New Value

TOTAL NEW VALUE MARKET:	$597,640
TOTAL NEW VALUE TAXABLE:	$597,640

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS $0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
94	$188,306	$15,459	$172,847

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
93	#1 $190,180 #2 - Ø NO LOCAL OPT = 190,180 #3	$15,626	$174,554

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
11	$2,605,940.00	$2,160,276

Brazoria County Fresh Water Supply District #2
Board Meeting

48

Meeting: Tuesday, September 16, 2025, 6:30 PM
Meeting of the Board
Location: Demi-John Volunteer Fire Department
4505 County Road 459A, Freeport, Tx.

Minutes
Discussion/Action items

Call to Order: 6:28 PM
- In attendance were Tim Benkula, Barry Bradley, AJ Adams, Gary Rinn.

Review and Approval of previous Meeting Minutes
- Motion to approve by AJ Adams, seconded by Barry Bradley. All in favor, motion passed.

Public Comment:
- **Record public comments**
  - No public comments.

Financial and Accounting Updates:
- Abbie Not Present at meeting
- **Provide monthly financial packets for Board review & answer questions presented: Abbie**
- **Accounts Receivable Aging Report: Abbie**
- **Write-Offs: Abbie**
- **Approve Final Budget Proposal for FY 2025–2026**
  - Motion to approve by AJ Adams, seconded by Barry Bradley. All in favor, motion passed.
- **Motion to Approve Property Tax Rate for FY 2024–2025**
  - Tax rate of $0.230872 voting took place. Present board members voted in favor: Tim Benkula, Barry Bradley, AJ Adams, and Gary Rinn.

#4 was Ø #20

Operations Update:
- **Operations Metrics**
  - Motion to approve by Gary Rinn, seconded by AJ Adams. All in favor, motion passed.

Items to Discuss:
NA

<u>Closed Executive Session:</u> in Accordance with the Open Meetings Act, Tex Gov't. Code 511.071, & 551.074. to discuss:
<u>Open Meeting:</u> Discussion and Action on any items discussed in Executive Session

Announcements

Adjourn 6:51 PM
- Motion to adjourn by Barry Bradley, seconded by AJ Adams. All in favor, motion passed.

x _____
Board President

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
W02 - BRAZORIA COUNTY FRESH WATER SUPPLY DISTRICT #2

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)**	$39,508,857

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

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$3,781,625	$3,403,463

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$39,508,857
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$3,403,463
NET TAXABLE VALUE	**$42,912,320**

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.

Marcel Pierel III, *Chief Appraiser*

July 24th, 2026

Entity Tax Collector: Ms. Kristin Bulanek

Land	Value
Homesite:	11,092,794
Non Homesite:	4,802,279
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	24,891,027
Non Homesite:	1,131,330

Non Real	Count	Value
Personal Property:	4	331,240
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	15,895,073
Total Improvements	(+)	26,022,357
Total Non Real	(+)	331,240
Market Value	=	42,248,670
Productivity Loss	(-)	0
Appraised Value	=	42,248,670
Homestead Cap	(-)	869,854
23.231 Cap	(-)	1,188,689
Assessed Value	=	40,190,127
Total Exemptions Amount (Breakdown on Next Page)	(-)	681,270
Net Taxable	=	39,508,857

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
91,214.89 = 39,508,857 * (0.230872 / 100)

Certified Estimate of Market Value:	42,248,670
Certified Estimate of Taxable Value:	39,508,857
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	3	0	211,900	211,900
145D	1	0	101,340	101,340
DV2	1	0	7,500	7,500
DVHS	1	0	74,760	74,760
EX-XV	8	0	285,770	285,770
	Totals	**0**	**681,270**	**681,270**

Land	Value
Homesite:	768,960
Non Homesite:	423,690
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	2,224,080
Non Homesite:	578,630

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

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	1,192,650
Total Improvements	(+)	2,802,710
Total Non Real	(+)	0
Market Value	=	3,995,360
Productivity Loss	(-)	0
Appraised Value	=	3,995,360
Homestead Cap	(-)	21,328
23.231 Cap	(-)	168,407
Assessed Value	=	3,805,625
Total Exemptions Amount (Breakdown on Next Page)	(-)	24,000
Net Taxable	=	3,781,625

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
8,730.71 = 3,781,625 * (0.230872 / 100)

Certified Estimate of Market Value:	3,365,580
Certified Estimate of Taxable Value:	3,228,663
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DV4	1	0	12,000	12,000
	Totals	**0**	**24,000**	**24,000**

Land	Value
Homesite:	11,861,754
Non Homesite:	5,225,969
Ag Market:	0
Timber Market:	0

Total Land	(+)	17,087,723

Improvement	Value
Homesite:	27,115,107
Non Homesite:	1,709,960

Total Improvements	(+)	28,825,067

Non Real	Count	Value
Personal Property:	4	331,240
Mineral Property:	0	0
Autos:	0	0

