BRAZORIA County

2025 CERTIFIED TOTALS

CFP - CITY OF FREEPORT

Grand Totals

As of Supplement 13

Property Count: 6,837

6/26/2026 9:26:56AM

Land	Value
Homesite:	107,325,153
Non Homesite:	147,784,958
Ag Market:	4,315,216
Timber Market:	0

Improvement	Value
Homesite:	367,044,506
Non Homesite:	479,921,984

Non Real	Count	Value
Personal Property:	589	531,789,640
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	4,315,216	0
Ag Use:	47,492	0
Timber Use:	0	0
Productivity Loss:	4,267,724	0

Total Land	(+)	259,425,327
Total Improvements	(+)	846,966,490
Total Non Real	(+)	531,789,640
Market Value	=	1,638,181,457
Productivity Loss	(-)	4,267,724
Appraised Value	=	1,633,913,733
Homestead Cap	(-)	36,590,236
23.231 Cap	(-)	24,457,335
Assessed Value	=	1,572,866,162
Total Exemptions Amount (Breakdown on Next Page)	(-)	758,383,458
Net Taxable	=	814,482,704

25.25d + 89,710

#1 814.572,414

-0- #2

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
4,188,151.51 = 814,482,704 * (0.514210 / 100)

Certified Estimate of Market Value:	1,638,181,457
Certified Estimate of Taxable Value:	814,482,704
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

prop_id	geo_id	prop_val_yr	prot_type	prot_status	entity_cd	Certification Taxable Value	Latest Supplement Taxable Value	Taxable Loss
261244	8110-2884-000	2025	25.25D	ORD.M.U.A	CFP	83,710	60,000	23,710
262037	8110-4027-000	2025	25.25D	ORD.M.U.A	CFP	720,000	654,000	66,000
						803,710	**714,000**	**89,710**

for #1

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ORDINANCE NUMBER 2025-2748

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, ESTABLISHING A TAX RATE FOR EACH $100.00 VALUATION OF TAXABLE PROPERTY FOR THE 2025 TAX YEAR; LEVYING ALL TAXES FOR SAID CITY FOR SUCH TAX YEAR; ALLOCATING SUCH TAXES FOR CERTAIN MUNICIPAL PURPOSES THEREIN ENUMERATED; ORDERING THAT SUCH TAXES BE ASSESSED AND COLLECTED; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE FOR THIS ORDINANCE.

WHEREAS, the City of Freeport, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code, respectively; and,

WHEREAS, Section 6.22 (c), Texas Tax Code, authorizes the governing body of a taxing unit to require the county in which said unit is located to assess and collect the taxes such unit imposes in the manner in which the county assesses and collects its taxes; and,

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that the governing body of each taxing unit shall adopt a tax rate for the current tax year before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit; and

WHEREAS, county taxes in Brazoria County, Texas, are assessed and collected by the Brazoria County Tax Assessor-Collector; and,

WHEREAS, Section 6.23 (a)(3) of the Texas Tax Code, provides that the county assessor and collector of taxes shall, if so required by a taxing unit, assess and collect the taxes of said unit; and,

WHEREAS, heretofore the City Council, being the governing body thereof, adopted a resolution requesting and requiring the Assessor and Collector of Taxes for Brazoria County to assess and collect the ad valorem taxes levied by the City; and,

WHEREAS, under the provisions of Section 26.05 (b) of the Tax Code, the tax rate must be set by ordinance, resolution or order which, if the rate exceeds the no-new-revenue maintenance and operations tax rate, must be adopted by a motion with a record vote of the governing body of the City, such motion must be made in the form prescribed in Section 26.05 (b), at least sixty (60) percent of the members of the governing body are required to vote in favor of the motion to adopt such ordinance, resolution or order and, if the ordinance, resolution or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that exceeds the amount of taxes imposed for that purpose in the preceding year, additional requirements regarding the contents of such ordinance, resolution or order and the giving of notice of the home page of any Internet website operated by the City must be met; and,

WHEREAS, Section 26.05 (d) of the Tax Code, the City is only required to conduct a public hearing and satisfy the notice and voting requirements of Section 26.06 and Section 26.065 of the Tax Code where the proposed tax rate will exceed the lower of the voter approval tax rate or the no-new-revenue tax rate calculated as provided in said code.

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year); and

WHEREAS, the proposed tax rate for the current tax year of the City of Freeport, Texas, consists of two such components, a tax rate of **$0.062940** for debt service and a tax rate of **$0.45127** to fund maintenance and operation expenditures; and

WHEREAS, a budget appropriating revenue generated by the collection of ad valorem for the use and support of the municipal government of the City of Freeport has been proposed by the Freeport City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2025 Tax Rate for the City of Freeport, Texas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:

Section 1. Findings of Fact

The City Council hereby makes the following findings:

(1) The Chief Appraiser of the Brazoria County Appraisal District furnished to the Assessor and Collector of Taxes for Brazoria County, Texas, a Certified Estimate of Taxable Value of the City for the 2025 tax year on the 4th day of August, 2025.

(2) The Assessor and Collector of Taxes calculated the No New Revenue, Voter Approval, and De Minimis tax rates for such tax year, being $0.514210, $0.548749, and $0.563268, respectively, per $100.00 valuation.

(3) On the 25th day of August, City Council made a motion which was seconded proposing to adopt a tax rate of $0.514210 per $100.00 valuation for the 2025 tax year.

(4) There is outstanding indebtedness for which an interest and sinking fund must be provided from ad valorem taxes and taxes must be levied as provided below to provide a general fund for current expenses and the general improvement of the City and its property, and to meet the revenue requirements of the budget for the City's 2025-2026 fiscal year.

(5) On the 28th day of August, 2025 a Notice of 2025 Tax Year Proposed Property Tax Rate for the City of Freeport was published in The Facts.

Section 2. Appraisal Roll Accepted and Adopted

The City Council of the City hereby accepts and adopts the Certified Appraisal Roll for the City furnished to the Assessor and Collector of the City by the Brazoria County Appraisal District and which is incorporated herein by reference.

Section 3. Tax Rate for Interest and Sinking Fund

The City Council of the City hereby orders, determines and establishes that the tax rate for each $100.00 valuation of taxable property within the City for the interest and sinking fund shall be $0.062940 the tax year 2025.

Section 4. Tax Rate for Maintenance and Operations

The City Council of the City hereby orders, determines and establishes that the tax rate for each $100.00 valuation of taxable property within the City to provide a general fund for maintenance and operation expenses of the City shall be $0.45127 for the tax year 2025.

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Section 5. Internet Website

The City Secretary shall cause the following to be included on the homepage of the City website:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of Property Tax Code is not required to be included on the home page of any Internet website operated by CITY OF FREEPORT.

Section 6. Tax Levy; Assessment and Collection

Ad valorem taxes for the tax year 2025 are hereby levied and shall be assessed and collected as herein above set forth by the City as the ad valorem tax for said year, to-wit: a total tax of $0.514210 on each $100.00 valuation of taxable property situated in the City.

#4

Section 7. Severance Clause

Any section or provision of this ordinance found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction is hereby declared to be severable from the remainder of this ordinance which shall remain in full force and effect.

Section 8. Effective Date

This ordinance shall be effective from and after its passage and adoption.

PASSED AND ADOPTED this 15th day of September, 2025.

