E	1,300,000	SETTLED	1,262,497
	97-3791-0010-0010-00	203612	CBG,GCC,IBR,SN,SD1,SST,STS			1,536,166	SETTLED	

Zero Value Confirmation

Tax Year 2026 · Generated August 14, 2026

District:	SAN BENITO CISD
Submitted by:	Richard Molina, Chief Appraiser
Office:	Cameron County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	August 14, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 14, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 14, 2026

2026 Certification Totals

SAN BENITO C.I.S.D

CAMERON CAD

ISB

No-New-Revenue Tax Rate Assumption

As of Roll # 0

New Value

Total New Market Value: \$33,979,284

Total New Taxable Value ²³ \$28,253,212

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	2	187,559
EX-XV	Other Exemptions (including public property, reli...	13	1,002,424
Absolute Exemption Value Loss:		15	^{10A} 1,189,983

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	724	30,268,398
BPPEX-AL	BPPEX-AL	101	4,035,513
BPPEX-TU ^{17B}	BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	0
DV3	Disabled Veterans 50% - 69%	5	20,000
DV4	Disabled Veterans 70% - 100%	38	302,935
DVHS	Disabled Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
FR	FREEPORT	8	132,442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619,734
OV65S	OV65 Surviving Spouse	2	0

Partial Exemption Value Loss: 1,315 ^{10B} 198,046,759

Total NEW Exemption Value 199,236,742

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			199,236,742

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
^{11A} 49,22	^{11B} 2,295,716	138,745	-2,156,971

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	6,644	173,411	98,869	158,876	101,756	31,981	0
A & E	7,594	178,774	99,754	162,353	103,625	33,721	0

TXDIS4D

CAMERON COUNTY TAX OFFICE

FUND DISTRIBUTION REPORT

DATE 07/22/2025

TIME 16:38:50

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RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2025 TO 07/21/2026

YEAR FROM 0000 TO 2025

GENERAL FUND

ISB	-- SAN BENITO ISD		REFUND	BASE TAX	NSF	RECEIVABLE	P & I	COLL FEES	REFUND	REFUND	REFUND	DISCOUNT	TOTAL
YEAR	BEGINNING TAX BALANCE	MAINT ADJ	ADJ	COLLECTED		TAX BALANCE	COLLECTED	COLLECTED	P & I/DISC	ATT FEE	INTEREST		COLLECTED
2000	1,248.80	.00	.00	120.06	.00	1,128.74	376.99	74.56	.00	.00	.00	.00	487.05
2001	1,326.93	.00	.00	339.84	.00	987.09	1,033.38	205.98	.00	.00	.00	.00	1,373.22
2002	1,509.79	.00	.00	288.98	.00	1,220.81	843.56	169.89	.00	.00	.00	.00	1,132.54
2003	1,537.31	.00	.00	108.32	.00	1,428.99	301.13	81.89	.00	.00	.00	.00	409.45
2004	17,072.13	14,256.87-	.00	114.03	.00	2,701.23	303.32	83.47	.00	.00	.00	.00	417.35
2005	15,473.60	.00	.00	174.15	.00	15,299.45	442.11	123.25	.00	.00	.00	.00	616.26
2006	20,154.90	.00	.00	721.29	.00	19,433.61	1,499.24	444.10	.00	.00	.00	.00	2,220.53
2007	16,471.95	.00	.00	661.19	.00	15,810.76	1,358.89	404.01	.00	.00	.00	.00	2,020.08
2008	17,094.12	.00	.00	1,123.02	.00	15,971.10	2,150.92	575.08	.00	.00	.00	.00	3,273.94
2009	15,935.37	.00	.00	548.13	.00	15,387.24	1,102.68	321.51	.00	.00	.00	.00	1,650.81
2010	24,985.77	.00	.00	747.18	.00	24,238.59	1,451.42	439.70	.00	.00	.00	.00	2,198.60
2011	30,928.63	.00	.00	415.50	.00	30,513.13	750.03	233.11	.00	.00	.00	.00	1,165.53
2012	30,859.54	.00	.00	372.49	.00	30,487.05	584.18	173.24	.00	.00	.00	.00	956.67
2013	29,997.05	.00	.00	379.37	.00	29,617.68	593.92	194.65	.00	.00	.00	.00	973.29
2014	31,560.59	.00	.00	1,498.95	.00	30,061.64	1,691.66	441.27	.00	.00	.00	.00	3,190.61
2015	29,891.20	.00	.00	1,467.10	.00	28,424.10	1,511.67	409.52	.00	.00	.00	.00	2,978.77
2016	37,377.74	.00	.00	1,800.47	.00	35,577.27	1,827.29	581.82	.00	.00	.00	.00	3,627.76
2017	46,448.47	94.93-	.00	2,473.79	.00	43,879.75	2,597.79	991.95	.00	.00	.00	.00	5,071.58
2018	62,059.14	144.70-	.00	4,612.40	.00	57,302.04	4,480.41	1,818.57	.00	.00	.00	.00	9,092.81
2019	81,860.68	131.09-	.00	6,796.71	.00	74,932.88	5,796.98	2,486.63	.00	.00	.00	.00	12,593.69
2020	108,547.36	126.76-	.00	8,743.31	.00	99,677.29	5,903.62	2,724.93	.00	.00	.00	.00	14,646.93
2021	115,381.45	1,016.52	212.41	19,831.33	.00	96,779.05	9,712.98	5,008.93	35.05-	46.56-	.00	.00	29,544.31
2022	175,344.74	1,791.60	453.47	58,747.90	.00	118,841.91	22,054.33	13,309.51	7.08-	.00	.00	.00	80,802.23
2023	254,364.26	58,683.08-	63,959.28	100,459.40	67.34-	159,248.40	32,507.29	24,003.29	68.23-	737.41-	.00	.22	132,899.57
2024	587,189.03	122,485.88-	135,825.91	304,757.47	1,296.84-	297,068.43	68,996.84	66,878.85	588.06	1,059.64-	.00	.00	372,457.47
TOTL	1,754,620.55	193,115.19-	200,451.07-	517,302.38	1,364.18-	1,246,018.23	169,872.63	122,179.71	477.70	1,843.61-	.00	.22	685,811.05
2025	13,140,319.63	256,357.76-	178,252.83	12,044,032.51	28,693.52-	1,046,875.71	151,066.28	27,974.72	3,761.58	.00	.00	237,175.96-	11,929,229.31
ENTITY			15MO										
TOTL	14,894,940.18	449,472.95-	378,703.90	12,561,334.89	30,057.70-	2,292,893.94	320,938.91	150,154.43	4,239.28	1,843.61-	.00	237,175.74-	12,615,040.36

LESS COMMISSIONS 126,150.40
 LESS REFUND ADJ 374,464.62-
 TOTAL DISTRIBUTION TO ENTITY 12,114,425.34
 TOTAL DISTRIBUTION TO ATTORNEY 140,310.82

TXDIS4D

FUND DISTRIBUTION REPORT

DATE 07/22/2026

TIME 16:38:50

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RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2025 TO 07/21/2026

YEAR FROM 0000 TO 2025

DEBT SERVICE

ISB	-- SAN BENITO ISD												
YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	170.18	.00	.00	16.36	.00	153.82	51.37	10.16	.00	.00	.00	.00	67.73
2001	160.03	.00	.00	40.99	.00	119.04	124.62	24.84	.00	.00	.00	.00	165.61
2002	179.89	.00	.00	34.43	.00	145.46	100.51	20.24	.00	.00	.00	.00	134.94
2003	163.49	.00	.00	11.52	.00	151.97	32.03	8.71	.00	.00	.00	.00	43.55
2004	1,724.66	1,440.26-	.00	11.52	.00	272.88	30.64	8.43	.00	.00	.00	.00	42.16
2005	1,542.00	.00	.00	17.35	.00	1,524.65	44.06	12.28	.00	.00	.00	.00	61.41
2006	2,198.72	.00	.00	78.69	.00	2,120.03	163.55	48.45	.00	.00	.00	.00	242.24
2007	3,167.68	.00	.00	127.15	.00	3,040.53	261.33	77.70	.00	.00	.00	.00	388.48
2008	4,354.07	.00	.00	286.05	.00	4,068.02	547.86	146.48	.00	.00	.00	.00	833.91
2009	1,837.33	.00	.00	63.19	.00	1,774.14	127.14	37.07	.00	.00	.00	.00	190.33
2010	2,880.84	.00	.00	86.15	.00	2,794.69	167.35	50.70	.00	.00	.00	.00	253.50
2011	3,566.05	.00	.00	47.91	.00	3,518.14	86.48	26.88	.00	.00	.00	.00	134.39
2012	3,558.08	.00	.00	42.95	.00	3,515.13	67.35	19.98	.00	.00	.00	.00	110.30
2013	3,458.63	.00	.00	43.74	.00	3,414.89	68.48	22.44	.00	.00	.00	.00	112.22
2014	3,638.91	.00	.00	172.83	.00	3,466.08	195.05	50.88	.00	.00	.00	.00	367.88
2015	3,446.43	.00	.00	169.15	.00	3,277.28	174.29	47.22	.00	.00	.00	.00	343.44
2016	4,309.62	.00	.00	207.59	.00	4,102.03	210.68	67.08	.00	.00	.00	.00	418.27
2017	5,355.47	10.95-	.00	285.22	.00	5,059.30	299.52	114.37	.00	.00	.00	.00	584.74
2018	7,155.37	16.68-	.00	531.81	.00	6,606.88	516.59	209.68	.00	.00	.00	.00	1,048.40
2019	18,912.90	30.29-	.00	1,570.29	.00	17,312.32	1,339.32	574.51	.00	.00	.00	.00	2,909.61
2020	29,641.37	34.62-	.00	2,387.55	.00	27,219.20	1,612.12	744.11	.00	.00	.00	.00	3,999.67
2021	31,507.58	277.59	58.00	5,415.41	.00	26,427.76	2,652.36	1,367.80	9.57-	12.71-	.00	.00	8,067.77
2022	48,516.19	495.72	125.47	16,254.97	.00	32,882.41	6,102.22	3,682.61	1.96-	.00	.00	.00	22,357.19
2023	98,476.18	22,718.94-	24,761.60	38,892.49	26.07-	61,652.42	12,585.08	9,292.78	26.41-	285.49-	.00	.08	51,451.58
2024	232,592.63	48,518.13-	53,802.27	120,718.09	513.69-	117,672.37	27,330.48	26,491.52	232.94	419.73-	.00	.00	147,534.88
TOTL	512,514.30	71,996.56-	78,747.34	187,513.40	539.76-	332,291.44	54,890.48	43,156.92	195.00	717.93-	.00	.08	241,864.20
2025	4,403,484.25	85,908.67-	59,734.74	4,036,104.83	9,615.56-	350,821.05	50,624.18	9,374.68	1,260.55	.00	.00	79,480.51-	3,997,632.84

ENTITY

TOTL	4,915,998.55	157,905.23-	138,482.08	4,223,618.23	10,155.32-	683,112.49	105,514.66	52,531.60	1,455.55	717.93-	.00	79,480.53-	4,239,497.04
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151S

LESS COMMISSIONS	42,394.97
LESS REFUND ADJ	137,026.53-
TOTAL DISTRIBUTION TO ENTITY	4,060,075.54
TOTAL DISTRIBUTION TO ATTORNEY	51,813.67

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,929)	(Count) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS Value	632,273,610	738,024	633,011,634
Land Ag Market Value	271,466,891	0	271,466,891
Land Timber Market Value	0	0	0
Total Land Value	1,476,440,505	1,349,412	1,477,789,917
Improvement HS Value	1,241,348,281	1,298,514	1,242,646,795
Improvement NHS Value	592,853,312	2,026,834	594,880,146
Total Improvement	1,834,201,593	3,325,348	1,837,526,941
Market Value	3,310,642,098	4,674,760	3,315,316,858
BUSINESS PERSONAL PROPERTY	(1,321)	(4)	(1,325)
Market Value	413,550,339	3,740,055	417,290,394
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	3,724,192,437	8,414,815	3,732,607,252
Ag Productivity	12,997,866	0	12,997,866
Ag Loss (-)	258,469,025	0	258,469,025
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,465,723,412	8,414,815	3,474,138,227
	99.8%	0.2%	100.0%
HS CAP Limitation Value (-)	346,069,574	0	346,069,574
CB CAP Limitation Value (-)	111,131,962	312,271	111,444,233
NET APPRAISED VALUE	3,008,521,876	8,102,544	3,016,624,420
Total Exemption Amount	1,230,859,713	500,000	1,231,359,713
NET TAXABLE	1,777,662,163	7,602,544	1,785,264,707
TAX LIMIT/FREEZE ADJUSTMENT	29,121,256	0	29,121,256
LIMIT ADJ TAXABLE (I&S)	1,748,540,907	7,602,544	1,756,143,451
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,748,540,907	7,602,544	1,756,143,451

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$18,539,371.53 = 1,756,143,451 * (1.050600 / 100) + \$89,328.43

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
092906	SABINE ISD	0.5884
123913	SABINE PASS ISD	0.5628
169911	SAINT JO ISD	0.6084
014908	SALADO ISD	0.5971
112909	SALTILLO ISD	0.5689
074917	SAM RAYBURN ISD	0.6098
226903	SAN ANGELO ISD	0.6254
015907	SAN ANTONIO ISD	0.6169
203901	SAN AUGUSTINE ISD	0.5628
27 031912	SAN BENITO CISD	0.6015
066902	SAN DIEGO ISD	0.5689
071904	SAN ELIZARIO ISD	0.5808
233901	SAN FELIPE-DEL RIO CISD	0.6135
214902	SAN ISIDRO ISD	0.6254
105902	SAN MARCOS CISD	0.5628
245904	SAN PERLITA ISD	0.6254
206901	SAN SABA ISD	0.5628
022903	SAN VICENTE ISD	0.6254
058909	SANDS CISD	0.6196
117903	SANFORD-FRITCH ISD	0.6187
061908	SANGER ISD	0.5991
042903	SANTA ANNA ISD	0.5628
084909	SANTA FE ISD	0.6131
137904	SANTA GERTRUDIS ISD	0.5784
031913	SANTA MARIA ISD	0.6254
031914	SANTA ROSA ISD	0.6169
182904	SANTO ISD	0.6169
074911	SAVOY ISD	0.5628
094902	SCHERTZ-CIBOLO-U CITY ISD	0.6169
207901	SCHLEICHER ISD	0.6184
075903	SCHULENBURG ISD	0.6169
129910	SCURRY-ROSSER ISD	0.6138
083901	SEAGRAVES ISD	0.6001
008902	SEALY ISD	0.5628
094901	SEGUIN ISD	0.6178
083903	SEMINOLE ISD	0.6192
012901	SEYMOUR ISD	0.5989
152909	SHALLOWATER ISD	0.6169
242902	SHAMROCK ISD	0.6254
108911	SHARYLAND ISD	0.6169
210903	SHELBYVILLE ISD	0.5628
101924	SHELDON ISD	0.6169

August 5, 2026

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2025 EXCESS DEBT COLLECTIONS

		ENTER FROM TNT WORKSHEET & DIS4 7/1/2025-6/30/2026		
ENTITY NAME		Debt needed	Debt Collected	Excess debt
1 CBR	CITY OF BROWNSVILLE	25,925,957	29,019,067	3,093,110
2 CBV	TOWN OF BAYVIEW	-	-	NOT APPLICABLE
3 CCB	CITY OF COMBES	332,405	382,630	50,225
4 CIL	TOWN OF INDIAN LAKE	-	-	NOT APPLICABLE
5 CLA	CITY OF LA FERIA	1,593,527	1,291,574	NOT APPLICABLE
6 CLI	CITY OF LOS INDIOS	-	-	NOT APPLICABLE
7 CLO	CITY OF LOS FRESNOS	977,063	1,041,228	64,165
8 CLV	TOWN OF LAGUNA VISTA	107,828	106,415	NOT APPLICABLE
9 CPI	CITY OF PORT ISABEL	1,414,429	1,624,063	209,634
10 CPR	CITY OF PRIMERA	553,083	548,226	NOT APPLICABLE
11 CPV	CITY OF PALM VALLEY	-	-	NOT APPLICABLE
12 CRH	CITY OF RIO HONDO	55,215	206,257	151,042
13 CRV	TOWN OF RANCHO VIEJO	(2,299)	254,765	257,064
14 CSB	CITY OF SAN BENITO	345,589	481,140	135,551
15 CSP	CITY OF SOUTH PADRE ISLAND	2,988,858	3,164,304	175,446
16 CSR	CITY OF SANTA ROSA	-	-	NOT APPLICABLE
17 GCC	CAMERON COUNTY	13,132,437	12,217,665	NOT APPLICABLE
18 IBR	BROWNSVILLE I.S.D	3,437,212	4,305,919	868,707
19 ILA	LA FERIA I.S.D.	2,045,232	2,070,741	25,509
20 IPI	POINT ISABEL ISD	3,197,989	3,639,284	441,295
21 ISB	SAN BENITO ISD	4,120,172	4,182,323	62,151
22 ISM	SANTA MARIA ISD	950,563	962,505	11,942
23 ISR	SANTA ROSA ISD	721,615	728,971	7,356
24 S1	C C DRAINAGE DISTRICT #1	-	-	NOT APPLICABLE
25 S3	C C DRAINAGE DISTRICT #3	-	-	NOT APPLICABLE
26 S4	C C DRAINAGE DISTRICT #4	-	-	NOT APPLICABLE
27 S5	C C DRAINAGE DISTRICT #5	X	-	NOT APPLICABLE
28 SA	PORT OF HARLINGEN AUTHORITY	-	-	NOT APPLICABLE
29 SB	BROWNSVILLE NAVIGATION DISTRICT	-	-	NOT APPLICABLE
30 SC	TEXAS SOUTHMOST COLLEGE DIST	4,396,923	4,856,357	459,434
31 SC1	LAGUNA MADRE WATER DISTRICT	X	-	NOT APPLICABLE
32 SF	C C EMERGENCY SERVICE DIST #1	-	-	NOT APPLICABLE
33 SP1	PASEO DE LA RESACA MUD #1	X	-	NOT APPLICABLE
34 SP2	PASEO DE LA RESACA MUD #2	X	-	NOT APPLICABLE
35 SP3	PASEO DE LA RESACA MUD #3	X	-	NOT APPLICABLE
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	-	-	NOT APPLICABLE
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	-	-	NOT APPLICABLE
38 SV	VALLEY MUD #2	X	-	NOT APPLICABLE
39 CHG	City of Harlingen	3,153,850	3,678,565	524,715
40 IHG	Harlingen ISD	7,824,975	8,028,210	203,235
41 ILO	Los Fresnos ISD	3,711,279	4,249,029	537,750
42 IRH	Rio Hondo ISD	2,497,067	2,444,030	NOT APPLICABLE
43 S6	C C DRAINAGE DISTRICT #6	X	-	NOT APPLICABLE
44 LIV	LONG ISLAND VILLAGE	X	-	NOT APPLICABLE
45 CSTE	CITY OF STARBASE	X	-	NOT APPLICABLE

