BRAZORIA County

2025 CERTIFIED TOTALS

As of Certification

DR5 - BRAZORIA COUNTY DRAINAGE DISTRICT #5 (IOWA COLONY)

Property Count: 18,900

Effective Rate Assumption

7/23/2025 1:23:15PM

New Value

TOTAL NEW VALUE MARKET:	$487,591,279
TOTAL NEW VALUE TAXABLE:	$441,753,418

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	11	2024 Market Value	$35,980
EX-XV	Other Exemptions (including public property, r	25	2024 Market Value	$7,590
			ABSOLUTE EXEMPTIONS VALUE LOSS	$43,570

Exemption	Description	Count	Exemption Amount
DP	Disability	6	$337,500
DV1	Disabled Veterans 10% - 29%	6	$37,000
DV2	Disabled Veterans 30% - 49%	4	$30,000
DV3	Disabled Veterans 50% - 69%	5	$52,000
DV4	Disabled Veterans 70% - 100%	41	$444,480
DVHS	Disabled Veteran Homestead	34	$9,036,726
HS	Homestead	415	$27,005,157
OV65	Over 65	156	$10,486,279
OV65S	OV65 Surviving Spouse	1	$75,000
	PARTIAL EXEMPTIONS VALUE LOSS	668	$47,504,142
		NEW EXEMPTIONS VALUE LOSS	$47,547,712

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	$47,547,712

New Ag / Timber Exemptions

Count: 9

2024 Market Value	$1,834,589
2025 Ag/Timber Use	$24,220
NEW AG / TIMBER VALUE LOSS	**$1,810,369**

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemp
7,655	$366,382	$78,

Category A Only

Count of HS Residences	Average Market	Average HS Exemp
7,302	$368,238	$78,

368,238. x
20. %
73,647.6 *

368,238.0 +
73,647.6 -
002
294,590.4 *

#1 $368,238 x 20% - LOCAL HS
#2 - (73,648)
#3 294,590

55

MINUTES FOR SPECIAL CALL MEETING
BRAZORIA COUNTY DRAINAGE DISTRICT#5
2025/2026 ADOPT PROPOSED TAX RATE
SEPTEMBER 08 ,2025
2:30PM

At the Brazoria County Drainage District #5 office located at 1022 FM 1462 Rosharon, Texas
At said meeting the commissioners may deliberate, discuss, consider and/or act on any of the following items:

Members Present: Lee Walden, President, P.E.
Kerry Osburn, Vice President
Brandon Middleton, Secretary/Treasurer

Members Absent:

1. **Call to Order-** Commissioner Walden called the meeting to order at 2:30PM
2. **This is a special call meeting open to the public to oppose the adopted tax rate for**
   2024/2025@ 3% 0.104079
   There were no oppositions to this rate. #4, #20
3. **Adopt proposed tax rate for 2025/2026 @ 3.5% 0.108452- Approved**
   -Commissioner Walden asked for a motion
   - Commissioner Middleton moved to approved
   - Commissioner Osburn seconded the motion with no further discission motion passed with
   3 ayes and 0 nays.
4. **Adjournment**

N. Lee Walden, P.E.
Lee Walden, President, P.E.

BRAZORIA CENTRAL APPRAISAL DISTRICT

MEMBERS OF THE BOARD
Kristin Bulanek
Elizabeth Day
Tommy King
John Luquette
Patrick O'Day
Gail Robinson
Robert York-Westbrook
Susan Spoor

CHIEF APPRAISER
Marcel Pierel III
500 North Chenango
Angleton, Texas 77515
979-849-7792
Fax 979-849-7984

CERTIFICATION OF THE 2026 APPRAISAL ROLL FOR
DR5 - BRAZORIA COUNTY DRAINAGE DISTRICT #5 (IOWA COLONY)

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on **July 17th, 2026**, duly approved the **2026** Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2026 APPRAISAL ROLL

TOTAL TAXABLE VALUE APPROVED **(*ARB Approved)**	$4,115,001,194

ESTIMATED TAXABLE VALUE FOR THE 2026 SUPPLEMENTAL ROLL
(properties still under protest)

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$303,674,534	$273,307,081

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$4,115,001,194
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$273,307,081
NET TAXABLE VALUE	**$4,388,308,275**

I, Marcel Pierel III, Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.

