

# OFFICE OF THE TAX ASSESSOR-COLLECTOR

P.O. BOX 952 BROWNSVILLE, TEXAS 78522-0952



EDELMIRO "EDDIE" GARCIA  
TAX ASSESSOR-COLLECTOR

L. LAURA GONZALEZ  
CHIEF DEPUTY

July 23, 2026

BROWNSVILLE  
MAIN OFFICE  
835 E. Levee  
(956) 544-0800  
FAX: 544-0808

BROWNSVILLE  
Motor Bank  
E. 8th & Levee  
(956) 589-7088

SOUTHWEST  
BRANCH OFFICE  
3000 Southwest  
(956) 636-6460  
Fax: 213-2010

HARLINGEN  
BRANCH OFFICE  
3302 Wilson Rd  
(956) 427-8013  
FAX: 427-8017

HARLINGEN  
Motor Bank  
300 E. Van Buren  
(956) 406-6080

SAN BENTO  
BRANCH OFFICE  
1300 W. Expy 83  
(956) 361-8232  
FAX: 361-8235

SAN BENTO  
Motor Bank  
199 S. Sam Houston  
(956) 247-8361

LOS FRESNOS  
BRANCH OFFICE  
745 W. Ocean Blvd  
(956) 233-4494  
FAX: 233-6154

PORT ISABEL  
BRANCH OFFICE  
505 Highway 100  
(956) 943-8101  
FAX: 943-0184

LA FERIA  
BRANCH OFFICE  
200 Industrial  
(956) 797-3075  
FAX: 797-9239

RIO HONDO  
BRANCH OFFICE  
125 W. Colorado  
(956) 748-2345  
FAX: 748-4622

CITY OF LOS FRESNOS  
PABLO GARZA-DIR OF FINANCE  
520 E OCEAN BLVD  
LOS FRESNOS, TX 78566

Dear PABLO GARZA-DIR OF FINANCE:

Enclosed you will find your jurisdiction's 2026 Certified Totals and other pertinent documentation received from the Cameron Appraisal District on July 22, 2026. State law requires a tax rate be adopted no later than September 30<sup>th</sup> by the taxing unit (Texas Property Tax code Sec 26.05). However, **we will require your adopted tax rate to be submitted to our office no later than Friday, September 11, 2026** in order to meet the October 1<sup>st</sup> statement mail out deadline.

**Note: Your adopted tax rate must be submitted by Resolution/Ordinance or any official document no later than September 11, 2026. It is the responsibility of the Taxing Unit to provide this document with all signatures required to the Tax-Assessor Collector's Office.**

Also, please email our office your tax rate adoption calendar as soon as it is available, so that we may include your district in our technical assistance schedule and update the Property Tax Transparency Website.

If you have any questions regarding this letter, please contact Ms. Neiva P. Escobar, PCC – Property Tax Manager at (956) 589-7078, or our Property Tax Specialists team @ [Property.Tax@co.cameron.tx.us](mailto:Property.Tax@co.cameron.tx.us) if we can be of any further assistance.

Respectfully,

Edelmiro "Eddie" Garcia

Cameron County Tax Assessor-Collector

# CAMERON APPRAISAL DISTRICT



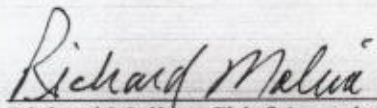
## CERTIFICATION OF APPRAISAL ROLL TO ASSESSOR

2026

RE: SECTION §26.01 PROPERTY TAX CODE

I, Richard Molina, Chief Appraiser for the Cameron Appraisal District,  
certify that the Appraisal Review Board approved the appraisal records on July 22, 2026  
and the part of those records as presented herein constitute the 2026 appraisal roll  
for CITY OF LOS FRESNOS  
*Taxing Unit*

|                                 |                      |
|---------------------------------|----------------------|
| ARB Approved Market Value:      | <u>\$747,234,728</u> |
| ARB Approved Net Taxable Value: | <u>\$608,655,363</u> |
| Market Value Under ARB Review:  | <u>\$1,416,252</u>   |