Jerry Cain, Mayor
City of Freeport, Texas

ATTEST:

Clarisa Fernandez, City Secretary
City of Freeport, Texas

APPROVED AS TO FORM AND CONTENT:

Duncan Law Firm, Interim City Attorney
City of Freeport, Texas

Lawsuit Gain/Loss Report

7/22/2026 2:06:37PM

For Year 2025

Entity	Name	Property ID	Geo ID	Active/ Inactive	Assessed Value	Final Value	Gain/Loss
CCL	CS CLUTE LLC	154567	0066-0092-110	Inactive	835,770	835,770	0
CCL	400 WESTMORELAND LLC	244329	7325-0004-000	Inactive	117,000	100,000	17,000
CCL	SURYANARAYAN CORP	613762	2115-0007-001	Inactive	1,525,000	1,250,000	275,000
CCL	SEDAKAH ENTERPRISES LLC	149070	0019-0328-120	Inactive	1,673,300	1,650,000	23,300
CCL	PRASHYAM LLC	192136	2115-0006-000	Inactive	1,700,000	1,700,000	0
CCL	TOURIST PROMOTION SERVIC	510062	2115-0006-110	Inactive	6,500,000	4,900,000	1,600,000
CCL	BUC-EE'S LTD	154642	0066-0140-115	Inactive	1,000,000	1,000,000	0
CCL	BUC-EE'S LTD	617306	2316-0000-003	Inactive	500,000	500,000	0
CCL	KROGER TEXAS LP	656178	8440-0001-001	Inactive	27,500,000	21,000,000	6,500,000
CCL Totals:					**43,301,170**	**34,885,870**	**8,415,300**
CFP	BUC-EE'S LTD	261111	8110-2689-000	Inactive	1,595,000	1,595,000	0
CFP	BUC-EE'S LTD	191431	2110-0046-000	Inactive	1,400,000	1,400,000	0
CFP	FREEPORT OAKS LP	570949	4205-0000-000	Inactive	4,960,000	4,500,000	460,000
CFP	LATIGO LAND COMPANY LLC	210893	4215-0001-000	Inactive	3,600,000	3,400,000	200,000
CFP	ZT EAST HOUSTON PROPERT	214120	4647-0001-000	Inactive	8,500,000	6,500,000	2,000,000
CFP	GRIFFITH COMMONS INVESTO	259613	8107-0006-000	Inactive	5,400,000	4,725,000	675,000
CFP	HENRY ROY LEE	261277	8110-2983-110	Inactive	#5A 950,000	#5B 905,000	#5C 45,000
CFP Totals:					**26,405,000**	**23,025,000**	**3,380,000**
CLJ	FUGLER WALTER H & WANDA \	233429	6814-0113-000	Inactive	236,830	175,000	61,830
CLJ	DESAI MUKESH TRUSTEE	657065	0066-0160-003	Inactive	8,500,000	8,000,000	500,000
CLJ	WAL-MART STORES INC	239808	7133-1601-001	Inactive	12,110,000	10,700,000	1,410,000
CLJ	LJ CENTER	218837	5342-0003-000	Inactive	1,765,000	1,600,000	165,000
CLJ	LAKE JACKSON BRAZOS SQUA	190483	2079-0000-300	Inactive	5,514,000	5,069,890	444,110
CLJ	LAKE JACKSON BRAZOS SQUA	190480	2079-0000-100	Inactive	6,486,000	4,310,110	2,175,890
CLJ	EDIFIS LJC LTD	239377	7133-0012-110	Inactive	6,000,000	5,000,000	1,000,000
CLJ	CANAM LAKE JACKSON LLC	676131	7972-0000-001	Inactive	26,606,190	22,500,000	4,106,190
CLJ	LAKE JACKSON RETAIL	593272	7133-2201-020	Inactive	5,949,740	5,750,000	199,740
CLJ	PK HASTINGS LLC	563459	5794-0001-000	Inactive	4,250,000	3,800,000	450,000
CLJ	DK THAT WAY LLP	248078	7592-0000-000	Inactive	7,500,000	6,800,000	700,000
CLJ	STORE MASTER FUNDING XVI	491829	7133-0002-150	Inactive	3,300,000	3,100,000	200,000
CLJ	LOWE'S HOME CENTERS INC	650418	6341-0001-000	Inactive	7,787,580	7,787,580	0
CLJ	AC BRAZOS MALL PARTNERS L	721816	2068-0001-002	Inactive	378,790	378,790	0
CLJ	AC BRAZOS MALL PARTNERS L	658670	0066-0160-004	Inactive	593,410	456,000	137,410
CLJ	AC BRAZOS MALL PARTNERS L	721815	2068-0001-001	Inactive	45,000,000	31,027,110	13,972,890
CLJ	AC BRAZOS MALL PARTNERS L	640091	0066-0160-001	Inactive	156,140	138,100	18,040
CLJ	BENCHMARK INVESTING INC	154711	0066-0195-000	Inactive	792,000	700,000	92,000
CLJ	BENCHMARK INVESTING INC	513034	0066-0194-001	Inactive	425,930	400,000	25,930
CLJ	BUC-EE'S LTD	563135	2317-0001-000	Inactive	5,800,000	4,957,857	842,143
CLJ	BUC-EE'S LTD	535595	7187-0001-001	Inactive	972,000	861,500	110,500
CLJ	BUC-EE'S LTD	154892	0066-0281-105	Inactive	1,207,300	1,207,300	0
CLJ	COVEY PLANTATION LP	149037	0019-0302-000	Inactive	36,000,000	30,600,000	5,400,000
CLJ	TARGET CORPORATION	218835	5342-0001-000	Inactive	6,505,800	6,505,800	0
CLJ	INTERURBAN PALMS LLP	192949	2150-0016-000	Inactive	12,000,000	9,500,000	2,500,000
CLJ	KIN INC	491001	7133-2201-000	Inactive	7,450,000	6,650,000	800,000
CLJ Totals:					**213,286,710**	**177,975,037**	**35,311,673**
CMV	RELIABLE CARCOMPANY LLC	165646	0231-1028-145	Inactive	780,000	780,000	0
CMV	QMSM HOLDINGS	227970	6398-0014-110	Inactive	2,336,900	2,336,900	0
CMV	E-Z LINE PROPERTIES	228457	6398-0274-120	Inactive	17,000,000	14,025,000	2,975,000
CMV	MANVEL LODGING GROUP LL	595628	6398-0426-001	Inactive	3,250,000	3,000,000	250,000
CMV Totals:					**23,366,900**	**20,141,900**	**3,225,000**
CPL	STORE MASTER FUNDING XVI	600097	7022-0001-009	Inactive	3,750,000	3,400,000	350,000
CPL	PEARLAND TOWN CENTER LP	600116	7022-0001-023	Inactive	85,000,000	70,000,000	15,000,000
CPL	SILVER MAPLES APARTMENT	162842	0147-0024-110	Inactive	11,104,200	9,000,000	2,104,200
CPL	WAL-MART REALESTATE BUS	285316	4112-0001-000	Inactive	14,160,000	12,500,000	1,660,000
CPL	WAL-MART REALESTATE BUS	563137	7017-0001-000	Inactive	14,275,000	12,450,000	1,825,000
CPL	PEARLAND AL GROUP LP	614737	5655-0001-002	Inactive	13,000,000	12,900,000	100,000

