

KENDALL APPRAISAL DISTRICT



118 Market Avenue • Boerne, Texas 78006

July 29, 2026

City of Boerne Council
ATTN: Sarah Buckelew
447 N Main St
Boerne, TX 78006

Dear City of Boerne,

The Texas Property Tax Code requires the collector for a taxing unit to certify to the governing body the excess debt tax collections for the current and two prior tax years as well as the estimated debt collection for the upcoming year.

Excess Debt Collections for the Current and Two Prior Tax Years

According to the Texas Property Tax Code, the excess debt collection is based on the actual amount of debt service taxes collected in current taxes, delinquent taxes, special appraisal rollback taxes, penalties and interest from July 1 through June 30 for each required tax year. The amount is compared to the adjusted debt service amount used in each year's rate calculation to determine the excess debt.

- 2025 Actual Collection Rate: 100.65%
- 2024 Actual Collection Rate 101.05%
- 2023 Actual Collection Rate 100.68%

- Excess Debt Collection Amount for 2025 Tax Year: \$502,721.15
 - *Collected in excess of adjusted debt amount used in previous year TNT calculation and must be used to reduce debt requirement in upcoming TNT calculation.*

Anticipated Debt collection Rate for the Upcoming Tax Year

The average of the current and two prior years debt collection percentages was used in calculating the anticipated debt collection rate for upcoming tax year.

- Current Year anticipated collection rate: 100.79%

Refunds preceding prior tax year

Refunds include court decisions, tax code section 25.25b , 25.25c corrections and tax code section 31.11 payment errors.

- Maintenance and Operation: \$16,222.93
- Interest and Sinking: \$5,373.94
- **Grand Total: \$21,596.87**

Attached are the documents reflecting the information provided. Please let me know if I can provide any other information or be of any other assistance.

Sincerely,

Crystal Rivera

Crystal Rivera, RTA
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