

2026 CERTIFIED TOTALS

Property Count: 9,167

CBN - CITY OF BOERNE
ARB Approved Totals

7/17/2026 11:24:47AM

Land		Value			
Homesite:		688,769,783			
Non Homesite:		968,723,895			
Ag Market:		27,884,359			
Timber Market:		0	Total Land	(+)	1,685,378,037
Improvement		Value			
Homesite:		1,640,167,372			
Non Homesite:		1,524,177,024	Total Improvements	(+)	3,164,344,396
Non Real		Count	Value		
Personal Property:	1,257		264,311,402		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	= 264,311,402
					5,114,033,835
Ag	Non Exempt	Exempt			
Total Productivity Market:	27,765,519	118,840			
Ag Use:	76,970	110	Productivity Loss	(-)	27,688,549
Timber Use:	0	0	Appraised Value	=	5,086,345,286
Productivity Loss:	27,688,549	118,730			
			Homestead Cap	(-)	58,637,322
			23.231 Cap	(-)	25,618,659
			Assessed Value	=	5,002,089,305
			Total Exemptions Amount	(-)	1,055,782,744
			(Breakdown on Next Page)		
			Net Taxable	=	3,946,306,561

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	21,186,535	20,592,855	69,585.97	70,641.47	51		
DPS	387,715	387,715	934.51	934.51	1		
OV65	730,722,368	700,534,364	2,287,256.55	2,337,309.68	1,519		
Total	752,296,618	721,514,934	2,357,777.03	2,408,885.66	1,571	Freeze Taxable	(-) 721,514,934
Tax Rate	0.4716000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,845,090	1,833,090	1,058,611	774,479	5		
Total	1,845,090	1,833,090	1,058,611	774,479	5	Transfer Adjustment	(-) 774,479
						Freeze Adjusted Taxable	= 3,224,017,148

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 17,562,241.90 = 3,224,017,148 * (0.4716000 / 100) + 2,357,777.03

Certified Estimate of Market Value: 5,114,033,835
 Certified Estimate of Taxable Value: 3,946,306,561

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

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,239	0	45,245,642	45,245,642
145D	1	0	30,178	30,178
145D1	14	0	915,407	915,407
AB	2	0	0	0
DP	52	0	0	0
DPS	1	0	0	0
DV1	44	0	427,000	427,000
DV1S	5	0	20,000	20,000
DV2	35	0	327,000	327,000
DV2S	2	0	15,000	15,000
DV3	48	0	490,000	490,000
DV3S	3	0	30,000	30,000
DV4	142	0	1,308,000	1,308,000
DV4S	10	0	96,000	96,000
DVHS	326	0	176,286,479	176,286,479
DVHSS	20	0	8,963,007	8,963,007
EX	2	0	3,841,060	3,841,060
EX-XG	14	0	20,022,040	20,022,040
EX-XI	3	0	5,589,860	5,589,860
EX-XU	13	0	274,760	274,760
EX-XV	240	0	765,662,442	765,662,442
FR	3	17,334,799	0	17,334,799
HS	4,566	0	0	0
MASSS	4	0	2,124,244	2,124,244
MED	2	0	6,779,826	6,779,826
OV65	1,578	0	0	0
OV65S	50	0	0	0
Totals		17,334,799	1,038,447,945	1,055,782,744

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Property Count: 80

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Under ARB Review Totals

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Land		Value			
Homesite:		5,525,234			
Non Homesite:		28,051,400			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	33,576,634
Improvement		Value			
Homesite:		16,381,026			
Non Homesite:		25,666,600	Total Improvements	(+)	42,047,626
Non Real		Count	Value		
Personal Property:	1		67,500		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	67,500
					75,691,760
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	75,691,760
Productivity Loss:	0	0			
			Homestead Cap	(-)	221,712
			23.231 Cap	(-)	4,191,306
			Assessed Value	=	71,278,742
			Total Exemptions Amount (Breakdown on Next Page)	(-)	79,500
			Net Taxable	=	71,199,242