July 24th, 2026

Marcel Pierel III, *Chief Appraiser*

Entity Tax Collector: Ms. Kristin Bulanek

Land	Value
Homesite:	862,229,077
Non Homesite:	462,394,050
Ag Market:	593,443,352
Timber Market:	0

Improvement	Value
Homesite:	2,869,298,714
Non Homesite:	1,062,004,080

Non Real	Count	Value
Personal Property:	1,039	428,628,080
Mineral Property:	285	289,425
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	593,443,121	231
Ag Use:	11,927,221	231
Timber Use:	0	0
Productivity Loss:	581,515,900	0

Total Land	(+)	1,918,066,479
Total Improvements	(+)	3,931,302,794
Total Non Real	(+)	428,917,505
Market Value	=	6,278,286,778
Productivity Loss	(-)	581,515,900
Appraised Value	=	5,696,770,878
Homestead Cap	(-)	88,680,885
23.231 Cap	(-)	54,267,316
Assessed Value	=	5,553,822,677
Total Exemptions Amount (Breakdown on Next Page)	(-)	1,438,821,483
Net Taxable	=	4,115,001,194

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
4,462,801.09 = 4,115,001,194 * (0.108452 / 100)

Certified Estimate of Market Value:	6,278,286,778
Certified Estimate of Taxable Value:	4,115,001,194

Tif Zone Code	Tax Increment Loss
2007 TIF	1,610
Tax Increment Finance Value:	1,610
Tax Increment Finance Levy:	1.75

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	336	0	17,420,850	17,420,850
145D	666	0	9,139,800	9,139,800
145F	37	0	1,382,450	1,382,450
DP	125	7,920,487	0	7,920,487
DPS	1	0	0	0
DV1	40	0	289,500	289,500
DV2	37	0	292,500	292,500
DV2S	1	0	7,500	7,500
DV3	58	0	506,000	506,000
DV3S	2	0	20,000	20,000
DV4	229	0	1,883,278	1,883,278
DV4S	8	0	48,000	48,000
DVHS	713	0	303,874,449	303,874,449
DVHSS	23	0	7,239,670	7,239,670
EX-XN	88	0	16,235,970	16,235,970
EX-XV	426	0	385,189,846	385,189,846
EX-XV (Prorated)	3	0	68,410	68,410
EX366	66	0	5,829	5,829
FR	10	22,304,330	0	22,304,330
FRSS	1	0	293,934	293,934
HS	8,242	517,950,999	0	517,950,999
MED	1	0	20,526,140	20,526,140
OV65	1,700	110,081,202	0	110,081,202
OV65S	30	1,712,062	0	1,712,062
PC	8	13,306,360	0	13,306,360
SO	46	1,121,917	0	1,121,917
	Totals	**674,397,357**	**764,424,126**	**1,438,821,483**

Land	Value
Homesite:	76,919,853
Non Homesite:	21,344,608
Ag Market:	28,369,780
Timber Market:	0

Improvement	Value
Homesite:	281,999,054
Non Homesite:	7,205,705

Non Real	Count	Value
Personal Property:	0	0
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	28,369,780	0
Ag Use:	130,680	0
Timber Use:	0	0
Productivity Loss:	28,239,100	0

Total Land	(+)	126,634,241
Total Improvements	(+)	289,204,759
Total Non Real	(+)	0
Market Value	=	415,839,000
Productivity Loss	(-)	28,239,100
Appraised Value	=	387,599,900
Homestead Cap	(-)	10,620,230
23.231 Cap	(-)	4,774,938
Assessed Value	=	372,204,732
Total Exemptions Amount (Breakdown on Next Page)	(-)	68,530,198
Net Taxable	=	303,674,534

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
329,341.11 = 303,674,534 * (0.108452 / 100)

