

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COUNTY OF KLEBERG

361-595-8542

Taxing Unit Name

Phone (area code and number)

700 E Kleberg, Kingsville TX 78363

www.co.kleberg.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://co.kleberg.tx.us>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 2,326,235,962
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 282,272,719
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,043,963,243
4.	Prior year total adopted tax rate.	\$ 0.77187 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A. ⁴	\$ 0

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: \$ 5,875,780 B. Prior year disputed value: - \$ 4,819,650 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 1,056,130
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,056,130
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,045,019,373
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 413,180 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 49,063,468 C. Value loss. Add A and B. ⁷	\$ 49,476,648
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 6,431,067 B. Current year productivity or special appraised value: - \$ 353,340 C. Value loss. Subtract B from A. ⁸	\$ 6,077,727
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 55,554,375
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,989,464,998
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,356,083
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 180,356
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 15,536,439

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 2,301,853,420 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 4,627,224 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 2,306,480,644	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 135,253,561 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 135,253,561	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 313,969,467
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 2,127,764,738
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 24,407,760

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 24,407,760
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,103,356,978
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.73864 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.73864 /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.71788 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,045,019,373
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 14,680,785
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 158,973 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 158,973 E. Add Line 31 to 32D.	\$ 14,839,758
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,103,356,978
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.70552 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.00000</u> / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ <u>0.00000</u> / \$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ <u>438,927</u> B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ <u>424,822</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.00067</u> / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ <u>0.00067</u> / \$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>815,341</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ <u>645,890</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.00805</u> / \$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.00153</u> / \$100 E. Enter the lesser of C and D. If not applicable, enter 0.	 \$ <u>0.00153</u> / \$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.00000</u> / \$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.00000</u> / \$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	 \$ <u>0.00000</u> / \$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.00000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.00000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.70772</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>2,886,119</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.13721</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.84493</u> /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.87450</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____ /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ _____ /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 1,183,857 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 1,183,857	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 6,527
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,177,330
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate. 98.17 % C. Enter the 2024 actual collection rate. 96.18 % D. Enter the 2023 actual collection rate. 98.52 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,177,330
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,127,764,738
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.05533 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.92983 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.00000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.92983 /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,886,119
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,127,764,738
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.13564 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.73864 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.73864 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.92983 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.79419 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,127,764,738
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.79419 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	\$ 0.85097 /\$100
	B. Unused increment rate (Line 68)	\$ 0.07861 /\$100
	C. Subtract B from A.	\$ 0.77236 /\$100
	D. Adopted Tax Rate	\$ 0.77187 /\$100
	E. Subtract D from C.	\$ 0.00049 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 2,062,087,814
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 10,104
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.78101 /\$100
	B. Unused increment rate (Line 67)	\$ 0.09269 /\$100
	C. Subtract B from A.	\$ 0.68832 /\$100
	D. Adopted Tax Rate	\$ 0.77187 /\$100
	E. Subtract D from C.	\$ -0.08355 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 1,964,794,907
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.85773 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00000 /\$100
	C. Subtract B from A.	\$ 0.85773 /\$100
	D. Adopted Tax Rate	\$ 0.77187 /\$100
	E. Subtract D from C.	\$ 0.08586 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,888,010,793
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,621,046
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,631,150
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.07666 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.87085 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.70772 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,127,764,738
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.02349 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.05533 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.78654 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.77187 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.00000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,989,464,998
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,103,356,978
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.00000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.87085 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.73864 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28**Voter-approval tax rate.** \$ 0.87085 /\$100

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

Indicate the line number used: 69**De minimis rate.** \$ 0.78654 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

0

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ➡

Maria Victoria Valadez

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Maria V. Valadez

8-10-26

Date

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



COMPTROLLER OF PUBLIC ACCOUNTS
Property Tax Assistance Division
P.O. Box 13528
Austin, Texas 78711-3528

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
CERTIFICATION OF RAILROAD ROLLING STOCK

Pursuant to the requirements of Tax Code Section 24.38, and on behalf of the Comptroller of Public Accounts, I hereby certify to the assessor-collector for each county in which a railroad operates the amount of the market value of each owner's rolling stock apportioned to the county, and the owner's name and address, as set forth in Attachment A, which is incorporated and made a part of this document.

