84

Land	Value
Homesite:	44,888,993
Non Homesite:	59,329,456
Ag Market:	3,911,665
Timber Market:	0

Improvement	Value
Homesite:	173,062,241
Non Homesite:	125,162,447

Non Real	Count	Value
Personal Property:	285	47,883,160
Mineral Property:	10	100
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	3,911,665	0
Ag Use:	13,232	0
Timber Use:	0	0
Productivity Loss:	3,898,433	0

Total Land	(+)	108,130,114
Total Improvements	(+)	298,224,688
Total Non Real	(+)	47,883,260
Market Value	=	454,238,062
Productivity Loss	(-)	3,898,433
Appraised Value	=	450,339,629
Homestead Cap	(-)	13,180,572
23.231 Cap	(-)	13,752,081
Assessed Value	=	423,406,976
Total Exemptions Amount (Breakdown on Next Page)	(-)	89,866,954
Net Taxable	=	333,540,022

#1

NO 42.08
110 2525d

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,189,700.25 = 333,540,022 * (0.656503 / 100)

Certified Estimate of Market Value:	454,238,062
Certified Estimate of Taxable Value:	333,540,022
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ORDINANCE NO. 725

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COLUMBIA, TEXAS; PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF WEST COLUMBIA, TEXAS FOR THE 2025-2026 FISCAL YEAR; PROVIDING THE DATE ON WHICH SUCH AD VALOREM TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND, REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

* * * * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code (the "Tax Code") provides that before the latter of September 30th or the 60th day after the date a municipality receives the certified appraisal roll the governing body of the municipality shall adopt a tax rate for the municipality for the current tax year; and

WHEREAS, Section 26.05 of the Tax Code further provides that where the tax rate consists of two components – one which will impose the amount of taxes needed to pay the municipality's debt service, and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year – and each of the two components must be separately approved by the governing body of the municipality; and

WHEREAS, the proposed tax rate for the current tax year of the City of West Columbia, Texas, (the "City") consists of two such components: a tax rate of **$.089543/$100 for debt service;** and, a tax rate of **$0.56696/$100 to fund maintenance and operation expenditures;** and

WHEREAS, by separate motions adopted by the City Council of the City (the "Council"), at a meeting of the Council held on September 29, 2025, the Council separately approved the tax rate of **$.089543/$100 for debt service**, and a tax rate of **$0.56696/$100 to fund maintenance and operation expenditures**; and

WHEREAS, all notices and hearings required by law as a prerequisite to the adoption of this Ordinance have been timely and properly given and held; and

WHEREAS, having separately approved the tax rate for debt service and maintenance and operation expenditures, it is necessary and appropriate for the Council to now formally adopt this Ordinance providing for the levy and collection of ad valorem taxes for the 2025-2026 fiscal year for the City; and **NOW, THEREFORE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST COLUMBIA, TEXAS:

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

SECTION 2. THAT there is hereby levied, for the tax year 2025, to fund the City's Fiscal Year 2025-2026 Municipal Budget, an ad valorem tax at the total rate of **$0.656503 on each one hundred dollars ($100) of assessed valuation** on all property – real, personal, and mixed – within

the corporate limits of the City of West Columbia, Texas (the "City"), upon which an ad valorem tax is authorized by law to be levied by the City Council of the City (the "Council"). All such taxes shall be assessed and collected in current money of the United States of America.

SECTION 3. THAT of the total ad valorem tax levied in Section 2 of this Ordinance, **$.089543/$100** is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the City's Fiscal Year 2025-2026 Municipal Budget.

#29 **SECTION 4. THAT** of the total ad valorem tax levied in Section 2 of this Ordinance, **$0.56696/$100** is levied to fund maintenance and operation expenditures of the City for the Fiscal Year 2025-2026 Municipal Budget.

SECTION 5. THAT the following statements are true and, therefore, required by law:

THIS RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE. THE TAX RATE INCREASE WILL EFFECTIVELY BE RAISED BY 6.37 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS OF A $100,000 HOME BY APPROXIMATELY $39.30.

#4 **SECTION 6. THAT** the ad valorem taxes levied through this Ordinance, in the total amount of **$0.656503 on each one hundred dollars ($100.00) of assessed valuation**, as reflected by Sections 2, 3, and 4 of this Ordinance, shall be due and payable on or before January 31, 2026, and any ad valorem taxes due the City and not paid on or before January 31, 2026 shall bear penalty and interest as prescribed in the Texas Tax Code.

SECTION 7. THAT in the event any clause, phrase, provision, sentence, or part of this Ordinance, or the application of this Ordinance, to any person or circumstance shall, for any reason, be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole, or in part, other than the part declared to be invalid or unconstitutional, and the Council declares that it would have passed each and every part of this Ordinance notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

SECTION 8. THAT all other ordinances, and any parts of other ordinances, in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED this 29th day of September, 2025.

SIGNED

LAURIE KINCANNON, MAYOR

ATTEST:

Kaili Avirett, City Secretary

TAX RATE FOR DEBT SERVICE PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 29, 2025 BY THE COUNCIL THROUGH A RECORD VOTE.