Certified Estimate of Market Value:	335,030,532
Certified Estimate of Taxable Value:	259,479,410
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	8	426,156	0	426,156
DPS	1	0	0	0
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	11	0	108,000	108,000
DVHS	8	0	2,892,778	2,892,778
HS	741	58,063,959	0	58,063,959
OV65	101	6,941,805	0	6,941,805
OV65S	1	75,000	0	75,000
	Totals	**65,506,920**	**3,023,278**	**68,530,198**

Land	Value
Homesite:	939,148,930
Non Homesite:	483,738,658
Ag Market:	621,813,132
Timber Market:	0

Improvement	Value
Homesite:	3,151,297,768
Non Homesite:	1,069,209,785

Non Real	Count	Value
Personal Property:	1,039	428,628,080
Mineral Property:	285	289,425
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	621,812,901	231
Ag Use:	12,057,901	231
Timber Use:	0	0
Productivity Loss:	609,755,000	0

Total Land	(+)	2,044,700,720
Total Improvements	(+)	4,220,507,553
Total Non Real	(+)	428,917,505
Market Value	=	6,694,125,778
Productivity Loss	(-)	609,755,000
Appraised Value	=	6,084,370,778
Homestead Cap	(-)	99,301,115
23.231 Cap	(-)	59,042,254
Assessed Value	=	5,926,027,409
Total Exemptions Amount (Breakdown on Next Page)	(-)	1,507,351,681
Net Taxable	=	4,418,675,728

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
4,792,142.20 = 4,418,675,728 * (0.108452 / 100)

Certified Estimate of Market Value:	6,613,317,310
Certified Estimate of Taxable Value:	4,374,480,604

Tif Zone Code	Tax Increment Loss
2007 TIF	1,610
Tax Increment Finance Value:	1,610
Tax Increment Finance Levy:	1.75

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	336	0	17,420,850	17,420,850
145D	666	0	9,139,800	9,139,800
145F	37	0	1,382,450	1,382,450
DP	133	8,346,643	0	8,346,643
DPS	2	0	0	0
DV1	41	0	294,500	294,500
DV2	38	0	300,000	300,000
DV2S	1	0	7,500	7,500
DV3	59	0	516,000	516,000
DV3S	2	0	20,000	20,000
DV4	240	0	1,991,278	1,991,278
DV4S	8	0	48,000	48,000
DVHS	721	0	306,767,227	306,767,227
DVHSS	23	0	7,239,670	7,239,670
EX-XN	88	0	16,235,970	16,235,970
EX-XV	426	0	385,189,846	385,189,846
EX-XV (Prorated)	3	0	68,410	68,410
EX366	66	0	5,829	5,829
FR	10	22,304,330	0	22,304,330
FRSS	1	0	293,934	293,934
HS	8,983	576,014,958	0	576,014,958
MED	1	0	20,526,140	20,526,140
OV65	1,801	117,023,007	0	117,023,007
OV65S	31	1,787,062	0	1,787,062
PC	8	13,306,360	0	13,306,360
SO	46	1,121,917	0	1,121,917
	Totals	**739,904,277**	**767,447,404**	**1,507,351,681**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10,471	6,452.8105	$242,742,190	$3,669,392,512	$2,669,084,503
B	MULTIFAMILY RESIDENCE	5	14.9664	$47,382,690	$55,607,852	$55,453,017
C1	VACANT LOTS AND LAND TRACTS	1,973	1,780.9955	$0	$79,363,989	$66,751,959
D1	QUALIFIED OPEN-SPACE LAND	1,195	55,401.5655	$0	$593,443,121	$11,911,908
D2	IMPROVEMENTS ON QUALIFIED OP	146		$601,740	$3,151,374	$3,058,198
E	RURAL LAND, NON QUALIFIED OPE	1,130	12,744.5302	$4,994,600	$273,872,508	$216,077,765
F1	COMMERCIAL REAL PROPERTY	189	901.3376	$18,620,880	$253,168,420	$243,719,032
F2	INDUSTRIAL AND MANUFACTURIN	10	338.9580	$0	$295,003,010	$284,477,480
G1	OIL AND GAS	285		$0	$289,425	$283,596
J1	WATER SYSTEMS	2	0.9805	$0	$18,490	$18,490
J2	GAS DISTRIBUTION SYSTEM	3	0.1300	$0	$132,740	$132,230
J3	ELECTRIC COMPANY (INCLUDING C	12	15.5380	$0	$41,208,030	$38,237,983
J4	TELEPHONE COMPANY (INCLUDI	26	0.1700	$0	$4,726,950	$3,021,514
J5	RAILROAD	8	22.4400	$0	$6,553,770	$6,257,936
J6	PIPELAND COMPANY	198		$0	$115,670,990	$110,945,970
J7	CABLE TELEVISION COMPANY	5		$0	$764,110	$285,220
J8	OTHER TYPE OF UTILITY	8		$0	$831,110	$561,780
L1	COMMERCIAL PERSONAL PROPE	762		$0	$100,570,220	$76,973,473
L2	INDUSTRIAL AND MANUFACTURIN	24		$0	$148,528,140	$105,459,807
M1	TANGIBLE OTHER PERSONAL, MOB	553		$1,531,870	$33,527,690	$27,951,846
O	RESIDENTIAL INVENTORY	2,897	365.7164	$59,531,523	$200,217,041	$193,790,607
S	SPECIAL INVENTORY TAX	8		$0	$751,060	$546,880
X	TOTALLY EXEMPT PROPERTY	505	5,584.8851	$455,750	$401,494,226	$0
		Totals	83,625.0237	$375,861,243	$6,278,286,778	$4,115,001,194