  
Richard Molina, Chief Appraiser

July 22, 2026  
Date

|                                    | NOT UNDER REVIEW      | UNDER REVIEW       | TOTAL                 |
|------------------------------------|-----------------------|--------------------|-----------------------|
| REAL PROPERTY & MFT HOMES          | (Count) (3,299)       | (Count) (10)       | (Count) (3,309)       |
| Land HS Value                      | 117,741,974           | 98,313             | 117,840,287           |
| Land NHS Value                     | 126,902,517           | 334,142            | 127,236,659           |
| Land Ag Market Value               | 3,162,767             | 0                  | 3,162,767             |
| Land Timber Market Value           | 0                     | 0                  | 0                     |
| Total Land Value                   | <b>247,807,258</b>    | <b>432,455</b>     | <b>248,239,713</b>    |
| Improvement HS Value               | 316,564,701           | 232,588            | 316,797,289           |
| Improvement NHS Value              | 148,520,876           | 425,128            | 148,946,004           |
| Total Improvement                  | <b>465,085,577</b>    | <b>657,716</b>     | <b>465,743,293</b>    |
| Market Value                       | <b>712,892,835</b>    | <b>1,090,171</b>   | <b>713,983,006</b>    |
| BUSINESS PERSONAL PROPERTY         | (393)                 | (1)                | (394)                 |
| Market Value                       | <b>34,341,893</b>     | <b>326,081</b>     | <b>34,667,974</b>     |
| OIL & GAS / MINERALS               | (0)                   | (0)                | (0)                   |
| Market Value                       | <b>0</b>              | <b>0</b>           | <b>0</b>              |
| OTHER (Intangibles)                | (0)                   | (0)                | (0)                   |
| Market Value                       | <b>0</b>              | <b>0</b>           | <b>0</b>              |
|                                    | (Total Count) (3,692) | (Total Count) (11) | (Total Count) (3,703) |
| <b>TOTAL MARKET</b>                | <b>747,234,728</b>    | <b>1,416,252</b>   | <b>748,650,980</b>    |
| Ag Productivity                    | 97,178                | 0                  | 97,178                |
| Ag Loss (-)                        | 3,065,589             | 0                  | 3,065,589             |
| Timber Productivity                | 0                     | 0                  | 0                     |
| Timber Loss (-)                    | 0                     | 0                  | 0                     |
| <b>APPRAISED VALUE</b>             | <b>744,169,139</b>    | <b>1,416,252</b>   | <b>745,585,391</b>    |
|                                    | 99.8%                 | 0.2%               | 100.0%                |
| HS CAP Limitation Value (-)        | 52,124,476            | 0                  | 52,124,476            |
| CB CAP Limitation Value (-)        | 10,467,357            | 0                  | 10,467,357            |
| <b>NET APPRAISED VALUE</b>         | <b>681,577,306</b>    | <b>1,416,252</b>   | <b>682,993,558</b>    |
| Total Exemption Amount             | 72,921,943            | 125,000            | 73,046,943            |
| <b>NET TAXABLE</b>                 | <b>608,655,363</b>    | <b>1,291,252</b>   | <b>609,946,615</b>    |
| TAX LIMIT/FREEZE ADJUSTMENT        | 67,173,989            | 330,901            | 67,504,890            |
| <b>LIMIT ADJ TAXABLE (I&amp;S)</b> | <b>541,481,374</b>    | <b>960,351</b>     | <b>542,441,725</b>    |
| CHAPTER 312 ADJUSTMENT             | 0                     | 0                  | 0                     |
| CHAPTER 313 ADJUSTMENT             | 0                     | 0                  | 0                     |
| <b>LIMIT ADJ TAXABLE (M&amp;O)</b> | <b>541,481,374</b>    | <b>960,351</b>     | <b>542,441,725</b>    |

