Land	Value
Homesite:	14,241,052
Non Homesite:	7,246,800
Ag Market:	7,768,544
Timber Market:	0

Improvement	Value
Homesite:	26,453,238
Non Homesite:	6,984,024

Non Real	Count	Value
Personal Property:	54	5,217,400
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	7,768,544	0
Ag Use:	18,859	0
Timber Use:	0	0
Productivity Loss:	7,749,685	0

Total Land	(+)	29,256,396
Total Improvements	(+)	33,437,262
Total Non Real	(+)	5,217,400
Market Value	=	67,911,058
Productivity Loss	(-)	7,749,685
Appraised Value	=	60,161,373
Homestead Cap	(-)	6,519,277
23.231 Cap	(-)	1,840,269
Assessed Value	=	51,801,827
Total Exemptions Amount (Breakdown on Next Page)	(-)	3,808,130
Net Taxable	=	47,993,697 #1

No 2525D
No 42.08

-0- #2

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
57,782.01 = 47,993,697 * (0.120395 / 100)

Certified Estimate of Market Value:	67,911,058
Certified Estimate of Taxable Value:	47,993,697
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ORDINANCE NO. 2025-02

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF LIVERPOOL, TEXAS, FOR THE TAX YEAR 2025, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

* * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the latter of September 30th or the 60th day after

the date the City receives the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

#29 **WHEREAS**, the proposed tax rate for the current tax year of the City of Liverpool, Texas, is $0.120395 on each one-hundred-dollar ($100) valuation of said property for maintenance and operation expenditures; and

WHEREAS, by a motion heretofore adopted by the City Council of the City of Liverpool, Texas, at a meeting of said City Council held on this 02nd day of September 2025 said City Council has approved the tax rate heretofore specified; and

WHEREAS, having thus approved the tax rate, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2025 tax rate ordinance for the City of Liverpool, Texas; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LIVERPOOL, TEXAS:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct, and are hereby adopted, ratified, and confirmed.

Section 2. All property subject to ad valorem taxation by the City of Liverpool, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 3. There is hereby levied for general purposes and use (to fund maintenance and operation expenditures of the City) by the City of Liverpool, Texas, for the tax year 2025, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of $0.120395 (12.0395 Cents) on each One Hundred Dollars ($100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Liverpool, Texas. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE BY $4,581.49.

#4

Section 4. All ad valorem taxes levied hereby, in the total amount of $0.120395 (12.0395 Cents) on each One Hundred Dollars ($100) of assessed valuation, as reflected herein, shall be due and payable on or before January 31, 2026. All ad valorem taxes due the City of Liverpool, Texas, and not paid on or before January 31st following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

Section 5. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED at a meeting of the Liverpool City Council on this 02nd day of September 2025, with an effective date being the 03rd day of September 2025.

Lowell Matheny, Mayor

ATTEST:

Catherine Long, City Secretary

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
98 - CITY OF LIVERPOOL					
Current					
Levy		52,804.49	0.00	0.00	52,804.49
Interest		155.62	0.00	0.00	155.62
Penalty		505.59	0.00	0.00	505.59
Rendition Penalty		63.16	0.00	0.00	63.16
Rendition Penalty Admin Fee		(3.16)	0.00	0.00	(3.16)
	Current	**53,525.70**	**0.00**	**0.00**	**53,525.70**
Delinquent					
Levy		1,695.32	0.00	0.00	1,695.32
Interest		274.59	0.00	0.00	274.59
Penalty		203.95	0.00	0.00	203.95
Rendition Penalty		4.23	0.00	0.00	4.23
Rendition Penalty Admin Fee		(0.21)	0.00	0.00	(0.21)
	Delinquent	**2,177.88**	**0.00**	**0.00**	**2,177.88**
	Distribution Total	**55,703.58**	**0.00**	**0.00**	**55,703.58**

Recalc Refund
#16 -0-
#32A -0-

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
CLP - CITY OF LIVERPOOL

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)**	$46,591,038

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

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$4,286,309	$3,857,678

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$46,591,038
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$3,857,678
NET TAXABLE VALUE	**$50,448,716**