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	826	533.7399	$27,579,248	$325,378,872	$254,869,795
C1	VACANT LOTS AND LAND TRACTS	78	148.3201	$0	$9,979,790	$8,830,504
D1	QUALIFIED OPEN-SPACE LAND	79	1,367.1571	$0	$28,369,780	$130,250
D2	IMPROVEMENTS ON QUALIFIED OP	7		$0	$273,365	$273,365
E	RURAL LAND, NON QUALIFIED OPE	112	390.7563	$479,050	$38,112,835	$27,408,412
F1	COMMERCIAL REAL PROPERTY	5	5.6280	$1,071,720	$3,728,060	$3,684,566
F2	INDUSTRIAL AND MANUFACTURIN	1	207.8960	$0	$2,425,270	$2,018,750
M1	TANGIBLE OTHER PERSONAL, MOB	21		$0	$1,805,870	$1,204,567
O	RESIDENTIAL INVENTORY	22	2.9565	$4,380,113	$5,765,158	$5,254,325
	Totals		2,656.4539	$33,510,131	$415,839,000	$303,674,534

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,297	6,986.5504	$270,321,438	$3,994,771,384	$2,923,954,298
B	MULTIFAMILY RESIDENCE	5	14.9664	$47,382,690	$55,607,852	$55,453,017
C1	VACANT LOTS AND LAND TRACTS	2,051	1,929.3156	$0	$89,343,779	$75,582,463
D1	QUALIFIED OPEN-SPACE LAND	1,274	56,768.7226	$0	$621,812,901	$12,042,158
D2	IMPROVEMENTS ON QUALIFIED OP	153		$601,740	$3,424,739	$3,331,563
E	RURAL LAND, NON QUALIFIED OPE	1,242	13,135.2865	$5,473,650	$311,985,343	$243,486,177
F1	COMMERCIAL REAL PROPERTY	194	906.9656	$19,692,600	$256,896,480	$247,403,598
F2	INDUSTRIAL AND MANUFACTURIN	11	546.8540	$0	$297,428,280	$286,496,230
G1	OIL AND GAS	285		$0	$289,425	$283,596
J1	WATER SYSTEMS	2	0.9805	$0	$18,490	$18,490
J2	GAS DISTRIBUTION SYSTEM	3	0.1300	$0	$132,740	$132,230
J3	ELECTRIC COMPANY (INCLUDING C	12	15.5380	$0	$41,208,030	$38,237,983
J4	TELEPHONE COMPANY (INCLUDI	26	0.1700	$0	$4,726,950	$3,021,514
J5	RAILROAD	8	22.4400	$0	$6,553,770	$6,257,936
J6	PIPELAND COMPANY	198		$0	$115,670,990	$110,945,970
J7	CABLE TELEVISION COMPANY	5		$0	$764,110	$285,220
J8	OTHER TYPE OF UTILITY	8		$0	$831,110	$561,780
L1	COMMERCIAL PERSONAL PROPE	762		$0	$100,570,220	$76,973,473
L2	INDUSTRIAL AND MANUFACTURIN	24		$0	$148,528,140	$105,459,807
M1	TANGIBLE OTHER PERSONAL, MOB	574		$1,531,870	$35,333,560	$29,156,413
O	RESIDENTIAL INVENTORY	2,919	368.6729	$63,911,636	$205,982,199	$199,044,932
S	SPECIAL INVENTORY TAX	8		$0	$751,060	$546,880
X	TOTALLY EXEMPT PROPERTY	505	5,584.8851	$455,750	$401,494,226	$0
		Totals	86,281.4776	$409,371,374	$6,694,125,778	$4,418,675,728