Brazoria County Tax Office

TIF Increment Summary by Tax Unit

Year Start = 10/1/2025 and End Date = 6/30/2026 and TIFs = {multiple}

Taxing Unit = 90 - CITY OF FREEPORT

TIF = T12

TIF NAME = T1CFP

VALUES					PAID STATUS			
BASE YEAR = 2019								
TAX YEAR	Base Value	Current Value	Captured Value	% of Current Value to TIF	MTD Paid	YTD Paid	TIF MTD Paid	TIF YTD Paid
2020	32,748,203.00	36,662,648.00	3,914,445.00	10.68%	0.00	98.67	0.00	10.54
2021	32,748,203.00	39,467,006.00	6,718,803.00	17.03%	0.00	31.50	0.00	5.36
2022	32,748,203.00	47,305,022.00	14,556,819.00	30.78%	0.00	439.07	0.00	135.15
2023	32,748,203.00	65,503,538.00	32,755,335.00	50.01%	411.69	(1,885.33)	205.89	(942.86)
2024	32,748,203.00	67,604,900.00	34,856,697.00	51.56%	173.73	(2,511.59)	89.57	(1,294.96)
2025	32,748,203.00	67,813,262.00	35,065,059.00	51.71%	10,510.93	310,826.18	5,435.19	160,728.29

@ 100% Participation

#13

City of Freeport TIRZ 2026	Values
City of Freeport TIRZ-T12-T1CFP	
2026 Certified Values	$ 69,006,164
Base Taxable Value	$ 32,748,203
Less BPP	$ 549,600
Less New Construction	$ 170,210
2026 Captured Value for TNT	**$ 35,538,151**
100% Participation	**$ 35,538,151**

#18D on TNT Worksheet

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
T1CFP - REINVESTMENT ZONE #1 (T1CFP) CITY OF FREEPORT

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)** $62,986,678

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

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$6,688,318	$6,019,486

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$62,986,678
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$6,019,486
NET TAXABLE VALUE	**$69,006,164**

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: TX

BRAZORIA County

2026 CERTIFIED TOTALS

CFP - CITY OF FREEPORT

ARB Approved Totals

As of Certification

Property Count: 456

7/22/2026 11:15:54AM

Land		Value			
Homesite:		7,350,330			
Non Homesite:		26,200,738			
Ag Market:		0			
Timber Market:		0	**Total Land**	(+)	33,551,068

Improvement		Value			
Homesite:		32,622,997			
Non Homesite:		81,479,527	**Total Improvements**	(+)	114,102,524

Non Real	Count	Value			
Personal Property:	6	549,600			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	549,600
			Market Value	=	148,203,192

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	**Productivity Loss**	(-)	0
Timber Use:	0	0	**Appraised Value**	=	148,203,192
Productivity Loss:	0	0			
			Homestead Cap	(-)	2,646,543
			23.231 Cap	(-)	7,098,619
			Assessed Value	=	138,458,030
			Total Exemptions Amount (Breakdown on Next Page)	(-)	75,471,352
			Net Taxable	=	62,986,678

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
323,883.80 = 62,986,678 * (0.514210 / 100)

Certified Estimate of Market Value:	148,203,192
Certified Estimate of Taxable Value:	62,986,678
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	6	0	277,540	277,540
DP	1	80,000	0	80,000
DV1	1	0	12,000	12,000
DV2	1	0	12,000	12,000
EX-XV	75	0	68,102,698	68,102,698
HS	91	3,751,684	0	3,751,684
OV65	41	3,235,430	0	3,235,430
	Totals	**7,067,114**	**68,404,238**	**75,471,352**

BRAZORIA County

2026 CERTIFIED TOTALS

CFP - CITY OF FREEPORT

Under ARB Review Totals

As of Certification

Property Count: 50

7/22/2026 11:15:54AM

Land	Value
Homesite:	350,500
Non Homesite:	1,781,350
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	1,620,180
Non Homesite:	4,287,140

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	(+)	2,131,850
Total Improvements	(+)	5,907,320
Total Non Real	(+)	0
Market Value	=	8,039,170
Productivity Loss	(-)	0
Appraised Value	=	8,039,170
Homestead Cap	(-)	462,458
23.231 Cap	(-)	574,646
Assessed Value	=	7,002,066
Total Exemptions Amount (Breakdown on Next Page)	(-)	313,748
Net Taxable	=	6,688,318

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
34,392.00 = 6,688,318 * (0.514210 / 100)

Certified Estimate of Market Value:	6,184,791
Certified Estimate of Taxable Value:	5,799,977
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	6	124,960	0	124,960
OV65	3	188,788	0	188,788
	Totals	**313,748**	**0**	**313,748**

Land		Value
Homesite:		7,700,830
Non Homesite:		27,982,088
Ag Market:		0
Timber Market:		0

Improvement	Value
Homesite:	34,243,177
Non Homesite:	85,766,667

Non Real	Count	Value
Personal Property:	6	549,600
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	(+)	35,682,918
Total Improvements	(+)	120,009,844
Total Non Real	(+)	549,600
Market Value	=	156,242,362
Productivity Loss	(-)	0
Appraised Value	=	156,242,362
Homestead Cap	(-)	3,109,001
23.231 Cap	(-)	7,673,265
Assessed Value	=	145,460,096
Total Exemptions Amount (Breakdown on Next Page)	(-)	75,785,100
Net Taxable	=	69,674,996

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
358,275.80 = 69,674,996 * (0.514210 / 100)

Certified Estimate of Market Value:	154,387,983
Certified Estimate of Taxable Value:	68,786,655
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	6	0	277,540	277,540
DP	1	80,000	0	80,000
DV1	1	0	12,000	12,000
DV2	1	0	12,000	12,000
EX-XV	75	0	68,102,698	68,102,698
HS	97	3,876,644	0	3,876,644
OV65	44	3,424,218	0	3,424,218
	Totals	**7,380,862**	**68,404,238**	**75,785,100**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	171	41.0360	$158,660	$39,310,781	$29,196,218
B	MULTIFAMILY RESIDENCE	5	0.9684	$0	$1,190,020	$891,756
C1	VACANT LOTS AND LAND TRACTS	137	70.1343	$0	$7,320,082	$5,786,533
E	RURAL LAND, NON QUALIFIED OPE	8		$0	$138,908	$138,908
F1	COMMERCIAL REAL PROPERTY	88	75.5945	$11,550	$31,375,533	$26,628,927
J5	RAILROAD	1	11.0200	$0	$215,570	$72,276
L1	COMMERCIAL PERSONAL PROPE	6		$0	$549,600	$272,060
X	TOTALLY EXEMPT PROPERTY	75	148.2104	$0	$68,102,698	$0
	Totals		346.9636	$170,210	$148,203,192	$62,986,678

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	12	2.4366	$0	$1,730,880	$1,118,297
B	MULTIFAMILY RESIDENCE	2	0.4280	$0	$590,840	$590,840
C1	VACANT LOTS AND LAND TRACTS	21	6.7821	$0	$784,560	$701,533
E	RURAL LAND, NON QUALIFIED OPE	1		$0	$2,000	$2,000
F1	COMMERCIAL REAL PROPERTY	18	5.1214	$0	$4,930,890	$4,275,648
	Totals		14.7681	$0	$8,039,170	$6,688,318

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	183	43.4726	$158,660	$41,041,661	$30,314,515
B	MULTIFAMILY RESIDENCE	7	1.3964	$0	$1,780,860	$1,482,596
C1	VACANT LOTS AND LAND TRACTS	158	76.9164	$0	$8,104,642	$6,488,066
E	RURAL LAND, NON QUALIFIED OPE	9		$0	$140,908	$140,908
F1	COMMERCIAL REAL PROPERTY	106	80.7159	$11,550	$36,306,423	$30,904,575
J5	RAILROAD	1	11.0200	$0	$215,570	$72,276
L1	COMMERCIAL PERSONAL PROPE	6		$0	$549,600	$272,060
X	TOTALLY EXEMPT PROPERTY	75	148.2104	$0	$68,102,698	$0
	Totals		361.7317	$170,210	$156,242,362	$69,674,996