Signed this 24th day of July, 2026.

Lisa Craven
Deputy Comptroller of Public Accounts

RAILROAD ROLLING STOCK
Kleberg County

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
PROPERTY TAX ASSISTANCE DIVISION

January 1, 2026

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
Union Pacific Railroad	Harris	1400 Douglas St., STOP 1640, Property Tax	Omaha	Nebraska	68179-1640	4,627,224

Property Count: 23,545

GKL - KLEBERG COUNTY
ARB Approved Totals

7/23/2026 11:59:08AM

Land	Value
Homesite:	133,913,688
Non Homesite:	420,962,025
Ag Market:	1,747,161,517
Timber Market:	0
Total Land	(+) 2,302,037,230

Improvement	Value			
Homesite:	861,297,743			
Non Homesite:	1,178,779,983	Total Improvements	(+)	2,040,077,726

Non Real	Count	Value			
Personal Property:	2,160	484,622,010			
Mineral Property:	4,714	45,738,580			
Autos:	0	0	Total Non Real	(+)	530,360,590
			Market Value	=	4,872,475,546

Ag	Non Exempt	Exempt			
Total Productivity Market:	1,746,570,777	590,740			
Ag Use:	61,792,497	10,860	Productivity Loss	(-)	1,684,778,280
Timber Use:	0	0	Appraised Value	=	3,187,697,266
Productivity Loss:	1,684,778,280	579,880			
			Homestead Cap	(-)	155,581,522
			23.231 Cap	(-)	101,578,552
			Assessed Value	=	2,930,537,192
			Total Exemptions Amount (Breakdown on Next Page)	(-)	609,013,342

Net Taxable = 2,321,523,850 Line 1
+ 179,314
4,532,798 RRS

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	11,818,952	11,348,130	61,227.51	62,871.12	131			
OV65	320,442,213	270,924,589	1,315,286.67	1,349,812.46	2,411			
Total	332,261,165	282,272,719	1,376,514.18	1,412,683.58	2,542	Freeze Taxable	(-)	282,272,719
Tax Rate	0.7718700							
						Freeze Adjusted Taxable	=	2,039,251,131

$$\text{APPROXIMATE LEVY} = (\text{FREEZE ADJUSTED TAXABLE} * (\text{TAX RATE} / 100)) + \text{ACTUAL TAX}$$

$$17,116,881.88 = 2,039,251.131 * (0.7718700 / 100) + 1,376,514.18$$

Certified Estimate of Market Value:	4,872,475,546
Certified Estimate of Taxable Value:	2,321,523,850

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2025 CERTIFIED TOTALS**GKL - KLEBERG COUNTY****Median Homestead Value****Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
5,589	\$144,960	\$22,043	\$122,917

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,933	\$140,560	\$21,596	\$118,964

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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2/11/24

2025 CERTIFIED TOTALS

Property Count: 9

GKL - KLEBERG COUNTY
Grand Totals

7/23/2026

3:31:35PM

Land			Value			
Homesite:			82,120			
Non Homesite:			40,300			
Ag Market:			171,610			
Timber Market:			0	Total Land	(+)	294,030
Improvement			Value			
Homesite:			555,890			
Non Homesite:			233,790	Total Improvements	(+)	789,680
Non Real		Count	Value			
Personal Property:		1	3,720			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	3,720
				Market Value	=	1,087,430
Ag	Non Exempt		Exempt			
Total Productivity Market:	171,610		0			
Ag Use:	3,060		0	Productivity Loss	(-)	168,550
Timber Use:	0		0	Appraised Value	=	918,880
Productivity Loss:	168,550		0	Homestead Cap	(-)	219,148
				23.231 Cap	(-)	0
				Assessed Value	=	699,732
				Total Exemptions Amount	(-)	36,000
				(Breakdown on Next Page)		
				Net Taxable	=	663,732 *
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
OV65	244,333	208,333	1,080.11	1,080.11	3	
Total	244,333	208,333	1,080.11	1,080.11	3	Freeze Taxable
Tax Rate	0.7718700					(-)
						208,333
						Freeze Adjusted Taxable
						=
						455,399