Name/Position	Action
Laurie Kincannon, Mayor	For | Against | Abstain | Absent | No Vote
Daniel Carreon, Councilperson	For | Against | Abstain | Absent | No Vote
Robert Thomas, Councilperson	For | Against | Abstain | Absent | No Vote
Chris Gilbert, Councilperson	For | Against | Abstain | Absent | No Vote
Rory Burke, Mayor Pro Tem	For | Against | Abstain | Absent | No Vote
Lauren Buchanan, Councilperson	For | Against | Abstain | Absent | No Vote

AND

TAX RATE FOR OPERATION AND MAINTENANCE PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 29, 2025 BY THE COUNCIL THROUGH A RECORD VOTE.

Name/Position	Action
Laurie Kincannon, Mayor	For | Against | Abstain | Absent | No Vote
Daniel Carreon, Councilperson	For | Against | Abstain | Absent | No Vote
Robert Thomas, Councilperson	For | Against | Abstain | Absent | No Vote
Chris Gilbert, Councilperson	For | Against | Abstain | Absent | No Vote
Rory Burke, Mayor Pro Tem	For | Against | Abstain | Absent | No Vote
Lauren Buchanan, Councilperson	For | Against | Abstain | Absent | No Vote

Lawsuit Gain/Loss Report

7/22/2026 2:06:37PM

For Year 2025

Taxable Value — Current Taxable Value — Taxable Loss

Entity	Name	Property ID	Geo ID	Active/ Inactive	Assessed Value	Final Value	Gain/Loss
CPL	KROGER TEXAS LP	517281	3095-0001-002	Inactive	10,401,720	9,500,000	901,720
CPL	KROGER TEXAS LP	599513	7496-0000-004	Inactive	21,679,410	17,000,000	4,679,410
CPL	KROGER TEXAS LP	599516	7496-0000-005	Inactive	16,120	16,120	0
CPL	ZT GROUP BUSINESS CENTER	616457	7497-1820-005	Inactive	9,000,000	8,200,000	800,000
CPL	FAV TRUST & CLOUGHESY TR	563138	7017-0001-001	Inactive	2,123,560	1,900,000	223,560
CPL	PEARLAND S-C LTD	162888	0147-0063-000	Inactive	6,785,500	4,950,000	1,835,500
CPL	SCP HARKEY TX I LTD	562893	8249-1001-000	Inactive	2,398,086	2,398,086	0
CPL	GLOBAL WEST OAKS LLC	510014	0241-0025-110	Inactive	3,675,500	3,400,000	275,500
CPL	ELLIS COMMERCIAL WAREHOU	177066	0542-0025-002	Inactive	1,000,000	900,000	100,000
CPL	CAFM RE LLC	177059	0542-0020-000	Inactive	21,000,000	21,000,000	0
CPL	8520 WEST BROADWAY CAF	668253	7049-0001-001	Inactive	6,900,000	6,500,000	400,000
CPL	PEARBROAD INVESTORS LLC (	514988	2198-0000-006	Inactive	6,408,667	5,000,000	1,408,667
CPL	PEARBROAD INVESTORS LLC (	514985	2198-0000-003	Inactive	5,800,643	4,850,000	950,643
CPL	2025 GSP2 RE LLC	675925	7156-0001-004	Inactive	2,600,000	2,600,000	0
CPL	PEARLAND MAIN LLC	490027	0542-0001-160	Inactive	2,850,000	2,850,000	0
CPL	PEARL HOSPITALITY INC	177074	0542-0026-000	Inactive	5,700,000	5,000,000	700,000
CPL	PEARLAND VILLAGE APTS	162846	0147-0029-000	Inactive	10,500,000	8,500,000	2,000,000
CPL	SILVER PEAR 518 BUSINESS P	175958	0506-0058-000	Inactive	5,393,800	4,875,000	518,800
CPL	LAMBRO PEARLAND LLC	522651	0309-0021-110	Inactive	4,500,000	3,613,354	886,646
CPL	KINGS TERRACE TRANQUILIT	545388	0242-0015-145	Inactive	43,000,000	40,000,000	3,000,000
CPL	DORRINGTON PROPERTIES	592771	7497-1810-002	Inactive	3,200,000	3,200,000	0
CPL	2900 PEARLAND HOUSTON LL	534201	0198-0009-111	Inactive	250	250	0
CPL	2900 PEARLAND HOUSTON LL	510234	0198-0009-110	Inactive	41,000,000	34,999,750	6,000,250
CPL	PEARLAND ENTREPRENEURS	571204	7867-0001-001	Inactive	5,500,000	4,562,500	937,500
CPL	PEARLAND ENTREPRENEURS	571205	7867-0001-002	Inactive	7,000,000	5,687,500	1,312,500
CPL	CARROLLWOOD INVESTORS L	642515	5657-1001-002	Inactive	2,500,000	2,300,000	200,000
CPL	CENTRO NP HOLDINGS 8 SPE I	561760	7026-0001-001	Inactive	1,538,560	1,538,560	0
CPL	OMKAR ENTERPRISES PEAR	551836	4614-1001-000	Inactive	4,500,000	3,800,000	700,000
CPL	ELLIS COMMERCIAL WAREHOU	177070	0542-0025-006	Inactive	1,600,000	1,600,000	0
CPL	12810 KINGSLEY CROSSING L	622008	7707-1001-001	Inactive	4,364,480	3,100,000	1,264,480
CPL	OMKAR GROUP PEARLAND LP	543208	0174-0001-180	Inactive	6,500,000	5,500,000	1,000,000
CPL	BE FM 518 REALTY LTD	574076	0309-0017-001	Inactive	3,400,000	3,400,000	0
CPL	HOUSTON FITNESS PEARLAN	596530	2369-0002-001	Inactive	8,300,000	8,300,000	0
CPL Totals:					**863,077,681**	**748,104,530**	**114,973,151**
CRW	EB AT RICHWOOD VILLAGE P	661525	2064-0001-001	Inactive	28,000,000	23,800,000	4,200,000
CRW	FIFESHIRE LANDING LP	242327	7251-0001-000	Inactive	15,500,000	13,725,000	1,775,000
CRW	BRAZOS (LAKE JACKSON) OW	655870	0066-0365-001	Inactive	31,500,000	30,000,000	1,500,000
CRW Totals:					**75,000,000**	**67,525,000**	**7,475,000**
CSS	WAREHOUSE ASSOCIATES O	208699	4185-0017-000	Inactive	2,015,000	1,500,000	515,000
CSS Totals:					**2,015,000**	**1,500,000**	**515,000**
CWC	PROSPERITY BANK	198269	2900-0259-115	Inactive	1,668,000	1,575,000	93,000
CWC	2043 SUL ROSS LLC	595981	7040-0051-003	Inactive	90,000	77,000	13,000
CWC	WAL-MART STORES INC	194353	2250-0004-150	Inactive	1,990,000	1,700,000	290,000
CWC	MAGNOLIA MANOR LLC	227048	6290-0034-000	Inactive	2,500,000	2,050,000	450,000
CWC	OM & ANYA LP	227161	6292-0100-140	Inactive	1,325,000	1,225,000	100,000
CWC	JONES AARON DAVID JONES 2	263288	8222-0006-000	Inactive	#5A 2,600,000	#5B 2,200,000	#5C 400,000
CWC Totals:					**10,173,000**	**8,827,000**	**1,346,000**
DR1	WAL-MART REALESTATE BUS	171265	0380-0096-000	Inactive	8,114,460	7,300,000	814,460
DR1	BUC-EE'S LTD	645055	6205-0000-001	Inactive	2,128,370	2,128,370	0
DR1	TEXAS ANGLETON RANCH AT	230205	6552-0000-120	Inactive	12,000,000	8,250,000	3,750,000
DR1	TAPPMEYER INVESTMENTS I	170784	0375-0018-000	Inactive	1,550,000	1,350,000	200,000
DR1	SUMMER HOUSE APARTMENT	618661	0318-0043-111	Inactive	15,676,870	13,900,000	1,776,870
DR1	HAVEN ASSETS NO 4 LLC	170844	0375-0074-110	Inactive	3,500,000	3,000,000	500,000
DR1	HAVEN ASSETS NO 4 LLC	170848	0375-0077-200	Inactive	3,250,000	3,000,000	250,000
DR1	LTW3 LLC	168852	0318-0017-002	Inactive	2,765,000	2,187,500	577,500
DR1	LTW3 LLC	168850	0318-0017-000	Inactive	5,135,000	4,062,500	1,072,500