Total Non Real	(+)	331,240
Market Value	=	46,244,030

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Productivity Loss	(-)	0
Appraised Value	=	46,244,030
Homestead Cap	(-)	891,182
23.231 Cap	(-)	1,357,096
Assessed Value	=	43,995,752
Total Exemptions Amount (Breakdown on Next Page)	(-)	705,270
Net Taxable	=	43,290,482

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
99,945.60 = 43,290,482 * (0.230872 / 100)

Certified Estimate of Market Value:	45,614,250
Certified Estimate of Taxable Value:	42,737,520
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	3	0	211,900	211,900
145D	1	0	101,340	101,340
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
DV4	1	0	12,000	12,000
DVHS	1	0	74,760	74,760
EX-XV	8	0	285,770	285,770
	Totals	**0**	**705,270**	**705,270**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	197	42.5041	$6,230	$36,069,661	$34,930,299
C1	VACANT LOTS AND LAND TRACTS	85	16.4686	$0	$2,904,681	$2,249,504
E	RURAL LAND, NON QUALIFIED OPE	41	41.2010	$0	$511,306	$438,829
F1	COMMERCIAL REAL PROPERTY	11	16.7361	$0	$1,975,542	$1,717,753
J2	GAS DISTRIBUTION SYSTEM	1		$0	$101,340	$0
L1	COMMERCIAL PERSONAL PROPE	3		$0	$229,900	$18,000
M1	TANGIBLE OTHER PERSONAL, MOB	13		$0	$170,470	$154,472
X	TOTALLY EXEMPT PROPERTY	8	2.6680	$0	$285,770	$0
	Totals		119.5778	$6,230	$42,248,670	$39,508,857

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	14	2.1814	$20,530	$2,993,040	$2,947,712
C1	VACANT LOTS AND LAND TRACTS	7	0.9775	$0	$243,280	$162,664
E	RURAL LAND, NON QUALIFIED OPE	2		$0	$1,880	$1,880
F1	COMMERCIAL REAL PROPERTY	2		$0	$757,160	$669,369
		Totals	3.1589	$20,530	$3,995,360	$3,781,625

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	211	44.6855	$26,760	$39,062,701	$37,878,011
C1	VACANT LOTS AND LAND TRACTS	92	17.4461	$0	$3,147,961	$2,412,168
E	RURAL LAND, NON QUALIFIED OPE	43	41.2010	$0	$513,186	$440,709
F1	COMMERCIAL REAL PROPERTY	13	16.7361	$0	$2,732,702	$2,387,122
J2	GAS DISTRIBUTION SYSTEM	1		$0	$101,340	$0
L1	COMMERCIAL PERSONAL PROPE	3		$0	$229,900	$18,000
M1	TANGIBLE OTHER PERSONAL, MOB	13		$0	$170,470	$154,472
X	TOTALLY EXEMPT PROPERTY	8	2.6680	$0	$285,770	$0
	Totals		122.7367	$26,760	$46,244,030	$43,290,482

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	188	40.2949	$6,230	$35,572,291	$34,496,548
A2	MOBILE HOME ON LAND	9	2.2092	$0	$497,370	$433,751
C1	VACANT LOT IN CITY	5	0.9718	$0	$254,501	$86,850
C3	VACANT LOT OUT SIDE CITY	80	15.4968	$0	$2,650,180	$2,162,654
E2	FARM OR RANCH OUT BUILDINGS	38		$0	$288,106	$273,494
E4	NON QUALIFIED AG LAND	4	41.2010	$0	$223,200	$165,335
F1	COMMERCIAL REAL PROPERTY	11	16.7361	$0	$1,975,542	$1,717,753
J2	GAS DISTRIBUTION SYSTEM	1		$0	$101,340	$0
L1	COMMERCIAL PERSONAL PROPER	3		$0	$229,900	$18,000
M1	MOBILE HOMES	13		$0	$170,470	$154,472
X	TOTAL EXEMPT	8	2.6680	$0	$285,770	$0
	Totals		119.5778	$6,230	$42,248,670	$39,508,857

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	13	1.9235	$20,530	$2,924,030	$2,878,702
A2	MOBILE HOME ON LAND	1	0.2579	$0	$69,010	$69,010
C3	VACANT LOT OUT SIDE CITY	7	0.9775	$0	$243,280	$162,664
E2	FARM OR RANCH OUT BUILDINGS	2		$0	$1,880	$1,880
F1	COMMERCIAL REAL PROPERTY	2		$0	$757,160	$669,369
		Totals	3.1589	$20,530	$3,995,360	$3,781,625

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	201	42.2184	$26,760	$38,496,321	$37,375,250
A2	MOBILE HOME ON LAND	10	2.4671	$0	$566,380	$502,761
C1	VACANT LOT IN CITY	5	0.9718	$0	$254,501	$86,850
C3	VACANT LOT OUT SIDE CITY	87	16.4743	$0	$2,893,460	$2,325,318
E2	FARM OR RANCH OUT BUILDINGS	40		$0	$289,986	$275,374
E4	NON QUALIFIED AG LAND	4	41.2010	$0	$223,200	$165,335
F1	COMMERCIAL REAL PROPERTY	13	16.7361	$0	$2,732,702	$2,387,122
J2	GAS DISTRIBUTION SYSTEM	1		$0	$101,340	$0
L1	COMMERCIAL PERSONAL PROPER	3		$0	$229,900	$18,000
M1	MOBILE HOMES	13		$0	$170,470	$154,472
X	TOTAL EXEMPT	8	2.6680	$0	$285,770	$0
		Totals	122.7367	$26,760	$46,244,030	$43,290,482