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	9,452	5,165.6342	$240,845,850	$3,539,611,459	$2,582,143,112
A2	MOBILE HOME ON LAND	1,140	1,287.1763	$1,896,340	$129,551,853	$86,714,731
A3	IMPROVEMENT ONLY	5		$0	$229,200	$226,660
B1	APARTMENTS	1	13.5100	$47,382,690	$33,988,450	$33,988,450
B2	DUPLEX	4	1.4564	$0	$21,619,402	$21,464,567
C1	VACANT LOT IN CITY	857	602.0102	$0	$20,832,609	$14,142,509
C2	COMMERCIAL OR INDUSTRIAL VAC	26	60.8075	$0	$1,860,813	$1,597,117
C3	VACANT LOT OUT SIDE CITY	1,090	1,118.1778	$0	$56,670,567	$51,012,333
D1	QUALIFIED AG LAND	1,199	55,417.5215	$0	$593,892,130	$12,360,917
D2	IMPROVEMENTS ON QUALIFIED AG L	146		$601,740	$3,151,374	$3,058,198
E		23	123.9443	$0	$4,800,802	$0
E1	FARM OR RANCH IMPROVEMENT	484	754.7678	$4,752,990	$142,733,967	$100,717,700
E2	FARM OR RANCH OUT BUILDINGS	175		$241,610	$2,847,201	$2,689,589
E4	NON QUALIFIED AG LAND	518	11,849.8621	$0	$123,041,529	$112,221,467
F1	COMMERCIAL REAL PROPERTY	189	901.3376	$18,620,880	$253,168,420	$243,719,032
F2	INDUSTRIAL REAL PROPERTY	10	338.9580	$0	$295,003,010	$284,477,480
G1	OIL AND GAS	285		$0	$289,425	$283,596
J1	WATER SYSTEMS	2	0.9805	$0	$18,490	$18,490
J2	GAS DISTRIBUTION SYSTEM	3	0.1300	$0	$132,740	$132,230
J3	ELECTRIC COMPANY	12	15.5380	$0	$41,208,030	$38,237,983
J4	TELEPHONE COMPANY	26	0.1700	$0	$4,726,950	$3,021,514
J5	RAILROAD	8	22.4400	$0	$6,553,770	$6,257,936
J6	PIPELINES	198		$0	$115,670,990	$110,945,970
J7	CABLE TELEVISION COMPANY	5		$0	$764,110	$285,220
J8	REAL & TANGIBLE PERSONAL, UTIL	8		$0	$831,110	$561,780
L1	COMMERCIAL PERSONAL PROPER	752		$0	$100,132,240	$76,973,473
L2	INDUSTRIAL PERSONAL PROPERTY	24		$0	$148,528,140	$105,459,807
LX10	PERSONAL USE LEASE VEHICLES	10		$0	$437,980	$0
M1	MOBILE HOMES	553		$1,531,870	$33,527,690	$27,951,846
O		1	0.0179	$0	$11,244	$0
O1	RESIDENTIAL INVENTORY VACANT L	2,479	310.4686	$0	$103,260,413	$102,115,446
O2	RESIDENTIAL INVENTORY IMPROVE	417	55.2299	$59,531,523	$96,945,384	$91,675,161
S	SPECIAL INVENTORY	8		$0	$751,060	$546,880
X	TOTAL EXEMPT	505	5,584.8851	$455,750	$401,494,226	$0
		Totals	83,625.0237	$375,861,243	$6,278,286,778	$4,115,001,194