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
CWC - CITY OF WEST COLUMBIA

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)** $379,755,105

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

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$19,982,086	$17,983,877

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$379,755,105 #18
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$17,983,877 #19
NET TAXABLE VALUE	**$397,738,982** #22

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

July 24th, 2026

Marcel Pierel III, *Chief Appraiser*

Entity Tax Collector: Ms. Kristin Bulanek

Land	Value
Homesite:	42,693,271
Non Homesite:	56,470,704
Ag Market:	4,300,711
Timber Market:	0

Improvement	Value
Homesite:	174,041,620
Non Homesite:	125,327,723

Non Real	Count	Value
Personal Property:	270	103,952,920
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	4,300,711	0
Ag Use:	16,725	0
Timber Use:	0	0
Productivity Loss:	4,283,986	0

Total Land	(+)	103,464,686
Total Improvements	(+)	299,369,343
Total Non Real	(+)	103,952,920
Market Value	=	506,786,949
Productivity Loss	(-)	4,283,986
Appraised Value	=	502,502,963
Homestead Cap	(-)	9,743,970
23.231 Cap	(-)	12,068,619
Assessed Value	=	480,690,374
Total Exemptions Amount (Breakdown on Next Page)	(-)	100,935,269
Net Taxable	=	379,755,105 #18A

-0- #20

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,493,103.66 = 379,755,105 * (0.656503 / 100)

