



AGENDA ITEM SUMMARY

Agenda Date	August 12, 2025
Requested Action	RECEIVE THE CITY OF BOERNE'S 2025 CERTIFIED APPRAISAL TAX ROLL VALUES, TAX RATE CALCULATION, CERTIFICATION OF ADDITIONAL SALES TAX FORM, AND CERTIFY ANTICIPATED COLLECTION RATE AND EXCESS DEBT COLLECTIONS.
Contact Person	Sarah Buckelew, Finance Director
Background Information	<p>The City of Boerne has received the Certified Taxable Values from Kendall Appraisal District for the tax year 2025 for the purposes of calculating tax rates and building the City's fiscal year 2026 budget.</p> <p>Attached is the Certified Appraisal Roll Values Summary for the 2025 tax year, along with the tax rate calculation, Notice About 2025 Tax Rates, and Certification of Additional Sales and Use Tax to Pay Debt Services, as required by Tax Code Section 26.</p> <p>The total increase to the 2025 appraisal roll certified market value is \$141,127,178 (2.9%). The total exemptions decreased \$103,727,614 (-8.4%) and the total certified net taxable value increased \$174,177,026 (5.8%).</p> <p>The Kendall County Tax Assessor/Collector has certified the anticipated collection rate of 100% and the excess debt collections for FY 2025 of \$459,975.</p>
Strategic Alignment	F1: Committing to strategic, responsible, and conservative financial management.
Financial Considerations	N/A
Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	N/A

Supporting Documents	<ul style="list-style-type: none">• Certified Appraisal Roll Values Summary for the 2025 tax year• Certified Appraisal Rolls• Collection rate certification from Tax Assessor/Collector (memo)• Form 50-856 Rate calculation• Form 50-212 Notice About 2025 Tax Rates• Form 50-882 Certification of Additional Sales and Use Tax to Pay Debt Services, as required by Tax Code Section 26.
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