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	752	376.4180	$27,539,768	$313,537,722	$246,205,153
A2	MOBILE HOME ON LAND	80	157.3219	$39,480	$11,841,150	$8,664,642
C1	VACANT LOT IN CITY	12	24.7474	$0	$1,406,690	$1,190,474
C2	COMMERCIAL OR INDUSTRIAL VAC	4	6.4050	$0	$1,690,870	$1,686,852
C3	VACANT LOT OUT SIDE CITY	62	117.1677	$0	$6,882,230	$5,953,178
D1	QUALIFIED AG LAND	79	1,367.1571	$0	$28,369,780	$130,250
D2	IMPROVEMENTS ON QUALIFIED AG L	7		$0	$273,365	$273,365
E1	FARM OR RANCH IMPROVEMENT	78	141.9325	$477,780	$31,330,165	$22,477,131
E2	FARM OR RANCH OUT BUILDINGS	17		$1,270	$288,000	$239,505
E4	NON QUALIFIED AG LAND	20	248.8238	$0	$6,494,670	$4,691,776
F1	COMMERCIAL REAL PROPERTY	5	5.6280	$1,071,720	$3,728,060	$3,684,566
F2	INDUSTRIAL REAL PROPERTY	1	207.8960	$0	$2,425,270	$2,018,750
M1	MOBILE HOMES	21		$0	$1,805,870	$1,204,567
O1	RESIDENTIAL INVENTORY VACANT L	3	0.3924	$0	$130,958	$130,958
O2	RESIDENTIAL INVENTORY IMPROVE	19	2.5641	$4,380,113	$5,634,200	$5,123,367
		Totals	2,656.4539	$33,510,131	$415,839,000	$303,674,534

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	10,204	5,542.0522	$268,385,618	$3,853,149,181	$2,828,348,265
A2	MOBILE HOME ON LAND	1,220	1,444.4982	$1,935,820	$141,393,003	$95,379,373
A3	IMPROVEMENT ONLY	5		$0	$229,200	$226,660
B1	APARTMENTS	1	13.5100	$47,382,690	$33,988,450	$33,988,450
B2	DUPLEX	4	1.4564	$0	$21,619,402	$21,464,567
C1	VACANT LOT IN CITY	869	626.7576	$0	$22,239,299	$15,332,983
C2	COMMERCIAL OR INDUSTRIAL VAC	30	67.2125	$0	$3,551,683	$3,283,969
C3	VACANT LOT OUT SIDE CITY	1,152	1,235.3455	$0	$63,552,797	$56,965,511
D1	QUALIFIED AG LAND	1,278	56,784.6786	$0	$622,261,910	$12,491,167
D2	IMPROVEMENTS ON QUALIFIED AG L	153		$601,740	$3,424,739	$3,331,563
E		23	123.9443	$0	$4,800,802	$0
E1	FARM OR RANCH IMPROVEMENT	562	896.7003	$5,230,770	$174,064,132	$123,194,831
E2	FARM OR RANCH OUT BUILDINGS	192		$242,880	$3,135,201	$2,929,094
E4	NON QUALIFIED AG LAND	538	12,098.6859	$0	$129,536,199	$116,913,243
F1	COMMERCIAL REAL PROPERTY	194	906.9656	$19,692,600	$256,896,480	$247,403,598
F2	INDUSTRIAL REAL PROPERTY	11	546.8540	$0	$297,428,280	$286,496,230
G1	OIL AND GAS	285		$0	$289,425	$283,596
J1	WATER SYSTEMS	2	0.9805	$0	$18,490	$18,490
J2	GAS DISTRIBUTION SYSTEM	3	0.1300	$0	$132,740	$132,230
J3	ELECTRIC COMPANY	12	15.5380	$0	$41,208,030	$38,237,983
J4	TELEPHONE COMPANY	26	0.1700	$0	$4,726,950	$3,021,514
J5	RAILROAD	8	22.4400	$0	$6,553,770	$6,257,936
J6	PIPELINES	198		$0	$115,670,990	$110,945,970
J7	CABLE TELEVISION COMPANY	5		$0	$764,110	$285,220
J8	REAL & TANGIBLE PERSONAL, UTIL	8		$0	$831,110	$561,780
L1	COMMERCIAL PERSONAL PROPER	752		$0	$100,132,240	$76,973,473
L2	INDUSTRIAL PERSONAL PROPERTY	24		$0	$148,528,140	$105,459,807
LX10	PERSONAL USE LEASE VEHICLES	10		$0	$437,980	$0
M1	MOBILE HOMES	574		$1,531,870	$35,333,560	$29,156,413
O		1	0.0179	$0	$11,244	$0
O1	RESIDENTIAL INVENTORY VACANT L	2,482	310.8610	$0	$103,391,371	$102,246,404
O2	RESIDENTIAL INVENTORY IMPROVE	436	57.7940	$63,911,636	$102,579,584	$96,798,528
S	SPECIAL INVENTORY	8		$0	$751,060	$546,880
X	TOTAL EXEMPT	505	5,584.8851	$455,750	$401,494,226	$0
		Totals	86,281.4776	$409,371,374	$6,694,125,778	$4,418,675,728