Certified Estimate of Market Value:	506,786,949
Certified Estimate of Taxable Value:	379,755,105
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	160	0	4,684,260	4,684,260
145D	100	0	2,069,460	2,069,460
145F	10	0	382,110	382,110
AB	1	7,024,415	0	7,024,415
DP	21	210,000	0	210,000
DV1	6	0	53,000	53,000
DV2	4	0	30,000	30,000
DV3	3	0	32,000	32,000
DV4	13	0	120,000	120,000
DV4S	1	0	12,000	12,000
DVHS	15	0	3,038,925	3,038,925
DVHSS	4	0	710,852	710,852
EX-XL	1	0	0	0
EX-XN	9	0	75,020	75,020
EX-XU	1	0	100	100
EX-XV	244	0	69,615,209	69,615,209
HS	813	0	0	0
OV65	319	12,157,918	0	12,157,918
OV65S	19	720,000	0	720,000
SO	2	0	0	0
Totals		**20,112,333**	**80,822,936**	**100,935,269**

BRAZORIA County

2026 CERTIFIED TOTALS

CWC - CITY OF WEST COLUMBIA

Under ARB Review Totals

As of Certification

Property Count: 99

7/22/2026 8:20:39AM

Land	Value
Homesite:	2,086,670
Non Homesite:	4,330,249
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	8,281,855
Non Homesite:	7,894,540

Non Real	Count	Value
Personal Property:	1	212,880
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	(+)	6,416,919
Total Improvements	(+)	16,176,395
Total Non Real	(+)	212,880
Market Value	=	22,806,194
Productivity Loss	(-)	0
Appraised Value	=	22,806,194
Homestead Cap	(-)	745,397
23.231 Cap	(-)	1,416,255
Assessed Value	=	20,644,542
Total Exemptions Amount (Breakdown on Next Page)	(-)	662,456
Net Taxable	=	19,982,086

x 90%

17,983,877 #19A

-0- #20

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
131,182.99 = 19,982,086 * (0.656503 / 100)

Certified Estimate of Market Value:	18,343,911
Certified Estimate of Taxable Value:	17,137,548
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

19,982,086.0 x
90.0 %
17,983,877.4 *

000

0.0 *

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1	0	125,000	125,000
DV2S	1	0	7,500	7,500
DV4	1	0	12,000	12,000
EX-XV	1	0	37,956	37,956
HS	29	0	0	0
OV65	10	400,000	0	400,000
OV65S	2	80,000	0	80,000
	Totals	**480,000**	**182,456**	**662,456**

BRAZORIA County

2026 CERTIFIED TOTALS

CWC - CITY OF WEST COLUMBIA

As of Certification

Property Count: 2,433 | Grand Totals | 7/22/2026 | 8:20:39AM

Land	Value
Homesite:	44,779,941
Non Homesite:	60,800,953
Ag Market:	4,300,711
Timber Market:	0

Improvement	Value
Homesite:	182,323,475
Non Homesite:	133,222,263

Non Real	Count	Value
Personal Property:	271	104,165,800
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	4,300,711	0
Ag Use:	16,725	0
Timber Use:	0	0
Productivity Loss:	4,283,986	0

Total Land	(+)	109,881,605
Total Improvements	(+)	315,545,738
Total Non Real	(+)	104,165,800
Market Value	=	529,593,143
Productivity Loss	(-)	4,283,986
Appraised Value	=	525,309,157
Homestead Cap	(-)	10,489,367
23.231 Cap	(-)	13,484,874
Assessed Value	=	501,334,916
Total Exemptions Amount (Breakdown on Next Page)	(-)	101,597,725
Net Taxable	=	399,737,191

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,624,286.65 = 399,737,191 * (0.656503 / 100)

Certified Estimate of Market Value:	525,130,860
Certified Estimate of Taxable Value:	396,892,653
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	161	0	4,809,260	4,809,260
145D	100	0	2,069,460	2,069,460
145F	10	0	382,110	382,110
AB	1	7,024,415	0	7,024,415
DP	21	210,000	0	210,000
DV1	6	0	53,000	53,000
DV2	4	0	30,000	30,000
DV2S	1	0	7,500	7,500
DV3	3	0	32,000	32,000
DV4	14	0	132,000	132,000
DV4S	1	0	12,000	12,000
DVHS	15	0	3,038,925	3,038,925
DVHSS	4	0	710,852	710,852
EX-XL	1	0	0	0
EX-XN	9	0	75,020	75,020
EX-XU	1	0	100	100
EX-XV	245	0	69,653,165	69,653,165
HS	842	0	0	0
OV65	329	12,557,918	0	12,557,918
OV65S	21	800,000	0	800,000
SO	2	0	0	0
	Totals	**20,592,333**	**81,005,392**	**101,597,725**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,192	467.2740	$1,493,670	$212,382,341	$184,593,875
B	MULTIFAMILY RESIDENCE	29	24.0490	$291,240	$22,008,196	$20,121,475
C1	VACANT LOTS AND LAND TRACTS	408	182.8154	$0	$12,365,012	$6,847,194
D1	QUALIFIED OPEN-SPACE LAND	69	217.4658	$0	$4,300,711	$16,674
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$16,410	$16,410
E	RURAL LAND, NON QUALIFIED OPE	44	105.9662	$0	$3,263,948	$2,240,138
F1	COMMERCIAL REAL PROPERTY	134	134.1572	$284,180	$76,533,060	$74,006,623
J2	GAS DISTRIBUTION SYSTEM	1		$0	$739,210	$643,108
J3	ELECTRIC COMPANY (INCLUDING C	24	14.9235	$0	$17,163,700	$16,672,886
J4	TELEPHONE COMPANY (INCLUDI	12	0.3733	$0	$1,353,750	$804,700
J6	PIPELAND COMPANY	3		$0	$6,320	$0
J7	CABLE TELEVISION COMPANY	2		$0	$146,720	$0
L1	COMMERCIAL PERSONAL PROPE	242		$0	$12,660,560	$7,101,820
L2	INDUSTRIAL AND MANUFACTURIN	3		$0	$72,887,430	$65,488,015
M1	TANGIBLE OTHER PERSONAL, MOB	17		$0	$768,390	$701,325
O	RESIDENTIAL INVENTORY	5	0.7043	$0	$500,862	$500,862
S	SPECIAL INVENTORY TAX	1		$0	$0	$0
X	TOTALLY EXEMPT PROPERTY	244	216.1410	$411,260	$69,690,329	$0
	Totals		1,363.8697	$2,480,350	$506,786,949	$379,755,105