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	9,465,714	9,465,714	37,588.04	37,588.04	10		
Total	9,465,714	9,465,714	37,588.04	37,588.04	10	Freeze Taxable	(-) 9,465,714
Tax Rate	0.4716000						
						Freeze Adjusted Taxable	= 61,733,528

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 328,723.36 = 61,733,528 * (0.4716000 / 100) + 37,588.04

Certified Estimate of Market Value: 68,909,692
 Certified Estimate of Taxable Value: 66,695,244
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

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Property Count: 80

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Under ARB Review Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
145D1	1	0	67,500	67,500
DV4	1	0	12,000	12,000
HS	26	0	0	0
OV65	12	0	0	0
Totals		0	79,500	79,500

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Land		Value			
Homesite:		694,295,017			
Non Homesite:		996,775,295			
Ag Market:		27,884,359			
Timber Market:		0	Total Land	(+)	1,718,954,671
Improvement		Value			
Homesite:		1,656,548,398			
Non Homesite:		1,549,843,624	Total Improvements	(+)	3,206,392,022
Non Real		Count	Value		
Personal Property:	1,258		264,378,902		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	264,378,902
					5,189,725,595
Ag	Non Exempt	Exempt			
Total Productivity Market:	27,765,519	118,840			
Ag Use:	76,970	110	Productivity Loss	(-)	27,688,549
Timber Use:	0	0	Appraised Value	=	5,162,037,046
Productivity Loss:	27,688,549	118,730			
			Homestead Cap	(-)	58,859,034
			23.231 Cap	(-)	29,809,965
			Assessed Value	=	5,073,368,047
			Total Exemptions Amount	(-)	1,055,862,244
			(Breakdown on Next Page)		
			Net Taxable	=	4,017,505,803

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	21,186,535	20,592,855	69,585.97	70,641.47	51		
DPS	387,715	387,715	934.51	934.51	1		
OV65	740,188,082	710,000,078	2,324,844.59	2,374,897.72	1,529		
Total	761,762,332	730,980,648	2,395,365.07	2,446,473.70	1,581	Freeze Taxable	(-) 730,980,648
Tax Rate	0.4716000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,845,090	1,833,090	1,058,611	774,479	5		
Total	1,845,090	1,833,090	1,058,611	774,479	5	Transfer Adjustment	(-) 774,479
						Freeze Adjusted Taxable	= 3,285,750,676

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 17,890,965.26 = 3,285,750,676 * (0.4716000 / 100) + 2,395,365.07

Certified Estimate of Market Value: 5,182,943,527
 Certified Estimate of Taxable Value: 4,013,001,805

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

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,239	0	45,245,642	45,245,642
145D	1	0	30,178	30,178
145D1	15	0	982,907	982,907
AB	2	0	0	0
DP	52	0	0	0
DPS	1	0	0	0
DV1	44	0	427,000	427,000
DV1S	5	0	20,000	20,000
DV2	35	0	327,000	327,000
DV2S	2	0	15,000	15,000
DV3	48	0	490,000	490,000
DV3S	3	0	30,000	30,000
DV4	143	0	1,320,000	1,320,000
DV4S	10	0	96,000	96,000
DVHS	326	0	176,286,479	176,286,479
DVHSS	20	0	8,963,007	8,963,007
EX	2	0	3,841,060	3,841,060
EX-XG	14	0	20,022,040	20,022,040
EX-XI	3	0	5,589,860	5,589,860
EX-XU	13	0	274,760	274,760
EX-XV	240	0	765,662,442	765,662,442
FR	3	17,334,799	0	17,334,799
HS	4,592	0	0	0
MASSS	4	0	2,124,244	2,124,244
MED	2	0	6,779,826	6,779,826
OV65	1,590	0	0	0
OV65S	50	0	0	0
Totals		17,334,799	1,038,527,445	1,055,862,244