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,595.20 = 455,399 * (0.7718700 / 100) + 1,080.11

Certified Estimate of Market Value: 1,023,010
 Certified Estimate of Taxable Value: 599,740

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Line 1
 179,314

2025 CERTIFIED TOTALS

Property Count: 9

GKL - KLEBERG COUNTY

Grand Totals

7/23/2026

3:34:35PM

Land			Value			
Homesite:			52,220			
Non Homesite:			70,200			
Ag Market:			171,610			
Timber Market:			0	Total Land	(+)	294,030
Improvement			Value			
Homesite:			392,410			
Non Homesite:			146,190	Total Improvements	(+)	538,600
Non Real		Count	Value			
Personal Property:	1		700			
Mineral Property:	0		0			
Autos:	0		0	Total Non Real	(+)	700
				Market Value	=	833,330
Ag	Non Exempt		Exempt			
Total Productivity Market:	171,610		0			
Ag Use:	3,060		0	Productivity Loss	(-)	168,550
Timber Use:	0		0	Appraised Value	=	664,780
Productivity Loss:	168,550		0	Homestead Cap	(-)	143,662
				23.231 Cap	(-)	0
				Assessed Value	=	521,118
				Total Exemptions Amount (Breakdown on Next Page)	(-)	36,700
				Net Taxable	=	484,418 *
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
OV65	239,218	203,218	1,068.84	1,080.11	3	
Total	239,218	203,218	1,068.84	1,080.11	3	Freeze Taxable (-) 203,218
Tax Rate	0.7718700					
						Freeze Adjusted Taxable = 281,200

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,239.34 = 281,200 * (0.7718700 / 100) + 1,068.84

Certified Estimate of Market Value: 833,330
 Certified Estimate of Taxable Value: 484,418

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

RAILROAD ROLLING STOCK

Kleberg County

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
PROPERTY TAX ASSISTANCE DIVISION

January 1, 2025

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
Union Pacific Railroad	Harris	1400 Douglas St., STOP 1640, Property Tax	Omaha	Nebraska	68179-1640	4,532,798

KLEBERG COUNTY APPRAISAL DISTRICT
2025(2026) TAXABLE VALUE SUBJECT TO AN APPEAL UNDER CHAPTER 42

PID	GEO ID	OWNER	LEGAL DESC	2025 ARB CERTIFIED VALUE	2025 DISPUTED VALUE	2025 UNDISPUTED VALUE	ENTITIES
14794	170000012500192	RUSSELL JAMES	SOUTHMORE AC, LOT 125, 126	415,500	200,000	215,500	GKL, CKI, SKI, WST
49069	423800001006192	CHICK-FIL-A INC	REF #123800001005192	457,790	319,000	138,790	GKL, CKI, SKI, WST
48690	123800001005192	A & F PROPERTIES LLC	EDDIE YAKLIN DEVELOPMENT, LOT 1, (CHICK-FIL-A), ACRES 1.296	1,596,890	1,429,580	167,310	GKL, CKI, SKI, WST
15654	156300604000192	GSG REVOCABLE TRUST	RETAMA PARK, BLOCK 6, LOT 4-8, (CACTUS CENTER)	1,330,480	1,145,000	185,480	GKL, CKI, SKI, WST
25719	103500001000192	JAMA BER	AYCOCK ADDN, LOT 1, (GOODWILL)	2,075,120	1,726,070	349,050	GKL, CKI, SKI, WST
				5,875,780	4,819,650	1,056,130	