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	51	26.6479	$100,750	$9,841,425	$8,298,496
B	MULTIFAMILY RESIDENCE	3	0.5090	$0	$656,990	$313,152
C1	VACANT LOTS AND LAND TRACTS	24	22.6813	$0	$1,596,795	$1,040,663
E	RURAL LAND, NON QUALIFIED OPE	2	7.8800	$0	$216,830	$180,091
F1	COMMERCIAL REAL PROPERTY	17	8.8149	$125,700	$10,206,230	$10,032,812
L1	COMMERCIAL PERSONAL PROPE	1		$0	$212,880	$87,880
O	RESIDENTIAL INVENTORY	2	0.2745	$0	$37,088	$28,992
X	TOTALLY EXEMPT PROPERTY	1	0.4357	$0	$37,956	$0
	Totals		67.2433	$226,450	$22,806,194	$19,982,086

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,243	493.9219	$1,594,420	$222,223,766	$192,892,371
B	MULTIFAMILY RESIDENCE	32	24.5580	$291,240	$22,665,186	$20,434,627
C1	VACANT LOTS AND LAND TRACTS	432	205.4967	$0	$13,961,807	$7,887,857
D1	QUALIFIED OPEN-SPACE LAND	69	217.4658	$0	$4,300,711	$16,674
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$16,410	$16,410
E	RURAL LAND, NON QUALIFIED OPE	46	113.8462	$0	$3,480,778	$2,420,229
F1	COMMERCIAL REAL PROPERTY	151	142.9721	$409,880	$86,739,290	$84,039,435
J2	GAS DISTRIBUTION SYSTEM	1		$0	$739,210	$643,108
J3	ELECTRIC COMPANY (INCLUDING C	24	14.9235	$0	$17,163,700	$16,672,886
J4	TELEPHONE COMPANY (INCLUDI	12	0.3733	$0	$1,353,750	$804,700
J6	PIPELAND COMPANY	3		$0	$6,320	$0
J7	CABLE TELEVISION COMPANY	2		$0	$146,720	$0
L1	COMMERCIAL PERSONAL PROPE	243		$0	$12,873,440	$7,189,700
L2	INDUSTRIAL AND MANUFACTURIN	3		$0	$72,887,430	$65,488,015
M1	TANGIBLE OTHER PERSONAL, MOB	17		$0	$768,390	$701,325
O	RESIDENTIAL INVENTORY	7	0.9788	$0	$537,950	$529,854
S	SPECIAL INVENTORY TAX	1		$0	$0	$0
X	TOTALLY EXEMPT PROPERTY	245	216.5767	$411,260	$69,728,285	$0
	Totals	1,431.1130		$2,706,800	$529,593,143	$399,737,191

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.0262	$0	$2,287	$0
A1	SINGLE FAMILY RESIDENCE	1,154	450.5232	$1,493,670	$210,499,044	$183,257,704
A2	MOBILE HOME ON LAND	40	16.7246	$0	$1,714,640	$1,250,096
A3	IMPROVEMENT ONLY	3		$0	$166,370	$86,075
B1	APARTMENTS	9	19.0771	$2,960	$17,899,096	$16,478,959
B2	DUPLEX	20	4.9719	$288,280	$4,109,100	$3,642,516
C1	VACANT LOT IN CITY	356	153.2124	$0	$9,603,073	$4,605,224
C2	COMMERCIAL OR INDUSTRIAL VAC	48	27.0441	$0	$2,656,360	$2,136,574
C3	VACANT LOT OUT SIDE CITY	4	2.5589	$0	$105,579	$105,396
D1	QUALIFIED AG LAND	72	218.1341	$0	$4,313,444	$29,407
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$16,410	$16,410
E		1	3.1615	$0	$93,884	$0
E1	FARM OR RANCH IMPROVEMENT	7	3.7010	$0	$901,401	$771,907
E2	FARM OR RANCH OUT BUILDINGS	22		$0	$96,330	$87,117
E4	NON QUALIFIED AG LAND	11	98.4354	$0	$2,159,600	$1,368,381
F1	COMMERCIAL REAL PROPERTY	134	134.1572	$284,180	$76,533,060	$74,006,623
J2	GAS DISTRIBUTION SYSTEM	1		$0	$739,210	$643,108
J3	ELECTRIC COMPANY	24	14.9235	$0	$17,163,700	$16,672,886
J4	TELEPHONE COMPANY	12	0.3733	$0	$1,353,750	$804,700
J6	PIPELINES	3		$0	$6,320	$0
J7	CABLE TELEVISION COMPANY	2		$0	$146,720	$0
L1	COMMERCIAL PERSONAL PROPER	234		$0	$12,192,620	$7,101,820
L2	INDUSTRIAL PERSONAL PROPERTY	3		$0	$72,887,430	$65,488,015
LX10	PERSONAL USE LEASE VEHICLES	8		$0	$467,940	$0
M1	MOBILE HOMES	17		$0	$768,390	$701,325
O1	RESIDENTIAL INVENTORY VACANT L	3	0.3770	$0	$37,599	$37,599
O2	RESIDENTIAL INVENTORY IMPROVE	2	0.3273	$0	$463,263	$463,263
S	SPECIAL INVENTORY	1		$0	$0	$0
X	TOTAL EXEMPT	244	216.1410	$411,260	$69,690,329	$0
		Totals	1,363.8697	$2,480,350	$506,786,949	$379,755,105