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:	13,877,839
Non Homesite:	7,580,137
Ag Market:	5,594,197
Timber Market:	0

Improvement	Value
Homesite:	28,439,783
Non Homesite:	6,175,493

Non Real	Count	Value
Personal Property:	56	5,461,700
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	5,594,197	0
Ag Use:	19,266	0
Timber Use:	0	0
Productivity Loss:	5,574,931	0

Total Land	(+)	27,052,173
Total Improvements	(+)	34,615,276
Total Non Real	(+)	5,461,700
Market Value	=	67,129,149
Productivity Loss	(-)	5,574,931
Appraised Value	=	61,554,218
Homestead Cap	(-)	7,394,247
23.231 Cap	(-)	1,955,821
Assessed Value	=	52,204,150
Total Exemptions Amount (Breakdown on Next Page)	(-)	5,613,112
Net Taxable	=	46,591,038

#18A

#20

-0-

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
56,093.28 = 46,591,038 * (0.120395 / 100)

Certified Estimate of Market Value:	67,129,149
Certified Estimate of Taxable Value:	46,591,038
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	21	0	1,109,570	1,109,570
145D	33	0	503,490	503,490
145F	2	0	125,000	125,000
DP	6	25,000	0	25,000
DV1	1	0	5,000	5,000
DV4	3	0	24,000	24,000
DVHS	2	0	361,623	361,623
EX-XN	3	0	0	0
EX-XV	21	0	2,430,052	2,430,052
FR	1	181,877	0	181,877
HS	152	0	0	0
OV65	57	802,500	0	802,500
OV65S	3	45,000	0	45,000
SO	1	0	0	0
	Totals	**1,054,377**	**4,558,735**	**5,613,112**

Land	Value
Homesite:	546,361
Non Homesite:	805,830
Ag Market:	871,080
Timber Market:	0

Improvement	Value
Homesite:	2,730,204
Non Homesite:	1,458,070

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

Ag	Non Exempt	Exempt
Total Productivity Market:	871,080	0
Ag Use:	1,440	0
Timber Use:	0	0
Productivity Loss:	869,640	0

Total Land	(+)	2,223,271
Total Improvements	(+)	4,188,274
Total Non Real	(+)	0
Market Value	=	6,411,545
Productivity Loss	(-)	869,640
Appraised Value	=	5,541,905
Homestead Cap	(-)	593,425
23.231 Cap	(-)	352,504
Assessed Value	=	4,595,976
Total Exemptions Amount (Breakdown on Next Page)	(-)	309,667
Net Taxable	=	4,286,309

x 90%

3,857,678

#19A

#20 -0-

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
5,160.50 = 4,286,309 * (0.120395 / 100)

Certified Estimate of Market Value:	4,443,535
Certified Estimate of Taxable Value:	3,829,513
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

#19A 4,286,309.0 x
90.0 %
3,857,678.1 *

000

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
DVHS	1	0	282,667	282,667
HS	7	0	0	0
OV65	1	15,000	0	15,000
	Totals	**15,000**	**294,667**	**309,667**

Land	Value
Homesite:	14,424,200
Non Homesite:	8,385,967
Ag Market:	6,465,277
Timber Market:	0

Improvement	Value
Homesite:	31,169,987
Non Homesite:	7,633,563

Non Real	Count	Value
Personal Property:	56	5,461,700
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	6,465,277	0
Ag Use:	20,706	0
Timber Use:	0	0
Productivity Loss:	6,444,571	0

Total Land	(+)	29,275,444
Total Improvements	(+)	38,803,550
Total Non Real	(+)	5,461,700
Market Value	=	73,540,694
Productivity Loss	(-)	6,444,571
Appraised Value	=	67,096,123
Homestead Cap	(-)	7,987,672
23.231 Cap	(-)	2,308,325
Assessed Value	=	56,800,126
Total Exemptions Amount (Breakdown on Next Page)	(-)	5,922,779
Net Taxable	=	50,877,347

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
61,253.78 = 50,877,347 * (0.120395 / 100)