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE \* (TAX RATE / 100) + ACTUAL TAX  
 \$4,020,047.77 = 542,441,725 \* (0.685000 / 100) + \$304,321.95

**CITY OF LOS FRESNOS**  
**Tax Limit Adjustment Breakdown**  
(Freeze)

**NOT UNDER REVIEW**

| Limitation         | Net Appr   | Taxable    | Act Tax    | Ceiling    | Count |
|--------------------|------------|------------|------------|------------|-------|
| DP                 | 5,892,265  | 5,892,265  | 23,748.79  | 23,905.72  | 42    |
| OV65               | 65,033,008 | 60,803,264 | 277,743.92 | 288,083.05 | 451   |
| OV65S              | 478,460    | 478,460    | 1,811.14   | 1,811.14   | 4     |
| Total              | 71,403,733 | 67,173,989 | 303,303.85 | 313,799.91 | 497   |
| Tax Rate: 0.685000 |            |            |            |            |       |

**UNDER REVIEW**

| Limitation         | Net Appr | Taxable | Act Tax | Ceiling | Count |
|--------------------|----------|---------|---------|---------|-------|
| OV65               | 330,901  | 330,901 | 1,018.1 | 1,018.1 | 1     |
| Total              | 330,901  | 330,901 | 1,018.1 | 1,018.1 | 1     |
| Tax Rate: 0.685000 |          |         |         |         |       |

**TOTAL**

| Limitation         | Net Appr   | Taxable    | Act Tax    | Ceiling    | Count |
|--------------------|------------|------------|------------|------------|-------|
| DP                 | 5,892,265  | 5,892,265  | 23,748.79  | 23,905.72  | 42    |
| OV65               | 65,363,909 | 61,134,165 | 278,762.02 | 289,101.15 | 452   |
| OV65S              | 478,460    | 478,460    | 1,811.14   | 1,811.14   | 4     |
| Total              | 71,734,634 | 67,504,890 | 304,321.95 | 314,818.01 | 498   |
| Tax Rate: 0.685000 |            |            |            |            |       |