New Value

TOTAL NEW VALUE MARKET:	$409,371,374
TOTAL NEW VALUE TAXABLE:	$337,186,655

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2025 Market Value	$91,690
EX-XV	Other Exemptions (including public property, r	59	2025 Market Value	$49,640
EX366	HB366 Exempt	12	2025 Market Value	$9,477
	ABSOLUTE EXEMPTIONS VALUE LOSS			$150,807

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	336	$17,420,850
145D	11.145 (d) Multiple Situs, Leases	666	$9,139,800
145F	11.145 (f) Single Situs, Related Business Entity	37	$1,382,450
DP	Disability	6	$450,000
DV1	Disabled Veterans 10% - 29%	8	$54,000
DV2	Disabled Veterans 30% - 49%	9	$76,500
DV3	Disabled Veterans 50% - 69%	7	$70,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	$10,000
DV4	Disabled Veterans 70% - 100%	38	$408,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	$24,000
DVHS	Disabled Veteran Homestead	58	$15,131,664
HS	Homestead	369	$23,443,439
OV65	Over 65	185	$11,987,172
OV65S	OV65 Surviving Spouse	3	$150,000
	PARTIAL EXEMPTIONS VALUE LOSS	1,725	$79,747,875
		NEW EXEMPTIONS VALUE LOSS	$79,898,682

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	$79,898,682

New Ag / Timber Exemptions

2025 Market Value	$1,332,966	Count: 6
2026 Ag/Timber Use	$15,310	
NEW AG / TIMBER VALUE LOSS	$1,317,656	

New Annexations

Count	Market Value	Taxable Value
115	$31,098,790	$13,041,881

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption
8,715	$375,445	$76,882

Category A Only

Count of HS Residences	Average Market	Average HS Exemption
8,336	$376,714	$76,238

#7 $376,714 x 20%
#8 -(75342)
#9 301,371

376,714. x
20. %
75,342.8 *
376,714.C+
75,342.8 -
002
301,371.2 *

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8,715	$358,000	$72,214	$285,786

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8,336	$358,890	$72,096	$286,794

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,074	$415,839,000	$259,479,410

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2026 Annual Information Worksheet- Entities Under the Water Code

1 Entity Name: Brazoria County Drainage District #5

2 Entity Mailing Address: PO Box 1 Rosharon, TX 77583

3 Contact Info For Calculation

Contact Name: Cyndi Humphrey

Contact Email: bcdrainagedistrict5@gmail.com

Contact Phone: 281-369-0071

4 Contact Info For Property Owner Comments

Contact Email: bcdrainagedistrict5@gmail.com

Contact Phone: 281-369-0071

5 Entity Website:

Governing Body Info for CAD Websites (Please list all board members with their title and email. This is required

6 information to be provided on my website.)