Certified Estimate of Market Value:	71,572,684
Certified Estimate of Taxable Value:	50,420,551
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	21	0	1,109,570	1,109,570
145D	33	0	503,490	503,490
145F	2	0	125,000	125,000
DP	6	25,000	0	25,000
DV1	1	0	5,000	5,000
DV4	4	0	36,000	36,000
DVHS	3	0	644,290	644,290
EX-XN	3	0	0	0
EX-XV	21	0	2,430,052	2,430,052
FR	1	181,877	0	181,877
HS	159	0	0	0
OV65	58	817,500	0	817,500
OV65S	3	45,000	0	45,000
SO	1	0	0	0
	Totals	**1,069,377**	**4,853,402**	**5,922,779**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	191	249.9134	$997,950	$39,188,434	$30,017,729
C1	VACANT LOTS AND LAND TRACTS	111	67.3476	$0	$3,424,887	$3,049,822
D1	QUALIFIED OPEN-SPACE LAND	34	167.8447	$0	$5,594,197	$24,732
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$3,200	$3,200
E	RURAL LAND, NON QUALIFIED OPE	41	40.4807	$134,270	$4,078,301	$3,270,127
F1	COMMERCIAL REAL PROPERTY	12	9.5127	$260,060	$4,238,058	$4,058,154
F2	INDUSTRIAL AND MANUFACTURIN	1	15.2390	$0	$905,900	$905,900
J2	GAS DISTRIBUTION SYSTEM	2	0.1300	$0	$100,170	$75,617
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$388,640	$288,193
J4	TELEPHONE COMPANY (INCLUDI	4	0.1700	$0	$75,320	$22,344
J5	RAILROAD	3	9.5500	$0	$1,510,930	$1,385,930
J7	CABLE TELEVISION COMPANY	2		$0	$20,220	$0
J8	OTHER TYPE OF UTILITY	2		$0	$1,400	$0
L1	COMMERCIAL PERSONAL PROPE	42		$0	$3,100,870	$1,633,823
L2	INDUSTRIAL AND MANUFACTURIN	3		$0	$507,020	$370,840
M1	TANGIBLE OTHER PERSONAL, MOB	22		$9,070	$1,561,550	$1,484,627
X	TOTALLY EXEMPT PROPERTY	21	13.3722	$2,060	$2,430,052	$0
		Totals	573.5603	$1,403,410	$67,129,149	$46,591,038

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	14	11.1902	$6,990	$3,506,810	$2,404,590
C1	VACANT LOTS AND LAND TRACTS	6	7.7176	$0	$447,390	$294,734
D1	QUALIFIED OPEN-SPACE LAND	2	14.6799	$0	$871,080	$1,106
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$5,030	$5,030
E	RURAL LAND, NON QUALIFIED OPE	4	1.5448	$0	$141,525	$141,139
F1	COMMERCIAL REAL PROPERTY	1	2.7500	$0	$1,439,710	$1,439,710
		Totals	37.8825	$6,990	$6,411,545	$4,286,309

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	205	261.1036	$1,004,940	$42,695,244	$32,422,319
C1	VACANT LOTS AND LAND TRACTS	117	75.0652	$0	$3,872,277	$3,344,556
D1	QUALIFIED OPEN-SPACE LAND	36	182.5246	$0	$6,465,277	$25,838
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$8,230	$8,230
E	RURAL LAND, NON QUALIFIED OPE	45	42.0255	$134,270	$4,219,826	$3,411,266
F1	COMMERCIAL REAL PROPERTY	13	12.2627	$260,060	$5,677,768	$5,497,864
F2	INDUSTRIAL AND MANUFACTURIN	1	15.2390	$0	$905,900	$905,900
J2	GAS DISTRIBUTION SYSTEM	2	0.1300	$0	$100,170	$75,617
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$388,640	$288,193
J4	TELEPHONE COMPANY (INCLUDI	4	0.1700	$0	$75,320	$22,344
J5	RAILROAD	3	9.5500	$0	$1,510,930	$1,385,930
J7	CABLE TELEVISION COMPANY	2		$0	$20,220	$0
J8	OTHER TYPE OF UTILITY	2		$0	$1,400	$0
L1	COMMERCIAL PERSONAL PROPE	42		$0	$3,100,870	$1,633,823
L2	INDUSTRIAL AND MANUFACTURIN	3		$0	$507,020	$370,840
M1	TANGIBLE OTHER PERSONAL, MOB	22		$9,070	$1,561,550	$1,484,627
X	TOTALLY EXEMPT PROPERTY	21	13.3722	$2,060	$2,430,052	$0
		Totals	611.4428	$1,410,400	$73,540,694	$50,877,347