2026 ANTICIPATED COLLECTION RATES

ENTITY NAME		2023	2024	2025	Anticipated Rate(2026)
1 CBR	CITY OF BROWNSVILLE	96.1%	96.7%	97.7%	96.1%
2 CBV	TOWN OF BAYVIEW	96.5%	94.1%	99.5%	94.1%
3 CCB	CITY OF COMBES	93.9%	99.3%	98.4%	93.9%
4 CIL	TOWN OF INDIAN LAKE	94.3%	102.7%	95.7%	94.3%
5 CLA	CITY OF LA FERIA	97.0%	98.2%	99.0%	97.0%
6 CLI	CITY OF LOS INDIOS	101.8%	97.7%	91.6%	91.6%
7 CLO	CITY OF LOS FRESNOS	93.8%	95.4%	96.9%	93.8%
8 CLV	TOWN OF LAGUNA VISTA	99.2%	98.3%	99.3%	98.3%
9 CPI	CITY OF PORT ISABEL	95.4%	96.6%	98.4%	95.4%
10 CPR	CITY OF PRIMERA	96.9%	95.8%	97.0%	95.8%
11 CPV	CITY OF PALM VALLEY	97.4%	99.5%	100.2%	97.4%
12 CRH	CITY OF RIO HONDO	97.6%	100.3%	100.9%	97.6%
13 CRV	TOWN OF RANCHO VIEJO	96.5%	97.8%	98.0%	96.5%
14 CSB	CITY OF SAN BENITO	96.7%	97.7%	97.9%	96.7%
15 CSP	CITY OF SOUTH PADRE ISLAND	97.1%	97.2%	99.8%	97.1%
16 CSR	CITY OF SANTA ROSA	97.4%	97.2%	97.3%	97.2%
17 GCC	CAMERON COUNTY	94.6%	96.7%	98.5%	94.6%
18 IBR	BROWNSVILLE I.S.D	93.0%	93.7%	97.1%	93.0%
19 ILA	LA FERIA I.S.D.	92.1%	92.9%	95.5%	92.1%
20 IPI	POINT ISABEL ISD	89.7%	98.7%	101.0%	89.7%
21 ISB	SAN BENITO ISD	96.8%	93.4%	95.3%	93.4%
22 ISM	SANTA MARIA ISD	93.1%	130.9%	96.4%	93.1%
23 ISR	SANTA ROSA ISD	92.5%	93.9%	94.9%	92.5%
24 S1	C C DRAINAGE DISTRICT #1	96.1%	97.3%	97.8%	96.1%
25 S3	C C DRAINAGE DISTRICT #3	96.5%	97.7%	98.5%	96.5%
26 S4	C C DRAINAGE DISTRICT #4	95.8%	97.8%	100.9%	95.8%
27 S5	C C DRAINAGE DISTRICT #5	95.9%	97.4%	96.5%	95.9%
28 SA	PORT OF HARLINGEN AUTHORITY	98.0%	99.2%	99.6%	98.0%
29 SB	BROWNSVILLE NAVIGATION DISTRICT	96.8%	96.9%	98.4%	96.8%
30 SC	TEXAS SOUTHMOST COLLEGE DIST	97.0%	97.3%	98.7%	97.0%
31 SC1	LAGUNA MADRE WATER DISTRICT	96.6%	97.0%	97.4%	96.6%
32 SF	C C EMERGENCY SERVICE DIST #1	97.9%	97.9%	100.2%	97.9%
33 SP1	PASEO DE LA RESACA MUD #1	95.8%	109.0%	99.4%	95.8%
34 SP2	PASEO DE LA RESACA MUD #2	85.8%	98.3%	102.8%	85.8%
35 SP3	PASEO DE LA RESACA MUD #3	99.3%	97.9%	99.5%	97.9%
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	90.2%	97.7%	98.0%	90.2%
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	96.2%	96.0%	97.8%	96.0%
38 SV	VALLEY MUD #2	99.1%	99.3%	99.4%	99.1%
39 CHG	City of Harlingen	98.3%	99.1%	99.6%	98.3%
40 IHG	Harlingen ISD	95.9%	96.8%	98.3%	95.9%
41 ILO	Los Fresnos ISD	97.2%	97.7%	98.4%	97.2%
42 IRH	Rio Hondo ISD	95.0%	94.4%	93.7%	93.7%
43 S6	C C DRAINAGE DISTRICT #6	95.3%	98.1%	99.5%	95.3%
44 LIV	LONG ISLAND VILLAGE	93.5%	98.1%	98.1%	98.1%
45 CSTE	CITY OF STARBASE	0.0%	0.0%	99.9%	99.9%



Request Approval of Tax Rate for Interest & Sinking for Tax Year 2026

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Tax Rate for Interest & Sinking for Tax Year 2026.

Rationale:

Board approval is required to set the 2026-2027 Tax rates for San Benito Consolidated Independent School District in accordance with Chapter 26 of the Texas Property Tax Code. These rates will be used to generate property tax revenue to support the District's budgeted expenditures to pay bonded debt principal and interest for the 2026-2027 school year.

Paperwork Impact:

N/A

Budgetary Information:

N/A

Resource Personnel:

Jose A. Perez, Finance Director

Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

(CCG) Legal

New Requirement from SB 1453 (2025)

Motion Language to Approve a Proposed Interest & Sinking Rate for Debt Service that Exceeds the Minimum Amount Required

Pursuant to Texas Tax Code §26.05(a-1), the Board of Trustees must first approve the proposed interest and sinking (I&S) tax rate used to pay debt service that exceeds the minimum debt service tax rate prior to adopting the tax rate. The following motion must be read aloud and must receive a 60 percent approval from the members of the board.

*I move that San Benito Consolidated Independent School District approve the proposal of an interest and sinking (I&S) rate to pay debt service that exceeds the minimum debt service tax rate as defined by the Texas Tax Code and the Texas Education Code. The Board finds that the District's minimum debt service tax rate is **\$0.2568** per \$100 valuation, and that the proposed interest and sinking tax rate of **\$0.26510** used to pay debt service exceeds the minimum debt service tax rate by **\$0.0083** per \$100 valuation. Additional revenue generated by the proposed rate will be used for lawful debt service purposes, including:*

For tax rate management due to tax collections fluctuation.

Example uses of excess revenues for motion language

- early defeasance or retirement of outstanding bonded indebtedness;
- establishment or maintenance of prudent debt service reserves;
- reduction of future interest costs to District taxpayers;
- mitigation of future tax rate volatility;
- payment of scheduled or anticipated debt obligations.

SAN BENITO CISD
Resolution of the Board to Set Tax
Rate Interest & Sinking

Be it resolved that on this date, we, the Board of Trustees of the San Benito Consolidated Independent School District, hereby levy or set the tax rate on \$100 valuation of the District for the tax year 2026 at a total tax rate of \$0.265100, to be assessed and collected by the duly specified assessor and collector for the purpose of *Interest and Sinking (bond indebtedness)*.

Such taxes are to be assessed and collected by the Cameron County Tax Assessor-Collectors.

Adopted this _____ (date) day of _____ (month), _____ (year), by the San Benito Consolidated Independent School District Board of Trustees.

Orlando Lopez
SBCISD School Board President

Celina Gonzales
SBCISD School Board Secretary

August 24, 2026

Preliminary No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service

Background Information

The following tax rates are defined under Chapter 26 of the Property Tax Code. Statute requires that the designated officer or employee calculate both rates using forms prescribed by the Texas Comptroller.



This year's no-new-revenue tax rate (formerly referred to as the effective tax rate) would impose the same total taxes as last year if applied to properties taxed in both years, less improvements made to those properties. It does not account for impacts in state aid or recapture that would occur if the rate was adopted.



This year's voter-approval tax rate (formerly referred to as the rollback tax rate) is the highest tax rate the school district can set before it must hold a voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042(e).

The Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service is defined by Texas Education Code §44.004(c)(5)(A)(ii). There is no specific worksheet or methodology prescribed by the state regarding the calculation for these rates. The rates presented here were calculated using a free Summary of Finance template maintained by MoakCasey, LLC.



Rate to Maintain Same Level of M&O Revenue and Pay Debt Service — The M&O component reflects the rate needed to generate the same level of per-student funding as the prior year under the Texas Education Code Chapter 48/49 equalization formulas. The I&S component reflects the minimum rate required to meet all outstanding debt service obligations for the current year.

The rates below are given per \$100 of property value.

This year's no-new-revenue tax rate:	\$0.9013/\$100
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This year's voter-approval tax rate (using minimum required debt service amount):	\$0.9783/\$100
--	-----------------------

<i>For maintenance and operations (M&O):</i>	<i>\$0.7215/\$100</i>
--	-----------------------

<i>For interest and sinking (I&S):</i>	<i>\$0.2568/\$100</i>
--	-----------------------

Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	\$1.0405/\$100
---	-----------------------

<i>For maintenance and operations (M&O):</i>	<i>\$0.7734/\$100</i>
--	-----------------------

<i>For interest and sinking (I&S):</i>	<i>\$0.2671/\$100</i>
--	-----------------------

Source: NNR and VATR calculated from the Tax Rate Worksheet pursuant to Texas Tax Code Chapter 26. Rate to Maintain calculated using MoakCasey Summary of Finance template.

Submitted by: _____

August 24, 2026

No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service

Background Information

The following tax rates are defined under Chapter 26 of the Property Tax Code. Statute requires that the designated officer or employee calculate both rates using forms prescribed by the Texas Comptroller.



This year's no-new-revenue tax rate (formerly referred to as the effective tax rate) would impose the same total taxes as last year if applied to properties taxed in both years, less improvements made to those properties. It does not account for impacts in state aid or recapture that would occur if the rate was adopted.



This year's voter-approval tax rate (formerly referred to as the rollback tax rate) is the highest tax rate the school district can set before it must hold a voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042(e).

The Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service is defined by Texas Education Code §44.004(c)(5)(A)(ii). There is no specific worksheet or methodology prescribed by the state regarding the calculation for these rates. The rates presented here were calculated using a free Summary of Finance template maintained by MoakCasey, LLC.



Rate to Maintain Same Level of M&O Revenue and Pay Debt Service — The M&O component reflects the rate needed to generate the same level of per-student funding as the prior year under the Texas Education Code Chapter 48/49 equalization formulas. The I&S component reflects the minimum rate required to meet all outstanding debt service obligations for the current year.

Pursuant to Texas Tax Code §26.05(a-2), the officer or employee designated by the governing body to calculate the voter-approval tax rate of the taxing unit under this chapter has recalculated that rate to account for the new current debt rate, and that recalculated voter-approval tax rate is reported below. This will serve as the voter-approval tax rate for San Benito CISD for the 2026 tax year.

The rates below are given per \$100 of property value.

This year's no-new-revenue tax rate:	\$0.9013/\$100
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This year's voter-approval tax rate (using supermajority-approved debt service amount):	\$0.9866/\$100
--	-----------------------

<i>For maintenance and operations (M&O):</i>	<i>\$0.7215/\$100</i>
--	-----------------------

<i>For interest and sinking (I&S):</i>	<i>\$0.2651/\$100</i>
--	-----------------------

Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	\$1.0405/\$100
---	-----------------------

<i>For maintenance and operations (M&O):</i>	<i>\$0.7734/\$100</i>
--	-----------------------

<i>For interest and sinking (I&S):</i>	<i>\$0.2671/\$100</i>
--	-----------------------

Source: NNR and VATR calculated from the Tax Rate Worksheet pursuant to Texas Tax Code Chapter 26. Rate to Maintain calculated using MoakCasey Summary of Finance template.

Submitted by: _____

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

San Benito Consolidated Independent School District

School District's Name

(956) 361-6110

Phone (area code and number)

240 N CROCKETT ST., SAN BENITO, TX 78586

School District's Address, City, State, ZIP Code

www.sbcisd.net/

School District'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 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, 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.

Insert hyperlink:

[Source Documents — click to view index](#)

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). ²	\$ 1,652,798,527 Source
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 23,198,055 Source
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,629,600,472
4.	Prior year total adopted tax rate.	\$ 1.0506 / \$100 Source
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 10,070,694	Source
	B. Prior year values resulting from final court decisions: - \$ 9,786,892	Source
	C. Prior year value loss. Subtract B from A. ⁴	\$ 283,802

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: \$ 34,735,602 B. Prior year disputed value: – \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 34,735,602
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 35,019,404
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,664,619,876
9.	Prior year taxable value of property in territory the school 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 school district 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, or 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: \$ 1,189,983 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 198,046,759 C. Value loss. Add A and B. ⁷	\$ 199,236,742
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 in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. \$ 2,295,716 B. Current year productivity or special appraised value: – \$ 138,745 C. Value loss. Subtract B from A. ⁸	\$ 2,156,971
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 201,393,713
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 1,463,226,163
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 15,372,654
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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. ⁹	\$ 200,451
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ¹⁰ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 15,573,105

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 §26.012(13)¹⁰ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate	
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values. ¹² \$ 1,777,662,163 B. 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 C. Total current year value. Subtract B from A.	\$ 1,777,662,163	Source
18.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ 7,602,544 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 7,602,544	Source
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶	\$ 29,121,256	Source
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0	Source
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ 1,756,143,451	
22.	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 by the school district.	\$ 0	Source
23.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 28,253,212	Source
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 28,253,212	
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 1,727,890,239	
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.9013 / \$100	

¹¹ Tex. Tax Code §§26.012 and 26.04(c-2)¹² Tex. Tax Code §26.012(6)¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(B)¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)¹⁸ Tex. Tax Code §26.012(1-a)¹⁹ Tex. Tax Code §26.04(d-3)²⁰ Tex. Tax Code §26.012(6)

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 rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²¹

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

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

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.²²
- Enrichment Tax Rate:**²³ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.²⁴
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.²⁵ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²⁶

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²⁷ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁸ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate	
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁹	\$ <u>0.6015</u> /\$100	Source
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ <u>0.1700</u> /\$100 B. \$0.05 per \$100 of taxable value \$ <u>0.0500</u> /\$100	\$ <u>0.1700</u> /\$100	Source
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³¹	\$ <u>0.7715</u> /\$100	
30.	Total current year debt to be paid with property 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 school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. ³² Enter debt amount: \$ <u>6,726,064</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>2,315,642</u> D. Adjust debt: Subtract B and C from A.	\$ <u>4,410,422</u>	Source Source Source

²¹ Tex. Tax Code §26.08(n)

²² Tex. Edu. Code §48.2551(a)(3)

²³ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁴ Tex. Edu. Code §48.202(a-1)(2)

²⁵ Tex. Tax Code §26.012(3)

²⁶ Tex. Edu. Code §45.0021(a)

²⁷ Tex. Edu. Code §11.184(b)

²⁸ Tex. Edu. Code §11.184(b-1)

²⁹ Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

³⁰ Tex. Tax Code §26.08(n)(2)

³¹ Tex. Edu. Code §45.003(d)

³² Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³³	\$ 62,151 Source
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 4,348,271
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector.³⁵ 93.4000 % B. Enter the prior year actual collection rate 93.5000 % C. Enter the 2024 actual collection rate 93.4000 % D. Enter the 2023 actual collection rate 96.8000 %	93.4000 % Source
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 4,655,536
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,756,143,451
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.2651 /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ³⁶	\$ 1.0366 /\$100

SECTION 3: Adjustment for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district 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
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,756,143,451
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.0366 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁹ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.0506 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 1.0006 /\$100 Source

³³ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.0500 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0.9866 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. \$ 0.9013 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 0.9866 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 45

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴⁰

**print
here** ➡

Printed Name of School District Representative

**sign
here** ➡

School District Representative

Date

⁴⁰ Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

SAN BENITO CISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / CAMERON / Latest Prior Year Supplement	9
2	Prior year tax ceilings	CAD Docs / CAMERON / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	TEA / District	10
4MO	Prior year M&O tax rate	TEA / District	10
5A	Original prior year ARB values	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
5B	Prior year values from final court decisions	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6A	Prior year ARB certified value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6B	Prior year disputed value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
		CAD Docs / Preliminary Estimates (4/30)	13
9	Prior year taxable value of deannexed territory	CAD Docs / CAMERON / Certified Reports (7/25)	14
10A	Absolute exemptions — prior year market value	CAD Docs / CAMERON / Certified Reports (7/25)	14
10B	Partial exemptions	CAD Docs / CAMERON / Certified Reports (7/25)	14
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / CAMERON / Certified Reports (7/25)	14
11B	Current year productivity or special appraised value	CAD Docs / CAMERON / Certified Reports (7/25)	14
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	16
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	15
17A	Certified values	CAD Docs / CAMERON / Certified Reports (7/25)	17
17B	Pollution control and energy storage system exemption	CAD Docs / CAMERON / Certified Reports (7/25)	14
18A	Current year taxable value of properties under protest	CAD Docs / CAMERON / Certified Reports (7/25)	17
18B	Current year value of properties not under protest or not certi...	CAD Docs / Preliminary Estimates (4/30)	13
19	Current year tax ceilings	CAD Docs / CAMERON / Certified Reports (7/25)	17
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	13
22	Total current year taxable value of properties in territory ann...	CAD Docs / CAMERON / Certified Reports (7/25)	14
23	Total current year taxable value of new improvements	CAD Docs / CAMERON / Certified Reports (7/25)	14
27	Current year maximum compressed tax rate (MCR)	TEA / District	18
28A	Prior year enrichment tax rate	TEA / District	10
30A	Total current year debt — property tax revenue	<i>No source annotation</i>	
30B	Subtract unencumbered fund amount	<i>No source annotation</i>	
30C	Subtract state aid received	TEA / District	10
31	Certified prior year excess debt collections	Tax Office Docs	19
33A	Current year anticipated collection rate	Tax Office Docs	20
33B	Current year - 1 actual collection rate	Tax Office Docs	20
33C	Current year - 2 actual collection rate	Tax Office Docs	20
33D	Current year - 3 actual collection rate	Tax Office Docs	20

38	TCEQ certified expenses for pollution control	No source annotation
43	Prior year voter-approval tax rate (disaster adjustment)	No source annotation

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (23,456)	(Count) (0)	(Count) (23,456)
REAL PROPERTY & MFT HOMES			
Land HS Value	565,999,361	0	565,999,361
Land NHS Value	613,729,526	0	613,729,526
Land Ag Market Value	283,599,696	0	283,599,696
Land Timber Market Value	0	0	0
Total Land Value	1,463,328,583	0	1,463,328,583
Improvement HS Value	1,242,517,562	0	1,242,517,562
Improvement NHS Value	585,977,460	0	585,977,460
Total Improvement	1,828,495,022	0	1,828,495,022
Market Value	3,291,823,605	0	3,291,823,605
BUSINESS PERSONAL PROPERTY	(1,342)	(0)	(1,342)
Market Value	396,073,134	0	396,073,134
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (24,798)	(Total Count) (0)	(Total Count) (24,798)
TOTAL MARKET	3,687,896,739	0	3,687,896,739
Ag Productivity	12,112,397	0	12,112,397
Ag Loss (-)	271,487,299	0	271,487,299
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,416,409,440	0	3,416,409,440
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	433,747,016	0	433,747,016
CB CAP Limitation Value (-)	193,606,904	0	193,606,904
NET APPRAISED VALUE	2,789,055,520	0	2,789,055,520
Total Exemption Amount	1,136,256,993	0	1,136,256,993
NET TAXABLE	1,652,798,527	0	1,652,798,527
TAX LIMIT/FREEZE ADJUSTMENT	23,198,055	0	23,198,055
LIMIT ADJ TAXABLE (I&S)	1,629,600,472	0	1,629,600,472
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,629,600,472	0	1,629,600,472

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$17,206,493.86 = 1,629,600,472 * (1.050600 / 100) + \$85,911.3

