



AGENDA ITEM SUMMARY

Agenda Date	August 11, 2026
Requested Action	RECEIVE THE CITY OF BOERNE'S 2026 CERTIFIED APPRAISAL TAX ROLL VALUES, TAX RATE CALCULATION, AND CERTIFY ANTICIPATED COLLECTION RATE AND EXCESS DEBT COLLECTIONS.
Contact Person	Sarah Buckelew, Finance Director
Background Information	The City of Boerne has received the Certified Taxable Values from Kendall Appraisal District for the tax year 2026 for the purposes of calculating tax rates and building the City's Fiscal Year 2027 budget. Attached is the Certified Appraisal Roll Values Summary for the 2026 tax year, along with the tax rate calculation, and Notice About 2026 Tax Rates. The total increase over the prior year levy roll market value is \$169.6M (3.4%). The total exemptions increased \$43M (3.8%) and the total certified net taxable value increased \$122M (3.1%). The Kendall County Tax Assessor/Collector has certified the anticipated collection rate of 100.79% and the excess debt collections for Tax Year 2026 (Budget year 2027) of \$502,721.13.
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	Certified Appraisal Roll Values Summary for the 2026 tax year Certified Appraisal Rolls Collection rate certification from Tax Assessor/Collector (memo) Form 50-856 Rate calculation Form 50-212 Notice About 2026 Tax Rates