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	171	41.0360	$158,660	$39,310,781	$29,196,218
B2	DUPLEX	5	0.9684	$0	$1,190,020	$891,756
C1	VACANT LOT IN CITY	88	33.3570	$0	$4,096,501	$3,504,932
C2	COMMERCIAL OR INDUSTRIAL VAC	49	36.7773	$0	$3,223,581	$2,281,601
E2	FARM OR RANCH OUT BUILDINGS	8		$0	$138,908	$138,908
F1	COMMERCIAL REAL PROPERTY	88	75.5945	$11,550	$31,375,533	$26,628,927
J5	RAILROAD	1	11.0200	$0	$215,570	$72,276
L1	COMMERCIAL PERSONAL PROPER	6		$0	$549,600	$272,060
X	TOTAL EXEMPT	75	148.2104	$0	$68,102,698	$0
	Totals		346.9636	$170,210	$148,203,192	$62,986,678

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	12	2.4366	$0	$1,730,880	$1,118,297
B2	DUPLEX	2	0.4280	$0	$590,840	$590,840
C1	VACANT LOT IN CITY	3	1.2117	$0	$54,460	$34,218
C2	COMMERCIAL OR INDUSTRIAL VAC	18	5.5704	$0	$730,100	$667,315
E2	FARM OR RANCH OUT BUILDINGS	1		$0	$2,000	$2,000
F1	COMMERCIAL REAL PROPERTY	18	5.1214	$0	$4,930,890	$4,275,648
	Totals		14.7681	$0	$8,039,170	$6,688,318

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	183	43.4726	$158,660	$41,041,661	$30,314,515
B2	DUPLEX	7	1.3964	$0	$1,780,860	$1,482,596
C1	VACANT LOT IN CITY	91	34.5687	$0	$4,150,961	$3,539,150
C2	COMMERCIAL OR INDUSTRIAL VAC	67	42.3477	$0	$3,953,681	$2,948,916
E2	FARM OR RANCH OUT BUILDINGS	9		$0	$140,908	$140,908
F1	COMMERCIAL REAL PROPERTY	106	80.7159	$11,550	$36,306,423	$30,904,575
J5	RAILROAD	1	11.0200	$0	$215,570	$72,276
L1	COMMERCIAL PERSONAL PROPER	6		$0	$549,600	$272,060
X	TOTAL EXEMPT	75	148.2104	$0	$68,102,698	$0
		Totals	361.7317	$170,210	$156,242,362	$69,674,996

New Value

TOTAL NEW VALUE MARKET:	**$170,210**
TOTAL NEW VALUE TAXABLE:	**$170,210**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	6	$277,540
HS	Homestead	2	$44,043
OV65	Over 65	2	$160,000
	PARTIAL EXEMPTIONS VALUE LOSS	**10**	**$481,583**
		NEW EXEMPTIONS VALUE LOSS	**$481,583**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$481,583**

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
96	$237,591	$70,903	$166,688

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
96	$237,591	$70,903	$166,688

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
96	$187,635	$64,214	$123,421

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
96	$187,635	$64,214	$123,421

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
50	$8,039,170	$5,799,732

2026 CERTIFIED TOTALS

CFP - CITY OF FREEPORT

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

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 CFP - CITY OF FREEPORT

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)**	$878,874,485

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

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$45,920,088	$41,328,079

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$878,874,485
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$41,328,079
NET TAXABLE VALUE	**$920,202,564**

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

BRAZORIA County

2026 CERTIFIED TOTALS

As of Certification

CFP - CITY OF FREEPORT

Property Count: 6,424 | ARB Approved Totals | 7/22/2026 | 8:20:39AM

Land	Value
Homesite:	103,702,563
Non Homesite:	152,387,734
Ag Market:	4,047,858
Timber Market:	0

Improvement	Value
Homesite:	412,457,700
Non Homesite:	498,915,193

Non Real	Count	Value
Personal Property:	576	361,327,160
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	4,047,858	0
Ag Use:	53,824	0
Timber Use:	0	0
Productivity Loss:	3,994,034	0

Total Land	(+)	260,138,155
Total Improvements	(+)	911,372,893
Total Non Real	(+)	361,327,160
Market Value	=	1,532,838,208
Productivity Loss	(-)	3,994,034
Appraised Value	=	1,528,844,174
Homestead Cap	(-)	53,237,175
23.231 Cap	(-)	36,129,238
Assessed Value	=	1,439,477,761
Total Exemptions Amount (Breakdown on Next Page)	(-)	560,603,276
Net Taxable	=	878,874,485

#18A

-0- #20

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
4,519,260.49 = 878,874,485 * (0.514210 / 100)

Certified Estimate of Market Value:	1,532,838,208
Certified Estimate of Taxable Value:	878,874,485
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	343	0	16,057,500	16,057,500
145D	195	0	5,301,870	5,301,870
145F	38	0	1,312,060	1,312,060
AB	1	40,471,760	0	40,471,760
CHODO (Partial)	2	4,500,000	0	4,500,000
DP	73	5,686,950	0	5,686,950
DPS	1	0	0	0
DV1	11	0	99,000	99,000
DV1S	1	0	5,000	5,000
DV2	5	0	51,000	51,000
DV3	10	0	114,000	114,000
DV4	17	0	138,000	138,000
DV4S	3	0	36,000	36,000
DVHS	19	0	3,437,982	3,437,982
DVHSS	2	0	455,147	455,147
EX-XD	4	0	6,355,530	6,355,530
EX-XG	1	0	750,510	750,510
EX-XN	9	0	610,310	610,310
EX-XV	776	0	368,590,540	368,590,540
EX-XV (Prorated)	6	0	256,675	256,675
HS	1,734	50,890,209	0	50,890,209
OV65	683	52,263,456	0	52,263,456
OV65S	22	1,759,275	0	1,759,275
PC	3	1,460,502	0	1,460,502
SO	6	0	0	0
Totals		**157,032,152**	**403,571,124**	**560,603,276**

Land	Value
Homesite:	5,612,990
Non Homesite:	12,566,937
Ag Market:	1,264,800
Timber Market:	0

Improvement	Value
Homesite:	22,583,470
Non Homesite:	16,469,270

Non Real	Count	Value
Personal Property:	1	505,740
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	1,264,800	0
Ag Use:	6,430	0
Timber Use:	0	0
Productivity Loss:	1,258,370	0

Total Land	(+)	19,444,727
Total Improvements	(+)	39,052,740
Total Non Real	(+)	505,740
Market Value	=	59,003,207
Productivity Loss	(-)	1,258,370
Appraised Value	=	57,744,837
Homestead Cap	(-)	2,230,277
23.231 Cap	(-)	6,609,619
Assessed Value	=	48,904,941
Total Exemptions Amount (Breakdown on Next Page)	(-)	2,984,853
Net Taxable	=	45,920,088

x90 1.

