

CITY OF BOERNE, TEXAS
PROPERTY TAX SUMMARY
BUDGET YEAR 2027

	ACTUAL FY 2025	LEVY ROLL VALUES FY 2026	CERTIFIED VALUES FY 2027	CERTIFIED VS PY LEVY Increase (Decrease)	
ASSESSED MARKET VALUATION					
REAL PROPERTY	1,625,823,261	1,687,395,652	1,718,954,671	31,559,019	
IMPROVEMENTS	3,016,992,591	3,077,118,946	3,206,392,022	129,273,076	
PERSONAL PROPERTY	245,492,710	255,564,220	264,378,902	8,814,682	
TOTAL CERTIFIED MARKET VALUE	4,888,308,562	5,020,078,818	5,189,725,595	169,646,777	3.4%
LESS EXEMPTIONS:					
ABSOLUTE EXEMPTIONS	811,407,740	775,739,216	795,390,162	19,650,946	
AG LOSS	34,535,090	33,874,035	27,688,549	(6,185,486)	
HOMESTEAD CAP ADJUSTMENT	230,197,564	134,596,158	88,668,999	(45,927,159)	
ABATEMENTS		-	-	-	
TANGIBLE PERSONAL PROPERTY (145)		-	46,258,727	46,258,727	NEW EXEMPTION FOR FY 27
DISABLED VETERAN	129,151,694	161,273,643	187,974,486	26,700,843	
BUSINESS PERSONAL PROPERTY (366)	251,410	263,960	-	(263,960)	
MEDICAL	6,819,061	6,773,686	6,779,826	6,140	
MILITARY SURVIVING SPOUSE	1,666,788	1,998,888	2,124,244	125,356	
FREPORT	13,508,230	14,676,241	17,334,799	2,658,558	
TOTAL EXEMPTIONS	1,227,537,577	1,129,195,827	1,172,219,792	43,023,965	3.8%
TOTAL TAXABLE VALUE BEFORE FREEZE	3,660,770,985	3,890,882,991	4,017,505,803	126,622,812	3.3%
LESS: APPRAISAL DISTRICT ADJUST FOR ESTIMATE	-	-	(4,503,998)	(4,503,998)	
ESTIMATE OF CERTIFIED VALUE PER APPRAISAL DISTRICT	3,660,770,985	3,890,882,991	4,013,001,805	122,118,814	3.1%
LESS: FREEZE TAXABLE AMOUNT	608,670,951	678,917,675	730,980,648	52,062,973	7.7%
TRANSFER ADJUSTMENT	-	-	774,479	774,479	
ADJUST FOR ESTIMATE OF PROTEST VALUE	48,179,343	7,628,784	1,333,905	(6,294,879)	
NET TAXABLE VALUE	3,003,920,691	3,204,336,532	3,279,912,773	75,576,241	2.4%
TOTAL TAX RATE PER \$100 VALUATION	0.4716	0.4716	0.47160	-	
LEVY ON ESTIMATED/CERTIFIED VALUE	14,166,490	15,111,651	15,468,069	356,418	
PLUS TAXES ON VALUE UNDER ARB REVIEW	-	-	-	-	
PLUS TAXES ON FREEZE TAXABLE	2,004,693	2,216,490	2,395,365	178,875	
TOTAL LEVY	16,171,183	17,328,141	17,863,434	535,293	3.1%
M&O TAX RATE	0.3532	0.3532	0.3532	-	
I&S TAX RATE	0.1184	0.1184	0.1184	-	
TOTAL TAX RATE PER \$100 VALUATION	0.4716	0.4716	0.47160	-	
PERCENT OF LEVY COLLECTED *	98.5%	99.0%	99.5%	0.50%	
DISTRIBUTION BY FUND					
GENERAL FUNDS	12,316,693	13,338,688	13,888,203	549,515	
DEBT SERVICE FUND	3,611,922	3,816,172	3,885,913	69,742	
ESTIMATED COLLECTIONS	15,928,615	17,154,860	17,774,116	619,257	3.6%