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	150	187.5613	$448,370	$32,754,279	$24,842,764
A2	MOBILE HOME ON LAND	52	62.3520	$549,580	$6,434,155	$5,174,965
C1	VACANT LOT IN CITY	111	67.3476	$0	$3,424,887	$3,049,822
D1	QUALIFIED AG LAND	34	167.8447	$0	$5,594,197	$24,732
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$3,200	$3,200
E		2	4.9620	$0	$353,447	$0
E1	FARM OR RANCH IMPROVEMENT	14	12.6325	$67,550	$2,400,986	$2,272,423
E2	FARM OR RANCH OUT BUILDINGS	17		$66,720	$188,390	$173,957
E4	NON QUALIFIED AG LAND	9	22.8862	$0	$1,135,478	$823,747
F1	COMMERCIAL REAL PROPERTY	12	9.5127	$260,060	$4,238,058	$4,058,154
F2	INDUSTRIAL REAL PROPERTY	1	15.2390	$0	$905,900	$905,900
J2	GAS DISTRIBUTION SYSTEM	2	0.1300	$0	$100,170	$75,617
J3	ELECTRIC COMPANY	1		$0	$388,640	$288,193
J4	TELEPHONE COMPANY	4	0.1700	$0	$75,320	$22,344
J5	RAILROAD	3	9.5500	$0	$1,510,930	$1,385,930
J7	CABLE TELEVISION COMPANY	2		$0	$20,220	$0
J8	REAL & TANGIBLE PERSONAL, UTIL	2		$0	$1,400	$0
L1	COMMERCIAL PERSONAL PROPER	39		$0	$2,985,070	$1,633,823
L2	INDUSTRIAL PERSONAL PROPERTY	3		$0	$507,020	$370,840
LX10	PERSONAL USE LEASE VEHICLES	3		$0	$115,800	$0
M1	MOBILE HOMES	22		$9,070	$1,561,550	$1,484,627
X	TOTAL EXEMPT	21	13.3722	$2,060	$2,430,052	$0
		Totals	573.5602	$1,403,410	$67,129,149	$46,591,038

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	12	7.9632	$6,990	$3,220,910	$2,157,532
A2	MOBILE HOME ON LAND	2	3.2270	$0	$285,900	$247,058
C1	VACANT LOT IN CITY	6	7.7176	$0	$447,390	$294,734
D1	QUALIFIED AG LAND	2	14.6799	$0	$871,080	$1,106
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$5,030	$5,030
E1	FARM OR RANCH IMPROVEMENT	1	0.1168	$0	$27,875	$28,209
E2	FARM OR RANCH OUT BUILDINGS	2		$0	$8,870	$8,150
E4	NON QUALIFIED AG LAND	1	1.4280	$0	$104,780	$104,780
F1	COMMERCIAL REAL PROPERTY	1	2.7500	$0	$1,439,710	$1,439,710
		Totals	37.8825	$6,990	$6,411,545	$4,286,309