#19A 41,328,079

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
236,125.68 = 45,920,088 * (0.514210 / 100)

#20 -0-

Certified Estimate of Market Value:	41,600,881
Certified Estimate of Taxable Value:	37,763,929
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1	0	125,000	125,000
DP	1	80,000	0	80,000
DV1	1	0	12,000	12,000
DV3	1	0	10,000	10,000
DV4	1	0	12,000	12,000
DV4S	1	0	12,000	12,000
HS	47	1,579,541	0	1,579,541
OV65	16	1,154,312	0	1,154,312
	Totals	**2,813,853**	**171,000**	**2,984,853**

Land	Value
Homesite:	109,315,553
Non Homesite:	164,954,671
Ag Market:	5,312,658
Timber Market:	0

Improvement	Value
Homesite:	435,041,170
Non Homesite:	515,384,463

Non Real	Count	Value
Personal Property:	577	361,832,900
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	5,312,658	0
Ag Use:	60,254	0
Timber Use:	0	0
Productivity Loss:	5,252,404	0

Total Land	(+)	279,582,882
Total Improvements	(+)	950,425,633
Total Non Real	(+)	361,832,900
Market Value	=	1,591,841,415
Productivity Loss	(-)	5,252,404
Appraised Value	=	1,586,589,011
Homestead Cap	(-)	55,467,452
23.231 Cap	(-)	42,738,857
Assessed Value	=	1,488,382,702
Total Exemptions Amount (Breakdown on Next Page)	(-)	563,588,129
Net Taxable	=	924,794,573

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
4,755,386.17 = 924,794,573 * (0.514210 / 100)

Certified Estimate of Market Value:	1,574,439,089
Certified Estimate of Taxable Value:	916,638,414
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	344	0	16,182,500	16,182,500
145D	195	0	5,301,870	5,301,870
145F	38	0	1,312,060	1,312,060
AB	1	40,471,760	0	40,471,760
CHODO (Partial)	2	4,500,000	0	4,500,000
DP	74	5,766,950	0	5,766,950
DPS	1	0	0	0
DV1	12	0	111,000	111,000
DV1S	1	0	5,000	5,000
DV2	5	0	51,000	51,000
DV3	11	0	124,000	124,000
DV4	18	0	150,000	150,000
DV4S	4	0	48,000	48,000
DVHS	19	0	3,437,982	3,437,982
DVHSS	2	0	455,147	455,147
EX-XD	4	0	6,355,530	6,355,530
EX-XG	1	0	750,510	750,510
EX-XN	9	0	610,310	610,310
EX-XV	776	0	368,590,540	368,590,540
EX-XV (Prorated)	6	0	256,675	256,675
HS	1,781	52,469,750	0	52,469,750
OV65	699	53,417,768	0	53,417,768
OV65S	22	1,759,275	0	1,759,275
PC	3	1,460,502	0	1,460,502
SO	6	0	0	0
	Totals	**159,846,005**	**403,742,124**	**563,588,129**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,846	563.0543	$1,679,800	$504,224,288	$332,435,526
B	MULTIFAMILY RESIDENCE	123	56.0133	$90,420	$59,103,562	$55,742,147
C1	VACANT LOTS AND LAND TRACTS	1,802	816.6352	$0	$41,455,994	$30,335,180
D1	QUALIFIED OPEN-SPACE LAND	11	724.4885	$0	$4,047,858	$53,824
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$11,720	$11,720
E	RURAL LAND, NON QUALIFIED OPE	89	922.1082	$0	$4,785,605	$2,847,685
F1	COMMERCIAL REAL PROPERTY	361	407.0971	$847,950	$190,926,990	$175,291,154
F2	INDUSTRIAL AND MANUFACTURIN	13	136.5402	$0	$97,146,466	$55,236,166
J2	GAS DISTRIBUTION SYSTEM	5	0.0544	$0	$1,907,840	$1,890,020
J3	ELECTRIC COMPANY (INCLUDING C	13	7.6058	$0	$27,305,520	$27,014,570
J4	TELEPHONE COMPANY (INCLUDI	17	1.3156	$0	$2,072,270	$1,083,170
J5	RAILROAD	13	47.9440	$0	$7,497,270	$7,006,588
J6	PIPELAND COMPANY	41		$0	$11,675,160	$11,175,160
J7	CABLE TELEVISION COMPANY	6		$0	$4,309,700	$4,132,310
J8	OTHER TYPE OF UTILITY	5		$0	$4,740	$0
L1	COMMERCIAL PERSONAL PROPE	458		$0	$52,336,280	$34,690,265
L2	INDUSTRIAL AND MANUFACTURIN	28		$0	$141,040,890	$138,245,150
M1	TANGIBLE OTHER PERSONAL, MOB	100		$320	$632,270	$562,823
O	RESIDENTIAL INVENTORY	147	16.9805	$0	$800,981	$711,895
S	SPECIAL INVENTORY TAX	7		$0	$489,240	$421,133
X	TOTALLY EXEMPT PROPERTY	787	4,435.4437	$0	$381,063,565	$0
		Totals	8,135.2808	$2,618,490	$1,532,838,209	$878,886,486

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	125	24.3721	$1,940	$24,105,860	$17,835,395
B	MULTIFAMILY RESIDENCE	29	5.5062	$304,560	$5,163,950	$4,105,204
C1	VACANT LOTS AND LAND TRACTS	156	90.9774	$0	$6,574,600	$4,470,361
D1	QUALIFIED OPEN-SPACE LAND	2	36.8400	$0	$1,264,800	$6,430
E	RURAL LAND, NON QUALIFIED OPE	11	55.1675	$0	$1,002,680	$282,807
F1	COMMERCIAL REAL PROPERTY	49	11.1650	$1,222,740	$19,680,410	$18,486,822
L2	INDUSTRIAL AND MANUFACTURIN	1		$0	$505,740	$380,740
O	RESIDENTIAL INVENTORY	35	7.5896	$0	$705,167	$352,329
	Totals		231.6178	$1,529,240	$59,003,207	$45,920,088

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,971	587.4264	$1,681,740	$528,330,148	$350,270,921
B	MULTIFAMILY RESIDENCE	152	61.5195	$394,980	$64,267,512	$59,847,351
C1	VACANT LOTS AND LAND TRACTS	1,958	907.6126	$0	$48,030,594	$34,805,541
D1	QUALIFIED OPEN-SPACE LAND	13	761.3285	$0	$5,312,658	$60,254
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$11,720	$11,720
E	RURAL LAND, NON QUALIFIED OPE	100	977.2757	$0	$5,788,285	$3,130,492
F1	COMMERCIAL REAL PROPERTY	410	418.2621	$2,070,690	$210,607,400	$193,777,976
F2	INDUSTRIAL AND MANUFACTURIN	13	136.5402	$0	$97,146,466	$55,236,166
J2	GAS DISTRIBUTION SYSTEM	5	0.0544	$0	$1,907,840	$1,890,020
J3	ELECTRIC COMPANY (INCLUDING C	13	7.6058	$0	$27,305,520	$27,014,570
J4	TELEPHONE COMPANY (INCLUDI	17	1.3156	$0	$2,072,270	$1,083,170
J5	RAILROAD	13	47.9440	$0	$7,497,270	$7,006,588
J6	PIPELAND COMPANY	41		$0	$11,675,160	$11,175,160
J7	CABLE TELEVISION COMPANY	6		$0	$4,309,700	$4,132,310
J8	OTHER TYPE OF UTILITY	5		$0	$4,740	$0
L1	COMMERCIAL PERSONAL PROPE	458		$0	$52,336,280	$34,690,265
L2	INDUSTRIAL AND MANUFACTURIN	29		$0	$141,546,630	$138,625,890
M1	TANGIBLE OTHER PERSONAL, MOB	100		$320	$632,270	$562,823
O	RESIDENTIAL INVENTORY	182	24.5701	$0	$1,506,148	$1,064,224
S	SPECIAL INVENTORY TAX	7		$0	$489,240	$421,133
X	TOTALLY EXEMPT PROPERTY	787	4,435.4437	$0	$381,063,565	$0
		Totals	8,366.8986	$4,147,730	$1,591,841,416	$924,806,574