| EXEMPTIONS                                       | NOT UNDER REVIEW  |            | UNDER REVIEW   |          | TOTAL             |            |
|--------------------------------------------------|-------------------|------------|----------------|----------|-------------------|------------|
| Exemption                                        | Total             | Count      | Total          | Count    | Total             | Count      |
| <b>Homestead Exemptions</b>                      |                   |            |                |          |                   |            |
| OV65-Local                                       | 0                 | 0          | 0              | 0        | 0                 | 0          |
| OV65-State                                       | 0                 | 0          | 0              | 0        | 0                 | 0          |
| OV65-Prorated                                    | 0                 | 0          | 0              | 0        | 0                 | 0          |
| OV65S-Local                                      | 0                 | 0          | 0              | 0        | 0                 | 0          |
| OV65S-State                                      | 0                 | 0          | 0              | 0        | 0                 | 0          |
| OV65S-Prorated                                   | 0                 | 0          | 0              | 0        | 0                 | 0          |
| DP-Local                                         | 0                 | 0          | 0              | 0        | 0                 | 0          |
| DP-State                                         | 0                 | 0          | 0              | 0        | 0                 | 0          |
| DP-Prorated                                      | 0                 | 0          | 0              | 0        | 0                 | 0          |
| DVHS                                             | 21,775,810        | 83         | 0              | 0        | 21,775,810        | 83         |
| DVHS-Prorated                                    | 1,252,910         | 5          | 0              | 0        | 1,252,910         | 5          |
| DVHSS                                            | 337,090           | 4          | 0              | 0        | 337,090           | 4          |
| DVHSS-Prorated                                   | 0                 | 0          | 0              | 0        | 0                 | 0          |
| <b>Subtotal for Homestead Exemptions</b>         | <b>23,365,810</b> | <b>92</b>  | <b>0</b>       | <b>0</b> | <b>23,365,810</b> | <b>92</b>  |
| <b>Disabled Veterans Exemptions</b>              |                   |            |                |          |                   |            |
| DV1                                              | 140,000           | 15         | 0              | 0        | 140,000           | 15         |
| DV2                                              | 70,500            | 7          | 0              | 0        | 70,500            | 7          |
| DV2S                                             | 7,500             | 1          | 0              | 0        | 7,500             | 1          |
| DV3                                              | 115,000           | 12         | 0              | 0        | 115,000           | 12         |
| DV4                                              | 404,000           | 66         | 0              | 0        | 404,000           | 66         |
| DV4S                                             | 18,000            | 3          | 0              | 0        | 18,000            | 3          |
| <b>Subtotal for Disabled Veterans Exemptions</b> | <b>755,000</b>    | <b>104</b> | <b>0</b>       | <b>0</b> | <b>755,000</b>    | <b>104</b> |
| <b>Special Exemptions</b>                        |                   |            |                |          |                   |            |
| PPV                                              | 13,029            | 1          | 0              | 0        | 13,029            | 1          |
| <b>Subtotal for Special Exemptions</b>           | <b>13,029</b>     | <b>1</b>   | <b>0</b>       | <b>0</b> | <b>13,029</b>     | <b>1</b>   |
| <b>Absolute Exemptions</b>                       |                   |            |                |          |                   |            |
| EX-XG                                            | 109,939           | 1          | 0              | 0        | 109,939           | 1          |
| EX-XG-PRORATED                                   | 0                 | 0          | 0              | 0        | 0                 | 0          |
| EX-XV                                            | 35,971,377        | 188        | 0              | 0        | 35,971,377        | 188        |
| EX-XV-PRORATED                                   | 0                 | 0          | 0              | 0        | 0                 | 0          |
| EX-XV-PRORATED-                                  | 209,927           | 7          | 0              | 0        | 209,927           | 7          |
| <b>Subtotal for Absolute Exemptions</b>          | <b>36,291,243</b> | <b>196</b> | <b>0</b>       | <b>0</b> | <b>36,291,243</b> | <b>196</b> |
| <b>Other Exemptions</b>                          |                   |            |                |          |                   |            |
| BPPEX                                            | 8,776,918         | 273        | 125,000        | 1        | 8,901,918         | 274        |
| BPPEX-AL                                         | 229,551           | 10         | 0              | 0        | 229,551           | 10         |
| BPPEX-TU                                         | 2,155,012         | 92         | 0              | 0        | 2,155,012         | 92         |
| BPPEX-UD                                         | 1,335,380         | 18         | 0              | 0        | 1,335,380         | 18         |
| CC                                               | 0                 | 2          | 0              | 0        | 0                 | 2          |
| <b>Subtotal for Other Exemptions</b>             | <b>12,496,861</b> | <b>395</b> | <b>125,000</b> | <b>1</b> | <b>12,621,861</b> | <b>396</b> |



**New Value**

Total New Market Value: \$20,694,797

Total New Taxable Value: \$18,661,587

**JETI****Chapter 313****TIF/TIRZ**

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

**Exemption Loss****New Absolute Exemptions**

| Exemption                      | Description | Count | Last Year Market Value |
|--------------------------------|-------------|-------|------------------------|
| Absolute Exemption Value Loss: |             | 0     | 0                      |