2026 CERTIFIED TOTALS

Property Count: 22,450

GKL - KLEBERG COUNTY
ARB Approved Totals

7/22/2026

2:48:38PM

Land		Value			
Homesite:		127,153,814			
Non Homesite:		410,867,370			
Ag Market:		1,732,791,369			
Timber Market:		0	Total Land	(+)	2,270,812,553
Improvement		Value			
Homesite:		829,105,034			
Non Homesite:		1,118,121,438	Total Improvements	(+)	1,947,226,472
Non Real		Count	Value		
Personal Property:	2,158	543,405,730			
Mineral Property:	3,808	24,359,470			
Autos:	0	0	Total Non Real	(+)	567,765,200
			Market Value	=	4,785,804,225
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,732,166,199	625,170			
Ag Use:	80,688,226	10,940	Productivity Loss	(-)	1,651,477,973
Timber Use:	0	0	Appraised Value	=	3,134,326,252
Productivity Loss:	1,651,477,973	614,230			
			Homestead Cap	(-)	100,315,953
			23.231 Cap	(-)	52,853,349
			Assessed Value	=	2,981,156,950
			Total Exemptions Amount (Breakdown on Next Page)	(-)	679,303,530
			Net Taxable	=	2,301,853,420

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	11,794,887	11,304,582	57,020.86	58,629.69	121		
OV65	354,237,550	302,664,885	1,413,881.50	1,450,879.09	2,472		
Total	366,032,437	313,969,467	1,470,902.36	1,509,508.78	2,593	Freeze Taxable	(-) 313,969,467
Tax Rate	0.7718700						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,054,840	1,006,840	556,742	450,098	4		
Total	1,054,840	1,006,840	556,742	450,098	4	Transfer Adjustment	(-) 450,098
						Freeze Adjusted Taxable	= 1,987,433,855

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 16,811,308.06 = 1,987,433,855 * (0.7718700 / 100) + 1,470,902.36

Certified Estimate of Market Value: 4,785,804,225
 Certified Estimate of Taxable Value: 2,301,853,420

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2026 CERTIFIED TOTALS

Property Count: 22,450

GKL - KLEBERG COUNTY
ARB Approved Totals

7/22/2026 2:48:47PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		561	424.4958	\$0	\$0	\$0
A	SINGLE FAMILY RESIDENCE	8,690	3,131.8597	\$11,954,110	\$1,259,225,342	\$1,051,103,662
B	MULTIFAMILY RESIDENCE	232	112.1416	\$38,570	\$80,929,250	\$79,798,337
C1	VACANT LOTS AND LAND TRACTS	1,675	2,131.6421	\$5,330	\$47,411,602	\$44,450,852
D1	QUALIFIED OPEN-SPACE LAND	2,376	496,677.8291	\$0	\$1,732,166,199	\$80,643,994
D2	IMPROVEMENTS ON QUALIFIED OP	507		\$123,880	\$8,625,290	\$8,525,430
E	RURAL LAND, NON QUALIFIED OPE	2,262	9,876.6669	\$4,383,730	\$320,154,362	\$286,799,616
F1	COMMERCIAL REAL PROPERTY	958	1,144.3354	\$4,412,390	\$259,584,093	\$249,075,246
F2	INDUSTRIAL AND MANUFACTURIN	42	462.1965	\$0	\$9,820,550	\$9,820,550
G1	OIL AND GAS	3,805		\$0	\$24,358,120	\$19,965,201
J1	WATER SYSTEMS	2	0.0600	\$0	\$38,730	\$360
J2	GAS DISTRIBUTION SYSTEM	9	1.5310	\$0	\$5,589,470	\$5,270,640
J3	ELECTRIC COMPANY (INCLUDING C	22	8.5220	\$0	\$120,092,730	\$118,186,930
J4	TELEPHONE COMPANY (INCLUDI	52	5.3810	\$0	\$12,686,860	\$8,148,157
J5	RAILROAD	6		\$0	\$23,451,250	\$22,749,200
J6	PIPELAND COMPANY	93		\$0	\$159,846,680	\$150,279,350
J7	CABLE TELEVISION COMPANY	26		\$0	\$2,392,570	\$1,408,450
J8	OTHER TYPE OF UTILITY	18	3.2518	\$0	\$65,490	\$43,833
L1	COMMERCIAL PERSONAL PROPE	1,644		\$2,135,650	\$139,645,700	\$94,451,960
L2	INDUSTRIAL AND MANUFACTURIN	67		\$0	\$64,901,730	\$51,218,500
M1	TANGIBLE OTHER PERSONAL, MOB	414		\$162,880	\$9,355,730	\$8,438,146
O	RESIDENTIAL INVENTORY	59	19.3600	\$1,800,240	\$3,050,620	\$3,048,596
S	SPECIAL INVENTORY TAX	7		\$0	\$8,911,860	\$8,426,410
X	TOTALLY EXEMPT PROPERTY	560	31,919.8334	\$127,090	\$493,499,997	\$0
	Totals		545,919.1063	\$25,143,870	\$4,785,804,225	\$2,301,853,420