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2	0.2036	$0	$34,087	$0
A1	SINGLE FAMILY RESIDENCE	2,839	562.0230	$1,679,800	$504,144,951	$332,396,849
A2	MOBILE HOME ON LAND	6	0.8277	$0	$45,250	$38,677
B		2	6.4450	$0	$4,498,981	$4,058,981
B1	APARTMENTS	10	26.6804	$0	$35,001,531	$34,935,506
B2	DUPLEX	111	22.8879	$90,420	$19,603,050	$16,747,660
C1	VACANT LOT IN CITY	1,611	644.2524	$0	$30,929,943	$22,089,580
C2	COMMERCIAL OR INDUSTRIAL VAC	192	172.3828	$0	$10,526,051	$8,245,600
D1	QUALIFIED AG LAND	11	724.4885	$0	$4,047,858	$53,824
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$11,720	$11,720
E		1	1.2919	$0	$85,064	$0
E1	FARM OR RANCH IMPROVEMENT	3	35.8656	$0	$162,440	$41,610
E2	FARM OR RANCH OUT BUILDINGS	49		$0	$506,259	$483,505
E4	NON QUALIFIED AG LAND	37	884.9507	$0	$4,031,842	$2,322,570
F1	COMMERCIAL REAL PROPERTY	361	407.0971	$847,950	$190,926,990	$175,291,154
F2	INDUSTRIAL REAL PROPERTY	13	136.5402	$0	$97,146,466	$55,236,166
J2	GAS DISTRIBUTION SYSTEM	5	0.0544	$0	$1,907,840	$1,890,020
J3	ELECTRIC COMPANY	13	7.6058	$0	$27,305,520	$27,014,570
J4	TELEPHONE COMPANY	17	1.3156	$0	$2,072,270	$1,083,170
J5	RAILROAD	13	47.9440	$0	$7,497,270	$7,006,588
J6	PIPELINES	41		$0	$11,675,160	$11,175,160
J7	CABLE TELEVISION COMPANY	6		$0	$4,309,700	$4,132,310
J8	REAL & TANGIBLE PERSONAL, UTIL	5		$0	$4,740	$0
L1	COMMERCIAL PERSONAL PROPER	451		$0	$51,859,840	$34,690,265
L2	INDUSTRIAL PERSONAL PROPERTY	28		$0	$141,040,890	$138,245,150
LX10	PERSONAL USE LEASE VEHICLES	7		$0	$476,440	$0
M1	MOBILE HOMES	100		$320	$632,270	$562,823
O		6	0.4997	$0	$474,098	$385,012
O1	RESIDENTIAL INVENTORY VACANT L	141	16.4808	$0	$326,883	$326,883
S	SPECIAL INVENTORY	7		$0	$489,240	$421,133
X	TOTAL EXEMPT	787	4,435.4437	$0	$381,063,565	$0
		Totals	8,135.2808	$2,618,490	$1,532,838,209	$878,886,486

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	125	24.3721	$1,940	$24,105,860	$17,835,395
B2	DUPLEX	29	5.5062	$304,560	$5,163,950	$4,105,204
C1	VACANT LOT IN CITY	128	76.9680	$0	$4,619,690	$2,718,950
C2	COMMERCIAL OR INDUSTRIAL VAC	29	14.0094	$0	$1,954,910	$1,751,411
D1	QUALIFIED AG LAND	2	36.8400	$0	$1,264,800	$6,430
E2	FARM OR RANCH OUT BUILDINGS	8		$0	$25,260	$24,621
E4	NON QUALIFIED AG LAND	3	55.1675	$0	$977,420	$258,186
F1	COMMERCIAL REAL PROPERTY	49	11.1650	$1,222,740	$19,680,410	$18,486,822
L2	INDUSTRIAL PERSONAL PROPERTY	1		$0	$505,740	$380,740
O1	RESIDENTIAL INVENTORY VACANT L	35	7.5896	$0	$705,167	$352,329
		Totals	231.6178	$1,529,240	$59,003,207	$45,920,088

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2	0.2036	$0	$34,087	$0
A1	SINGLE FAMILY RESIDENCE	2,964	586.3951	$1,681,740	$528,250,811	$350,232,244
A2	MOBILE HOME ON LAND	6	0.8277	$0	$45,250	$38,677
B		2	6.4450	$0	$4,498,981	$4,058,981
B1	APARTMENTS	10	26.6804	$0	$35,001,531	$34,935,506
B2	DUPLEX	140	28.3941	$394,980	$24,767,000	$20,852,864
C1	VACANT LOT IN CITY	1,739	721.2204	$0	$35,549,633	$24,808,530
C2	COMMERCIAL OR INDUSTRIAL VAC	221	186.3922	$0	$12,480,961	$9,997,011
D1	QUALIFIED AG LAND	13	761.3285	$0	$5,312,658	$60,254
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$11,720	$11,720
E		1	1.2919	$0	$85,064	$0
E1	FARM OR RANCH IMPROVEMENT	3	35.8656	$0	$162,440	$41,610
E2	FARM OR RANCH OUT BUILDINGS	57		$0	$531,519	$508,126
E4	NON QUALIFIED AG LAND	40	940.1182	$0	$5,009,262	$2,580,756
F1	COMMERCIAL REAL PROPERTY	410	418.2621	$2,070,690	$210,607,400	$193,777,976
F2	INDUSTRIAL REAL PROPERTY	13	136.5402	$0	$97,146,466	$55,236,166
J2	GAS DISTRIBUTION SYSTEM	5	0.0544	$0	$1,907,840	$1,890,020
J3	ELECTRIC COMPANY	13	7.6058	$0	$27,305,520	$27,014,570
J4	TELEPHONE COMPANY	17	1.3156	$0	$2,072,270	$1,083,170
J5	RAILROAD	13	47.9440	$0	$7,497,270	$7,006,588
J6	PIPELINES	41		$0	$11,675,160	$11,175,160
J7	CABLE TELEVISION COMPANY	6		$0	$4,309,700	$4,132,310
J8	REAL & TANGIBLE PERSONAL, UTIL	5		$0	$4,740	$0
L1	COMMERCIAL PERSONAL PROPER	451		$0	$51,859,840	$34,690,265
L2	INDUSTRIAL PERSONAL PROPERTY	29		$0	$141,546,630	$138,625,890
LX10	PERSONAL USE LEASE VEHICLES	7		$0	$476,440	$0
M1	MOBILE HOMES	100		$320	$632,270	$562,823
O		6	0.4997	$0	$474,098	$385,012
O1	RESIDENTIAL INVENTORY VACANT L	176	24.0704	$0	$1,032,050	$679,212
S	SPECIAL INVENTORY	7		$0	$489,240	$421,133
X	TOTAL EXEMPT	787	4,435.4437	$0	$381,063,565	$0
		Totals	8,366.8986	$4,147,730	$1,591,841,416	$924,806,574

New Value

TOTAL NEW VALUE MARKET:	$4,147,730
TOTAL NEW VALUE TAXABLE:	$3,400,910

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	2	2025 Market Value	$273,000
	ABSOLUTE EXEMPTIONS VALUE LOSS			$273,000 #10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	344	$16,182,500
145D	11.145 (d) Multiple Situs, Leases	195	$5,301,870
145F	11.145 (f) Single Situs, Related Business Entity	38	$1,312,060
DV1	Disabled Veterans 10% - 29%	1	$12,000
DV4	Disabled Veterans 70% - 100%	1	$12,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	$12,000
DVHS	Disabled Veteran Homestead	1	$15,255
HS	Homestead	12	$327,998
OV65	Over 65	36	$2,669,818
OV65S	OV65 Surviving Spouse	1	$80,000
	PARTIAL EXEMPTIONS VALUE LOSS	630	$25,925,501
	NEW EXEMPTIONS VALUE LOSS		$26,198,501