**New Partial Exemptions**

| Exemption                     | Description                                 | Count | Partial Exemption Amt |
|-------------------------------|---------------------------------------------|-------|-----------------------|
| BPPEX                         | BPPEX                                       | 245   | 8,837,286             |
| BPPEX-AL                      | BPPEX-AL                                    | 10    | 229,551               |
| BPPEX-TU                      | BPPEX-TU                                    | 60    | 2,117,193             |
| DV1                           | Disabled Veterans 10% - 29%                 | 1     | 5,000                 |
| DV2                           | Disabled Veterans 30% - 49%                 | 2     | 15,000                |
| DV3                           | Disabled Veterans 50% - 69%                 | 1     | 12,000                |
| DV4                           | Disabled Veterans 70% - 100%                | 9     | 92,000                |
| DVHS                          | Disabled Veteran Homestead                  | 6     | 1,595,909             |
| DVHSS                         | Disabled Veteran Homestead Surviving Spouse | 1     | 27,542                |
| OV65                          | Over 65                                     | 12    | 0                     |
| Partial Exemption Value Loss: |                                             | 347   | 12,931,481            |
| Total NEW Exemption Value     |                                             |       | 12,931,481            |

**Increased Exemptions**

| Exemption                       | Description | Count | Increased Exemption Amt |
|---------------------------------|-------------|-------|-------------------------|
| Increased Exemption Value Loss: |             | 0     | 0                       |
| Total Exemption Value Loss:     |             |       | 12,931,481              |

**New Special Use (Ag/Timber)**

| Count | 2025 Market Value | 2026 Special Use | Loss |
|-------|-------------------|------------------|------|
|-------|-------------------|------------------|------|

**New Annexations/Deannexations**

| Count | Market Value | Taxable Value |
|-------|--------------|---------------|
|-------|--------------|---------------|

**Average Homestead Value**

| Categor | Count of HS Res | Avg Market | Avg Exempt | Med Market | Med Exempt | Avg Taxable | Med Taxable |
|---------|-----------------|------------|------------|------------|------------|-------------|-------------|
| A Only  | 1,507           | 224,663    | 15,198     | 204,635    | 0          | 175,326     | 158,366     |
| A & E   | 1,512           | 224,485    | 15,148     | 204,584    | 0          | 174,999     | 157,838     |

**Property Under Review - Lower Value Used**

| Count | Market Value | Lower Market Value | Estimated Lower Taxable Value |
|-------|--------------|--------------------|-------------------------------|
| 11    | 1,416,252    | 1,400,507          | 1,281,543                     |

Not Under Review

| Code           | Description                                     | Count | Acres  | New Value  | Market Value | Taxable Value |
|----------------|-------------------------------------------------|-------|--------|------------|--------------|---------------|
| A              | Single-family Residential                       | 2,270 |        | 17,081,683 | 484,882,194  | 407,011,331   |
| B              | Multifamily Residential                         | 109   |        | 288,853    | 53,415,331   | 52,842,450    |
| C1             | Vacant Lots and Tracts                          | 381   |        | 527,963    | 33,367,080   | 30,643,182    |
| D1             | Qualified Open-Space Land                       | 18    | 472.26 | 0          | 3,162,767    | 97,178        |
| D2             | Farm or Ranch Improvements on Qualified         | 2     |        | 0          | 3,684        | 3,684         |
| E              | Rural Land,Not Qualified for Open-Space Land    | 46    |        | 0          | 10,124,401   | 7,947,715     |
| F1             | Commercial Real Property                        | 210   |        | 224,586    | 88,945,941   | 85,691,569    |
| J2             | Gas Distribution Systems                        | 1     |        | 0          | 583,190      | 458,190       |
| J3             | Electric Companies (including Co-ops)           | 4     |        | 0          | 3,720,820    | 3,579,960     |
| J4             | Telephone Companies (including Co-ops)          | 2     |        | 0          | 321,090      | 137,230       |
| J5             | Railroads                                       | 2     |        | 0          | 677,770      | 552,770       |
| J6             | Pipelines                                       | 1     |        | 0          | 35,460       | 0             |
| J7             | Cable Companies                                 | 1     |        | 0          | 1,431,940    | 1,306,940     |
| J8             | Other Type of Utility                           | 7     |        | 0          | 2,364,570    | 1,764,370     |
| L1             | Commercial Personal Property                    | 368   |        | 0          | 25,056,597   | 13,987,578    |
| L2             | Industrial and Manufacturing Personal Property  | 1     |        | 0          | 17,874       | 11,649        |
| M1             | Mobile Homes                                    | 101   |        | 210,680    | 2,005,952    | 1,682,082     |
| O              | Residential Inventory                           | 21    |        | 937,485    | 937,485      | 937,485       |
| S              | Special Inventory                               | 7     |        | 0          | 99,266       | 0             |
| XG             | Primarily Performing Charitable Functions (§11. | 1     |        | 0          | 109,939      | 0             |
| XV             | Other Totally Exempt Properties (including      | 194   |        | 1,423,547  | 35,971,377   | 0             |
| <b>Totals:</b> |                                                 |       | 472.26 | 20,694,797 | 747,234,728  | 608,655,363   |