SAN BENITO CISD			
	SY 2024-25	SY 2025-26	SY 2026-27
<i>Students</i>			
1. Refined Average Daily Attendance (ADA)	7,876,449	7,520,392	7,148,227
2. Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	6,468,956	6,159,534	5,833,072
3. Special Education FTEs Detail Report	409,548	437,334	437,334
4. Career & Technology FTEs	997,945	923,524	877,821
5. Weighted ADA (WADA) Detail Report	12,345,241	12,050,401	11,544,039
WADA-to-ADA Ratio	1.567	1.602	1.615
6. PEIMS Enrollment	9,073	8,624	8,197
<i>Property Values</i>			
7. Prior Tax Year State Certified Property Value	\$1,533,849,792	\$1,607,332,434	\$1,677,049,536
8. Current Tax Year State Certified Property Value	\$1,607,332,434	\$1,677,049,536	\$1,764,089,566
Year-Over-Year Value Change	4.79%	4.34%	5.19%
<i>Tax Rates and Collections</i>			
9. Current Tax Year M&O Tax Rate	\$0.736900	\$0.786900	\$0.771500
10. Tier One Tax Year M&O Tax Rate	\$0.616900	\$0.616900	\$0.601500
11. Maximum Compressed Tax Rate	\$0.616900	\$0.616900	\$0.601500
Tier Two, Level One Pennies (Golden Pennies)	\$0.080000	\$0.080000	\$0.080000
Tier Two, Level Two Pennies (Copper Pennies)	\$0.040000	\$0.090000	\$0.090000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.000000	\$0.000000	\$0.000000
12. M&O Tax Collections Detail Report	\$12,941,573	\$12,941,573	\$12,847,106
M&O Collections Relative to T2	98.1%	98.1%	94.4%
13. I&S Tax Rate	\$0.291800	\$0.263700	\$0.265100
14. I&S Tax Collections	\$4,557,085	\$4,180,745	\$4,244,105
I&S Collections Relative to T8	97.2%	94.5%	90.8%
15. Total Tax Collections	\$16,711,777	\$17,122,318	\$17,091,210
16. Total Tax Levy	\$16,935,061	\$18,327,802	\$18,293,511
<i>Funding Components</i>			
17. District Basic Allotment * TR / MCR	\$6,160	\$6,215	\$6,215
18. School Safety Allotment (SSA) ADA	7,725,463	7,454,692	7,082,527
19. ASF ADA	7,956,791	7,876,449	7,520,392
20. Per Capita Rate	\$619.868	\$471.190	\$620.000
<i>Program Intent Codes - Allotments</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
<i>Tier One Subchapter B and C Allotments</i>			
21. 11-Regular Program Allotment 48.051	\$39,848,769	\$38,281,504	\$36,252,540
22. Small and Mid-Size Allotment 48.101	\$0	\$0	\$0
23. 23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$9,864,939	\$10,751,960	\$10,751,960
24. 37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$311,080	\$312,615	\$297,077
25. 24-Compensatory Education Allotment 48.104 (spend 55% of amount, spend req. repealed beginning with 25-26 school year)	\$12,087,050	\$11,649,310	\$11,073,724
26. 25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$1,363,297	\$1,121,719	\$1,066,208
27. 22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$8,156,655	\$7,615,775	\$7,238,889
28. 11-Public Education Grant 48.107	\$0	\$0	\$0
29. 36-Early Education Allotment 48.108 (spend 100% of amount) INCLUDES REALLOCATION UNDER HB2	\$1,542,092	\$1,747,973	\$1,661,470
30. 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$166,341	\$161,670	\$153,618
31. 38-CMR Outcomes Bonus 48.110 (spend 55% of amount)	\$441,000	\$297,000	\$297,000
32. Fast Growth Allotment 48.111	\$0	\$0	\$0
33. Teacher Incentive Allotment 48.112	\$1,861,192	\$2,926,861	\$2,926,861
34. Mentor Program Allotment 48.114	\$0	\$0	\$0
School Safety Allotment 48.115	\$377,255	MOVED TO 48.160	MOVED TO 48.160
35. Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	\$0	\$0	\$0
Early Literacy Intervention Allotment 48.122	N/A	N/A	\$0
<i>Tier One Subchapter D Allotments</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
36. 99-Transportation Allotment 48.151	\$771,769	\$771,769	\$771,769
37. 99-New Instructional Facility Allotment 48.152	\$0	\$0	\$0
38. Dropout Recovery and Residential Placement Facility Allotment 48.153	\$5,061	\$26,451	\$26,451
39. Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0	\$0	\$0
40. College Preparation Assessment Reimbursement 48.155	\$6,396	\$6,396	\$6,396
41. Certification Examination Reimbursement 48.156	\$25,982	\$25,982	\$25,982
Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	N/A	N/A	\$0
42. Teacher Retention Allotment 48.158	N/A	\$2,642,500	\$2,642,500
43. Support Staff Retention Allotment 48.1581	N/A	\$274,223	\$259,532
44. Special Education Full Individual and Initial Evaluation (FIE) Allotment 48.159	N/A	\$238,000	\$238,000
45. School Safety Allotment 48.160	N/A	\$828,094	\$820,241
46. Allotment for Basic Costs 48.161	N/A	\$914,144	\$868,905
47. Total Cost of Tier One Detail Report	\$76,828,877	\$80,593,945	\$77,379,123
48. Local Fund Assignment	(\$9,915,634)	(\$10,345,719)	(\$10,610,999)
49. Per Capita Distribution from Available School Fund (ASF)	(\$4,932,160)	(\$3,711,304)	(\$4,662,643)
<i>Foundation School Program (FSP) State Funding</i>			
50. FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$61,981,083	\$66,536,922	\$62,105,481
51. Tier Two Detail Report	\$13,643,131	\$14,745,168	\$13,336,017
52. Other Programs Detail Report	\$1,201,746	\$1,304,393	\$1,281,631
53. Total FSP Operations Funding	\$76,825,961	\$82,586,483	\$76,723,129
<i>State Aid by Fund Code / Object Code - Funding Source</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
54. 199/5812 - Foundation School Fund	\$76,281,581	\$82,069,043	\$76,231,296
55. 199/5811 - Available School Fund	\$4,932,160	\$3,711,304	\$4,662,643
56. 410/5829 - Instructional Materials & Technology Fund	\$544,380	\$517,440	\$491,833
<i>I&S State Aid</i>			
57. 599/5829 - EDA	\$1,853,440	\$1,828,941	\$1,619,802
58. 599/5829 - Instructional Facilities Allotment (Bond)	\$1,550,646	\$856,205	\$695,840
59. 199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0	\$0
60. Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$0	\$0	\$0
61. TOTAL FSP/ASF STATE AID	\$85,162,207	\$88,982,933	\$83,701,414
<i>Local Revenue in Excess of Entitlement</i>			
62. Local Revenue in Excess of Entitlement Detail Report	\$0	\$0	\$0

Lawsuits for TNT Calculation

Inactive		Active		
Market Value	Settled Value	Original value	Contested value (not reported)	
\$2,650,000	\$2,525,000	\$752,000	\$0	
\$135,000	\$135,000	\$5,300,000	\$0	
\$1,235,555	\$1,198,052	\$46,500	\$0	
\$13,875	\$13,875	\$26,422,796	\$0	
\$52,726	\$52,726	\$159,371	\$0	
\$683,538	\$662,239	\$51,367	\$0	
\$5,300,000	\$5,200,000	\$53,830	\$0	
5A, 5B	\$10,070,694	\$53,830	\$0	
		\$53,830	\$0	
		\$53,635	\$0	
		\$53,858	\$0	
		\$55,769	\$0	
		\$73,504	\$0	
		\$1,605,312	\$0	
Total		6A, 6B	\$34,735,602	
			\$0	

MARKET	VALUE	DISPOSITION	VALUE CHANGE
	5,577,371	SETTLED	5,577,371
	4,039,115	SETTLED	4,039,115
	6,340,000	SETTLED	5,900,000
	752,000	ACTIVE	
	175,000	SETTLED	175,000
	725,000	SETTLED	650,000
	2,766,000	SETTLED	2,625,000
	5,218,000	SETTLED	5,100,000
	3,615,379	SETTLED	3,350,000
	2,650,000	SETTLED	2,525,000
	7,700,000	SETTLED	7,550,000
	435,868	SETTLED	745,868
	1,470,000	SETTLED	1,275,000
	2,717,578	ACTIVE	
	2,734,000	ACTIVE	
	925,000	ACTIVE	
	2,050,000	ACTIVE	
	1,170,410	ACTIVE	
	1,610,721	ACTIVE	
	260,535	ACTIVE	
	6,380	ACTIVE	
	5,197,369	SETTLED	4,355,662
	1,393,000	SETTLED	1,244,338
	4,654,140	SETTLED	4,450,000
	1,700,000	SETTLED	1,700,000
	135,000	SETTLED	135,000
	205,000	SETTLED	205,000
	256,392	SETTLED	256,392
	212,000	SETTLED	172,000
	259,997	SETTLED	259,997
	2,306,810	SETTLED	2,119,000
	6,245,043	SETTLED	5,346,000
	8,619,742	SETTLED	7,500,000
	2,098,355	SETTLED	2,300,000
	8,824,996	SETTLED	8,300,000
	5,782,904	SETTLED	5,450,000
	494,143	SETTLED	183,840
	5,300,000	ACTIVE	
	4,497,874	ACTIVE	
	3,536,049	SETTLED	3,070,000
	4,314,430	SETTLED	4,225,000
	9,716,786	SETTLED	9,250,000
	6,072,581	SETTLED	5,425,000
	467,227	ACTIVE	
	3,135,988	ACTIVE	
	2,800,000	ACTIVE	
	650,000	ACTIVE	
	4,179,339	SETTLED	3,850,000
	1,232,734	SETTLED	1,200,000
	0,800,000	ACTIVE	
	1,213,617	ACTIVE	
	5,952,166	ACTIVE	
	0,595,066	ACTIVE	
	0,306,110	ACTIVE	
	121,136	ACTIVE	
	5,657,991	ACTIVE	
	9,561,330	ACTIVE	
	75,740	ACTIVE	
	4,880	ACTIVE	
	68,680	ACTIVE	
	75,620	ACTIVE	
	2,789,428	ACTIVE	
	46,500	ACTIVE	
	56,422,796	ACTIVE	
	159,371	ACTIVE	
	51,367	ACTIVE	
	53,830	ACTIVE	
	53,830	ACTIVE	
	53,830	ACTIVE	
	53,838	ACTIVE	
	55,769	ACTIVE	
	73,508	ACTIVE	
	13,822,791	ACTIVE	
	7,369,000	ACTIVE	
	6,818,752	ACTIVE	
	1,235,555	SETTLED	1,198,052
	13,875	SETTLED	13,875
	92,726	SETTLED	52,726
	1,151,900	SETTLED	1,114,397
	1,045,873	SETTLED	1,008,370
	1,333,562	SETTLED	1,296,050
	1,462,028	SETTLED	1,424,525
	954,129	SETTLED	957,677
	94,129	SETTLED	906,626
	915,894	SETTLED	878,391
	13,875	SETTLED	13,875
	52,726	SETTLED	710,283
	1,121,218	SETTLED	1,083,715
	1,062,558	SETTLED	1,025,055
	1,300,000	SETTLED	1,262,497
	1,366,166	SETTLED	1,408,663
	1,190,934	SETTLED	1,153,431
	1,573,609	SETTLED	1,536,106
	1,000,000	DISMISSED	
	5,000,000	ACTIVE	
	8,000,000	ACTIVE	
	811,673	SETTLED	676,685
	673,528	SETTLED	566,974
	1,010,244	SETTLED	847,572
	717,554	SETTLED	673,371
	775,109	SETTLED	646,584
	683,538	SETTLED	662,239
	2,351,147	SETTLED	22,000,000
	1,800,000	SETTLED	1,650,000
	1,466,273	SETTLED	1,466,273
	1,150,000	SETTLED	1,150,000
	1,681,903	SETTLED	1,631,903
	1,800,000	SETTLED	1,700,000
	9,500,000	SETTLED	9,100,000
	4,497,874	SETTLED	4,325,000
	2,594,821	SETTLED	2,280,000
	2,377,717	ACTIVE	
	9,799,967	ACTIVE	
	9,918,018	ACTIVE	
	750,000	ACTIVE	
	4,536,862	SETTLED	4,125,000
	2,167,941	ACTIVE	
	1,241,962	ACTIVE	
	1,712,219	ACTIVE	
	264,282	ACTIVE	
	5,073,273	SETTLED	4,900,000
	5,642,666	ACTIVE	
	900,000	ACTIVE	
	922,385	ACTIVE	
	550,877	ACTIVE	
	150,000	ACTIVE	
	816,000	ACTIVE	
	4,607,999	ACTIVE	
	239,119	ACTIVE	
	155,012	ACTIVE	
	186,570	ACTIVE	
	157,086	ACTIVE	
	143,088	ACTIVE	
	295,000	ACTIVE	
	765,978	ACTIVE	
	936,000	ACTIVE	
	4,350,000	ACTIVE	
	2,500,000	ACTIVE	
	1,965,170	ACTIVE	
	1,905,855	ACTIVE	
	1,755,327	ACTIVE	
	83,946	ACTIVE	
	0,479,496	ACTIVE	
	2,145,000	ACTIVE	
	436,395	ACTIVE	
	4,177,265	ACTIVE	
	6,254,000	ACTIVE	
	5,278,430	ACTIVE	
	5,203,100	SETTLED	1,850,000
	1,879,129	SETTLED	550,000
	2,433,141	SETTLED	1,400,000
	1,198,393	SETTLED	1,100,000
	2,754,431	ACTIVE	
	3,025,733	SETTLED	2,950,000
	1,181,476	SETTLED	1,100,000
	8,605,312	ACTIVE	
	7,500,997	SETTLED	7,376,390
	8,001,820	SETTLED	7,560,000
	8,164,410	SETTLED	7,630,500
	1,851,133	NON-SUIT	
	7,327,838	SETTLED	7,000,000
	25,18,600	NON-SUIT	
	4,206,500	SETTLED	13,500,000
	5,520,274	SETTLED	14,890,145
	1,100,000	ACTIVE	
	1,244,647	SETTLED	1,160,669
	5,347,500	SETTLED	5,300,000
	3,500,000	SETTLED	13,250,000
	91,18,000	SETTLED	9,100,000
	1,730,504	SETTLED	1,575,000
	2,466,138	NON-SUIT	
	36,590	ACTIVE	
	2,529,457	ACTIVE	
	651,596	ACTIVE	
	9,939,000	SETTLED	9,480,000
	735,000	SETTLED	728,009
	1,500,000	SETTLED	11,400,000
	1,665,782	SETTLED	1,600,000
	6,113,259	SETTLED	6,000,000
	0,741,550	NON-SUIT	
	701,656	SETTLED	625,000
	5,900,000	SETTLED	5,800,000
	2,226,759	ACTIVE	
	7,300,000	SETTLED	7,250,000

Zero Value Confirmation

Tax Year 2026 · Generated August 14, 2026

District:	SAN BENITO CISD
Submitted by:	Richard Molina, Chief Appraiser
Office:	Cameron County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	August 14, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 14, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 14, 2026

2026 Certification Totals

SAN BENITO C.I.S.D

CAMERON CAD

ISB

No-New-Revenue Tax Rate Assumption

As of Roll # 0

New Value

Total New Market Value: \$33,979,284

Total New Taxable Value ²³ \$28,253,212

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	2	187,559
EX-XV	Other Exemptions (including public property, reli...	13	1,002,424
Absolute Exemption Value Loss:		15	1,189,983 ^{10A}

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	724	30,268,398
BPPEX-AL	BPPEX-AL	101	4,035,513
BPPEX-TU	BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	0
DV3	Disabled Veterans 50% - 69%	5	20,000
DV4	Disabled Veterans 70% - 100%	38	302,935
DVHS	Disabled Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
FR	FREEPORT	8	132,442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619,734
OV65S	OV65 Surviving Spouse	2	0

Partial Exemption Value Loss: **1,315** ^{10B} **198,046,759**

Total NEW Exemption Value **199,236,742**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			199,236,742

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
29,22 ^{11A}	2,295,716 ^{11B}	138,745	-2,156,971

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	6,644	173,411	98,869	158,876	101,756	31,981	0
A & E	7,594	178,774	99,754	162,353	103,625	33,721	0

TXDIS4D

CAMERON COUNTY TAX OFFICE

FUND DISTRIBUTION REPORT

DATE 07/22/2025

TIME 16:38:50

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RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2025 TO 07/21/2026

YEAR FROM 0000 TO 2025

GENERAL FUND

ISB	-- SAN BENITO ISD		REFUND	BASE TAX	NSF	RECEIVABLE	P & I	COLL FEES	REFUND	REFUND	REFUND	DISCOUNT	TOTAL
YEAR	BEGINNING TAX BALANCE	MAINT ADJ	ADJ	COLLECTED		TAX BALANCE	COLLECTED	COLLECTED	P & I/DISC	ATT FEE	INTEREST		COLLECTED
2000	1,248.80	.00	.00	120.06	.00	1,128.74	376.99	74.56	.00	.00	.00	.00	487.05
2001	1,326.93	.00	.00	339.84	.00	987.09	1,033.38	205.98	.00	.00	.00	.00	1,373.22
2002	1,509.79	.00	.00	288.98	.00	1,220.81	843.56	169.89	.00	.00	.00	.00	1,132.54
2003	1,537.31	.00	.00	108.32	.00	1,428.99	301.13	81.89	.00	.00	.00	.00	409.45
2004	17,072.13	14,256.87-	.00	114.03	.00	2,701.23	303.32	83.47	.00	.00	.00	.00	417.35
2005	15,473.60	.00	.00	174.15	.00	15,299.45	442.11	123.25	.00	.00	.00	.00	616.26
2006	20,154.90	.00	.00	721.29	.00	19,433.61	1,499.24	444.10	.00	.00	.00	.00	2,220.53
2007	16,471.95	.00	.00	661.19	.00	15,810.76	1,358.89	404.01	.00	.00	.00	.00	2,020.08
2008	17,094.12	.00	.00	1,123.02	.00	15,971.10	2,150.92	575.08	.00	.00	.00	.00	3,273.94
2009	15,935.37	.00	.00	548.13	.00	15,387.24	1,102.68	321.51	.00	.00	.00	.00	1,650.81
2010	24,985.77	.00	.00	747.18	.00	24,238.59	1,451.42	439.70	.00	.00	.00	.00	2,198.60
2011	30,928.63	.00	.00	415.50	.00	30,513.13	750.03	233.11	.00	.00	.00	.00	1,165.53
2012	30,859.54	.00	.00	372.49	.00	30,487.05	584.18	173.24	.00	.00	.00	.00	956.67
2013	29,997.05	.00	.00	379.37	.00	29,617.68	593.92	194.65	.00	.00	.00	.00	973.29
2014	31,560.59	.00	.00	1,498.95	.00	30,061.64	1,691.66	441.27	.00	.00	.00	.00	3,190.61
2015	29,891.20	.00	.00	1,467.10	.00	28,424.10	1,511.67	409.52	.00	.00	.00	.00	2,978.77
2016	37,377.74	.00	.00	1,800.47	.00	35,577.27	1,827.29	581.82	.00	.00	.00	.00	3,627.76
2017	46,448.47	94.93-	.00	2,473.79	.00	43,879.75	2,597.79	991.95	.00	.00	.00	.00	5,071.58
2018	62,059.14	144.70-	.00	4,612.40	.00	57,302.04	4,480.41	1,818.57	.00	.00	.00	.00	9,092.81
2019	81,860.68	131.09-	.00	6,796.71	.00	74,932.88	5,796.98	2,486.63	.00	.00	.00	.00	12,593.69
2020	108,547.36	126.76-	.00	8,743.31	.00	99,677.29	5,903.62	2,724.93	.00	.00	.00	.00	14,646.93
2021	115,381.45	1,016.52	212.41	19,831.33	.00	96,779.05	9,712.98	5,008.93	35.05-	46.56-	.00	.00	29,544.31
2022	175,344.74	1,791.60	453.47	58,747.90	.00	118,841.91	22,054.33	13,309.51	7.08-	.00	.00	.00	80,802.23
2023	254,364.26	58,683.08-	63,959.28	100,459.40	67.34-	159,248.40	32,507.29	24,003.29	68.23-	737.41-	.00	.22	132,899.57
2024	587,189.03	122,485.88-	135,825.91	304,757.47	1,296.84-	297,068.43	68,996.84	66,878.85	588.06	1,059.64-	.00	.00	372,457.47
TOTL	1,754,620.55	193,115.19-	200,451.07-	517,302.38	1,364.18-	1,246,018.23	169,872.63	122,179.71	477.70	1,843.61-	.00	.22	685,811.05
2025	13,140,319.63	256,357.76-	178,252.83	12,044,032.51	28,693.52-	1,046,875.71	151,066.28	27,974.72	3,761.58	.00	.00	237,175.96-	11,929,229.31
ENTITY			15MO										
TOTL	14,894,940.18	449,472.95-	378,703.90	12,561,334.89	30,057.70-	2,292,893.94	320,938.91	150,154.43	4,239.28	1,843.61-	.00	237,175.74-	12,615,040.36