Increased Exemptions

#10B

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		

TOTAL EXEMPTIONS VALUE LOSS $26,198,501 #10C

New Ag / Timber Exemptions #11

New Annexations #23

New Deannexations #9

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,747	$186,128	$60,771	$125,357

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,746	$186,165	$60,782	$125,383

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,747	$169,260	$54,204	$115,056

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,746	$169,260	$54,234	$115,026

2026 CERTIFIED TOTALS

CFP - CITY OF FREEPORT

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
394	$59,003,207	$37,763,684

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Deposit Date from 10/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type		Gen Operating	Interest Sinking	Special 1	Total
90 - CITY OF FREEPORT					
Current					
Levy		3,507,835.49	489,248.15	0.00	3,997,083.64
Interest		7,223.07	1,007.35	0.00	8,230.42
Penalty		22,414.93	3,126.11	0.00	25,541.04
Rendition Penalty		2,653.80	370.09	0.00	3,023.89
Rendition Penalty Admin Fee		(132.68)	(18.50)	0.00	(151.18)
VIT Overage Payment		189.19	0.00	0.00	189.19
Recalc Refund		(16,043.15)	(2,237.59)	0.00	(18,280.74)
Recalc Refund P&I		(15.25)	(2.12)	0.00	(17.37)
	Current	**3,524,125.40**	**491,493.49**	**0.00**	**4,015,618.89**
Delinquent					
Levy		77,870.67	11,405.91	0.00	89,276.58
Interest		14,255.61	2,229.42	0.00	16,485.03
Penalty		9,144.67	1,330.14	0.00	10,474.81
Rendition Penalty		38.09	5.79	0.00	43.88
Rendition Penalty Admin Fee		(1.87)	(0.31)	0.00	(2.18)
Recalc Refund		(26,182.17) #32A	(3,785.31)	0.00	(29,967.48) #16
Recalc Refund P&I		(954.32)	(139.14)	0.00	(1,093.46)
	Delinquent	**74,170.68**	**11,046.50**	**0.00**	**85,217.18**
	Distribution Total	**3,598,296.08**	**502,539.99**	**0.00**	**4,100,836.07**

Brazoria County Tax Office

KRISTIN R. BULANEK

TAX ASSESSOR-COLLECTOR

237 E. Locust
Angleton, Texas 77515

979.864.1320
FAX 979.864.1346

July 20, 2026

Re: 2026 Anticipated Collection Rate and Excess Debt Collections, if applicable

To Whom It May Concern,

In accordance with Tax Code §26.04(b), the taxing unit's collector shall certify the anticipated collection rate calculated under Subsections (h), (h-1) and (h-2) for the current year to the governing body.

If the collector certified an anticipated collection rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year. This amount, if any, will be used to lower the debt rate for the upcoming year.

I, Kristin R. Bulanek, Brazoria County Tax Assessor-Collector, hereby certify the anticipated collection rate for tax year 2026 to be 99.57% for the City of Freeport, with excess debt collections in the amount of $0.

Sincerely, #46A #44

Kristin R. Bulanek

Kristin R. Bulanek PCAC, PCC, CTOP, CIA
Tax Assessor-Collector
Brazoria County, Texas

2026 Excess Debt Collections

Entity	PY Debt Adjusted for Collections	Actual Collections	I&S TIRZ Payments	Excess Debt Collections
01 - Brazoria County	$ 10,306,147	$ 10,316,820	$ 269,959	$ (259,286)
21 - Angleton ISD	$ 22,834,968	$ 22,360,674	$ -	$ (474,294)
22 - Brazosport ISD	$ 43,320,090	$ 34,420,178	$ -	$ (8,899,912)
23 - Danbury ISD	$ 1,735,122	$ 1,700,875	$ -	$ (34,247)
24 - Sweeny ISD	$ 8,193,530	$ 7,027,186	$ -	$ (1,166,344)
25 - Columbia-Brazoria ISD	$ 6,154,798	$ 5,891,934	$ -	$ (262,864)
27 - Alvin ISD	$ 59,455,447	$ 57,868,096	$ -	$ (1,587,351)
28 - Pearland ISD	$ 33,115,427	$ 32,926,736	$ -	$ (188,691)
44 - BC ESD #3	$ 552,958	$ 540,941	$ -	$ (12,017)
45 - Brazosport College	$ 4,356,075	$ 4,280,902	$ 6,754	$ (81,927)
46 - Alvin College	$ -	$ -	$ -	$ -
76 - City of Clute	$ 369,137	$ 352,520	$ -	$ (16,617)
82 - City of Manvel	$ 4,733,505	$ 5,493,937	$ 1,097,707	$ (337,276)
84 - City of West Columbia	$ 301,740	$ 284,468	$ -	$ (17,272)
86 - Village of Surfside	$ 179,495	$ 173,640	$ -	$ (5,855)
88 - City of Angleton	$ 1,656,032	$ 1,614,059	$ 21,476	$ (63,449)
89 - City of Sweeny	$ 464,515	$ 446,483	$ -	$ (18,032)
90 - City of Freeport	$ 502,284	$ 491,493	$ 44,676	$ (55,467)
91 - City of Richwood	$ 496,702			$ (496,702)
92 - City of Brazoria	$ 541,522			$ (541,522)
93 - City of Alvin	$ 3,285,303			$ (3,285,303)
94 - City of Lake Jackson	$ 5,818,748			$ (5,818,748)
96 - City of Pearland	$ 34,788,827			$ (34,788,827)
100 - City of Iowa Colony	$ 1,426,584			$ (1,426,584)

TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2025

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
85 - CITY OF HILLCREST VILLAGE							
2025	277,808.07	268,968.38	849.18	9,447.62	2,008.24	281,273.42	101.24%
2024	267,681.96	256,933.46	1,074.48	7,165.89	686.00	265,859.83	99.31%
2023	255,849.01	246,338.14	1,153.45	4,139.78	352.75	251,984.12	98.48%
86 - VILLAGE OF SURFSIDE BEACH							
2025	1,701,959.19	1,646,320.99	9,165.75	48,807.00	12,366.35	1,716,660.09	100.86%
2024	1,627,275.62	1,574,677.42	8,475.27	23,637.77	6,692.25	1,613,482.71	99.15%
2023	1,557,354.31	1,516,586.49	8,605.39	25,553.15	6,708.65	1,557,453.68	100.00%
87 - CITY OF BROOKSIDE VILLAGE							
2025	919,666.75	866,440.96	5,844.58	44,051.80	8,471.19	924,808.53	100.55%
2024	879,251.63	828,316.54	4,814.70	26,943.83	5,074.94	865,150.01	98.39%
2023	813,867.77	781,169.45	6,177.63	32,556.82	4,713.29	824,617.19	101.32%
88 - CITY OF ANGLETON							
2025	10,014,457.45	9,743,717.46	45,488.54	145,949.45	51,462.09	9,986,617.54	99.72%
2024	9,174,969.17	8,989,457.39	40,082.15	52,160.04	35,982.35	9,117,681.93	99.37%
2023	9,045,654.78	9,003,938.39	43,291.72	145,167.54	33,334.92	9,225,732.57	101.99%
89 - CITY OF SWEENY							
2025	2,411,348.39	2,309,566.34	19,018.71	32,917.73	18,014.84	2,379,517.62	98.67%
2024	1,628,833.41	1,591,121.37	10,183.62	46,902.70	13,623.20	1,661,830.89	102.02%
2023	1,539,853.78	1,483,282.92	9,280.68	47,628.32	11,884.79	1,552,076.71	100.79%
90 - CITY OF FREEPORT							#46
2025	4,191,831.28	3,981,847.43	33,771.46	137,074.79	41,611.13	4,194,304.81	100.05% B
2024	4,123,134.16	3,947,861.89	36,421.27	204,247.98	73,547.46	4,262,078.60	103.36% C
2023	4,153,891.18	3,918,143.32	32,559.55	142,407.70	42,942.73	4,136,053.30	99.57% D
91 - CITY OF RICHWOOD							
2025	2,961,747.09	2,917,113.03	8,861.60	(10,608.20)	7,838.41	2,923,204.84	98.69%
2024	2,772,884.26	2,746,062.27	11,032.56	(1,739.44)	9,375.53	2,764,730.92	99.70%
2023	2,574,901.30	2,592,648.85	7,743.83	26,569.23	6,325.01	2,633,286.92	102.26%
92 - CITY OF BRAZORIA							
2025	1,657,759.47	1,581,189.10	12,361.05	66,642.86	17,313.73	1,677,506.74	101.19%
2024	1,465,133.63	1,399,646.35	12,410.87	49,248.58	16,788.58	1,478,094.38	100.88%
2023	1,344,186.51	1,295,856.62	9,423.31	38,456.64	10,755.66	1,354,492.23	100.76%