New Value

TOTAL NEW VALUE MARKET:	$26,760
TOTAL NEW VALUE TAXABLE:	$26,760

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	3	$211,900
145D	11.145 (d) Multiple Situs, Leases	1	$101,340
	PARTIAL EXEMPTIONS VALUE LOSS	4	$313,240
		NEW EXEMPTIONS VALUE LOSS	$313,240

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	$313,240

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
92	$186,194	$9,687	$176,507

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
92	#7 $186,194	$9,687	$176,507

#8 - 0 NO LOCAL OPT = 186,194 #9

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
92	$178,128	$0	$178,128

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
92	$178,128	$0	$178,128

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
23	$3,995,360	$3,228,663

2026 CERTIFIED TOTALS

W02 - BRAZORIA COUNTY FRESH WATER SUPPLY DISTRICT #2

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2026 Annual Information Worksheet- Entities Under the Water Code

1 Entity Information

Entity Name Brazoria County Freshwater Supply District #2
Entity Mailing Address 4505 COUNTY ROAD 459A Freeport, TX 77541
Entity Website

Administrative Contact

The entity's primary liaison with the Tax Office concerning the Truth-In-Taxation process.

Contact Name Abbie Masters
Contact Email abbiemasters@bcfwsd2.com
Contact Phone 979-248-1924

Public Information Contact

Brazoria County provides the information obtained in this section to be published on the Truth-In-Taxation public website in accordance with SB2. The agency

Contact Name
Contact Email customerservice@bcfwsd2.com
Contact Phone 979-248-1924

Governing Body

Please list all governing body members with their title and email. This is required information to be provided on the Brazoria County website.

Name	Title	Email	Phone Number
Timothy Benkula	President	timbenkula@bcfwsd2.com	409-539-0828
Barry Bradley	Vice President	operations@bcfwsd2.com	979-285-7611
Anne Bradley	Secretary	annebradley@yahoo.com	830-456-9611
Aj Adams	Director	mmajadams@sbcglobal.net	979-869-5554
Gary Rinn	Director	captainrinn@yahoo.com	979-265-4530

2 Estimated Unencumbered Fund Balances

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

$ -	$ 21,405.00
M & O	I & S

3 Bonded Indebtedness

List the amount needed to satisfy debt obligations that will be paid by 2026 taxes.
If zero, enter -0-. Use additional sheet, as necessary, or send a debt schedule.

Series	Principal	Interest	Fees	Total
2015A	$ 29,000.00	$ 23,856.00	$ 800.00	$ 53,656.00
2015B	$ 18,000.00	$ 15,344.00	$ 800.00	$ 34,144.00
	$ -	$ -	$ 9,060.00	$ 9,060.00
	$ -	$ -	$ -	$ -
TOTAL	$ 47,000.00	$ 39,200.00	$ 10,660.00	
			TOTAL	$ 96,860.00 ✓ #11

4 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	

✓

5 **Abigail Masters**
Printed Name of Person Completing Form

Abigail Masters
Signature of Person Completing Form

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

2026 Brazoria County Fresh Water Supply District #2

Last Year Tax Avg Residence Homestead	% Increase	Average Tax	Rate	2026 Taxable Value	Tax Revenue Generated	
$0.00	0%	$0.00	$0.000000	$ 42,912,320	$ -	NO TAX INCREASE
$0.00	1.00%	$0.00	$0.000000	$ 42,912,320	$ -	
$0.00	2.00%	$0.00	$0.000000	$ 42,912,320	$ -	
$0.00	3.00%	$0.00	$0.000000	$ 42,912,320	$ -	
$0.00	3.50%	$0.00	$0.000000	$ 42,912,320	$ -	

Last Year's Average Home Total Levy	$ -	0, No M&O tax rate for district
This Year's Average Home Taxable Value	$ 186,194.00	Line 9 on Current Year Worksheet

	2026 M & O Revenue Required	2026 Taxable Value	Rate to Generate Required Revenue	
Enter M&O Revenue Required HERE ----->	$ -	$ 42,912,320	$0.000000	
2025 M & O Taxes	$ -			
Difference	$ -			
2026 Debt Service Requirements	$ 96,860	$ 42,912,320	$0.225716	Must Adopt to Fund Debt
Total Revenue 2026 Requirements	$ 96,860	Total Tax Rate	$0.225716	

2025 Information		
2025 Taxable Value	2025 M&O Tax Rate	2024 M&O Levy
$ 41,948,790	$ -	$ -
2025 Debt Rate	$ 0.230872	
2025 Total Tax Rate	$ 0.230872	