LESS COMMISSIONS 126,150.40
 LESS REFUND ADJ 374,464.62-
 TOTAL DISTRIBUTION TO ENTITY 12,114,425.34
 TOTAL DISTRIBUTION TO ATTORNEY 140,310.82

TXDIS4D

FUND DISTRIBUTION REPORT

DATE 07/22/2026

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RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2025 TO 07/21/2026

YEAR FROM 0000 TO 2025

DEBT SERVICE

ISB	-- SAN BENITO ISD												
YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	170.18	.00	.00	16.36	.00	153.82	51.37	10.16	.00	.00	.00	.00	67.73
2001	160.03	.00	.00	40.99	.00	119.04	124.62	24.84	.00	.00	.00	.00	165.61
2002	179.89	.00	.00	34.43	.00	145.46	100.51	20.24	.00	.00	.00	.00	134.94
2003	163.49	.00	.00	11.52	.00	151.97	32.03	8.71	.00	.00	.00	.00	43.55
2004	1,724.66	1,440.26-	.00	11.52	.00	272.88	30.64	8.43	.00	.00	.00	.00	42.16
2005	1,542.00	.00	.00	17.35	.00	1,524.65	44.06	12.28	.00	.00	.00	.00	61.41
2006	2,198.72	.00	.00	78.69	.00	2,120.03	163.55	48.45	.00	.00	.00	.00	242.24
2007	3,167.68	.00	.00	127.15	.00	3,040.53	261.33	77.70	.00	.00	.00	.00	388.48
2008	4,354.07	.00	.00	286.05	.00	4,068.02	547.86	146.48	.00	.00	.00	.00	833.91
2009	1,837.33	.00	.00	63.19	.00	1,774.14	127.14	37.07	.00	.00	.00	.00	190.33
2010	2,880.84	.00	.00	86.15	.00	2,794.69	167.35	50.70	.00	.00	.00	.00	253.50
2011	3,566.05	.00	.00	47.91	.00	3,518.14	86.48	26.88	.00	.00	.00	.00	134.39
2012	3,558.08	.00	.00	42.95	.00	3,515.13	67.35	19.98	.00	.00	.00	.00	110.30
2013	3,458.63	.00	.00	43.74	.00	3,414.89	68.48	22.44	.00	.00	.00	.00	112.22
2014	3,638.91	.00	.00	172.83	.00	3,466.08	195.05	50.88	.00	.00	.00	.00	367.88
2015	3,446.43	.00	.00	169.15	.00	3,277.28	174.29	47.22	.00	.00	.00	.00	343.44
2016	4,309.62	.00	.00	207.59	.00	4,102.03	210.68	67.08	.00	.00	.00	.00	418.27
2017	5,355.47	10.95-	.00	285.22	.00	5,059.30	299.52	114.37	.00	.00	.00	.00	584.74
2018	7,155.37	16.68-	.00	531.81	.00	6,606.88	516.59	209.68	.00	.00	.00	.00	1,048.40
2019	18,912.90	30.29-	.00	1,570.29	.00	17,312.32	1,339.32	574.51	.00	.00	.00	.00	2,909.61
2020	29,641.37	34.62-	.00	2,387.55	.00	27,219.20	1,612.12	744.11	.00	.00	.00	.00	3,999.67
2021	31,507.58	277.59	58.00	5,415.41	.00	26,427.76	2,652.36	1,367.80	9.57-	12.71-	.00	.00	8,067.77
2022	48,516.19	495.72	125.47	16,254.97	.00	32,882.41	6,102.22	3,682.61	1.96-	.00	.00	.00	22,357.19
2023	98,476.18	22,718.94-	24,761.60	38,892.49	26.07-	61,652.42	12,585.08	9,292.78	26.41-	285.49-	.00	.08	51,451.58
2024	232,592.63	48,518.13-	53,802.27	120,718.09	513.69-	117,672.37	27,330.48	26,491.52	232.94	419.73-	.00	.00	147,534.88
TOTL	512,514.30	71,996.56-	78,747.34	187,513.40	539.76-	332,291.44	54,890.48	43,156.92	195.00	717.93-	.00	.08	241,864.20
2025	4,403,484.25	85,908.67-	59,734.74	4,036,104.83	9,615.56-	350,821.05	50,624.18	9,374.68	1,260.55	.00	.00	79,480.51-	3,997,632.84

ENTITY

TOTL	4,915,998.55	157,905.23-	138,482.08	4,223,618.23	10,155.32-	683,112.49	105,514.66	52,531.60	1,455.55	717.93-	.00	79,480.53-	4,239,497.04
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151S

LESS COMMISSIONS	42,394.97
LESS REFUND ADJ	137,026.53-
TOTAL DISTRIBUTION TO ENTITY	4,060,075.54
TOTAL DISTRIBUTION TO ATTORNEY	51,813.67

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,929)	(Count) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS Value	632,273,610	738,024	633,011,634
Land Ag Market Value	271,466,891	0	271,466,891
Land Timber Market Value	0	0	0
Total Land Value	1,476,440,505	1,349,412	1,477,789,917
Improvement HS Value	1,241,348,281	1,298,514	1,242,646,795
Improvement NHS Value	592,853,312	2,026,834	594,880,146
Total Improvement	1,834,201,593	3,325,348	1,837,526,941
Market Value	3,310,642,098	4,674,760	3,315,316,858
BUSINESS PERSONAL PROPERTY	(1,321)	(4)	(1,325)
Market Value	413,550,339	3,740,055	417,290,394
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	3,724,192,437	8,414,815	3,732,607,252
Ag Productivity	12,997,866	0	12,997,866
Ag Loss (-)	258,469,025	0	258,469,025
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,465,723,412	8,414,815	3,474,138,227
	99.8%	0.2%	100.0%
HS CAP Limitation Value (-)	346,069,574	0	346,069,574
CB CAP Limitation Value (-)	111,131,962	312,271	111,444,233
NET APPRAISED VALUE	3,008,521,876	8,102,544	3,016,624,420
Total Exemption Amount	1,230,859,713	500,000	1,231,359,713
NET TAXABLE	1,777,662,163	7,602,544	1,785,264,707
TAX LIMIT/FREEZE ADJUSTMENT	29,121,256	0	29,121,256
LIMIT ADJ TAXABLE (I&S)	1,748,540,907	7,602,544	1,756,143,451
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,748,540,907	7,602,544	1,756,143,451

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$18,539,371.53 = 1,756,143,451 * (1.050600 / 100) + \$89,328.43

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
092906	SABINE ISD	0.5884
123913	SABINE PASS ISD	0.5628
169911	SAINT JO ISD	0.6084
014908	SALADO ISD	0.5971
112909	SALTILLO ISD	0.5689
074917	SAM RAYBURN ISD	0.6098
226903	SAN ANGELO ISD	0.6254
015907	SAN ANTONIO ISD	0.6169
203901	SAN AUGUSTINE ISD	0.5628
27 031912	SAN BENITO CISD	0.6015
066902	SAN DIEGO ISD	0.5689
071904	SAN ELIZARIO ISD	0.5808
233901	SAN FELIPE-DEL RIO CISD	0.6135
214902	SAN ISIDRO ISD	0.6254
105902	SAN MARCOS CISD	0.5628
245904	SAN PERLITA ISD	0.6254
206901	SAN SABA ISD	0.5628
022903	SAN VICENTE ISD	0.6254
058909	SANDS CISD	0.6196
117903	SANFORD-FRITCH ISD	0.6187
061908	SANGER ISD	0.5991
042903	SANTA ANNA ISD	0.5628
084909	SANTA FE ISD	0.6131
137904	SANTA GERTRUDIS ISD	0.5784
031913	SANTA MARIA ISD	0.6254
031914	SANTA ROSA ISD	0.6169
182904	SANTO ISD	0.6169
074911	SAVOY ISD	0.5628
094902	SCHERTZ-CIBOLO-U CITY ISD	0.6169
207901	SCHLEICHER ISD	0.6184
075903	SCHULENBURG ISD	0.6169
129910	SCURRY-ROSSER ISD	0.6138
083901	SEAGRAVES ISD	0.6001
008902	SEALY ISD	0.5628
094901	SEGUIN ISD	0.6178
083903	SEMINOLE ISD	0.6192
012901	SEYMOUR ISD	0.5989
152909	SHALLOWATER ISD	0.6169
242902	SHAMROCK ISD	0.6254
108911	SHARYLAND ISD	0.6169
210903	SHELBYVILLE ISD	0.5628
101924	SHELDON ISD	0.6169

August 5, 2026

20

2025 EXCESS DEBT COLLECTIONS

		ENTER FROM TNT WORKSHEET & DIS4 7/1/2025-6/30/2026		
ENTITY NAME		Debt needed	Debt Collected	Excess debt
1 CBR	CITY OF BROWNSVILLE	25,925,957	29,019,067	3,093,110
2 CBV	TOWN OF BAYVIEW	-	-	NOT APPLICABLE
3 CCB	CITY OF COMBES	332,405	382,630	50,225
4 CIL	TOWN OF INDIAN LAKE	-	-	NOT APPLICABLE
5 CLA	CITY OF LA FERIA	1,593,527	1,291,574	NOT APPLICABLE
6 CLI	CITY OF LOS INDIOS	-	-	NOT APPLICABLE
7 CLO	CITY OF LOS FRESNOS	977,063	1,041,228	64,165
8 CLV	TOWN OF LAGUNA VISTA	107,828	106,415	NOT APPLICABLE
9 CPI	CITY OF PORT ISABEL	1,414,429	1,624,063	209,634
10 CPR	CITY OF PRIMERA	553,083	548,226	NOT APPLICABLE
11 CPV	CITY OF PALM VALLEY	-	-	NOT APPLICABLE
12 CRH	CITY OF RIO HONDO	55,215	206,257	151,042
13 CRV	TOWN OF RANCHO VIEJO	(2,299)	254,765	257,064
14 CSB	CITY OF SAN BENITO	345,589	481,140	135,551
15 CSP	CITY OF SOUTH PADRE ISLAND	2,988,858	3,164,304	175,446
16 CSR	CITY OF SANTA ROSA	-	-	NOT APPLICABLE
17 GCC	CAMERON COUNTY	13,132,437	12,217,665	NOT APPLICABLE
18 IBR	BROWNSVILLE I.S.D	3,437,212	4,305,919	868,707
19 ILA	LA FERIA I.S.D.	2,045,232	2,070,741	25,509
20 IPI	POINT ISABEL ISD	3,197,989	3,639,284	441,295
21 ISB	SAN BENITO ISD	4,120,172	4,182,323	62,151
22 ISM	SANTA MARIA ISD	950,563	962,505	11,942
23 ISR	SANTA ROSA ISD	721,615	728,971	7,356
24 S1	C C DRAINAGE DISTRICT #1	-	-	NOT APPLICABLE
25 S3	C C DRAINAGE DISTRICT #3	-	-	NOT APPLICABLE
26 S4	C C DRAINAGE DISTRICT #4	-	-	NOT APPLICABLE
27 S5	C C DRAINAGE DISTRICT #5	X	-	NOT APPLICABLE
28 SA	PORT OF HARLINGEN AUTHORITY	-	-	NOT APPLICABLE
29 SB	BROWNSVILLE NAVIGATION DISTRICT	-	-	NOT APPLICABLE
30 SC	TEXAS SOUTHMOST COLLEGE DIST	4,396,923	4,856,357	459,434
31 SC1	LAGUNA MADRE WATER DISTRICT	X	-	NOT APPLICABLE
32 SF	C C EMERGENCY SERVICE DIST #1	-	-	NOT APPLICABLE
33 SP1	PASEO DE LA RESACA MUD #1	X	-	NOT APPLICABLE
34 SP2	PASEO DE LA RESACA MUD #2	X	-	NOT APPLICABLE
35 SP3	PASEO DE LA RESACA MUD #3	X	-	NOT APPLICABLE
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	-	-	NOT APPLICABLE
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	-	-	NOT APPLICABLE
38 SV	VALLEY MUD #2	X	-	NOT APPLICABLE
39 CHG	City of Harlingen	3,153,850	3,678,565	524,715
40 IHG	Harlingen ISD	7,824,975	8,028,210	203,235
41 ILO	Los Fresnos ISD	3,711,279	4,249,029	537,750
42 IRH	Rio Hondo ISD	2,497,067	2,444,030	NOT APPLICABLE
43 S6	C C DRAINAGE DISTRICT #6	X	-	NOT APPLICABLE
44 LIV	LONG ISLAND VILLAGE	X	-	NOT APPLICABLE
45 CSTE	CITY OF STARBASE	X	-	NOT APPLICABLE

2026 ANTICIPATED COLLECTION RATES

ENTITY NAME		2023	2024	2025	Anticipated Rate(2026)
1 CBR	CITY OF BROWNSVILLE	96.1%	96.7%	97.7%	96.1%
2 CBV	TOWN OF BAYVIEW	96.5%	94.1%	99.5%	94.1%
3 CCB	CITY OF COMBES	93.9%	99.3%	98.4%	93.9%
4 CIL	TOWN OF INDIAN LAKE	94.3%	102.7%	95.7%	94.3%
5 CLA	CITY OF LA FERIA	97.0%	98.2%	99.0%	97.0%
6 CLI	CITY OF LOS INDIOS	101.8%	97.7%	91.6%	91.6%
7 CLO	CITY OF LOS FRESNOS	93.8%	95.4%	96.9%	93.8%
8 CLV	TOWN OF LAGUNA VISTA	99.2%	98.3%	99.3%	98.3%
9 CPI	CITY OF PORT ISABEL	95.4%	96.6%	98.4%	95.4%
10 CPR	CITY OF PRIMERA	96.9%	95.8%	97.0%	95.8%
11 CPV	CITY OF PALM VALLEY	97.4%	99.5%	100.2%	97.4%
12 CRH	CITY OF RIO HONDO	97.6%	100.3%	100.9%	97.6%
13 CRV	TOWN OF RANCHO VIEJO	96.5%	97.8%	98.0%	96.5%
14 CSB	CITY OF SAN BENITO	96.7%	97.7%	97.9%	96.7%
15 CSP	CITY OF SOUTH PADRE ISLAND	97.1%	97.2%	99.8%	97.1%
16 CSR	CITY OF SANTA ROSA	97.4%	97.2%	97.3%	97.2%
17 GCC	CAMERON COUNTY	94.6%	96.7%	98.5%	94.6%
18 IBR	BROWNSVILLE I.S.D	93.0%	93.7%	97.1%	93.0%
19 ILA	LA FERIA I.S.D.	92.1%	92.9%	95.5%	92.1%
20 IPI	POINT ISABEL ISD	89.7%	98.7%	101.0%	89.7%
21 ISB	SAN BENITO ISD	96.8%	93.4%	95.3%	93.4%
22 ISM	SANTA MARIA ISD	93.1%	130.9%	96.4%	93.1%
23 ISR	SANTA ROSA ISD	92.5%	93.9%	94.9%	92.5%
24 S1	C C DRAINAGE DISTRICT #1	96.1%	97.3%	97.8%	96.1%
25 S3	C C DRAINAGE DISTRICT #3	96.5%	97.7%	98.5%	96.5%
26 S4	C C DRAINAGE DISTRICT #4	95.8%	97.8%	100.9%	95.8%
27 S5	C C DRAINAGE DISTRICT #5	95.9%	97.4%	96.5%	95.9%
28 SA	PORT OF HARLINGEN AUTHORITY	98.0%	99.2%	99.6%	98.0%
29 SB	BROWNSVILLE NAVIGATION DISTRICT	96.8%	96.9%	98.4%	96.8%
30 SC	TEXAS SOUTHMOST COLLEGE DIST	97.0%	97.3%	98.7%	97.0%
31 SC1	LAGUNA MADRE WATER DISTRICT	96.6%	97.0%	97.4%	96.6%
32 SF	C C EMERGENCY SERVICE DIST #1	97.9%	97.9%	100.2%	97.9%
33 SP1	PASEO DE LA RESACA MUD #1	95.8%	109.0%	99.4%	95.8%
34 SP2	PASEO DE LA RESACA MUD #2	85.8%	98.3%	102.8%	85.8%
35 SP3	PASEO DE LA RESACA MUD #3	99.3%	97.9%	99.5%	97.9%
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	90.2%	97.7%	98.0%	90.2%
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	96.2%	96.0%	97.8%	96.0%
38 SV	VALLEY MUD #2	99.1%	99.3%	99.4%	99.1%
39 CHG	City of Harlingen	98.3%	99.1%	99.6%	98.3%
40 IHG	Harlingen ISD	95.9%	96.8%	98.3%	95.9%
41 ILO	Los Fresnos ISD	97.2%	97.7%	98.4%	97.2%
42 IRH	Rio Hondo ISD	95.0%	94.4%	93.7%	93.7%
43 S6	C C DRAINAGE DISTRICT #6	95.3%	98.1%	99.5%	95.3%
44 LIV	LONG ISLAND VILLAGE	93.5%	98.1%	98.1%	98.1%
45 CSTE	CITY OF STARBASE	0.0%	0.0%	99.9%	99.9%



Resolution to Approve Tax Year 2026 Certified Property Values

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Resolution to approve Tax Year 2026 Certified Property Values.

Rationale:

The Chief Appraiser of the Cameron County Appraisal District has certified and submitted the appraisal roll as approved by the Appraisal Review Board, for calendar year beginning January 1, 2026 and ending December 31, 2026, and has delivered to Eddie Garcia, Tax Assessor-Collector for the San Benito Consolidated Independent School District, a statement of the total amount of appraised, assessed, and taxable value of property as of January 1, 2026.

Also included is the value for properties under protest at the time of submission for the assessment rolls lying within the San Benito Consolidated Independent School District.

Paperwork Impact:

This is an informational item only. No board action is required.

Budgetary Information:

N/A

Resource Personnel:

Jose A. Perez, Finance Director
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

CDA(Legal/Local)

OFFICE OF THE TAX ASSESSOR-COLLECTOR

P.O. BOX 952 BROWNSVILLE, TEXAS 78522-0952



EDELMIRO "EDDIE" GARCIA
TAX ASSESSOR-COLLECTOR

L. LAURA GONZALEZ
CHIEF DEPUTY

July 23, 2026

BROWNSVILLE
MAIN OFFICE:
835 E. Levee
(956) 544-6800
FAX: 544-6878

BROWNSVILLE
MOTOR BULK
E. 8th & Levee
(956) 589-7078

SOUTHWEST
BRANCH OFFICE:
5000 Soudan
(956) 355-6460
FAX: 213-2010

HARLINGEN
BRANCH OFFICE:
3102 Wilson Rd
(956) 427-8013
FAX: 427-8017

HARLINGEN
MOTOR BULK
340 E. Van Buren
(956) 427-6000

SAN BENITO
BRANCH OFFICE:
1330 W. Eggen St
(956) 304-8212
FAX: 361-8235

SAN BENITO
MOTOR BULK
199 S. San Houston
(956) 347-8361

LOS PRESNOS
BRANCH OFFICE:
745 W. Ocean Blvd
(956) 233-1434
FAX: 233-6154

PORT ISABEL
BRANCH OFFICE:
3015 Highway 100
(956) 943-8101
FAX: 943-0194

LA FERIA
BRANCH OFFICE:
200 Industrial
(956) 797-3075
FAX: 797-9239

RIO HONDO
BRANCH OFFICE:
125 W. Colorado
(956) 748-2325
FAX: 748-4622

SAN BENITO ISD
VICKI PEREZ-ASSISTANT SUPERINTENDENT OF FINANCE & OPERATIONS
240 N CROCKETT
SAN BENITO, TX 78586

Dear VICKI PEREZ-ASSISTANT SUPERINTENDENT OF FINANCE & OPERATIONS:

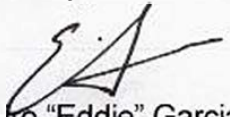
Enclosed you will find your jurisdiction's 2026 Certified Totals and other pertinent documentation received from the Cameron Appraisal District on July 22, 2026. State law requires a tax rate be adopted no later than September 30th by the taxing unit (Texas Property Tax code Sec 26.05). However, **we will require your adopted tax rate to be submitted to our office no later than Friday, September 11, 2026** in order to meet the October 1st statement mail out deadline.