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	49	19.8859	$100,750	$9,424,595	$7,887,411
A2	MOBILE HOME ON LAND	3	6.7620	$0	$416,830	$411,085
B2	DUPLEX	3	0.5090	$0	$656,990	$313,152
C1	VACANT LOT IN CITY	17	17.0527	$0	$888,275	$496,048
C2	COMMERCIAL OR INDUSTRIAL VAC	7	5.6286	$0	$708,520	$544,615
E2	FARM OR RANCH OUT BUILDINGS	1		$0	$350	$91
E4	NON QUALIFIED AG LAND	1	7.8800	$0	$216,480	$180,000
F1	COMMERCIAL REAL PROPERTY	17	8.8149	$125,700	$10,206,230	$10,032,812
L1	COMMERCIAL PERSONAL PROPER	1		$0	$212,880	$87,880
O1	RESIDENTIAL INVENTORY VACANT L	2	0.2745	$0	$37,088	$28,992
X	TOTAL EXEMPT	1	0.4357	$0	$37,956	$0
	Totals		67.2433	$226,450	$22,806,194	$19,982,086

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.0262	$0	$2,287	$0
A1	SINGLE FAMILY RESIDENCE	1,203	470.4091	$1,594,420	$219,923,639	$191,145,115
A2	MOBILE HOME ON LAND	43	23.4866	$0	$2,131,470	$1,661,181
A3	IMPROVEMENT ONLY	3		$0	$166,370	$86,075
B1	APARTMENTS	9	19.0771	$2,960	$17,899,096	$16,478,959
B2	DUPLEX	23	5.4809	$288,280	$4,766,090	$3,955,668
C1	VACANT LOT IN CITY	373	170.2651	$0	$10,491,348	$5,101,272
C2	COMMERCIAL OR INDUSTRIAL VAC	55	32.6727	$0	$3,364,880	$2,681,189
C3	VACANT LOT OUT SIDE CITY	4	2.5589	$0	$105,579	$105,396
D1	QUALIFIED AG LAND	72	218.1341	$0	$4,313,444	$29,407
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$16,410	$16,410
E		1	3.1615	$0	$93,884	$0
E1	FARM OR RANCH IMPROVEMENT	7	3.7010	$0	$901,401	$771,907
E2	FARM OR RANCH OUT BUILDINGS	23		$0	$96,680	$87,208
E4	NON QUALIFIED AG LAND	12	106.3154	$0	$2,376,080	$1,548,381
F1	COMMERCIAL REAL PROPERTY	151	142.9721	$409,880	$86,739,290	$84,039,435
J2	GAS DISTRIBUTION SYSTEM	1		$0	$739,210	$643,108
J3	ELECTRIC COMPANY	24	14.9235	$0	$17,163,700	$16,672,886
J4	TELEPHONE COMPANY	12	0.3733	$0	$1,353,750	$804,700
J6	PIPELINES	3		$0	$6,320	$0
J7	CABLE TELEVISION COMPANY	2		$0	$146,720	$0
L1	COMMERCIAL PERSONAL PROPER	235		$0	$12,405,500	$7,189,700
L2	INDUSTRIAL PERSONAL PROPERTY	3		$0	$72,887,430	$65,488,015
LX10	PERSONAL USE LEASE VEHICLES	8		$0	$467,940	$0
M1	MOBILE HOMES	17		$0	$768,390	$701,325
O1	RESIDENTIAL INVENTORY VACANT L	5	0.6515	$0	$74,687	$66,591
O2	RESIDENTIAL INVENTORY IMPROVE	2	0.3273	$0	$463,263	$463,263
S	SPECIAL INVENTORY	1		$0	$0	$0
X	TOTAL EXEMPT	245	216.5767	$411,260	$69,728,285	$0
		Totals	1,431.1130	$2,706,800	$529,593,143	$399,737,191