Property Count: 243

GKL - KLEBERG COUNTY
Under ARB Review Totals

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Land	Value			
Homesite:	813,790			
Non Homesite:	16,958,757			
Ag Market:	23,665,827			
Timber Market:	0	Total Land	(+)	41,438,374

Improvement	Value			
Homesite:	4,498,725			
Non Homesite:	133,536,670	Total Improvements	(+)	138,035,395

Non Real	Count	Value
Personal Property:	0	0
Mineral Property:	0	0
Autos:	0	0
		Total Non Real
		Market Value

Ag	Non Exempt	Exempt		
Total Productivity Market:	23,665,827	0		
Ag Use:	616,284	0	Productivity Loss	(-) 23,049,543
Timber Use:	0	0	Appraised Value	= 156,424,226
Productivity Loss:	23,049,543	0		
			Homestead Cap	(-) 437,842
			23.231 Cap	(-) 2,467,416
			Assessed Value	= 153,518,968
			Total Exemptions Amount (Breakdown on Next Page)	(-) 4,729,755
			Net Taxable	= 148,789,213

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	1,809,873	1,355,933	8,418.92	9,874.25	6			
Total	1,809,873	1,355,933	8,418.92	9,874.25	6	Freeze Taxable	(-)	1,355,933
Tax Rate	0.7718700							

Freeze Adjusted Taxable = 147,433,280

$$\text{APPROXIMATE LEVY} = (\text{FREEZE ADJUSTED TAXABLE} * (\text{TAX RATE} / 100)) + \text{ACTUAL TAX}$$

$$1,146,412.18 = 147,433,280 * (0.7718700 / 100) + 8,418.92$$

Certified Estimate of Market Value:	165,692,187
Certified Estimate of Taxable Value:	135,253,561

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2026 CERTIFIED TOTALS

Property Count: 22,693

GKL - KLEBERG COUNTY
Effective Rate Assumption

7/22/2026

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New Value

TOTAL NEW VALUE MARKET:	\$25,777,770
TOTAL NEW VALUE TAXABLE:	\$24,407,760

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	5	2025 Market Value	\$48,600
EX-XV	Other Exemptions (including public property, r	11	2025 Market Value	\$342,850
EX366	HOUSE BILL 366	78	2025 Market Value	\$21,730
ABSOLUTE EXEMPTIONS VALUE LOSS				\$413,180

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,570	\$40,208,780
145D	11.145 (d) Multiple Situs, Leases	173	\$3,883,020
145F	11.145 (f) Single Situs, Related Business Entity	131	\$1,215,900
DP	DISABILITY	1	\$0
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	1	\$12,000
DV4	Disabled Veterans 70% - 100%	15	\$144,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	10	\$2,771,268
OV65	OVER 65	73	\$804,000
PARTIAL EXEMPTIONS VALUE LOSS		1,978	\$49,063,468
NEW EXEMPTIONS VALUE LOSS			\$49,476,648