2026 Annual Information Worksheet- Entities Other Than School Districts & Water Districts

1 Entity Information

Entity Name	CITY OF FREEPORT
Entity Mailing Address	1201 N AVENUE H FREEPORT, TX 77541
Entity Website	www.freeporttx.gov

Administrative Contact

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

Contact Name	ASHLEE HURST, CGFO
Contact Email	AHURST@FREEPORTTX.GOV
Contact Phone	979-871-0112

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 or individual to whom we should refer citizens wishing to contact the entity.

Contact Name	ASHLEE HURST
Contact Email	AHURST@FREEPORTTX.GOV
Contact Phone	979-871-0112

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 Numbe
JERRY CAIN	MAYOR	JCAIN@FREEPORTTX.GOV	979-233-3526
LARRY MCDONALD	COUNCILMEMBER, WARD A	LARRY.MCDONALD@FREEPORTTX.GOV	979-233-3526
JARVIS DAVIS	COUNCILMEMBER, WARD B	JARVIS.DAVIS@FREEPORTTX.GOV	979-233-3526
NICOLASA MIRELES	COUNCILMEMBER, WARD C	NICOLASA.MIRELES@FREEPORTTX.GOV	979-233-3526
WINSTON ROSSOW	COUNCILMEMBER, WARD D	WROSSOW@FREEPORTTX.GOV	979-233-3526

2 Estimated Unencumbered Fund Balance

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

$ 13,500,000.00	$ 530,000.00
M & O	I & S

3 Minimum Debt Service per Tax Code 23.012(3) (Please refer to statute regarding recent legislative changes.)

List the amount needed to satisfy the minimum debt service obligations that will be paid by tax year 2026 taxes.

If zero, enter -0-. Use additional sheet, as necessary, or send a debt schedule.

Series	Principa	Interest	Fees	Total
2020	$ 375,000.00	$ 127,994.00	$ 825.00	$ 503,819.00
				$ -
				$ -
				$ -
				$ -
TOTAL	$ 375,000.00	$ 127,994.00	$ 825.00	

TOTAL $ 503,819.00 ✓ #43A

Unencumbered Funds to Reduce Debt Obligation: $ - #43B

If unencumbered funds are to be used to reduce any portion of the debt obligation listed above, list the am to be used. If zero, enter -0-.

Certified Amount Spent from Sales Tax to Reduce Debt $ - #43C

If zero, enter -0-.

Amount of Debt to be Paid From Other Resources $ - #43D

If zero, enter -0-.

4 TNRCC Certified Expenses for Pollution Control

Submit copy of TNRCC form $ - #60

5 Sales Tax Revenue Received in Previous 4 Quarters

Only entities that have adopted the additional sales tax in lieu of property taxes. $ - #53

6 Sales Tax Revenue Spent for M&O ONLY in FY2026

Only entities that have adopted the additional sales tax in lieu of property taxes. $ - #41

7 Amount of Taxes Paid into Tax Increment Reinvestment Fund for Tax Year 2025

Total payments for total tax rate m&o portion # 320,324 $ 365,000. #32B

m&o portion of TIRZ payments 000

8 2026 Indigent Health Care Expenditures

0.45127 ÷
0.51421 =
0.877598646467 4 *
0.877598646467 4 X
365,000. =
320,323.5059606 *
0 *

Enter the amount paid by the taxing unit providing for the maintenance and operation cost of provi
indigent health care for the period beginning on July 1- June 30, less any state assistance received for the same
purpose.

$ #36

9 2026 Eligible County Hospital Expenditures

Enter the amount paid by the taxing unit to maintain and operate an eligible county hospital for the p
beginning July 1 - June 30.

$ #38

10

ASHLEE HURST, CGFC	Ashlee Hurst
Printed Name of Person Completing Form	**Signature of Person Completing Form**

Taxing Entity Declaration: By typing my name above, as designee/agent/officer of my taxing entity, I HEREBY confirm the information provided herein and in supplemental documents is accurate, correct, complete and conforms to the requirements as defined in the Texas Property Tax Code, Water Code, and/or Education Code, as applicable.

The taxing entity, for which the collector and its representatives facilitate calculations, shall indemnify, hold harmless and defend the collector, its employees, and Brazoria County

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

CURRENT YEAR UNUSED INCREMENT RATE

2026 Freeport

LINE # & YEAR

Line 64 - 2025	Rates	INSERT FROM:
A. Voter Approval Tax Rate	$0.548749	2025 LINE 69
B. Unused Increment Rate	$0.032817	2025 LINE 68
C. Subtract B from A	**$0.515932**	
D. Adopted Tax Rate	$0.514210	2025 Adopted Rate
E. Subtract D from C	**$0.001722**	
F. 2025 Total Taxable Value	$ 798,029,336	2025 Line 61
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$ 13,742**	2025 Foregone Revenue
Line 65 - 2024	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.556781	2024 LINE 68
B. Unused Increment Rate	$0.008617	2024 LINE 67
C. Subtract B from A	**$0.548164**	
D. Adopted Tax Rate	$0.514967	2024 Adopted Rate
E. Subtract D from C	**$0.033197**	
F. 2024 Total Taxable Value	**$ 788,919,166**	2024 Line 60
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$ 261,897**	2024 Foregone Revenue
Line 66 2023	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.533064	2023 LINE 67
B. Unused Increment Rate	$0.029128	2023 LINE 66
C. Subtract B from A	**$0.503936**	
D. Adopted Tax Rate	$0.533000	2023 Adopted Rate
E. Subtract D from C	**-$0.029064**	
F. 2023 Total Taxable Value	**$ 777,168,613**	2023 Line 60
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$0**	2023 Foregone Revenue
Line 67 Total Forgone Revenue Amount		
Add Lines 63G, 64G and 65G	**$ 275,639**	
Line 68. Total 2026 Unused Increment Rate		
Insert Line 22 from Current Year NNRR Worksheet	$ 884,664,413	
Divide line 67 by Line 22 NNRR Worksheet x $100	**$0.031157**	
Line 69. Total 2026 VATR, w/UIR		
Enter applicable Line 50, 51, 59 or 63 from current worksheet	$0.456159	
Add Line 67 to VATR Line Above (B37+B35)	0.487316	

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)