

CITY OF BOERNE, TEXAS
PROPERTY TAX SUMMARY
PROJECTED FOR BUDGET YEAR 2026

	CERTIFIED VALUES FY 2025	CERTIFIED VALUES FY 2026	YR over YR Change	
ASSESSED MARKET VALUATION				
REAL PROPERTY	1,629,833,514	1,692,633,525	62,800,011	
IMPROVEMENTS	3,022,759,201	3,090,088,028	67,328,827	
PERSONAL PROPERTY	244,472,880	255,471,220	10,998,340	
TOTAL CERTIFIED MARKET VALUE	4,897,065,595	5,038,192,773	141,127,178	2.9%
LESS EXEMPTIONS:				
ABSOLUTE EXEMPTIONS	811,407,740	775,739,216	(35,668,524)	
AG LOSS	34,535,090	33,874,035	(661,055)	
HOMESTEAD CAP ADJUSTMENT	236,401,097	137,580,248	(98,820,849)	
ABATEMENTS	-	-	-	
DISABLED VETERAN	124,698,796	154,997,691	30,298,895	
BUSINESS PERSONAL PROPERTY (366)	251,410	263,960	12,550	
MEDICAL	6,819,061	6,773,686	(45,375)	
MILITARY SURVIVING SPOUSE	1,666,788	1,655,521	(11,267)	
FREEPORT	13,508,230	14,676,241	1,168,011	
TOTAL EXEMPTIONS	1,229,288,212	1,125,560,598	(103,727,614)	-8.4%
TOTAL TAXABLE VALUE BEFORE FREEZE	3,667,777,383	3,912,632,175	244,854,792	6.7%
LESS: APPRAISAL DISTRICT ADJUST FOR ESTIMATE	11,841,423	26,076,201	14,234,778	
ESTIMATE OF CERTIFIED VALUE PER APPRAISAL DISTRICT	3,655,935,960	3,886,555,974	230,620,014	6.3%
LESS: FREEZE TAXABLE AMOUNT	604,886,272	672,728,289	67,842,017	11.2%
TRANSFER ADJUSTMENT	854,345	477,222	(377,123)	
ADJUST FOR ESTIMATE OF PROTEST VALUE	55,385,727	44,363,821	(11,021,906)	
NET TAXABLE VALUE	2,994,809,616	3,168,986,642	174,177,026	5.8%
TOTAL TAX RATE PER \$100 VALUATION	0.4716	0.4716	-	
LEVY ON ESTIMATED/CERTIFIED VALUE	14,123,522	14,944,941	821,419	
PLUS TAXES ON VALUE UNDER ARB REVIEW	-	-	-	
PLUS TAXES ON FREEZE TAXABLE	1,989,049	2,180,812	191,763	
TOTAL LEVY	16,112,571	17,125,753	1,013,181	6.3%
M&O TAX RATE	0.3532	0.3532	-	
I&S TAX RATE	0.1184	0.1184	-	
TOTAL TAX RATE PER \$100 VALUATION	0.4716	0.4716	-	
PERCENT OF LEVY COLLECTED *	98.5%	99.0%	0.50%	
DISTRIBUTION BY FUND				
GENERAL FUNDS	12,258,961	13,138,323	879,363	
DEBT SERVICE FUND	3,611,922	3,816,172	204,250	
ESTIMATED COLLECTIONS	15,870,883	16,954,495	1,083,612	6.8%

*Appraisal District's certified collection percentage includes prior year collections, penalties and interest