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$49,476,648

New Ag / Timber Exemptions

2025 Market Value	\$6,431,067	Count: 27
2026 Ag/Timber Use	\$353,340	
NEW AG / TIMBER VALUE LOSS	\$6,077,727	

New Annexations**New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,306	\$179,241	\$18,936	\$160,305

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,661	\$170,356	\$19,021	\$151,335

2026 CERTIFIED TOTALS**GKL - KLEBERG COUNTY****Median Homestead Value****Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
5,306	\$147,475	\$9,676	\$137,799

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,661	\$143,270	\$10,744	\$132,526

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
243	\$179,473,769	\$135,253,561

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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KLEBERG COUNTY APPRAISAL DISTRICT 2026 AVERAGE RESIDENCE VALUE REPORT KLEBERG COUNTY

2026 YEAR

CODE	MARKET	COUNT	HS CAP VAL	HS EX VAL
A1	788,865,205	4,578	87,533,091	0
CODE	MARKET	COUNT	HS CAP VAL	HS EX VAL
A3	1,374,630	12	197,894	0
CODE	MARKET	COUNT	HS CAP VAL	HS EX VAL
E1	155,782,364	592	11,666,644	0
	946,022,199	5,182	99,397,629	0
	182,559		19,181	0
	AVG MKT		AVG HS CAP	AVG HS EX

2026 YEAR - AVERAGE TAXABLE VALUE DATA

A1 788,865,205 MARKET
87,533,091 HS CAP
701,332,114 ASSESSED
0 HS EX AMT
701,332,114 TAXABLE

A3 1,374,630 MARKET
197,894 HS CAP
1,176,736 ASSESSED
0 HS EX AMT
1,176,736 TAXABLE

E1 155,782,364 MARKET
11,666,644 HS CAP
144,115,720 ASSESSED
0 HS EX AMT
144,115,720 TAXABLE

846,624,570 TOTAL ASSESSED
846,624,570 TOTAL TAXABLE

163,378 AVG RES HS BEFORE HS EX REMOVED - (846,624,570/5,182 =)

0 AVERAGE HOMESTEAD EXEMPTION - (0/5,182 =)

163,378 AVERAGE TAXABLE VALUE

KLEBERG COUNTY APPRAISAL DISTRICT 2025 AVERAGE RESIDENCE VALUE REPORT KLEBERG COUNTY

2025 YEAR

CODE	MARKET	COUNT	HS CAP VAL	HS EX VAL
A1	794,722,846	4,699	129,238,088	0
CODE	MARKET	COUNT	HS CAP VAL	HS EX VAL
A3	1,608,680	16	472,721	0
CODE	MARKET	COUNT	HS CAP VAL	HS EX VAL
E1	157,759,681	596	23,150,277	0
	954,091,207	5,311	152,861,086	0
	179,644		28,782	0
	AVG MKT		AVG HS CAP	AVG HS EX

2025 YEAR - AVERAGE TAXABLE VALUE DATA

A1 794,722,846 MARKET
129,238,088 HS CAP
665,484,758 ASSESSED
0 HS EX AMT
665,484,758 TAXABLE

A3 1,608,680 MARKET
472,721 HS CAP
1,135,959 ASSESSED
0 HS EX AMT
1,135,959 TAXABLE

E1 157,759,681 MARKET
23,150,277 HS CAP
134,609,404 ASSESSED
0 HS EX AMT
134,609,404 TAXABLE

801,230,121 TOTAL ASSESSED
801,230,121 TOTAL TAXABLE

150,862 AVG RES HS **BEFORE** HS EX REMOVED - (801,230,121/5,311 =)

0 AVERAGE HOMESTEAD EXEMPTION - (0/5,311 =)

150,862 AVERAGE TAXABLE VALUE