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	162	195.5245	$455,360	$35,975,189	$27,000,296
A2	MOBILE HOME ON LAND	54	65.5790	$549,580	$6,720,055	$5,422,023
C1	VACANT LOT IN CITY	117	75.0652	$0	$3,872,277	$3,344,556
D1	QUALIFIED AG LAND	36	182.5246	$0	$6,465,277	$25,838
D2	IMPROVEMENTS ON QUALIFIED AG L	2		$0	$8,230	$8,230
E		2	4.9620	$0	$353,447	$0
E1	FARM OR RANCH IMPROVEMENT	15	12.7493	$67,550	$2,428,861	$2,300,632
E2	FARM OR RANCH OUT BUILDINGS	19		$66,720	$197,260	$182,107
E4	NON QUALIFIED AG LAND	10	24.3142	$0	$1,240,258	$928,527
F1	COMMERCIAL REAL PROPERTY	13	12.2627	$260,060	$5,677,768	$5,497,864
F2	INDUSTRIAL REAL PROPERTY	1	15.2390	$0	$905,900	$905,900
J2	GAS DISTRIBUTION SYSTEM	2	0.1300	$0	$100,170	$75,617
J3	ELECTRIC COMPANY	1		$0	$388,640	$288,193
J4	TELEPHONE COMPANY	4	0.1700	$0	$75,320	$22,344
J5	RAILROAD	3	9.5500	$0	$1,510,930	$1,385,930
J7	CABLE TELEVISION COMPANY	2		$0	$20,220	$0
J8	REAL & TANGIBLE PERSONAL, UTIL	2		$0	$1,400	$0
L1	COMMERCIAL PERSONAL PROPER	39		$0	$2,985,070	$1,633,823
L2	INDUSTRIAL PERSONAL PROPERTY	3		$0	$507,020	$370,840
LX10	PERSONAL USE LEASE VEHICLES	3		$0	$115,800	$0
M1	MOBILE HOMES	22		$9,070	$1,561,550	$1,484,627
X	TOTAL EXEMPT	21	13.3722	$2,060	$2,430,052	$0
		Totals	611.4427	$1,410,400	$73,540,694	$50,877,347

New Value

TOTAL NEW VALUE MARKET:	$1,410,400
TOTAL NEW VALUE TAXABLE:	$1,408,340 #2A

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2025 Market Value	$0 #10A
	ABSOLUTE EXEMPTIONS VALUE LOSS			$0

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	21	$1,109,570
145D	11.145 (d) Multiple Situs, Leases	33	$503,490
145F	11.145 (f) Single Situs, Related Business Entity	2	$125,000
DVHS	Disabled Veteran Homestead	1	$153,308
HS	Homestead	2	$0
OV65	Over 65	3	$45,000
	PARTIAL EXEMPTIONS VALUE LOSS	62	$1,936,368
	NEW EXEMPTIONS VALUE LOSS		$1,936,368

Increased Exemptions

#10B

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS -0-

TOTAL EXEMPTIONS VALUE LOSS $1,936,368 #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
145	$236,904	$54,829	$182,075

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
136	$238,605	$58,049	$180,556

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
145	$207,190	$36,828	$170,362

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
136	$203,646	$42,882	$160,764

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
24	$6,411,545	$3,829,513

2026 CERTIFIED TOTALS

CLP - CITY OF LIVERPOOL

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2025 Annual Information Worksheet- Entities Other Than School Districts & Water Districts

1 **Entity Name** City of Liverpool

2 **Entity Mailing Address** 8901 CR 171, Liverpool, Texas

3 **Contact Info For Calculation**

Contact Name: Catherine Long

Contact Email: clong@cityofliverpooltexas.com

Contact Phone: 281-581-2342

4 **Contact Info For Property Owner Comments**

Contact Email: Catherine Long

Contact Phone: clong@cityofliverpooltexas.com

5 **Entity Website** cityofliverpooltexas.com

Governing Body Info for CAD Websites (Please list all board/council members with their title and email. This is
6 **required information to be provided on my website.)**

Name	Title	Email	Phone Number
Lowel Matheny	Mayor	lowel.matheny@cityofliverpooltexas.com	281-581-2342
Marie Middleton	Mayor Pro Tem	clong@cityofliverpooltexas.com	281-581-2342
Philip Loving	Council Member	clong@cityofliverpooltexas.com	281-581-2342
Arthur Fuhrmann	Council Member	clong@cityofliverpooltexas.com	281-581-2342
Johnnie Tauber	Council Member	clong@cityofliverpooltexas.com	281-581-2342
Greg Norman	Council Member	clong@cityofliverpooltexas.com	281-581-2342
Catherine Long	City Secretary	clong@cityofliverpooltexas.com	281-581-2342

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
$ ≈ 500,000 -	$ -

8 **Bonded Indebtedness**

List the amount needed to satisfy debt obligations that will be paid by 2025 taxes.