Note: Your adopted tax rate must be submitted by Resolution/Ordinance or any official document no later than September 11, 2026. It is the responsibility of the Taxing Unit to provide this document with all signatures required to the Tax-Assessor Collector's Office.

Also, please email our office your tax rate adoption calendar as soon as it is available, so that we may include your district in our technical assistance schedule and update the Property Tax Transparency Website.

If you have any questions regarding this letter, please contact Ms. Neiva P. Escobar, PCC – Property Tax Manager at (956) 589-7078, or our Property Tax Specialists team @ Property.Tax@co.cameron.tx.us if we can be of any further assistance.

Respectfully,


Edelmiro "Eddie" Garcia
Cameron County Tax Assessor-Collector

CAMERON APPRAISAL DISTRICT



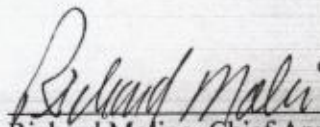
CERTIFICATION OF APPRAISAL ROLL TO ASSESSOR

2026

RE: SECTION §26.01 PROPERTY TAX CODE

I, Richard Molina, Chief Appraiser for the Cameron Appraisal District,
certify that the Appraisal Review Board approved the appraisal records on July 22, 2026
and the part of those records as presented herein constitute the 2026 appraisal roll
for SAN BENITO C.I.S.D
Taxing Unit

ARB Approved Market Value:	<u>\$3,724,192,437</u>
ARB Approved Net Taxable Value:	<u>\$1,777,662,163</u>
Market Value Under ARB Review:	<u>\$8,414,815</u>


Richard Molina, Chief Appraiser

July 22, 2026
Date

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,929)	(Count) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS Value	632,273,610	738,024	633,011,634
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OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	3,724,192,437	8,414,815	3,732,607,252
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Timber Loss (-)	0	0	0
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	99.8%	0.2%	100.0%
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CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
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APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$18,539,371.53 = 1,756,143,451 * (1.050600 / 100) + \$89,328.43

SAN BENITO C.I.S.D
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	29,665,508	2,087,259	18,867.43	6,013.42	84,397.91	7,096.11	320
DPS	662,303	16,313	171.38	0	826.55	0	7
OV65	326,916,001	26,858,444	255,179.33	83,315.01	917,675.65	101,305.05	3,067
OV65S	1,808,059	91,710	963.51	0	2,406.5	0	18
Total	359,051,871	29,053,726	275,181.65	89,328.43	1,005,306.61	108,401.16	3,412

Tax Rate: 1.050600

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	1,056,703	67,530	0	67,530	5
Total	1,056,703	67,530	0	67,530	5

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	29,665,508	2,087,259	18,867.43	6,013.42	84,397.91	7,096.11	320
DPS	662,303	16,313	171.38	0	826.55	0	7
OV65	326,916,001	26,858,444	255,179.33	83,315.01	917,675.65	101,305.05	3,067
OV65S	1,808,059	91,710	963.51	0	2,406.5	0	18
Total	359,051,871	29,053,726	275,181.65	89,328.43	1,005,306.61	108,401.16	3,412

Tax Rate: 1.050600

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	1,056,703	67,530	0	67,530	5
Total	1,056,703	67,530	0	67,530	5

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	742,489,737	7,746	0	0	742,489,737	7,746
HS-Prorated	2,283,635	24	0	0	2,283,635	24
OV65-Local	0	0	0	0	0	0
OV65-State	35,812,580	3,213	0	0	35,812,580	3,213
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	157,100	14	0	0	157,100	14
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	2,538,555	324	0	0	2,538,555	324
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	18,151,319	234	0	0	18,151,319	234
DVHS-Prorated	870,010	8	0	0	870,010	8
DVHSS	741,379	25	0	0	741,379	25
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	52,511	2	0	0	52,511	2
FRSS	0	1	0	0	0	1
Subtotal for Homestead Exemptions	803,096,826	11,591	0	0	803,096,826	11,591
Disabled Veterans Exemptions						
DV1	214,550	60	0	0	214,550	60
DV1S	10,000	5	0	0	10,000	5
DV2	71,869	24	0	0	71,869	24
DV2S	0	1	0	0	0	1
DV3	208,000	41	0	0	208,000	41
DV3S	10,000	2	0	0	10,000	2
DV4	1,255,688	246	0	0	1,255,688	246
DV4S	55,254	25	0	0	55,254	25
Subtotal for Disabled Veterans Exemptions	1,825,361	404	0	0	1,825,361	404
Special Exemptions						
Charitable Org	2,549,851	3	0	0	2,549,851	3
FR	132,442,722	8	0	0	132,442,722	8
MASSS	311,402	1	0	0	311,402	1
PPV	158,250	6	0	0	158,250	6
Subtotal for Special Exemptions	135,462,225	18	0	0	135,462,225	18

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	48,952	3	0	0	48,952	3
EX-Prorated	0	0	0	0	0	0
Exempt UD	311,940	14	0	0	311,940	14
EX-XA	2,820,788	5	0	0	2,820,788	5
EX-XA-PRORATED	0	0	0	0	0	0
EX-XG	341,595	3	0	0	341,595	3
EX-XG-PRORATED	0	0	0	0	0	0
EX-XR	4,954,179	46	0	0	4,954,179	46
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	368,932	2	0	0	368,932	2
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	236,025,467	1,797	0	0	236,025,467	1,797
EX-XV-PRORATED-	407,915	2	0	0	407,915	2
EX-XV-PRORATED	95,504	3	0	0	95,504	3
Subtotal for Absolute Exemptions	245,375,272	1,875	0	0	245,375,272	1,875
Other Exemptions						
BPPEX	30,914,829	834	500,000	4	31,414,829	838
BPPEX-AL	4,052,018	108	0	0	4,052,018	108
BPPEX-TU	5,127,576	192	0	0	5,127,576	192
BPPEX-UD	5,005,606	172	0	0	5,005,606	172
CC	0	3	0	0	0	3
Subtotal for Other Exemptions	45,100,029	1,309	500,000	4	45,600,029	1,313
Total:	1,230,859,713	15,197	500,000	4	1,231,359,713	15,201

New Value

Total New Market Value: \$33,979,284

Total New Taxable Value: \$28,253,212

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	2	187,559
EX-XV	Other Exemptions (including public property, reli...	13	1,002,424
Absolute Exemption Value Loss:		15	1,189,983

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	724	30,268,398
BPPEX-AL	BPPEX-AL	101	4,035,513
BPPEX-TU	BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	0
DV3	Disabled Veterans 50% - 69%	5	20,000
DV4	Disabled Veterans 70% - 100%	38	302,935
DVHS	Disabled Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
FR	FREEPORT	8	132,442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619,734
OV65S	OV65 Surviving Spouse	2	0
Partial Exemption Value Loss:		1,315	198,046,759
Total NEW Exemption Value			199,236,742

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			199,236,742

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
20	2,295,716	138,745	-2,156,971

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	6,644	173,411	98,869	158,876	101,756	31,981	0
A & E	7,594	178,774	99,754	162,353	103,625	33,721	0

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
18	8,414,815	7,723,379	6,985,255

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	12,592		27,437,014	1,764,919,506	759,213,395
B	Multifamily Residential	206		191,190	90,791,030	82,532,849
C1	Vacant Lots and Tracts	2,625		867,246	142,519,204	126,402,088
D1	Qualified Open-Space Land	1,759	32,360.63	0	271,466,891	12,975,059
D2	Farm or Ranch Improvements on Qualified	93		5,504	1,859,563	1,745,653
E	Rural Land,Not Qualified for Open-Space Land	3,044		702,292	443,945,503	225,662,978
F1	Commercial Real Property	834		1,936,355	282,450,914	273,444,099
F2	Industrial Real Property	33		0	39,403,434	36,488,374
J1	Water Systems	4		0	54,339	52,100
J2	Gas Distribution Systems	2		0	2,831,410	2,713,869
J3	Electric Companies (including Co-ops)	70		751,790	111,580,082	111,087,017
J4	Telephone Companies (including Co-ops)	24		1,070	2,510,180	2,175,091
J5	Railroads	19		0	6,323,645	6,017,118
J6	Pipelines	9		0	658,200	512,431
J7	Cable Companies	1		0	2,218,230	2,093,230
J8	Other Type of Utility	62		204,890	3,865,050	263,450
L1	Commercial Personal Property	1,045		394,283	109,878,075	74,789,083
L2	Industrial and Manufacturing Personal Property	26		0	157,746,813	22,731,102
M1	Mobile Homes	1,606		0	22,491,301	17,639,766
O	Residential Inventory	160		1,429,704	5,824,007	5,813,969
S	Special Inventory	62		0	15,983,207	13,309,442
XA	Public Property for Housing Indigent Persons	5		0	2,820,788	0
XG	Primarily Performing Charitable Functions (§11.	3		0	341,595	0
XR	Nonprofit Water or Wastewater Corporation	48		0	4,954,179	0
XU	MiscellaneousExemptions (§11.23)	2		0	368,932	0
XV	Other Totally Exempt Properties (including	1,842		57,946	236,386,359	0
Totals:			32,360.63	33,979,284	3,724,192,437	1,777,662,163

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	8		0	1,014,412	1,014,412
C1	Vacant Lots and Tracts	1		0	31,809	31,809
E	Rural Land,Not Qualified for Open-Space Land	2		0	252,677	210,994
F1	Commercial Real Property	3		0	3,375,862	3,105,274
L1	Commercial Personal Property	3		0	1,240,055	865,055
L2	Industrial and Manufacturing Personal Property	1		0	2,500,000	2,375,000
Totals:			0	0	8,414,815	7,602,544

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	12,600		27,437,014	1,765,933,918	760,227,807
B	Multifamily Residential	206		191,190	90,791,030	82,532,849
C1	Vacant Lots and Tracts	2,626		867,246	142,551,013	126,433,897
D1	Qualified Open-Space Land	1,759	32,360.63	0	271,466,891	12,975,059
D2	Farm or Ranch Improvements on Qualified	93		5,504	1,859,563	1,745,653
E	Rural Land,Not Qualified for Open-Space Land	3,046		702,292	444,198,180	225,873,972
F1	Commercial Real Property	837		1,936,355	285,826,776	276,549,373
F2	Industrial Real Property	33		0	39,403,434	36,488,374
J1	Water Systems	4		0	54,339	52,100
J2	Gas Distribution Systems	2		0	2,831,410	2,713,869
J3	Electric Companies (including Co-ops)	70		751,790	111,580,082	111,087,017
J4	Telephone Companies (including Co-ops)	24		1,070	2,510,180	2,175,091
J5	Railroads	19		0	6,323,645	6,017,118
J6	Pipelines	9		0	658,200	512,431
J7	Cable Companies	1		0	2,218,230	2,093,230
J8	Other Type of Utility	62		204,890	3,865,050	263,450
L1	Commercial Personal Property	1,048		394,283	111,118,130	75,654,138
L2	Industrial and Manufacturing Personal Property	27		0	160,246,813	25,106,102
M1	Mobile Homes	1,606		0	22,491,301	17,639,766
O	Residential Inventory	160		1,429,704	5,824,007	5,813,969
S	Special Inventory	62		0	15,983,207	13,309,442
XA	Public Property for Housing Indigent Persons	5		0	2,820,788	0
XG	Primarily Performing Charitable Functions (§11.	3		0	341,595	0
XR	Nonprofit Water or Wastewater Corporation	48		0	4,954,179	0
XU	MiscellaneousExemptions (§11.23)	2		0	368,932	0
XV	Other Totally Exempt Properties (including	1,842		57,946	236,386,359	0
Totals:			32,360.63	33,979,284	3,732,607,252	1,785,264,707

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	324942	AEP TEXAS INC-07C	\$90,358,052	\$90,233,054
2	739658	PALMS PROPERTY OWNER LLC	\$19,594,210	\$18,180,765
3	562749	MHC FUN N SUN LLC	\$18,213,991	\$17,962,952
4	774617	SHARYLAND UTILITIES LP	\$17,696,050	\$17,571,050
5	701980	UNITED RENTALS NORTH AMERICA INC	\$15,584,135	\$15,466,985
6	728110	WALMART INC,	\$14,316,045	\$14,191,045
7	713634	349 S HELEN MOORE ROAD LLC	\$14,000,000	\$14,000,000
8	723850	AEP TEXAS INC	\$13,331,400	\$13,331,400
9	773060	PANASONIC AUTOMOTIVE SYSTEMS	\$67,725,628	\$12,599,950
10	714003	RIRA AMG REATA LP	\$10,815,747	\$10,815,747
11	166712	CODYSUR TRUCKS INC	\$9,056,157	\$8,931,157
12	588912	VDC SAN BENITO RESERVE I HOMES LP	\$7,300,000	\$7,300,000
13	85724	H E BUTT GROCERY CO	\$6,640,157	\$6,640,157
14	325061	UNION PACIFIC RR CO-07C	\$5,461,893	\$5,295,047
15	691356	SHIELD ENTERPRISES LLC	\$5,542,329	\$5,169,269
16	711531	ESPERANZA HOMES BROWNSVILLE LLC	\$4,980,014	\$4,980,014
17	704791	LQBAL & SONS CAPITAL GROWTH LLC	\$4,573,539	\$4,573,539
18	581064	TOYODA GOSEI BROWNSVILLE TX LLC	\$4,550,613	\$4,262,383
19	714745	DTRAM INVESTMENTS LLC	\$4,846,661	\$4,151,196
20	621621	BACONSCHNITZL LLC	\$3,930,907	\$3,930,907
Total			\$338,517,528	\$279,586,617

Year	2025		2026		
Entity	ISB		ISB		
Description	SAN BENITO C.I.S.D	SAN BENITO C.I.S.D	Value Diff	% Diff	
Properties	24,798	25,268	470	1.90%	
Land Value	1,828,495,022	1,837,526,941	9,031,919	0.49%	
Imp Value	1,463,328,583	1,477,789,917	14,461,334	0.99%	
Personal	396,073,134	417,290,394	21,217,260	5.36%	
Mineral	0	0	0	0.00%	
Market	3,687,896,739	3,732,607,252	44,710,513	1.21%	
Ag Loss	271,487,299	258,469,025	(13,018,274)	(4.80%)	
Cap Loss	627,353,920	457,513,807	(169,840,113)	(27.07%)	
Assessed	2,789,055,520	3,016,624,420	227,568,900	8.16%	
Total Exemptions	1,136,256,993	1,231,359,713	95,102,720	8.37%	
Taxable Value	1,652,798,527	1,785,264,707	132,466,180	8.01%	
Tax Rate	1.0506	1.0506	0.000000	0.00%	
Run Date	2026-07-09	2026-07-22			
Supplement No.	16	0			



Request for Approval of the Resolution to Designate an Officer to work with the County on the Adoption of the Tax Rates

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Resolution to Designate an Officer to work with the County on the Adoption of the Tax Rates.

Rationale:

Each taxing unit's governing body is required to designate by official action, an officer or employee to calculate the no-new-revenue and the voter-approval tax rates for the taxing unit. Also, as per Property Tax Code Section 26.04(c), the designated person will also certify the accuracy of the Tax Rate Calculations worksheets.

Paperwork Impact:

Board President Signature Required
Board Secretary Signature Required

Budgetary Information:

N/A

Resource Personnel:

Jose A. Perez, Finance Director
Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

CDA(Legal/Local)

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT**

WHEREAS, the Board of Trustees ("Board") of the San Benito Consolidated Independent School District ("District") is authorized by Texas Education Code § 11.151 to govern and oversee the management of the public schools in the District; and

WHEREAS, the Board, as authorized by Texas Education Code § 45.002, .003(a) may levy, assess, and collect annual ad valorem taxes for the maintenance of the district's schools; and

WHEREAS, after the District's assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district; and

WHEREAS, the designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax Code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate; and

WHEREAS, pursuant to Texas Tax Code § 26.04(c), (d-1), (d-3), as soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the district, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the district is located.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:

RESOLVED, the Board of Trustees hereby appoints the District's Jose A. Perez,

Finance Director

as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

RESOLVED, the authority granted by this resolution is effective henceforth unless the Board takes action to change the title of the appointee.

PASSED AND APPROVED this _____ day of _____, 2026 by the Board of Trustees for the San Benito Consolidated Independent School District.

Board President:

Signature

Orlando Lopez, Board President

Printed Name / Title

Board Secretary:

Signature

Celina Gonzales, Board Secretary

Printed Name / Title

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

San Benito Consolidated Independent School District

School District's Name

(956) 361-6110

Phone (area code and number)

240 N CROCKETT ST., SAN BENITO, TX 78586

School District's Address, City, State, ZIP Code

www.sbcisd.net/

School District'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 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, 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.