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,149	2,056.5366	\$66,838,630	\$2,959,218,579	\$2,706,992,783
B	MULTIFAMILY RESIDENCE	122	144.2999	\$35,264,430	\$165,782,213	\$164,912,379
C1	VACANT LOTS AND LAND TRACTS	557	834.9858	\$0	\$113,703,745	\$110,354,269
D1	QUALIFIED OPEN-SPACE LAND	36	1,052.1020	\$0	\$27,765,519	\$76,970
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$111,260	\$111,260
E	RURAL LAND, NON QUALIFIED OPEI	26	252.1900	\$0	\$15,209,325	\$14,755,030
F1	COMMERCIAL REAL PROPERTY	585	780.4268	\$2,997,100	\$740,799,182	\$727,551,268
F2	INDUSTRIAL AND MANUFACTURING	7	11.0310	\$0	\$14,500,840	\$12,252,368
J3	ELECTRIC COMPANY (INCLUDING C	9	4.5560	\$0	\$10,201,030	\$9,443,950
J4	TELEPHONE COMPANY (INCLUDING	8	0.4423	\$0	\$1,515,730	\$1,143,727
J7	CABLE TELEVISION COMPANY	1		\$0	\$384,360	\$259,360
L1	COMMERCIAL PERSONAL PROPER	1,183		\$0	\$117,971,482	\$76,238,652
L2	INDUSTRIAL AND MANUFACTURING	45		\$0	\$71,257,540	\$45,158,781
M1	TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$173,470	\$173,470
O	RESIDENTIAL INVENTORY	170	32.9388	\$5,304,600	\$13,773,850	\$13,702,704
S	SPECIAL INVENTORY TAX	13		\$0	\$64,396,170	\$63,179,590
X	TOTALLY EXEMPT PROPERTY	271	1,691.3105	\$0	\$797,269,540	\$0
Totals			6,860.8197	\$110,404,760	\$5,114,033,835	\$3,946,306,561

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	35	26.6184	\$327,540	\$26,226,470	\$25,992,758
B	MULTIFAMILY RESIDENCE	5	1.6394	\$0	\$1,516,590	\$1,516,590
C1	VACANT LOTS AND LAND TRACTS	9	28.0356	\$0	\$6,962,060	\$5,943,406
E	RURAL LAND, NON QUALIFIED OPEI	1	0.5000	\$0	\$885,900	\$885,900
F1	COMMERCIAL REAL PROPERTY	27	27.1180	\$0	\$34,819,220	\$32,809,144
F2	INDUSTRIAL AND MANUFACTURING	1		\$0	\$4,214,020	\$3,051,444
J4	TELEPHONE COMPANY (INCLUDING	1		\$0	\$67,500	\$0
O	RESIDENTIAL INVENTORY	1	10.3600	\$0	\$1,000,000	\$1,000,000
Totals			94.2714	\$327,540	\$75,691,760	\$71,199,242

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Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,184	2,083.1550	\$67,166,170	\$2,985,445,049	\$2,732,985,541
B	MULTIFAMILY RESIDENCE	127	145.9393	\$35,264,430	\$167,298,803	\$166,428,969
C1	VACANT LOTS AND LAND TRACTS	566	863.0214	\$0	\$120,665,805	\$116,297,675
D1	QUALIFIED OPEN-SPACE LAND	36	1,052.1020	\$0	\$27,765,519	\$76,970
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$111,260	\$111,260
E	RURAL LAND, NON QUALIFIED OPEI	27	252.6900	\$0	\$16,095,225	\$15,640,930
F1	COMMERCIAL REAL PROPERTY	612	807.5448	\$2,997,100	\$775,618,402	\$760,360,412
F2	INDUSTRIAL AND MANUFACTURING	8	11.0310	\$0	\$18,714,860	\$15,303,812
J3	ELECTRIC COMPANY (INCLUDING C	9	4.5560	\$0	\$10,201,030	\$9,443,950
J4	TELEPHONE COMPANY (INCLUDING	9	0.4423	\$0	\$1,583,230	\$1,143,727
J7	CABLE TELEVISION COMPANY	1		\$0	\$384,360	\$259,360
L1	COMMERCIAL PERSONAL PROPER	1,183		\$0	\$117,971,482	\$76,238,652
L2	INDUSTRIAL AND MANUFACTURING	45		\$0	\$71,257,540	\$45,158,781
M1	TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$173,470	\$173,470
O	RESIDENTIAL INVENTORY	171	43.2988	\$5,304,600	\$14,773,850	\$14,702,704
S	SPECIAL INVENTORY TAX	13		\$0	\$64,396,170	\$63,179,590
X	TOTALLY EXEMPT PROPERTY	271	1,691.3105	\$0	\$797,269,540	\$0
Totals			6,955.0911	\$110,732,300	\$5,189,725,595	\$4,017,505,803