Name	Title	Email	Phone Number
Lee Walden	President,P.E.	leewalden@gmail.com	713-435-9400
Kerry Osburn	Vice President	wcbrangus@hotmail.com	713-882-4202
Brandon Middleton	Secretary/Treasurer	brandonmiddleton59@gmail.com	832-213-7709

7 Estimated Unencumbered Fund Balances

Estimate the balance of each fund at the end of your fiscal year. If zero, enter -0-.

M & O	I & S
Zero	Zero

8 Bonded Indebtedness

List the amount needed to satisfy debt obligations that will be paid by 2024 taxes.

If zero, enter -0-. Use additional sheet, as necessary.

Series	Principal	Interest	Fees	Total
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -			$ -
TOTAL	$ -	$ -	$ -	$ -

✓ #11

9 Water District Type

Senate Bill 2 established different requirements for each type of district. Please indicate your district type and provide documentation to support district type.

Water Code	Check One
49.23601 Low Tax Rate District - adopted M&O rate of 2.5 cents or less	
49.23602 Developed District - at least 95% built out	X
49.23603 Developing District	

✓

10 Cyndi Humphrey

Printed Name of Person Completing Form

Cyndi Humphrey

Signature of Person Completing Form

Please email completed, SIGNED form to kbulanek@brazoriacountytx.gov

CURRENT YEAR UNUSED INCREMENT RATE

BCDD No. 5

2026

LINE # & YEAR		
Line 13 - 2025	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.108452	2025 LINE 18
B. Unused Increment Rate	$0.000000	2025 LINE 17
C. Subtract B from A	**$0.108452**	
D. Actual Tax Rate	$0.108452	2025 Adopted Rate
E. Subtract D from C	**$0.000000**	
F. 2025 Total Taxable Value	$ 4,007,006,202	2025 Certified Roll Net Taxable Value
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	$ -	2025 Foregone Revenue
Line 14 - 2024	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.104079	2024 LINE 17
B. Unused Increment Rate	$0.000000	2024 LINE 16
C. Subtract B from A	**$0.104079**	
D. Actual Tax Rate	$0.104079	2024 Adopted Rate
E. Subtract D from C	**$0.000000**	
F. 2024 Total Taxable Value	$ 3,414,464,026	
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	$ -	2024 Foregone Revenue
Line 15 2023	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.000000	2023 LINE 17
B. Unused Increment Rate	$0.000000	2023 LINE 16
C. Subtract B from A	**$0.000000**	
D. Actual Tax Rate	$0.000000	2023 Adopted Rate
E. Subtract D from C	**$0.000000**	
F. 2023 Total Taxable Value	$ 2,997,968,153	
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$0**	2023 Foregone Revenue
Line 16 Forgone Revenue Amount		
Add Lines 13G, 14G and 15G	**$ -**	
Line 17. Total 2026 Unused Increment Rate		
Current Year Value	$ 4,388,308,275	ENTER FROM 2026 WORKSHEET
Divide line 16 by Current Total Value x $100	**$0.000000**	
Line 18. Total 2026 VATR, w/UIR		
Add line 10,11, and 12 from current worksheet	$ 0.109722	ENTER FROM 2026 WORKSHEET
Add Line 17 to B37	**0.109722**	

Developing District

Section 26.04(c)(2)(B) Definition of Voter Approval Rate for a Taxing Unit Other than a Special Taxing Unit:

VOTER-APPROVAL TAX RATE = (NO-NEW REVENUE MAINTENANCE AND OPERATIONS RATE X 1.035) + (CURRENT DEBT RATE + UNUSED INCREMENT RATE)