Insert hyperlink:

[Source Documents — click to view index](#)

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). ²	\$ 1,652,798,527 urce
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 23,198,055 urce
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,629,600,472
4.	Prior year total adopted tax rate.	\$ 1.0506 / \$100 Source
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 10,070,694	urce
	B. Prior year values resulting from final court decisions: \$ 9,786,892	urce
	C. Prior year value loss. Subtract B from A. ⁴	\$ 283,802

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: \$ 34,735,602 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 34,735,602
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 35,019,404
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,664,619,876
9.	Prior year taxable value of property in territory the school 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 school district 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, or 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: \$ 1,189,983 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ...+ \$ 198,046,759 C. Value loss. Add A and B. ⁷	\$ 199,236,742
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 in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. \$ 2,295,716 B. Current year productivity or special appraised value: - \$ 138,745 C. Value loss. Subtract B from A. ⁸	\$ 2,156,971
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 201,393,713
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 1,463,226,163
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 15,372,654
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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. ⁹	\$ 200,451
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ¹⁰ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 15,573,105

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 §26.012(13)¹⁰ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values. ¹² \$ 1,777,662,163 B. 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 C. Total current year value. Subtract B from A.	 \$ 1,777,662,163
18.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ 7,602,544 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	 \$ 7,602,544
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶	\$ 29,121,256
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ 1,756,143,451
22.	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 by the school district.	\$ 0
23.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 28,253,212
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 28,253,212
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 1,727,890,239
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.9013 /\$100

¹¹ Tex. Tax Code §§26.012 and 26.04(c-2)¹² Tex. Tax Code §26.012(6)¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(B)¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)¹⁸ Tex. Tax Code §26.012(1-a)¹⁹ Tex. Tax Code §26.04(d-3)²⁰ Tex. Tax Code §26.012(6)

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 rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²¹

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

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

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.²²
- Enrichment Tax Rate:**²³ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.²⁴
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.²⁵ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²⁶

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²⁷ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁸ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate	
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁹	\$ <u>0.6015</u> /\$100	urce
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ <u>0.1700</u> /\$100 B. \$0.05 per \$100 of taxable value \$ <u>0.0500</u> /\$100	\$ <u>0.1700</u> /\$100	urce
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³¹	\$ <u>0.7715</u> /\$100	
30.	Total current year debt to be paid with property 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 school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. ³² Enter debt amount: \$ <u>6,726,064</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>2,315,642</u> D. Adjust debt: Subtract B and C from A.	\$ <u>4,410,422</u>	urce urce urce

²¹ Tex. Tax Code §26.08(n)

²² Tex. Edu. Code §48.2551(a)(3)

²³ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁴ Tex. Edu. Code §48.202(a-1)(2)

²⁵ Tex. Tax Code §26.012(3)

²⁶ Tex. Edu. Code §45.0021(a)

²⁷ Tex. Edu. Code §11.184(b)

²⁸ Tex. Edu. Code §11.184(b-1)

²⁹ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

³⁰ Tex. Tax Code §26.08(n)(2)

³¹ Tex. Edu. Code §45.003(d)

³² Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³³	\$ 62,151
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 4,348,271
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector. ³⁵ 93.4000 % B. Enter the prior year actual collection rate 93.5000 % C. Enter the 2024 actual collection rate 93.4000 % D. Enter the 2023 actual collection rate 96.8000 %	93.4000 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 4,655,536
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,756,143,451
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.2651 /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ³⁶	\$ 1.0366 /\$100

SECTION 3: Adjustment for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district 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
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,756,143,451
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.0366 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁹ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.0506 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 1.0006 /\$100

³³ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.0500 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0.9866 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.....\$ 0.9013 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate\$ 0.9866 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 45

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴⁰

**print
here** ➡

Printed Name of School District Representative

**sign
here** ➡

School District Representative

Date

⁴⁰ Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

SAN BENITO CISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / CAMERON / Latest Prior Year Supplement	9
2	Prior year tax ceilings	CAD Docs / CAMERON / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	TEA / District	10
4MO	Prior year M&O tax rate	TEA / District	10
5A	Original prior year ARB values	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
5B	Prior year values from final court decisions	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6A	Prior year ARB certified value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
6B	Prior year disputed value	CAD Docs / Preliminary Estimates (4/30)	11
		CAD Docs / CAMERON / Certified Reports (7/25)	12
		CAD Docs / Preliminary Estimates (4/30)	13
9	Prior year taxable value of deannexed territory	CAD Docs / CAMERON / Certified Reports (7/25)	14
10A	Absolute exemptions — prior year market value	CAD Docs / CAMERON / Certified Reports (7/25)	14
10B	Partial exemptions	CAD Docs / CAMERON / Certified Reports (7/25)	14
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / CAMERON / Certified Reports (7/25)	14
11B	Current year productivity or special appraised value	CAD Docs / CAMERON / Certified Reports (7/25)	14
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	16
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	15
17A	Certified values	CAD Docs / CAMERON / Certified Reports (7/25)	17
17B	Pollution control and energy storage system exemption	CAD Docs / CAMERON / Certified Reports (7/25)	14
18A	Current year taxable value of properties under protest	CAD Docs / CAMERON / Certified Reports (7/25)	17
18B	Current year value of properties not under protest or not certi...	CAD Docs / Preliminary Estimates (4/30)	13
19	Current year tax ceilings	CAD Docs / CAMERON / Certified Reports (7/25)	17
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	13
22	Total current year taxable value of properties in territory ann...	CAD Docs / CAMERON / Certified Reports (7/25)	14
23	Total current year taxable value of new improvements	CAD Docs / CAMERON / Certified Reports (7/25)	14
27	Current year maximum compressed tax rate (MCR)	TEA / District	18
28A	Prior year enrichment tax rate	TEA / District	10
30A	Total current year debt — property tax revenue	No source annotation	
30B	Subtract unencumbered fund amount	No source annotation	
30C	Subtract state aid received	TEA / District	10
31	Certified prior year excess debt collections	Tax Office Docs	19
33A	Current year anticipated collection rate	Tax Office Docs	20
33B	Current year - 1 actual collection rate	Tax Office Docs	20
33C	Current year - 2 actual collection rate	Tax Office Docs	20
33D	Current year - 3 actual collection rate	Tax Office Docs	20

38	TCEQ certified expenses for pollution control	No source annotation
43	Prior year voter-approval tax rate (disaster adjustment)	No source annotation

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (23,456)	(Count) (0)	(Count) (23,456)
REAL PROPERTY & MFT HOMES			
Land HS Value	565,999,361	0	565,999,361
Land NHS Value	613,729,526	0	613,729,526
Land Ag Market Value	283,599,696	0	283,599,696
Land Timber Market Value	0	0	0
Total Land Value	1,463,328,583	0	1,463,328,583
Improvement HS Value	1,242,517,562	0	1,242,517,562
Improvement NHS Value	585,977,460	0	585,977,460
Total Improvement	1,828,495,022	0	1,828,495,022
Market Value	3,291,823,605	0	3,291,823,605
BUSINESS PERSONAL PROPERTY	(1,342)	(0)	(1,342)
Market Value	396,073,134	0	396,073,134
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (24,798)	(Total Count) (0)	(Total Count) (24,798)
TOTAL MARKET	3,687,896,739	0	3,687,896,739
Ag Productivity	12,112,397	0	12,112,397
Ag Loss (-)	271,487,299	0	271,487,299
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,416,409,440	0	3,416,409,440
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	433,747,016	0	433,747,016
CB CAP Limitation Value (-)	193,606,904	0	193,606,904
NET APPRAISED VALUE	2,789,055,520	0	2,789,055,520
Total Exemption Amount	1,136,256,993	0	1,136,256,993
NET TAXABLE	1,652,798,527	0	1,652,798,527
TAX LIMIT/FREEZE ADJUSTMENT	23,198,055	0	23,198,055
LIMIT ADJ TAXABLE (I&S)	1,629,600,472	0	1,629,600,472
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,629,600,472	0	1,629,600,472

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$17,206,493.86 = 1,629,600,472 * (1.050600 / 100) + \$85,911.3

SAN BENITO CISD			
	SY 2024-25	SY 2025-26	SY 2026-27
<i>Students</i>			
1. Refined Average Daily Attendance (ADA)	7,876,449	7,520,392	7,148,227
2. Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	6,468,956	6,159,534	5,833,072
3. Special Education FTEs Detail Report	409,548	437,334	437,334
4. Career & Technology FTEs	997,945	923,524	877,821
5. Weighted ADA (WADA) Detail Report	12,345,241	12,050,401	11,544,039
WADA-to-ADA Ratio	1.567	1.602	1.615
6. PEIMS Enrollment	9,073	8,624	8,197
<i>Property Values</i>			
7. Prior Tax Year State Certified Property Value	\$1,533,849,792	\$1,607,332,434	\$1,677,049,536
8. Current Tax Year State Certified Property Value	\$1,607,332,434	\$1,677,049,536	\$1,764,089,566
Year-Over-Year Value Change	4.79%	4.34%	5.19%
<i>Tax Rates and Collections</i>			
9. Current Tax Year M&O Tax Rate	\$0.736900	\$0.786900	\$0.771500
10. Tier One Tax Year M&O Tax Rate	\$0.616900	\$0.616900	\$0.601500
11. Maximum Compressed Tax Rate	\$0.616900	\$0.616900	\$0.601500
Tier Two, Level One Pennies (Golden Pennies)	\$0.080000	\$0.080000	\$0.080000
Tier Two, Level Two Pennies (Copper Pennies)	\$0.040000	\$0.090000	\$0.090000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.000000	\$0.000000	\$0.000000
12. M&O Tax Collections Detail Report	\$12,847,106	\$12,941,573	\$12,847,106
M&O Collections Relative to T2	102.6%	98.1%	94.4%
13. I&S Tax Rate	\$0.291800	\$0.263700	\$0.265100
14. I&S Tax Collections	\$4,557,085	\$4,180,745	\$4,244,105
I&S Collections Relative to T8	97.2%	94.5%	90.8%
15. Total Tax Collections	\$16,711,777	\$17,122,318	\$17,091,210
16. Total Tax Levy	\$16,935,061	\$18,327,802	\$18,293,511
<i>Funding Components</i>			
17. District Basic Allotment * TR / MCR	\$6,160	\$6,215	\$6,215
18. School Safety Allotment (SSA) ADA	7,725,463	7,454,692	7,082,527
19. ASF ADA	7,956,791	7,876,449	7,520,392
20. Per Capita Rate	\$619.868	\$471.190	\$620.000
<i>Program Intent Codes - Allotments</i>			
<i>Tier One Subchapter B and C Allotments</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
21. 11-Regular Program Allotment 48.051	\$39,848,769	\$38,281,504	\$36,252,540
22. Small and Mid-Size Allotment 48.101	\$0	\$0	\$0
23. 23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$9,864,939	\$10,751,960	\$10,751,960
24. 37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$311,080	\$312,615	\$297,077
25. 24-Compensatory Education Allotment 48.104 (spend 55% of amount, spend req. repealed beginning with 25-26 school year)	\$12,087,050	\$11,649,310	\$11,073,724
26. 25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$1,363,297	\$1,121,719	\$1,066,208
27. 22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$8,156,655	\$7,615,775	\$7,238,889
28. 11-Public Education Grant 48.107	\$0	\$0	\$0
29. 36-Early Education Allotment 48.108 (spend 100% of amount) INCLUDES REALLOCATION UNDER HB2	\$1,542,092	\$1,747,973	\$1,661,470
30. 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$166,341	\$161,670	\$153,618
31. 38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$441,000	\$297,000	\$297,000
32. Fast Growth Allotment 48.111	\$0	\$0	\$0
33. Teacher Incentive Allotment 48.112	\$1,861,192	\$2,926,861	\$2,926,861
34. Mentor Program Allotment 48.114	\$0	\$0	\$0
School Safety Allotment 48.115	\$377,255	MOVED TO 48.160	MOVED TO 48.160
35. Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	\$0	\$0	\$0
Early Literacy Intervention Allotment 48.122	N/A	N/A	\$0
<i>Tier One Subchapter D Allotments</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
36. 99-Transportation Allotment 48.151	\$771,769	\$771,769	\$771,769
37. 99-New Instructional Facility Allotment 48.152	\$0	\$0	\$0
38. 48.153 Dropout Recovery and Residential Placement Facility Allotment			
39. Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$5,061	\$26,451	\$26,451
40. College Preparation Assessment Reimbursement 48.155	\$0	\$0	\$0
41. Certification Examination Reimbursement 48.156	\$6,396	\$6,396	\$6,396
Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	\$25,982	\$25,982	\$25,982
42. Teacher Retention Allotment 48.158	N/A	N/A	\$0
43. Support Staff Retention Allotment 48.1581	N/A	\$2,642,500	\$2,642,500
44. Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	N/A	\$274,223	\$259,532
45. School Safety Allotment 48.160	N/A	\$238,000	\$238,000
46. Allotment for Basic Costs 48.161	N/A	\$828,094	\$820,241
47. Total Cost of Tier One Detail Report	N/A	\$914,144	\$868,905
48. Local Fund Assignment	\$76,828,877	\$80,593,945	\$77,379,123
49. Per Capita Distribution from Available School Fund (ASF)	(\$9,915,634)	(\$10,345,719)	(\$10,610,999)
Foundation School Program (FSP) State Funding	(\$4,932,160)	(\$3,711,304)	(\$4,662,643)
<i>Foundation School Program (FSP) State Funding</i>			
50. FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$61,981,083	\$66,536,922	\$62,105,481
51. Tier Two Detail Report	\$13,643,131	\$14,745,168	\$13,336,017
52. Other Programs Detail Report	\$1,201,746	\$1,304,393	\$1,281,631
53. Total FSP Operations Funding	\$76,825,961	\$82,586,483	\$76,723,129
<i>State Aid by Fund Code / Object Code - Funding Source</i>			
<i>M&O State Aid</i>			
	SY 2024-25	SY 2025-26	SY 2026-27
54. 199/5812 - Foundation School Fund	\$76,281,581	\$82,069,043	\$76,231,296
55. 199/5811 - Available School Fund	\$4,932,160	\$3,711,304	\$4,662,643
56. 410/5829 - Instructional Materials & Technology Fund	\$544,380	\$517,440	\$491,833
<i>I&S State Aid</i>			
57. 599/5829 - EDA	\$1,853,440	\$1,828,941	\$1,610,802
58. 599/5829 - Instructional Facilities Allotment (Bond)	\$1,550,646	\$856,205	\$695,840
59. 199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0	\$0
60. Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$0	30C	\$0
61. TOTAL FSP/ASF STATE AID	\$85,162,207	\$88,982,933	\$83,701,414
<i>Local Revenue in Excess of Entitlement</i>			
62. Local Revenue in Excess of Entitlement Detail Report	\$0	\$0	\$0

Lawsuits for TNT Calculation

Inactive		Active	
Market Value	Settled Value	Original value	Contested value (not reported)
\$2,650,000	\$2,525,000	\$752,000	\$0
\$135,000	\$135,000	\$5,300,000	\$0
\$1,235,555	\$1,198,052	\$46,500	\$0
\$13,875	\$13,875	\$26,422,796	\$0
\$52,726	\$52,726	\$159,371	\$0
\$683,538	\$662,239	\$51,367	\$0
\$5,300,000	\$5,200,000	\$53,830	\$0
Total	\$10,070,694	\$53,830	\$0
		\$53,830	\$0
		\$53,635	\$0
		\$53,858	\$0
		\$55,769	\$0
		\$73,504	\$0
		\$1,605,312	\$0
		\$34,735,602	\$0
Total		\$34,735,602	