New Value

TOTAL NEW VALUE MARKET:	$2,706,800
TOTAL NEW VALUE TAXABLE:	$2,067,510 #24

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	2	2025 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS			$0 #10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	161	$4,809,260
145D	11.145 (d) Multiple Situs, Leases	100	$2,069,460
145F	11.145 (f) Single Situs, Related Business Entity	10	$382,110
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV2	Disabled Veterans 30% - 49%	1	$7,500
DV4	Disabled Veterans 70% - 100%	2	$24,000
HS	Homestead	6	$0
OV65	Over 65	14	$518,526
OV65S	OV65 Surviving Spouse	2	$40,000
	PARTIAL EXEMPTIONS VALUE LOSS	297	$7,855,856
	NEW EXEMPTIONS VALUE LOSS		$7,855,856

#10B

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		

TOTAL EXEMPTIONS VALUE LOSS $7,855,856 #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
834	$193,416	$12,554	$180,862

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
832	$193,202	$12,476	$180,726

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
834	$186,830	$0	$186,830

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
832	$186,765	$0	$186,765

2026 CERTIFIED TOTALS

CWC - CITY OF WEST COLUMBIA

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
99	$22,806,194	$17,137,548

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Brazoria County Tax Office

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
84 - CITY OF WEST COLUMBIA					
Current					
Levy		1,788,861.49	282,524.16	0.00	2,071,385.65
Interest		3,091.67	488.35	0.00	3,580.02
Penalty		10,071.91	1,590.67	0.00	11,662.58
Rendition Penalty		994.88	157.12	0.00	1,152.00
Rendition Penalty Admin Fee		(49.76)	(7.86)	0.00	(57.62)
Recalc Refund		(1,800.29)	(284.33)	0.00	(2,084.62)
Recalc Refund P&I		(3.23)	(0.51)	0.00	(3.74)
	Current	**1,801,166.67**	**284,467.60**	**0.00**	**2,085,634.27**
Delinquent					
Levy		42,478.31	6,099.17	0.00	48,577.48
Interest		5,829.69	772.91	0.00	6,602.60
Penalty		4,808.70	693.39	0.00	5,502.09
Rendition Penalty		61.38	7.56	0.00	68.94
Rendition Penalty Admin Fee	#324	(3.07)	(0.38)	0.00	#16 (3.45)
Recalc Refund		(15,176.00)	(2,050.09)	0.00	(17,226.09)
Recalc Refund P&I		(1,015.60)	(113.28)	0.00	(1,128.88)
	Delinquent	**36,983.41**	**5,409.28**	**0.00**	**42,392.69**
	Distribution Total	**1,838,150.08**	**289,876.88**	**0.00**	**2,128,026.96**

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

1 Entity Information

Entity Name	City of West Columbia
Entity Mailing Address	P.O. Box 487 West Columbia Tx 77486
Entity Website	westcolumbiatx.org

Administrative Contact

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

Contact Name	Paul Odin
Contact Email	citymanager@westcolumbiatx.org
Contact Phone	979-345-3123

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	Paul Odin
Contact Email	citymanager@westcolumbiatx.org
Contact Phone	979-345-3123

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
Laurie B Kincannon	Mayor	mayor@westcolumbiatx.org	979-345-3123
Rory Burke	Mayor Pro-tem	councilpos4@westcolumbiatx.org	979-345-3123
Robert Thomas	Council Pos 1	councilpos1@westcolumbiatx.org	979-345-3123
Daniel Carreon	Council Pos 2	councilpos2@westcolumbiatx.org	979-345-3123
Misty Congdon	Council Pos 3	councilpos3@westcolumbiatx.org	979-345-3123
Lauren Buchanan	Council Pos 5	councilpos5@westcolumbiatx.org	979-345-3123

2 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
$ -	$ -

3 Minimum Debt Service per Tax Code 23.012(3)

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	Principal	Interest	Fees	Total
2021	$ 145,000.00	$ 136,537.50	$ 400.00	$ 281 937.50
				$ -
				$ -
				$ -
				$ -
TOTAL	$ 145,000.00	$ 136 537.50	$ 400.00	
			TOTAL	$ 281 937.50 #43H

Unencumbered Funds to Reduce Debt Obligation:
If unencumbered funds are to be used to reduce any portion of the debt obligation listed above, list the amount to be used. If zero, enter -0-. $ - #43B

Certified Amount Spent from Sales Tax to Reduce Debt
If zero, enter -0-. $ - #43C

Amount of Debt to be Paid From Other Resources
If zero, enter -0-. $ - #43D

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. $ - #32B

8 2026 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. $ - #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 period beginning July 1 - June 30. $ - #38

10

Printed Name of Person Completing Form	Signature of Person Completing Form
Paul Odin	Paul H. Odin

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 from any and all liability or claims arising, in whole or in part, out of the performance of the tax rates calculated by the Brazoria County Tax Assessor-Collector and its employees.