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Residential - Shared Property	3	0.5840	\$0	\$232,690	\$232,690
A1	A1-SINGLE FAMILY RES LAND & IMPF	6,134	2,050.1250	\$66,838,630	\$2,956,033,799	\$2,704,049,396
A2	A2-REAL MH & LAND WITH SAME OW	18	5.8276	\$0	\$2,952,090	\$2,710,697
B1	B1	31	98.4938	\$35,264,430	\$132,599,797	\$131,732,308
B2	B2	92	45.8061	\$0	\$33,182,416	\$33,180,071
C	C	1	0.1650	\$0	\$39,310	\$39,310
C1	C1-ALL VACANT LOTS & LAND TRACT	555	834.4508	\$0	\$113,664,335	\$110,314,859
C2	C2	1	0.3700	\$0	\$100	\$100
D1	D1-QUALIFIED AG LAND	36	1,052.1020	\$0	\$27,765,519	\$76,970
D2	D2-IMPROVEMENTS ON QUALIFIED A	4		\$0	\$111,260	\$111,260
E1	E1-LAND & IMPROVEMENTS ON NON	25	251.6900	\$0	\$15,145,625	\$14,691,330
E2	E2-MH ON NON QUAL OPEN SPACE	1	0.5000	\$0	\$63,700	\$63,700
F1	F1-COMMERCIAL LAND & IMPROVEM	585	780.4268	\$2,997,100	\$740,799,182	\$727,551,268
F2	Industrial Real Property	7	11.0310	\$0	\$14,500,840	\$12,252,368
J3		9	4.5560	\$0	\$10,201,030	\$9,443,950
J4		8	0.4423	\$0	\$1,515,730	\$1,143,727
J7		1		\$0	\$384,360	\$259,360
L1		1,183		\$0	\$117,971,482	\$76,238,652
L2		45		\$0	\$71,257,540	\$45,158,781
M1	MH ON LAND OWNED BY SOMEONE I	8		\$0	\$173,470	\$173,470
O1	O1	170	32.9388	\$5,304,600	\$13,773,850	\$13,702,704
S		13		\$0	\$64,396,170	\$63,179,590
X	Totally Exempt Property	271	1,691.3105	\$0	\$797,269,540	\$0
Totals			6,860.8197	\$110,404,760	\$5,114,033,835	\$3,946,306,561

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	A1-SINGLE FAMILY RES LAND & IMPR	35	26.6184	\$327,540	\$26,226,470	\$25,992,758
B2	B2	5	1.6394	\$0	\$1,516,590	\$1,516,590
C1	C1-ALL VACANT LOTS & LAND TRACT	9	28.0356	\$0	\$6,962,060	\$5,943,406
E1	E1-LAND & IMPROVEMENTS ON NON	1	0.5000	\$0	\$885,900	\$885,900
F1	F1-COMMERCIAL LAND & IMPROVEM	27	27.1180	\$0	\$34,819,220	\$32,809,144
F2	Industrial Real Property	1		\$0	\$4,214,020	\$3,051,444
J4		1		\$0	\$67,500	\$0
O1	O1	1	10.3600	\$0	\$1,000,000	\$1,000,000
Totals			94.2714	\$327,540	\$75,691,760	\$71,199,242