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

Series	Principal	Interest	Fees	Total
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -			$ -
TOTAL	$ -	$ -	$ -	$ - #43A

9 **Unencumbered Funds to Reduce Debt Obligation:**

If unencumbered funds are to be used to reduce any portion of the debt obligation listed below, list the amount to be used. If zero, enter -0-. $ - #43B

10 **Certified Amount Spent from Sales Tax to Reduce Debt**

If zero, enter -0-. $ - #43C

11 **Amount of Debt to be Paid From Other Resources**

If zero, enter -0-. $ - #43D

12 **TNRCC Certified Expenses for Pollution Control** $ - #60

Submit copy of TNRCC form

13 **Sales Tax Revenue Received in Previous 4 Quarters** $ - #52

Only entities that have adopted the additional sales tax in lieu of property taxes.

14 **Sales Tax Revenue Spent for M&O ONLY in FY2025** $ - #41

Only entities that have adopted the additional sales tax in lieu of property taxes.

15 **Amount of Taxes Paid into Tax Increment Reinvestment Fund for Tax Year 2024** $ - #32B

Total payments for total tax rate.

16 **2025 Indigent Health Care Expenditures**

Enter the amount paid by the taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1- June 30, less any state assistance received for the same purpose. $ - #36A

17 **2025 Eligible County Hospital Expenditures**

Enter the amount paid by the taxing unit to maintain and operate an eligible county hospital for the period beginning July 1 - June 30. $ - #38

18 Phyllis M. Smith Herbst, CPA — Phyllis M. Smith Herbst

Printed Name of Person Completing Form — Signature of Person Completing Form

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

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 95.10% for the City of Liverpool, 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

98- CITY OF LIVERPOOL

Cur. Other M&O	53,525.70	Del. Other M&O	2,177.88
Total Current M&O	53,525.70	Total Delinquent M&O	2,177.88
Cur. Other I&S	0.00	Del. Other I&S	0.00
Total Current I&S	0.00	Total Delinquent I&S	0.00
Cur. Other S1	0.00	Del. Other S1	0.00
Total Current S1	0.00	Total Delinquent S1	0.00
Cur. Other	0.00	Del. Other	2,177.88
Total Current	0.00	Total Delinquent	2,177.88

Grand Total M&O	55,703.58
Grand Total I&S	0.00
Grand Total S1	0.00
Total Due to Jurisdiction	55,703.58
Total Due to Delq Tax Atty	484.40