Under Review

| Code    | Description                  | Count | Acres | New Value | Market Value | Taxable Value |
|---------|------------------------------|-------|-------|-----------|--------------|---------------|
| A       | Single-family Residential    | 3     |       | 0         | 767,121      | 767,121       |
| C1      | Vacant Lots and Tracts       | 7     |       | 0         | 323,050      | 323,050       |
| L1      | Commercial Personal Property | 1     |       | 0         | 326,081      | 201,081       |
| Totals: |                              |       | 0     | 0         | 1,416,252    | 1,291,252     |

Grand Totals

| Code           | Description                                     | Count | Acres  | New Value  | Market Value | Taxable Value |
|----------------|-------------------------------------------------|-------|--------|------------|--------------|---------------|
| A              | Single-family Residential                       | 2,273 |        | 17,081,683 | 485,649,315  | 407,778,452   |
| B              | Multifamily Residential                         | 109   |        | 288,853    | 53,415,331   | 52,842,450    |
| C1             | Vacant Lots and Tracts                          | 388   |        | 527,963    | 33,690,130   | 30,966,232    |
| D1             | Qualified Open-Space Land                       | 18    | 472.26 | 0          | 3,162,767    | 97,178        |
| D2             | Farm or Ranch Improvements on Qualified         | 2     |        | 0          | 3,684        | 3,684         |
| E              | Rural Land,Not Qualified for Open-Space Land    | 46    |        | 0          | 10,124,401   | 7,947,715     |
| F1             | Commercial Real Property                        | 210   |        | 224,586    | 88,945,941   | 85,691,569    |
| J2             | Gas Distribution Systems                        | 1     |        | 0          | 583,190      | 458,190       |
| J3             | Electric Companies (including Co-ops)           | 4     |        | 0          | 3,720,820    | 3,579,960     |
| J4             | Telephone Companies (including Co-ops)          | 2     |        | 0          | 321,090      | 137,230       |
| J5             | Railroads                                       | 2     |        | 0          | 677,770      | 552,770       |
| J6             | Pipelines                                       | 1     |        | 0          | 35,460       | 0             |
| J7             | Cable Companies                                 | 1     |        | 0          | 1,431,940    | 1,306,940     |
| J8             | Other Type of Utility                           | 7     |        | 0          | 2,364,570    | 1,764,370     |
| L1             | Commercial Personal Property                    | 369   |        | 0          | 25,382,678   | 14,188,659    |
| L2             | Industrial and Manufacturing Personal Property  | 1     |        | 0          | 17,874       | 11,649        |
| M1             | Mobile Homes                                    | 101   |        | 210,680    | 2,005,952    | 1,682,082     |
| O              | Residential Inventory                           | 21    |        | 937,485    | 937,485      | 937,485       |
| S              | Special Inventory                               | 7     |        | 0          | 99,266       | 0             |
| XG             | Primarily Performing Charitable Functions (§11. | 1     |        | 0          | 109,939      | 0             |
| XV             | Other Totally Exempt Properties (including      | 194   |        | 1,423,547  | 35,971,377   | 0             |
| <b>Totals:</b> |                                                 |       | 472.26 | 20,694,797 | 748,650,980  | 609,946,615   |

