

2026 Property Tax Rates in CITY OF LOS FRESNOS

This notice concerns the 2026 property tax rates for CITY OF LOS FRESNOS. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *no-new-revenue* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *voter-approval* tax rate is the highest tax rate the taxing unit can set holding an election. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$1,799,394
Last year's debt taxes	\$977,063
Last year's total taxes	\$2,776,457
Last year's tax base	\$565,623,214
Last year's total tax rate	\$0.685000/\$100

This year's no-new-revenue tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$0
÷ This year's adjusted tax base (after subtracting value of new property)	\$382,921,937
=This year's no-new-revenue tax rate	\$0.658582/\$100

(This is the maximum rate the City can propose unless it publishes a notice and holds a public hearing)

This year's voter-approval tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$1,107,007
÷ This year's adjusted tax base	\$394,069,919
=This year's voter-approval operating tax rate:	\$0.658582/\$100
x 1.035 or 1.08 =this year's maximum operating rate	\$0.681630/\$100
+ This year's debt rate	\$0.322956/\$100
+ This year's unused increment rate, if applicable:	\$0.000000/\$100
= This year's total voter-approval tax rate:	\$1.178477 /\$100

(This is the maximum rate the City can adopt without and election for voter approval)

Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund Unencumbered funds	1,958,783

Schedule B – 2025 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Series 2014 Comb Tax	175,000	66,194	0	241,194
Series 2017 Comb Tax	580,000	72,420	0	652,420
CWSRF 2022	45,000	0	0	45,000
USDA Series 2008	50,000	62,263	0	112,263
Series 2009	190,000	0	0	190,000
Series 2009 EDAP	27,000	3,821	0	30,821
Series 2020 DWSRF	215,000	29,387	0	244,387
Series 2020 CWSRF	95,000	11,715	0	106,715
Series 2025	65,000	48,075	0	113,075

Total required for 2026 debt service	\$1,735,875
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$421,408
- Excess collections last year	\$0
= Total to be paid from taxes in 2026	\$
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	\$0
= Total debt levy	\$1,324,130

Schedule C - Expected Revenue from Additional Sales Tax

In calculating its no-new-revenue tax and voter-approval, the unit estimated that it will receive \$658,029 in additional sales and use tax revenues.

This notice contains a summary of actual no-new-revenue and voter-approval tax rates' calculations. You can inspect a copy of the full calculations at 835 E Levee (1st Floor) BROWNSVILLE TX 78520.

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