Print Date: 7/7/2026 2:06:58PM

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
93 - CITY OF ALVIN							
2025	17,513,148.15	17,082,079.57	61,156.70	38,643.87	82,243.60	17,264,123.74	98.57%
2024	16,770,877.07	16,584,538.81	56,481.77	(61,315.42)	80,249.45	16,659,954.61	99.33%
2023	15,502,312.26	15,623,412.54	64,907.81	220,878.80	70,009.53	15,979,208.68	103.07%
94 - CITY OF LAKE JACKSON							
2025	12,538,459.62	12,228,472.61	34,710.50	(137,420.69)	29,129.81	12,154,892.23	96.94%
2024	10,745,643.08	10,726,779.32	33,583.60	(103,741.34)	26,293.55	10,682,915.13	99.41%
2023	10,285,200.80	10,478,149.56	30,836.48	59,081.05	16,184.82	10,584,251.91	102.90%
95 - CITY OF DANBURY							
2025	543,178.68	519,422.38	2,527.32	10,993.70	2,204.18	535,147.58	98.52%
2024	537,526.11	523,994.78	3,340.98	9,560.70	2,220.30	539,116.76	100.29%
2023	503,669.58	490,175.63	2,274.29	28,264.92	5,040.91	525,755.75	104.38%
96 - CITY OF PEARLAND							
2025	112,469,204.29	111,213,092.56	307,244.84	(419,208.40)	197,834.84	111,298,963.84	98.95%
2024	107,204,843.94	106,959,366.03	297,325.18	(616,748.31)	220,218.96	106,860,161.86	99.67%
2023	103,997,459.48	104,837,118.34	288,033.00	481,056.90	157,507.38	105,763,715.62	101.69%
97 - TOWN OF QUINTANA							
2025	1,203.07	1,182.47	1.10	7.10	4.35	1,195.02	99.33%
2024	1,215.53	1,196.67	1.10	7.50	11.60	1,216.87	100.11%
2023	1,193.47	1,182.24	1.13	2.83	1.32	1,187.52	99.50%
98 - CITY OF LIVERPOOL							#46
2025	57,865.03	52,864.49	661.21	4,078.52	915.73	58,519.95	101.13% B
2024	52,487.05	47,142.76	684.03	1,459.25	631.85	49,917.89	95.10% C
2023	47,683.16	44,577.74	684.34	2,195.12	618.75	48,075.95	100.82% D
100 - CITY OF IOWA COLONY							
2025	7,416,130.72	7,322,698.03	15,472.07	32,472.18	9,697.72	7,380,340.00	99.51%
2024	6,570,456.62	6,538,327.38	15,459.76	22,234.27	11,558.74	6,587,580.15	100.26%
2023	5,793,272.35	5,761,557.60	13,993.99	(3,989.68)	7,129.61	5,778,691.52	99.74%
101 - VILLAGE OF BAILEY'S PRAIRIE							
2025	38,517.99	37,332.14	270.47	610.82	222.73	38,436.16	99.78%
2024	37,966.94	37,068.66	315.94	529.23	245.16	38,158.99	100.50%
2023	37,477.98	36,800.21	399.67	1,716.76	329.67	39,246.31	104.71%

CURRENT YEAR UNUSED INCREMENT RATE

2026 Liverpool

LINE # & YEAR

Line 64 - 2025	Rates	INSERT FROM:
A. Voter Approval Tax Rate	$0.120398	2025 LINE 69
B. Unused Increment Rate	$0.003874	2025 LINE 68
C. Subtract B from A	**$0.116524**	
D. Adopted Tax Rate	$0.120395	2025 Adopted Rate
E. Subtract D from C	**-$0.003871**	
F. 2025 Total Taxable Value	$ 48,052,875	2025 Line 61
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	$ -	2025 Foregone Revenue

Line 65 - 2024	Rates	INSERT FROM:
A. Voter Approval Tax Rate	$0.110618	2024 LINE 68
B. Unused Increment Rate	$0.000000	2024 LINE 67
C. Subtract B from A	**$0.110618**	
D. Adopted Tax Rate	$0.114359	2024 Adopted Rate
E. Subtract D from C	**-$0.003741**	
F. 2024 Total Taxable Value	$ **46,947,346**	2024 Line 60
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	$ -	2024 Foregone Revenue

Line 66 2023	Rates	INSERT FROM:
A. Voter Approval Tax Rate	$0.125248	2023 LINE 67
B. Unused Increment Rate	$0.006542	2023 LINE 66
C. Subtract B from A	**$0.118706**	
D. Adopted Tax Rate	$0.114452	2023 Adopted Rate
E. Subtract D from C	**$0.004254**	
F. 2023 Total Taxable Value	$ **43,781,804**	2023 Line 60
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$1,862**	2023 Foregone Revenue

Line 67 Total Forgone Revenue Amount	
Add Lines 63G, 64G and 65G	**$ 1,862**
Line 68. Total 2026 Unused Increment Rate	
Insert Line 21 from Current Year NNRR Worksheet	$ 50,448,716
Divide line 66 by Line 21 NNRR Worksheet x $100	**$0.003690**
Line 69. Total 2026 VATR, w/UIR	
Enter applicable Line 50, 51, 59 or 63 from current worksheet	$0.121948
Add Line 67 to VATR Line Above (B37+B35)	**0.125638**

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)