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Grand Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Residential - Shared Property	3	0.5840	\$0	\$232,690	\$232,690
A1	A1-SINGLE FAMILY RES LAND & IMPF	6,169	2,076.7434	\$67,166,170	\$2,982,260,269	\$2,730,042,154
A2	A2-REAL MH & LAND WITH SAME OW	18	5.8276	\$0	\$2,952,090	\$2,710,697
B1	B1	31	98.4938	\$35,264,430	\$132,599,797	\$131,732,308
B2	B2	97	47.4455	\$0	\$34,699,006	\$34,696,661
C	C	1	0.1650	\$0	\$39,310	\$39,310
C1	C1-ALL VACANT LOTS & LAND TRACT	564	862.4864	\$0	\$120,626,395	\$116,258,265
C2	C2	1	0.3700	\$0	\$100	\$100
D1	D1-QUALIFIED AG LAND	36	1,052.1020	\$0	\$27,765,519	\$76,970
D2	D2-IMPROVEMENTS ON QUALIFIED A	4		\$0	\$111,260	\$111,260
E1	E1-LAND & IMPROVEMENTS ON NON	26	252.1900	\$0	\$16,031,525	\$15,577,230
E2	E2-MH ON NON QUAL OPEN SPACE	1	0.5000	\$0	\$63,700	\$63,700
F1	F1-COMMERCIAL LAND & IMPROVEM	612	807.5448	\$2,997,100	\$775,618,402	\$760,360,412
F2	Industrial Real Property	8	11.0310	\$0	\$18,714,860	\$15,303,812
J3		9	4.5560	\$0	\$10,201,030	\$9,443,950
J4		9	0.4423	\$0	\$1,583,230	\$1,143,727
J7		1		\$0	\$384,360	\$259,360
L1		1,183		\$0	\$117,971,482	\$76,238,652
L2		45		\$0	\$71,257,540	\$45,158,781
M1	MH ON LAND OWNED BY SOMEONE I	8		\$0	\$173,470	\$173,470
O1	O1	171	43.2988	\$5,304,600	\$14,773,850	\$14,702,704
S		13		\$0	\$64,396,170	\$63,179,590
X	Totally Exempt Property	271	1,691.3105	\$0	\$797,269,540	\$0
Totals			6,955.0911	\$110,732,300	\$5,189,725,595	\$4,017,505,803

2026 CERTIFIED TOTALS

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CBN - CITY OF BOERNE
Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$110,732,300
TOTAL NEW VALUE TAXABLE:	\$103,941,124

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, rel	5	2025 Market Value	\$100
ABSOLUTE EXEMPTIONS VALUE LOSS				\$100

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,198	\$42,953,010
DP	Disability	1	\$0
DV1	Disabled Veterans 10% - 29%	3	\$24,000
DV2	Disabled Veterans 30% - 49%	5	\$46,500
DV3	Disabled Veterans 50% - 69%	7	\$62,000
DV4	Disabled Veterans 70% - 100%	26	\$312,000
DVHS	Disabled Veteran Homestead	20	\$9,843,941
HS	Homestead	290	\$0
OV65	Over 65	110	\$0
PARTIAL EXEMPTIONS VALUE LOSS		1,660	\$53,241,451
NEW EXEMPTIONS VALUE LOSS			\$53,241,551

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$53,241,551
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New Ag / Timber Exemptions**New Annexations****New Deannexations**

Count	Market Value	Taxable Value
2	\$848,720	\$846,720

Average Homestead Value**Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,585	\$508,415	\$12,837	\$495,578

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,576	\$507,930	\$12,763	\$495,167

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,585	\$456,470	\$0	\$456,470

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,576	\$456,310	\$0	\$456,310

2026 CERTIFIED TOTALS
CBN - CITY OF BOERNE
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
80	\$75,691,760	\$66,695,244

Uncontested Valu

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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