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 99.43% for the City of West Columbia, 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			$ (179,495)
88 - City of Angleton	$ 1,656,032			$ (1,656,032)
89 - City of Sweeny	$ 464,515			$ (464,515)
90 - City of Freeport	$ 502,284			$ (502,284)
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)

84- CITY OF WEST COLUMBIA

Cur. Other M&O	1,801,166.67	Del. Other M&O	36,983.41
Total Current M&O	1,801,166.67	Total Delinquent M&O	36,983.41
Cur. Other I&S	284,467.60	Del. Other I&S	5,409.28
Total Current I&S	284,467.60	Total Delinquent I&S	5,409.28
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	42,392.69
Total Current	0.00	Total Delinquent	42,392.69

Grand Total M&O	1,838,150.08
Grand Total I&S	289,876.88
Grand Total S1	0.00
Total Due to Jurisdiction	2,128,026.96
Total Due to Delq Tax Atty	12,422.22

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
76 - CITY OF CLUTE							
2025	4,546,985.01	4,382,832.53	24,156.61	54,726.46	38,974.71	4,500,690.31	98.98%
2024	4,281,655.25	4,206,851.41	21,115.61	63,841.36	28,750.88	4,320,559.26	100.90%
2023	4,046,070.63	3,984,137.02	22,279.68	81,551.12	23,300.10	4,111,267.92	101.61%
78 - OAK MANOR MUD							
2025	269,326.84	260,989.46	775.26	5,996.33	566.01	268,327.06	99.62%
2024	211,695.70	205,483.83	522.21	3,432.47	636.37	210,074.88	99.23%
2023	172,651.49	167,317.28	318.24	768.20	0.00	168,403.72	97.53%
79 - TREASURE ISLAND MUD							
2025	427,950.30	417,251.71	2,180.86	11,149.52	2,625.68	433,207.77	101.22%
2024	408,555.88	399,111.25	3,348.77	9,627.51	3,053.59	415,141.12	101.61%
2023	375,258.75	369,606.53	2,497.40	9,833.55	4,577.84	386,515.32	102.99%
80 - OYSTER CREEK							
2025	345,905.24	337,735.67	874.96	5,467.03	3,172.51	347,250.17	100.38%
2024	345,844.63	339,842.14	1,811.04	3,421.21	2,214.61	347,289.00	100.41%
2023	367,227.67	362,543.97	1,602.38	5,846.86	2,213.49	372,206.70	101.35%
81 - HOLIDAY LAKES							
2025	350,047.31	288,970.58	4,773.65	136,267.11	14,928.89	444,940.23	127.10%
2024	319,695.16	270,174.97	4,147.82	33,242.50	9,618.50	317,183.79	99.21%
2023	315,043.45	260,631.36	4,818.15	51,000.01	15,167.35	331,616.87	105.26%
82 - CITY OF MANVEL							
2025	12,942,505.18	12,774,699.03	48,266.34	129,735.45	36,527.38	12,989,228.20	100.36%
2024	11,797,533.93	11,649,497.36	33,739.70	111,147.01	27,945.66	11,822,329.73	100.21%
2023	11,026,303.06	10,897,809.89	34,494.90	200,298.78	20,696.99	11,153,300.56	101.15%
83 - VILLAGE OF JONES CREEK							
2025	586,621.98	552,594.25	4,219.48	19,600.27	6,899.92	583,313.92	99.43%
2024	337,578.33	319,200.21	2,974.79	14,661.62	5,869.86	342,706.48	101.51%
2023	321,269.47	305,327.97	2,995.04	7,131.62	4,182.27	319,636.90	99.49%
84 - CITY OF WEST COLUMBIA							
2025	2,191,196.50	2,070,391.67	15,242.60	73,796.44	19,463.87	2,178,894.58	99.43%
2024	2,023,788.22	1,931,215.50	16,392.58	58,748.92	25,333.06	2,031,690.06	100.39%
2023	1,847,723.21	1,792,881.62	14,934.78	55,744.03	15,043.33	1,878,603.76	101.67%

#46
B
C
D

CURRENT YEAR UNUSED INCREMENT RATE

2026 West Columbia

LINE # & YEAR

Line 64 - 2025	Rates	INSERT FROM:
A. Voter Approval Tax Rate	$0.656503	2025 LINE 68
B. Unused Increment Rate	$0.000000	2025 LINE 67
C. Subtract B from A	**$0.656503**	
D. Adopted Tax Rate	$0.656503	2025 Adopted Rate
E. Subtract D from C	**$0.000000**	
F. 2025 Total Taxable Value	$ 336,976,294	2025 Line 60
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	$0.617205	2024 LINE 68
B. Unused Increment Rate	$0.001430	2024 LINE 67
C. Subtract B from A	**$0.615775**	
D. Adopted Tax Rate	$0.617205	2024 Adopted Rate
E. Subtract D from C	**-$0.001430**	
F. 2024 Total Taxable Value	$ **344,122,457**	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	$0.613716	2023 LINE 67
B. Unused Increment Rate	$0.033070	2023 LINE 66
C. Subtract B from A	**$0.580646**	
D. Adopted Tax Rate	$0.613716	2023 Adopted Rate
E. Subtract D from C	**-$0.033070**	
F. 2023 Total Taxable Value	$ **318,277,909**	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	$ -
Line 68. Total 2026 Unused Increment Rate	
Insert Line 22 from Current Year NNRR Worksheet	$ 397,738,982
Divide line 67 by Line 22 NNRR Worksheet x $100	**$0.000000**
Line 69. Total 2026 VATR, w/UIR	
Enter applicable Line 50, 51, 59 or 63 from current worksheet	$0.571915
Add Line 67 to VATR Line Above (B37+B35)	**0.571915**

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)