2025 LAWSUITS ATTORNEY/AGENT	PARCEL NUMBER	PID #	emline	PROPERTY OWNER	CAUSE NUMBER
R Gilbert D. Davila	07-9833-0000-0020-00 38375		CBR,GCC,IBR,SRN,SD1,SST,SST	Varco Investments, Ltd, Morrison Plaza, 3340 Pablo Kisel Blvd., Brownsville	2025-DCL-03857-B
	07-9834-0010-0010-00 394386		CBR,GCC,IBR,SRN,SD1,SST,SST	Morrison Center, 3230 Pablo Kisel Blvd., Brownsville	
	98-4232-0010-0020-00 406606		CHG,GCC,IHG,SAN,SDS,SST	Stuart Plaza, 6710 W. Exp. 83, Harlingen	
R Jason Robert Nassour	60-8151-0000-0020-00 403171		CSB,GCC,IBS,S03,SST	South Texas SDI Properties, LLC	2025-DCL-03792-B
R Gilbert D. Davila, Attorney	01-0000-0870-0080-00 28162		CBR,GCC,IBR,SRN,SST,SST	Origo Works, Properties, LLC, 115 E Washington St., Brownsville	2025-DCL-03956-G
	01-0000-0950-0010-00 29233		CBR,GCC,IBR,SRN,SST,SST	1005 E. Adams St., Brownsville	
	04-8300-0290-0141-00 50482		CBR,GCC,IBR,SRN,SST,SST	222 N. Expressway 77/83, Brownsville	
R Gilbert D. Davila	67-6820-0010-0058-00 113422		CSP,GCC,IPJ,SC1,SST,SST	Uptown Brownsville, LLC, 410 Padre Blvd., South Padre Island	2025-DCL-03853-A
	01-1060-0060-0010-01 29864		CBR,GCC,IBR,SRN,SST,SST	1552 Palm Blvd., Brownsville	
	60-8152-0010-0010-00 411324		CSB,GCC,IBS,S03,SST	600 W. Business 77, San Benito	
R Andrea Hoyt	21-5242-0010-0010-00 240174		CHG,GCC,IHG,S03,SST	Lowes Home Center, Inc., 4705 S. South Expressway 83/77, Harlingen	2025-DCL-00409-C
	05-0000-0330-0000-00 50948		CBR,GCC,IBR,SRN,SD1,SST,SST	525 Ruben Torres, Blvd., Brownsville	
R Richard Bradley O'Neill, Attorney	31-0000-4440-0020-00 87266		CLV,GCC,IPJ,SC1,SST,SST	Peak Bay Apartments, LLC, 242 Santa Isabel Blvd, Laguna Vista	2025-DCL-04037-I
	18-4762-0020-0000-00 73647		CHG,GCC,IHG,SAN,SST	Harlingen Apartments, LLC, 1801 Horseshoe, Harlingen	2025-DCL-04038-G
R Richard Bradley O'Neill, Attorney	02-7010-0000-2040-00 41011		CBR,GCC,IBR,SRN,SD1,SST,SST	Waterside Apartments, LLC, 4200 Boca Chica Blvd, Brownsville	2025-DCL-04032-I
R Richard Bradley O'Neill, Attorney	02-1320-3000-0200-00 35875		CBR,GCC,IBR,SRN,SD1,SST,SST	Brownsville Apartments, LLC, 1202 Morningside Rd, Brownsville	2025-DCL-04028-I
R Richard Bradley O'Neill, Attorney	02-7910-1080-1010-00 41509		CBR,GCC,IBR,SRN,SD1,SST,SST	275 Morningside Rd, Brownsville	
R Richard Bradley O'Neill, Attorney	04-0200-0070-0000-00 50044		CBR,GCC,IBR,SRN,SST,SST	Villas de San Miguel, LLC, 628 Lindale Dr., Brownsville	2025-DCL-04038-E
	20-5140-0010-0000-00 76442		CHG,GCC,IHG,SAN,SST	Harlingen Park Place Apartments, LLC	2025-DCL-04036-D
	20-5140-0010-0010-00 76443		CHG,GCC,IHG,SAN,SST		
	18-2750-0080-8130-00 71897		CHG,GCC,IHG,SAN,SST		
R Gilbert D. Davila, Attorney	05-4660-0010-0000-00 52630		CBR,GCC,IBR,SRN,SST,SST	Sabal Market Center LLC, 814 N. Expressway, Brownsville	2025-DCL-04085-H
R Gilbert D. Davila, Attorney	05-4660-0011-0000-00 52631		CBR,GCC,IBR,SRN,SST,SST	814 Expressway 77/83, Brownsville	
R Jack M. Olsen, Attorney	17-1100-0000-0010-00 69801		CBR,GCC,IBR,SRN,SD1,SST,SST	LXVX, LLC, Luck's Furniture - 1405 Ruben M. Torres, Blvd., Brownsville	2025-DCL-04266-D
	17-1100-0000-0010-00 69801		CHG,GCC,IHG,SAN,SST	Luck's Furniture, 802 S. Diaveland Rd., Harlingen	
R Clemetis Thomas Frazier, Attorney	61-3900-0020-0330-00 105680		CSB,GCC,IBS,S03,SST	Roy Rentals, LP	2025-DCL-04183-H
	97-3780-0110-0100-00 203107		CGB,GCC,IHG,SAN,SDS,SST		
	24-5550-0010-0050-00 41470		CHG,GCC,IHG,SAN,S03,SST		
	37-0000-0710-0100-00 88623		CLQ,GCC,ILO,SRN,SD1,SST,SST		
	55-0000-0240-0090-00 97287		CRH,GCC,IRH,SAN,SD3,SST		
R Dallas Aiford Sessions, Attorney	07-9828-0000-0010-00 360888		CBR,GCC,IBR,SRN,SD1,SST,SST	TPI Sunrise Palms LLC	2025-DCL-04393-H
	07-9828-0000-0020-00 360889		CBR,GCC,IBR,SRN,SD1,SST,SST		
R Dallas Aiford Sessions, Attorney	04-8082-0010-0000-00 358828		CHG,GCC,IHG,SAN,SDS,SST	Y & O Harlingen Corners LLC	2025-DCL-04467-C
	18-4104-0010-0040-00 428096		CHG,GCC,IHG,SAN,SDS,SST		
	18-4104-0010-0080-00 428098		CHG,GCC,IHG,SAN,SDS,SST		
	18-4104-0010-0081-00 428099		CHG,GCC,IHG,SAN,SDS,SST		
P David C. Garza, Attorney	20-5140-0010-0000-00 76442		GCC,IPJ,SRN,SST,SST	Loma Alta Leasing, Inc.	2025-DCL-04492-H
R Gilbert D. Davila, Attorney	86-5244-0010-0010-00 389961		CSB,GCC,IBS,S03,SST	Brownsville Apartments, LLC, 1202 Morningside Rd, Brownsville	2025-DCL-04286-H
	79-1410-0010-0112-00 424834		GCC,ILO,SRN,SD1,SES,SST,SST	Ovation Senior Living, 8475 E. Lakeside Blvd., San Benito	
R Jack M. Olsen, Attorney	77-1600-0070-0000-00 150835		CLQ,GCC,ILO,SRN,SD1,SST,SST	Rio Grande Valley Resorts LLC	2025-DCL-04402-I
R Gilbert D. Davila, Attorney	79-1410-0010-0110-00 248874		GCC,ILO,SRN,SD1,SES,SST,SST	VDC Lakeside Capella LP, Capella Apartments, 8465 E. Lakeside Blvd., Los Fresnos	2025-DCL-04279-D
	79-1410-0010-0201-00 248874		CLQ,GCC,ILO,SRN,SD1,SST,SST	Passo Ponto Apartments, 3108 Wingle, Los Fresnos	
	74-3012-0010-0010-00 400153		CBR,GCC,ILO,SRN,SD1,SST,SST	Retama Park Apartments, 151 Carla Bennett, Los Fresnos	
R Jason Robert Nassour, Attorney	29-8200-0010-0010-00 86867		CLA,GCC,ILA,S06,SST	La Feria Partners, LLC	2025-DCL-04444-A
	29-9600-0010-0000-00 87112		CLA,GCC,ILA,S06,SST		
	59-5150-0000-0010-00 180071		CLA,GCC,ILA,S06,SST		
	86-7141-0000-0031-00 181533		CLA,GCC,ILA,S06,SST		
R Gilbert D. Davila, Attorney	01-9010-1000-0020-00 32506		CBR,GCC,IBR,SRN,SD1,SST,SST	J P Morgan Chase Bank, Chase Bank, 1475 Ruben Torres Blvd, Brownsville	2025-DCL-04582-I
	06-9710-0010-0010-00 57896		CBR,GCC,IBR,SRN,SD1,SST,SST	Chase Bank, 4999 Altior Glcor, Brownsville	
R Ernest Aliseda, Attorney	01-8338-0010-0010-00 34568		CBR,GCC,IBR,SRN,SD1,SST,SST	DRH Real Estate Partners, LTD	2025-DCL-04501-I
R Sam C. Webb, Attorney	22-1930-0010-0010-00 77373		CHG,GCC,IHG,SAN,SDS,SST	LEMB III, LP, 1201 N. Expressway 77, Paradise Park RV Resort	2025-DCL-04580-B
	22-1930-0020-0000-00 77374		CHG,GCC,IHG,SAN,SDS,SST		
	22-1930-0030-0000-00 77375		CHG,GCC,IHG,SAN,SDS,SST		
R Sam C. Webb, Attorney	97-2184-0000-1000-00 202567		CHG,GCC,IHG,SAN,SDS,SST	MHC Tropic Winds, LLC, 1501 N. Loop 499, Harlingen, TX	2025-DCL-04583-D
	97-2184-0000-0030-00 202578		CHG,GCC,IHG,SAN,SDS,SST	Sunburst Encore LP, 4515 Graham, Harlingen, TX	2025-DCL-04590-C
R Sam C. Webb, Attorney	98-4200-0040-0020-00 206580		CHG,GCC,IHG,SAN,SDS,SST	4525 Graham, Harlingen, TX	
	15-1130-0010-0010-00 65651		CHG,GCC,IHG,SAN,SDS,SST	Sunburst Encore LP	2025-DCL-04595-E
	15-1130-0020-0010-00 65653		CHG,GCC,IHG,SAN,SDS,SST		
	23-9575-2000-0020-00 81005		CHG,GCC,IHG,SAN,SDS,SST		
	23-9600-0000-0010-00 81112		CHG,GCC,IHG,SAN,SDS,SST		
	23-9600-0000-0070-00 81114		CHG,GCC,IHG,SAN,SDS,SST		
	97-3791-0010-0010-00 203612		CGB,GCC,IBR,SAN,SDS,SST		
R Sam C. Webb, Attorney	23-0680-1180-0042-00 79429		CSB,GCC,IBS,S03,SST	MHC Fun N Sun, LLC	2025-DCL-04585-I
	23-0680-1180-0060-00 79431		CSB,GCC,IBS,S03,SST		
	23-0680-1180-0070-00 79432		CSB,GCC,IBS,S03,SST		
	23-0680-1180-0090-00 79434		CSB,GCC,IBS,S03,SST		
	88-4000-0010-0010-00 188101		CSB,GCC,IBS,S03,SST		
	88-4000-0010-0020-00 188102		CSB,GCC,IBS,S03,SST		
	88-4000-0010-0030-00 188103		CSB,GCC,IBS,S03,SST		
	88-4000-0010-0040-00 188104		CSB,GCC,IBS,S03,SST		
	88-4000-0010-0050-00 188105		CSB,GCC,IBS,S03,SST		
	88-4000-0010-0060-00 188106		CSB,GCC,IBS,S03,SST		
	88-4000-0010-0070-00 188107		CSB,GCC,IBS,S03,SST		
	07-8067-0010-0020-00 61698-L		CBR,GCC,IBR,SRN,SD1,SST,SST	MCR13 Brownsville LP	2025-DCL-04729-A
R Andrew Blaine Abright	00-0100-0062-0021-01 21682		CBR,GCC,IBR,SRN,SD1,SST,SST	Dillard Texas South LLC	2025-DCL-04725-B
P Michael Patrick Moore	72-4600-0250-0010-00 377605		CBR,GCC,IPJ,SC1,SST,SST	Dragon Products LLC (42134 FM 510 Industrial)	2025-DCL-04754-G
R Lauren Kennedy Smith	59-5220-0030-0000-00 103121		CSB,GCC,IBS,S03,SST	Freibrand Properties, LP	2025-DCL-04505-E
	59-5220-0030-0090-00 103125		CSB,GCC,IBS,S03,SST		
	59-5220-0030-0010-00 103128		CSB,GCC,IBS,S03,SST		
	76-5210-0010-0020-00 143725		CBR,GCC,IBR,SRN,SD1,SST,SST		
	85-5389-0000-0010-00 181023		CLA,GCC,ILA,S06,SST		
	01-8361-0010-0010-00 34884		CBR,GCC,IBR,SRN,SST,SST		
	01-8610-0060-0280-00 35048		CBR,GCC,IBR,SRN,SD1,SST,SST		
	25-3271-0000-0020-00 395286		CHG,GCC,IHG,SAN,SST		
	19-9736-0010-0010-00 399670		CHG,GCC,IHG,SAN,SST		
	19-9736-0010-0020-00 399671		CHG,GCC,IHG,SAN,SST		
	19-9736-0010-0030-00 399672		CHG,GCC,IHG,SAN,SST		
	03-4410-0020-0021-00 43902		CBR,GCC,IBR,SRN,SST,SST		
	06-4870-0010-0010-00 56316		CBR,GCC,IBR,SRN,SST,SST		
	06-9250-0000-0023-00 55961		CBR,GCC,IBR,SRN,SD1,SST,SST		
	06-9711-0010-0030-00 57859		CBR,GCC,IBR,SRN,SD1,SST,SST		
	07-9800-0240-0400-00 62330		CBR,GCC,IBR,SRN,SST,SST		
	18-1750-0010-0010-00 74551		CHG,GCC,IHG,SAN,SST		
	23-8200-0020-0010-00 80699		CHG,GCC,IHG,SAN,SST		
R Russel L. Morris	07-9800-0150-0020-00 62581		CBR,GCC,IBR,SRN,SST,SST	KAMS Partners, LP	2025-DCL-04799-C
R Russel L. Morris	01-0000-0010-0020-00 30718		CBR,GCC,IBR,SRN,SD1,SST,SST	Paradise Palms LP, 2944 Boca Chica Blvd., Brownsville, TX	2025-DCL-04800-A
	01-7000-0000-0010-00 442374		CBR,GCC,IBR,SRN,SST,SST	2940 Boca Chica Blvd, Brownsville, TX	
R Jay Shroff	75-0239-0010-0050-00 139166		CLQ,GCC,ILO,SRN,SD1,SST,SST	AutoZone Texas, L.P., AutoZone West, Inc.	2025-DCL-04802-G
	01-1080-0080-0020-00 30000		CBR,GCC,IBR,SRN,SST,SST		
	04-9628-0010-0011-00 50620		CBR,GCC,IBR,SRN,SST,SST		
	15-9400-0030-0010-00 69519		CHG,GCC,IHG,SAN,SST		
	76-1928-0010-0020-00 168035		CBR,GCC,IBR,SRN,SD1,SP1,SST,SST		
	58-7771-0000-0010-00 306020		CSB,GCC,IBS,S03,SST		
R Gilbert D. Davila	98-7804-0010-0020-00 389013		CHG,GCC,IHG,SAN,SDS,SST	Presidium Valor Venture LLC	2025-DCL-04779
R Jay Shroff	01-0062-0010-0000-00 394874		CBR,GCC,IBR,SRN,SD1,SST,SST	Chick-FILA, Inc., 4325 N. Expressway 77/83, Brownsville	2025-DCL-04680-B
R	04-0899-0000-0020-00 394295		CBR,GCC,IBR,SRN,SST,SST	3385 Boca Chica Blvd., Brownsville	
R	18-4112-0010-0010-00 368976		CHG,GCC,IHG,SAN,SST	1021 Diaveland Rd., Harlingen	
R	79-4520-0010-0010-00 405820		CHG,GCC,IHG,SAN,SST	1814 E. 77 Sunshine Strip, Harlingen	
R Gilbert D. Davila	78-1977-0010-0010-00 40582		CHG,GCC,IHG,SAN,SD1,SP1,SST,SST	2150 FM 802, Brownsville	2025-DCL-04286-H
	89-5244-0010-0010-00 394861		CSB,GCC,IBS,S03,SST	VDC San Benito Reserve I Homes, LP, 698 Stoukey Rd., San Benito	
R Gilbert D. Davila	79-1410-0010-0112-00 424834		GCC,ILO,SRN,SD1,SES,SST,SST	8475 E. Lakeside Blvd, Los Fresnos	
	73-8670-0310-0300-00 122721		CBR,GCC,IBR,SRN,SD1,SST,SST	TXBR Gulf MHP, LLC, da Gulf Breeze MHP, Brownsville	2025-DCL-04683-B
R Lance Alan Kirby	07-4350-0120-0160-00 55961		CBR,GCC,IBR,SRN,SST,SST	Jewelry Corner, Inc, 780 Central Blvd, Brownsville	2025-DCL-04844-E
R Carolyn Jeanette Chm	04-8082-0000-0010-00 358828		CHG,GCC,IHG,SAN,SDS,SST	VHG Harlingen Hospital, Brownsville, LLC	2025-DCL-04085-G
R Lauren Kennedy Smith	01-9010-2000-0010-00 32512		CBR,GCC,IBR,SRN,SD1,SST,SST	International Bank of Commerce, Brownsville	2025-DCL-04040-A
	03-9470-0000-0010-00 44771		CBR,GCC,IBR,SRN,SD1,SST,SST		
R Robert L. Ritterbusch	67-0361-0000-0401-00 380121		CSP,GCC,IPJ,SC1,SST,SST	Robert L. Ritterbusch	2025-DCL-05100-B
R Kathlyn Eileen Hufsteler	24-5750-0000-0040-00 82312		CHG,GCC,IHG,SAN,SST	Willow Ridge 168, LLC	2025-DCL-05200-H
R Kathlyn Eileen Hufsteler	67-6420-0000-0010-00 60749		CBR,GCC,IBR,SRN,SST,SST	Wellington Plaza, LLC, 844 W. Price Rd., Brownsville	2025-DCL-05070-D
	67-6470-0000-0020-00 60749		CBR,GCC,IBR,SRN,SST,SST	2390 Central Blvd., Brownsville	
	67-6470-0000-0030-00 60750		CBR,GCC,IBR,SRN,SST,SST	2280 Central Blvd., Brownsville	
	67-6470-0000-0044-00 60755		CBR,GCC,IBR,SRN,SST,SST	84 W. Price Rd., Brownsville	
	02-7910-0020-1020-00 41189		CBR,GCC,IBR,SRN,SD1,SST,SST	Kinac, LLC, 680 Boca Chica, Brownsville	2025-DCL-05089-I
R Kathlyn Eileen Hufsteler	03-3704-0110-0000-00 143452		CBR,GCC,IBR,SRN,SST,SST	GranCan, LLC, 1385 Military Hwy, Brownsville	2025-DCL-05072-B
R Michael R. Silberstein	67-6400-0020-0092-00 111464		CSP,GCC,IPJ,SC1,SST,SST	South Padre Retreats, LLC, 220 West Abil. Street, South Padre Island	2025-DCL-04899-I
	67-6400-0070-0020-00 109805		CSP,GCC,IPJ,SC1,SST,SST	5703B Laguna Circle South, South Padre Island	
	67-6400-0870-0020-00 111465		CSP,GCC,IPJ,SC1,SST,SST	W Abil., South Padre Island	
	67-6089-0103-0040-00 108251		CSP,GCC,IPJ,SC1,SST,SST	429 Padre Blvd, Unit A.2, South Padre Island	
	67-9508-0102-0010-00 108244		CSP,GCC,IPJ,SC1,SST,SST	429 Padre Blvd, Unit A.2, South Padre Island	
	23-0694-0010-0010-00 79640		CHG,GCC,IHG,S03,SST	HMC Realty LLC, 5501S. Expressway 77/83, Harlingen	2025-DCL-05274-G
	23-0697-0000-0100-00 79655		CHG,GCC,IHG,S03,SST		
	23-0697-0000-0102-00 79657		CHG,GCC,IHG,S03,SST		
	23-0697-0000-0202-00 79664		CHG,GCC,IHG,S03,SST		
	23-0697-0000-0301-00 79669		CHG,GCC,IHG,S03,SST		
	23-0697-0000-0302-00 79670		CHG,GCC,IHG,S03,SST		
R James Nick Zovs	18-2701-0000-0030-00 422535		CHG,GCC,IHG,SAN,SDS,SST	GO Centers, LLC and Hutton Base Camp, LLC, 2302 N. Loop 499, Harlingen	2025-DCL-06275-I
	01-0360-0000-0020-00 84943		CBR,GCC,IBR,SRN,SD1,SST,SST	2020 Southwest Rd., Brownsville	
	47-2900-0010-0010-00 83011		CPJ,GCC,IPJ,SC1,SST,SST	1902 W Hwy 100, Port Isabel	
R James David Hannagan	23-4800-0010-0000-00 80037		CHG,GCC,IHG,SAN,SST	Thunderbird Real Estate II LTD (James Automotive), 2521 W Expressway 83, Harlingen	2025-DCL-06205-H
R James David Hannagan	76-6322-0000-0010-00 46699		CBR,GCC,ILO,SRN,SD1,SST,SST	Boguss CDJR LLC (Boguss Auto Group)	2025-DCL-06210-A
R Oliver Gray	02-7158-0010-0010-00 352569		CBR,GCC,IBR,SRN,SD1,SST,SST	CVS Leasee	2025-DCL-06563-B
	02-4711-0000-0010-00 386449		CBR,GCC,IBR,SRN,SD1,SST,SST	7305 Padre Island Hwy, Brownsville	

Zero Value Confirmation

Tax Year 2026 · Generated August 14, 2026

District:	SAN BENITO CISD
Submitted by:	Richard Molina, Chief Appraiser
Office:	Cameron County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	August 14, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 14, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 14, 2026

2026 Certification Totals

SAN BENITO C.I.S.D

CAMERON CAD

ISB No New Revenue Tax Rate Assumption As of RoJI # 0

New Value

Total New Market Value: \$33,979,284

Total New Taxable Value: \$2,825,321.2

JETI

Chapter 313

TIF/TIR:Z

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	2	187,559
EX-XV	Other Exemptions (including public property, refi...	13	1,002,424
Absolute Exemption Value Loss:		15	

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	724	30,268,398
BPPEX-AL	BPPEX-AL	101	4,035,513
BPPEX-TU	BPPEX-TU	141	5,061,422
DP	Disability	1	0
DV1	Disabled Veterans 10% - 29%	7	17,000
DV2	Disabled Veterans 30% - 49%	2	0
DV3	Disabled Veterans 50% - 69%	5	20,000
DV4	Disabled Veterans 70% - 100%	38	302,935
DVHS	Disabled Veteran Homestead	12	1,237,626
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	0
FR	FREEPORT	8	132,442,722
HS	Homestead	203	23,041,409
OV65	Over 65	68	1,619,734
OV65S	OV65 Surviving Spouse	2	0

Partial Exemption Value Loss:

1,315

Total NEW Exemption Value

199,236,742

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			199,236,742

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
11A 29,22	2,295,716	138,745	-2,156,971

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Category	Count or HS Res	Avg Market	Avg Exempt	Exempt Market	Median Exempt	Avg Taxable	Median Taxable
AO Only	6,644	173,411	00.869	156,676	101,756	31,981	0
A&E	7,594	178,774	00.754	162,353	103,625	33,721	0

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FUND DISTRIBUTION REPORT

DATE 07/22/2025

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RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2025 TO 07/21/2026

YEAR FROM 0000 TO 2025

GENERAL FUND

ISB	-- SAN BERNITO ISD												
YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	1,248.80	.00	.00	120.06	.00	1,128.74	176.99	74.56	.00	.00	.00	.00	497.05
2001	1,326.93	.00	.00	339.84	.00	987.09	1,033.38	205.98	.00	.00	.00	.00	1,373.22
2002	1,509.79	.00	.00	288.98	.00	1,220.81	843.56	169.89	.00	.00	.00	.00	1,132.54
2003	1,537.31	.00	.00	108.32	.00	1,428.99	301.13	81.89	.00	.00	.00	.00	409.45
2004	17,072.13	14,256.87-	.00	114.03	.00	2,701.23	303.32	83.47	.00	.00	.00	.00	417.35
2005	15,473.60	.00	.00	174.15	.00	15,299.45	442.11	123.25	.00	.00	.00	.00	616.26
2006	20,154.90	.00	.00	721.29	.00	19,433.61	1,499.24	444.10	.00	.00	.00	.00	2,220.53
2007	16,471.95	.00	.00	661.19	.00	15,810.76	1,358.89	404.01	.00	.00	.00	.00	2,020.08
2008	17,094.12	.00	.00	1,123.02	.00	15,971.10	2,150.92	575.08	.00	.00	.00	.00	3,273.94
2009	15,935.37	.00	.00	548.13	.00	15,387.24	1,102.68	321.51	.00	.00	.00	.00	1,650.81
2010	24,985.77	.00	.00	747.18	.00	24,238.59	1,451.42	439.70	.00	.00	.00	.00	2,190.60
2011	30,928.63	.00	.00	415.50	.00	30,513.13	750.03	233.11	.00	.00	.00	.00	1,165.53
2012	30,859.54	.00	.00	372.49	.00	30,487.05	584.18	173.24	.00	.00	.00	.00	956.67
2013	29,997.05	.00	.00	379.37	.00	29,617.68	593.92	194.65	.00	.00	.00	.00	973.29
2014	31,560.59	.00	.00	1,498.95	.00	30,061.64	1,691.66	441.27	.00	.00	.00	.00	3,190.61
2015	29,891.20	.00	.00	1,467.10	.00	28,424.10	1,511.67	409.52	.00	.00	.00	.00	2,970.77
2016	37,377.74	.00	.00	1,800.47	.00	35,577.27	1,827.29	581.82	.00	.00	.00	.00	3,627.76
2017	46,448.47	94.93-	.00	2,473.79	.00	43,879.75	2,597.79	991.95	.00	.00	.00	.00	5,071.58
2018	62,059.14	144.70-	.00	4,612.40	.00	57,302.04	4,480.41	1,818.57	.00	.00	.00	.00	9,092.81
2019	81,860.68	131.09-	.00	6,796.71	.00	74,932.88	5,796.98	2,486.63	.00	.00	.00	.00	12,593.69
2020	108,547.36	126.76-	.00	8,743.31	.00	99,677.29	5,903.62	2,724.93	.00	.00	.00	.00	14,646.93
2021	115,381.45	1,016.52	212.41	19,831.33	.00	96,779.05	9,712.98	5,008.93	35.05-	46.56-	.00	.00	29,544.31
2022	175,344.74	1,791.60	453.47	58,747.90	.00	118,841.91	22,054.33	13,309.51	7.08-	.00	.00	.00	80,802.23
2023	254,364.26	58,683.08-	63,959.28	100,459.40	67.34-	159,248.40	32,507.29	24,003.29	68.23-	737.41-	.00	.22	132,899.57
2024	587,189.03	122,485.86-	135,825.91	304,757.47	1,296.84-	297,068.43	68,996.84	66,878.85	588.06	1,059.64-	.00	.00	372,457.47