| Rank         | Owner ID | Taxpayer Name                     | Market Value        | Taxable Value       |
|--------------|----------|-----------------------------------|---------------------|---------------------|
| 1            | 745758   | ENCINO HOMES NO 1 LP              | \$20,005,493        | \$19,685,990        |
| 2            | 728110   | WALMART INC,                      | \$11,121,884        | \$10,996,884        |
| 3            | 593305   | VDC LOS FRESNO RESERVE I HOMES LP | \$10,800,000        | \$10,800,000        |
| 4            | 658799   | CASA CIEN LP                      | \$7,960,269         | \$7,960,269         |
| 5            | 635056   | COLTRIN RICHARD L                 | \$4,026,927         | \$4,026,927         |
| 6            | 324942   | AEP TEXAS INC-07C                 | \$3,704,960         | \$3,579,960         |
| 7            | 668484   | GETHSEMANE 2 LLC                  | \$3,616,135         | \$3,553,508         |
| 8            | 757308   | NSA PROPERTY HOLDINGS LLC         | \$3,594,433         | \$3,078,709         |
| 9            | 779748   | RG4 DEVELOPMENT LLC               | \$3,039,500         | \$3,039,500         |
| 10           | 622045   | RIO GRANDE VALLEY RESORTS LLC     | \$2,589,273         | \$2,589,273         |
| 11           | 789160   | VS INVESTMENTS LLC                | \$3,682,440         | \$2,432,437         |
| 12           | 63933    | HEJAR LTD                         | \$2,107,231         | \$2,022,629         |
| 13           | 741951   | AKIMA INFRASTRUCTURE PROTECTION   | \$2,128,830         | \$2,003,830         |
| 14           | 721519   | JOY SIGNATURE HOMES INC           | \$2,005,026         | \$1,997,351         |
| 15           | 634229   | GUERRA RICARDO ALONSO & RICARDO   | \$1,830,631         | \$1,830,631         |
| 16           | 756508   | SMT LOS FRESNOS LLC               | \$1,801,590         | \$1,676,590         |
| 17           | 542064   | LOEHR LINDA S                     | \$1,573,179         | \$1,573,179         |
| 18           | 735645   | RAFATI PROPERTY MANAGMENT LLC     | \$1,540,057         | \$1,540,057         |
| 19           | 118601   | DELGADO ROBERTO &                 | \$1,448,826         | \$1,448,826         |
| 20           | 656924   | 7-ELEVEN INC                      | \$1,371,380         | \$1,371,380         |
| <b>Total</b> |          |                                   | <b>\$89,948,064</b> | <b>\$87,207,930</b> |

| Year             | 2025                | 2026                |          |
|------------------|---------------------|---------------------|----------|
| Entity           | CLO                 | CLO                 |          |
| Description      | CITY OF LOS FRESNOS | CITY OF LOS FRESNOS | % Diff   |
| Properties       | 3,624               | 3,703               | 2.18%    |
| Land Value       | 446,245,637         | 465,743,293         | 4.37%    |
| Imp Value        | 231,374,025         | 248,239,713         | 7.29%    |
| Personal         | 34,589,303          | 34,667,974          | 0.23%    |
| Mineral          | 0                   | 0                   | 0.00%    |
| Market           | 712,208,965         | 748,650,980         | 5.12%    |
| Ag Loss          | 4,020,717           | 3,065,589           | (23.76%) |
| Cap Loss         | 84,241,066          | 62,591,833          | (25.70%) |
| Assessed         | 623,947,182         | 682,993,558         | 9.46%    |
| Total Exemptions | 58,323,968          | 73,046,943          | 25.24%   |
| Taxable Value    | 565,623,214         | 609,946,615         | 7.84%    |
| Tax Rate         | 0.685               | 0.685               | 0.00%    |
| Run Date         | 2026-07-09          | 2026-07-22          |          |
| Supplement No.   | 16                  | 0                   |          |