TOTL	1,754,620.55	193,115.19-	200,451.07-	517,302.38	1,364.18-	1,246,018.23	169,872.53	122,179.71	477.70	1,843.61-	.00	.22	685,811.05
2025	13,140,319.63	256,357.76-	178,252.83	12,044,032.51	28,693.52-	1,046,875.71	151,066.28	27,974.72	3,761.58	.00	.00	237,175.96-	11,929,229.31

ENTITY

TOTL	14,894,940.18	449,472.95-	178,703.90	12,562,334.89	30,057.70-	2,292,893.94	320,938.91	150,154.43	4,239.28	1,843.61-	.00	237,175.74-	12,615,040.36
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LESS COMMISSIONS	126,150.40
LESS REFUND ADJ	376,464.62-
TOTAL DISTRIBUTION TO ENTITY	12,114,425.34
TOTAL DISTRIBUTION TO ATTORNEY	148,310.82

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RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2025 TO 07/21/2026

YEAR FROM 0000 TO 2025

DEPT SERVICE

ISB	-- SAN BENITO ISD												
YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	REFUND INTEREST	DISCOUNT	TOTAL COLLECTED
2000	170.18	.00	.00	16.36	.00	153.82	51.37	10.16	.00	.00	.00	.00	67.73
2001	160.03	.00	.00	40.99	.00	119.04	124.62	24.84	.00	.00	.00	.00	165.61
2002	179.89	.00	.00	34.43	.00	145.46	100.51	20.24	.00	.00	.00	.00	134.94
2003	163.49	.00	.00	11.52	.00	151.97	32.03	8.71	.00	.00	.00	.00	43.55
2004	1,724.66	1,440.26	.00	11.52	.00	272.88	30.64	8.43	.00	.00	.00	.00	42.16
2005	1,542.00	.00	.00	17.35	.00	1,524.65	44.06	12.28	.00	.00	.00	.00	61.41
2006	2,198.72	.00	.00	78.69	.00	2,120.03	163.55	48.45	.00	.00	.00	.00	242.24
2007	3,167.68	.00	.00	127.15	.00	3,040.53	261.33	77.70	.00	.00	.00	.00	388.48
2008	4,354.07	.00	.00	286.05	.00	4,068.02	547.86	146.48	.00	.00	.00	.00	833.91
2009	1,837.33	.00	.00	63.19	.00	1,774.14	127.14	37.07	.00	.00	.00	.00	190.33
2010	2,880.84	.00	.00	86.15	.00	2,794.69	167.35	50.70	.00	.00	.00	.00	253.50
2011	3,566.05	.00	.00	47.91	.00	3,518.14	86.48	26.88	.00	.00	.00	.00	134.39
2012	3,558.08	.00	.00	42.95	.00	3,515.13	67.35	19.98	.00	.00	.00	.00	110.30
2013	3,458.63	.00	.00	43.74	.00	3,414.89	68.48	22.44	.00	.00	.00	.00	112.22
2014	3,638.91	.00	.00	172.83	.00	3,466.08	195.05	50.88	.00	.00	.00	.00	367.88
2015	3,446.43	.00	.00	169.15	.00	3,277.28	174.29	47.22	.00	.00	.00	.00	343.44
2016	4,309.62	.00	.00	207.59	.00	4,102.03	210.68	67.08	.00	.00	.00	.00	418.27
2017	5,355.47	10.95	.00	285.22	.00	5,059.30	299.52	114.37	.00	.00	.00	.00	584.74
2018	7,155.37	16.68	.00	531.81	.00	6,606.88	516.59	209.68	.00	.00	.00	.00	1,048.40
2019	18,912.90	30.29	.00	1,570.29	.00	17,312.32	1,339.32	574.51	.00	.00	.00	.00	2,909.61
2020	29,641.37	34.62	.00	2,387.55	.00	27,219.20	1,612.12	744.11	.00	.00	.00	.00	3,999.67
2021	31,507.58	277.59	58.00	5,415.41	.00	26,427.76	2,652.36	1,367.80	9.57	12.71	.00	.00	8,067.77
2022	48,516.19	495.72	125.47	16,254.97	.00	32,882.41	6,102.22	3,682.61	1.96	.00	.00	.00	22,357.19
2023	98,476.18	22,718.94	24,761.60	38,892.49	26.07	61,652.42	12,585.08	9,292.78	26.41	285.49	.00	.08	51,451.58
2024	232,592.63	46,518.13	53,802.27	120,718.09	513.69	117,672.37	27,330.48	26,491.52	232.94	419.73	.00	.00	147,534.88
TOTL	512,514.30	71,996.56	78,747.34	187,513.40	539.76	332,291.44	54,890.48	43,156.92	195.00	717.93	.00	.08	241,864.20
2025	4,403,484.25	85,908.67	59,734.74	4,036,104.83	9,615.56	350,821.05	50,624.18	9,374.68	1,260.55	.00	.00	79,480.61	3,997,632.84
ENTITY													
TOTL	4,915,998.55	157,905.23	138,482.08	4,223,618.23	10,155.32	683,112.49	105,514.66	52,531.60	1,455.55	717.93	.00	79,480.53	4,239,497.04

LESS COMMISSIONS 42,394.97
 LESS REFUND ADJ 137,026.53-
 TOTAL DISTRIBUTION TO ENTITY 4,060,075.54
 TOTAL DISTRIBUTION TO ATTORNEY 51,813.67

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (23,929)	(Count) (14)	(Count) (23,943)
Land HS Value	572,700,004	611,388	573,311,392
Land NHS. Value	632,273,610	738,024	633,011,634
Land Ag Market Value	211,466,ag.1	0	271,466,691
Land Timber Market Value	0	0	0
Total Land Value	1,476,440,505	1,349,412	1,477,789,917
Improvement HS Value	1,241,348,281	1,298,514	1,242,646,795
Improvement NHS Value	592,853,312	2,026,834	594,880,146
Total Improvement	1,834,201,593	3,325,348	1,837,526,941
Market Value	3,310,642,098	4,674,760	3,315,316,858
BUSINESS PERSONAL PROPERTY	(1,321)	(4)	(1,325)
Market Value	413,550,339	3,740,055	417,290,394
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (25,250)	(Total Count) (18)	(Total Count) (25,268)
TOTAL MARKET	3,724,119,437	4,614,815	3,732,607,252
Ag Productivity	12,997,866	0	12,997,866
Ag loss H	258,469,025	0	258,469,025
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,465,723,412	8,414,815	3,474,138,227
	99.8%	0.2%	100.0%
HS CAP Limitation Value(-)	346,069,574	0	346,069,574
CB CAP Limitation Value(-)	111,131,962	312,271	111,444,233
NET APPRAISED VALUE	3,008,521,876	8,102,544	3,016,624,420
Total Exemption Amount	1,230,859,713	500,000	1,231,359,713
NET TAXABLE	1,777,662,163	7,602,544	1,785,264,707
TAX LIMIT/FREEZE ADJUSTMENT	29,121,256	0	29,121,256
LIMIT ADJ TAXABLE (I&S)	1,748,540,907	7,602,544	1,756,143,451
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,748,540,907	7,602,544	1,756,143,451

APPROX TOTAL LEVY" LIMIT ADJ TAXABLE • (TAX RATE/ 100) + ACTUAL TAX
\$18,539,371.53 ,. 1,756,143,451 • (1.05000D (10D) + \$89,328.43

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
092906	SABINE ISD	0.5884
123913	SABINE PASS ISD	0.5628
169911	SAINT JO ISD	0.6084
014908	SALADO ISD	0.5971
112909	SALTILLO ISD	0.5689
074917	SAM RAYBURN ISD	0.6098
226903	SAN ANGELO ISD	0.6254
015907	SAN ANTONIO ISD	0.6169
203901	SAN AUGUSTINE ISD	0.5628
27 031912	SAN BENITO CISD	0.6015
066902	SAN DIEGO ISD	0.5689
071904	SAN ELIZARIO ISD	0.5808
233901	SAN FELIPE-DEL RIO CISD	0.6135
214902	SAN ISIDRO ISD	0.6254
105902	SAN MARCOS CISD	0.5628
245904	SAN PERLITA ISD	0.6254
206901	SAN SABA ISD	0.5628
022903	SAN VICENTE ISD	0.6254
058909	SANDS CISD	0.6196
117903	SANFORD-FRITCH ISD	0.6187
061908	SANGER ISD	0.5991
042903	SANTA ANNA ISD	0.5628
084909	SANTA FE ISD	0.6131
137904	SANTA GERTRUDIS ISD	0.5784
031913	SANTA MARIA ISD	0.6254
031914	SANTA ROSA ISD	0.6169
182904	SANTO ISD	0.6169
074911	SAVOY ISD	0.5628
094902	SCHERTZ-CIBOLO-U CITY ISD	0.6169
207901	SCHLEICHER ISD	0.6184
075903	SCHULENBURG ISD	0.6169
129910	SCURRY-ROSSER ISD	0.6138
083901	SEAGRAVES ISD	0.6001
008902	SEALY ISD	0.5628
094901	SEGUIN ISD	0.6178
083903	SEMINOLE ISD	0.6192
012901	SEYMOUR ISD	0.5989
152909	SHALLOWATER ISD	0.6169
242902	SHAMROCK ISD	0.6254
108911	SHARYLAND ISD	0.6169
210903	SHELBYVILLE ISD	0.5628
101924	SHELDON ISD	0.6169

August 5, 2026

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2025 EXCESS DEBT COLLECTIONS

		ENTER FROM TNT WORKSHEET & DIS4 7/1/2025-6/30/2026		
ENTITY NAME		Debt needed	Debt Collected	Excess debt
1 CBR	CITY OF BROWNSVILLE	25,925,957	29,019,067	3,093,110
2 CBV	TOWN OF BAYVIEW	.	.	NOT APPLICABLE
3 CCB	CITY OF COMBES	332,405	382,630	50,225
4 GIL	TOWN OF INDIAN LAKE	.	.	NOT APPLICABLE
5 CLA	CITY OF LA FERIA	1,593,227	1,291,574	NOT APPLICABLE
6 CU	CITY OF LOS INDIOS	.	.	NOT APPLICABLE
7 CLO	CITY OF LOS FRESNOS	977,063	1,041,228	64,165
8 CLV	TOWN OF LAGUNA VISTA	107,828	106,415	NOT APPLICABLE
9 CPI	CITY OF PORT ISABEL	1,414,429	1,624,063	209,634
10 CPR	CITY OF PRIMERA	553,083	548,226	NOT APPLICABLE
11 CPV	CITY OF PALM VALLEY	.	.	NOT APPLICABLE
12 CRH	CITY OF RIO HONDO	55,215	206,257	151,042
13 CRV	TOWN OF RANCHO VIEJO	(2,299)	254,765	257,064
14 CSB	CITY OF SAN BENITO	345,589	481,140	135,551
15 CSP	CITY OF SOUTH PADRE ISLAND	2,988,858	3,164,304	175,446
16 CSR	CITY OF SANTA ROSA	.	.	NOT APPLICABLE
17 GCC	CAMERON COUNTY	13,132,437	12,217,665	NOT APPLICABLE
18 IBR	BROWNSVILLE I.S.D.	3,437,212	4,305,919	868,707
19 ILA	LA FERIA I.S.D.	2,045,232	2,070,741	25,509
20 IPI	POINT ISABEL ISO	3,197,989	3,639,284	441,295
21 ISB	SAN BENITO ISO	4,120,17	4,182,323	62,151
22 ISM	SANTA MARIA ISO	950,563	962,505	11,942
23 ISN	LA FERIA I.S.D.	721,615	728,971	7,356
24 S1	CC DRAINAGE DISTRICT #1	.	.	NOT APPLICABLE
25 S3	CC DRAINAGE DISTRICT #3	.	.	NOT APPLICABLE
26 S4	CC DRAINAGE DISTRICT #4	.	.	NOT APPLICABLE
27 S5	CC DRAINAGE DISTRICT #5	X	.	NOT APPLICABLE
28 SA	PORT OF HARLINGEN AUTHORITY	.	.	NOT APPLICABLE
29 SB	BROWNSVILLE NAVIGATION DISTRICT	.	.	NOT APPLICABLE
30 SC	TEXAS SOUTHMOST COLLEGE DIST	4,396,923	4,856,957	459,434
31 SC1	LAGUNA MADRE WATER DISTRICT	X	.	NOT APPLICABLE
32 SF	CC EMERGENCY SERVICE DIST #1	.	.	NOT APPLICABLE
33 SP1	PASEO DE LA RESACA MUD #1	X	.	NOT APPLICABLE
34 SP2	PASEO DE LA RESACA MUD #2	X	.	NOT APPLICABLE
35 SP3	PASEO DE LA RESACA MUD #3	X	.	NOT APPLICABLE
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	.	.	NOT APPLICABLE
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	.	.	NOT APPLICABLE
38 SV	VALLEY MUD #2	X	.	NOT APPLICABLE
39 CHG	City of Harlingen	3,153,850	3,678,565	524,715
40 IHG	Harlingen ISO	7,824,975	8,028,210	203,235
41 ILO	Los Fresnos ISO	3,711,279	4,249,029	537,750
42 ISH	Rio Hondo ISO	2,497,067	2,444,030	NOT APPLICABLE
43 S6	CC DRAINAGE DISTRICT #6	X	.	NOT APPLICABLE
44 LIV	LONG ISLAND VILLAGE	.	.	NOT APPLICABLE
45 CST	CITY OF STARBASE	.	.	NOT APPLICABLE

2026 ANTICIPATED COLLECTION RATES

ENTITY NAME		2023	2024	2025	Anticipated Rate(2026)
1 CBR	CITY OF BROWNSVILLE	96.1%	96.7%	97.7%	96.1%
2 CBV	TOWN OF BAYVIEW	96.5%	94.1%	99.5%	94.1%
3 CCB	CITY OF COMBES	93.9%	99.3%	98.4%	93.9%
4 CIL	TOWN OF INDIAN LAKE	94.3%	102.7%	95.7%	94.3%
5 CLA	CITY OF LA FERIA	97.0%	98.2%	99.0%	97.0%
6 CLI	CITY OF LOS INDIOS	101.8%	97.7%	91.6%	91.6%
7 CLO	CITY OF LOS FRESNOS	93.8%	95.4%	96.9%	93.8%
8 CLV	TOWN OF LAGUNA VISTA	99.2%	98.3%	99.3%	98.3%
9 CPI	CITY OF PORT ISABEL	95.4%	96.6%	98.4%	95.4%
10 CPR	CITY OF PRIMERA	96.9%	95.8%	97.0%	95.8%
11 CPV	CITY OF PALM VALLEY	97.4%	99.5%	100.2%	97.4%
12 CRH	CITY OF RIO HONDO	97.6%	100.3%	100.9%	97.6%
13 CRV	TOWN OF RANCHO VIEJO	96.5%	97.8%	98.0%	96.5%
14 CSB	CITY OF SAN BENITO	96.7%	97.7%	97.9%	96.7%
15 CSP	CITY OF SOUTH PADRE ISLAND	97.1%	97.2%	99.8%	97.1%
16 CSR	CITY OF SANTA ROSA	97.4%	97.2%	97.3%	97.2%
17 GCC	CAMERON COUNTY	94.6%	96.7%	98.5%	94.6%
18 IBR	BROWNSVILLE I.S.D	0%	93.7%	97.1%	93.0%
19 ILA	LA RIA 1...				
20 IPI	POINT ISABEL ISO	89.7%	98.7%	101.0%	89.7%
21 ISB	SAN BENITO ISO	96.8%	93.4%	95.3%	93.4%
22 ISM	SANTA MARIA ISO	93.1%	130.9%	96.4%	93.1%
23 ISR	SANTA ROSA ISO	92.5%	93.9%	94.9%	92.5%
25 S3	C C DRAINAGE DISTRICT #3	96.5%	97.7%	98.5%	96.5%
26 S4	CC DRAINAGE DISTRICT #4	95.8%	97.8%	100.9%	95.8%
27 S5	CC DRAINAGE DISTRICT #5	95.9%	97.4%	96.5%	95.9%
28 SA	PORT OF HARLINGEN AUTHORITY	98.0%	99.2%	99.6%	98.0%
29 SB	BROWNSVILLE NAVIGATION DISTRICT	96.8%	96.9%	98.4%	96.8%
30 SC	TEXAS SOUTHMOST COLLEGE DIST	97.0%	97.3%	98.7%	97.0%
31 SC1	LAGUNA MADRE WATER DISTRICT	96.6%	97.0%	97.4%	96.6%
32 SF	C C EMERGENCY SERVICE DIST #1	97.9%	97.9%	100.2%	97.9%
33 SP1	PASEO DE LA RESACA MUD #1	95.8%	109.0%	99.4%	95.8%
34 SP2	PASEO DE LA RESACA MUD #2	85.8%	98.3%	102.8%	85.8%
35 SP3	PASEO DE LA RESACA MUD #3	99.3%	97.9%	99.5%	97.9%
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	90.2%	97.7%	98.0%	90.2%
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	96.2%	96.0%	97.8%	96.0%
38 SV	VALLEY MUD #2	99.1%	99.3%	100.0%	99.1%
39 CHG	City of Harlingen	98.3%	99.1%	99.6%	98.3%
40 IHG	Harlingen ISO	95.9%	96.8%	98.3%	95.9%
41 ILO	Los Fresnos ISO	97.2%	97.7%	98.4%	97.2%
42 IRH	Rio Hondo ISO	95.0%	94.4%	93.7%	93.7%
43 S6	C C DRAINAGE DISTRICT #6	95.3%	98.1%	99.5%	95.3%
44 LIV	LONG ISLAND VILLAGE	93.5%	98.1%	98.1%	98.1%
45 CST	CITY OF STARBASE	0.0%	0.0%	99.9%	99.9%



Request for Approval of Tax Rate for Discount Early Tax Payments for Tax Year 2026

Superintendent's Recommendation:

The Superintendent recommends that the Board of Trustees approve the Tax Rate for Discount Early Tax Payments for Tax Year 2026.

Rationale:

To approve the Resolution for Tax Payment Discounts for Tax Year 2026.

Paperwork Impact:

Board President Signature

Budgetary Information:

N/A

Resource Personnel:

Jose Perez, Finance Director

Alfredo Perez, Superintendent of Schools

Board Policy Reference and Compliance:

CCG(LEGAL)

CFA(LEGAL)

SAN BENITO CISD
Resolution Authorizing the Discount
on Early Tax Payments

WHEREAS, the Cameron County Appraisal District has completed the 2026 valuation on taxable property in the San Benito Consolidated Independent School District; and

WHEREAS, the School Tax Roll has been certified and accepted; and

WHEREAS, there are school taxpayers who desire to pay their 2026 school taxes before January, provided they receive discounts for prompt payment.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE SAN BENITO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:

Section 1. That the designated tax collector is authorized and directed to accept payments in the 2026 ad valorem taxes based on \$1.0366 per hundred-dollar (\$100) valuation.

Section 2. That \$0.77150 per one-hundred valuation be levied for the Local Maintenance Fund.

Section 3. That \$0.265100 per one-hundred-dollar (\$100) valuation be levied for the Bond Debt Service Fund.

Section 4. Any taxpayer who shall accordingly voluntarily pay 2026 taxes before January shall be allowed the following discounts:

- (a) Three percent (3%) if the tax is paid in October;
- (b) Two percent (2%) if the tax is paid in November; and
- (c) One percent (1%) if the tax is paid in December.

Section 5. This Resolution shall become effective October 1, 2026, after it is passed and approved.

PASSED AND APPROVED this _____ day of August 2026.

Orlando Lopez

SBCISD School Board President