

2026 CERTIFIED TOTALS

Property Count: 456

JBR - BRAZOSPORT COLLEGE
ARB Approved Totals

7/22/2026 11:34:20AM

Land		Value			
Homesite:		7,350,330			
Non Homesite:		26,200,738			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	33,551,068
Improvement		Value			
Homesite:		32,622,997			
Non Homesite:		81,479,527	Total Improvements	(+)	114,102,524
Non Real		Count	Value		
Personal Property:	6		549,600		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 549,600
			Market Value	=	148,203,192
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	148,203,192
Productivity Loss:	0	0	Homestead Cap	(-)	2,646,543
			23.231 Cap	(-)	7,098,619
			Assessed Value	=	138,458,030
			Total Exemptions Amount (Breakdown on Next Page)	(-)	76,016,720
			Net Taxable	=	62,441,310

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 173,956.49 = 62,441,310 * (0.278592 / 100)

Certified Estimate of Market Value: 148,203,192
 Certified Estimate of Taxable Value: 62,441,310

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	6	0	277,540	277,540
DP	1	75,000	0	75,000
DV1	1	0	12,000	12,000
DV2	1	0	12,000	12,000
EX-XV	75	0	68,102,698	68,102,698
HS	91	3,611,715	0	3,611,715
OV65	41	3,925,767	0	3,925,767
Totals		7,612,482	68,404,238	76,016,720

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Under ARB Review Totals

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Land		Value			
Homesite:		350,500			
Non Homesite:		1,781,350			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	2,131,850
Improvement		Value			
Homesite:		1,620,180			
Non Homesite:		4,287,140	Total Improvements	(+)	5,907,320
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	8,039,170
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	8,039,170
Productivity Loss:	0	0			
			Homestead Cap	(-)	462,458
			23.231 Cap	(-)	574,646
			Assessed Value	=	7,002,066
			Total Exemptions Amount (Breakdown on Next Page)	(-)	333,748
			Net Taxable	=	6,668,318

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 18,577.40 = 6,668,318 * (0.278592 / 100)

Certified Estimate of Market Value:	6,184,791
Certified Estimate of Taxable Value:	5,791,426
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

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Exemption Breakdown

Exemption	Count	Local	State	Total
HS	6	124,960	0	124,960
OV65	3	208,788	0	208,788
	Totals	333,748	0	333,748

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Grand Totals

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Land		Value			
Homesite:		7,700,830			
Non Homesite:		27,982,088			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	35,682,918
Improvement		Value			
Homesite:		34,243,177			
Non Homesite:		85,766,667	Total Improvements	(+)	120,009,844
Non Real		Count	Value		
Personal Property:	6		549,600		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 549,600
			Market Value	=	156,242,362
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	156,242,362
Productivity Loss:	0	0	Homestead Cap	(-)	3,109,001
			23.231 Cap	(-)	7,673,265
			Assessed Value	=	145,460,096
			Total Exemptions Amount (Breakdown on Next Page)	(-)	76,350,468
			Net Taxable	=	69,109,628

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 192,533.89 = 69,109,628 * (0.278592 / 100)

Certified Estimate of Market Value: 154,387,983
 Certified Estimate of Taxable Value: 68,232,736

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

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JBR - BRAZOSPORT COLLEGE
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	6	0	277,540	277,540
DP	1	75,000	0	75,000
DV1	1	0	12,000	12,000
DV2	1	0	12,000	12,000
EX-XV	75	0	68,102,698	68,102,698
HS	97	3,736,675	0	3,736,675
OV65	44	4,134,555	0	4,134,555
Totals		7,946,230	68,404,238	76,350,468

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	171	41.0360	\$158,660	\$39,310,781	\$28,650,850
B	MULTIFAMILY RESIDENCE	5	0.9684	\$0	\$1,190,020	\$891,756
C1	VACANT LOTS AND LAND TRACTS	137	70.1343	\$0	\$7,320,082	\$5,786,533
E	RURAL LAND, NON QUALIFIED OPE	8		\$0	\$138,908	\$138,908
F1	COMMERCIAL REAL PROPERTY	88	75.5945	\$11,550	\$31,375,533	\$26,628,927
J5	RAILROAD	1	11.0200	\$0	\$215,570	\$72,276
L1	COMMERCIAL PERSONAL PROPE	6		\$0	\$549,600	\$272,060
X	TOTALLY EXEMPT PROPERTY	75	148.2104	\$0	\$68,102,698	\$0
Totals			346.9636	\$170,210	\$148,203,192	\$62,441,310

2026 CERTIFIED TOTALS

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Under ARB Review Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	12	2.4366	\$0	\$1,730,880	\$1,098,297
B	MULTIFAMILY RESIDENCE	2	0.4280	\$0	\$590,840	\$590,840
C1	VACANT LOTS AND LAND TRACTS	21	6.7821	\$0	\$784,560	\$701,533
E	RURAL LAND, NON QUALIFIED OPE	1		\$0	\$2,000	\$2,000
F1	COMMERCIAL REAL PROPERTY	18	5.1214	\$0	\$4,930,890	\$4,275,648
Totals			14.7681	\$0	\$8,039,170	\$6,668,318

2026 CERTIFIED TOTALS

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JBR - BRAZOSPORT COLLEGE
Grand Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	183	43.4726	\$158,660	\$41,041,661	\$29,749,147
B	MULTIFAMILY RESIDENCE	7	1.3964	\$0	\$1,780,860	\$1,482,596
C1	VACANT LOTS AND LAND TRACTS	158	76.9164	\$0	\$8,104,642	\$6,488,066
E	RURAL LAND, NON QUALIFIED OPE	9		\$0	\$140,908	\$140,908
F1	COMMERCIAL REAL PROPERTY	106	80.7159	\$11,550	\$36,306,423	\$30,904,575
J5	RAILROAD	1	11.0200	\$0	\$215,570	\$72,276
L1	COMMERCIAL PERSONAL PROPE	6		\$0	\$549,600	\$272,060
X	TOTALLY EXEMPT PROPERTY	75	148.2104	\$0	\$68,102,698	\$0
Totals			361.7317	\$170,210	\$156,242,362	\$69,109,628

2026 CERTIFIED TOTALS

Property Count: 456

JBR - BRAZOSPORT COLLEGE
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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	171	41.0360	\$158,660	\$39,310,781	\$28,650,850
B2	DUPLEX	5	0.9684	\$0	\$1,190,020	\$891,756
C1	VACANT LOT IN CITY	88	33.3570	\$0	\$4,096,501	\$3,504,932
C2	COMMERCIAL OR INDUSTRIAL VAC	49	36.7773	\$0	\$3,223,581	\$2,281,601
E2	FARM OR RANCH OUT BUILDINGS	8		\$0	\$138,908	\$138,908
F1	COMMERCIAL REAL PROPERTY	88	75.5945	\$11,550	\$31,375,533	\$26,628,927
J5	RAILROAD	1	11.0200	\$0	\$215,570	\$72,276
L1	COMMERCIAL PERSONAL PROPER	6		\$0	\$549,600	\$272,060
X	TOTAL EXEMPT	75	148.2104	\$0	\$68,102,698	\$0
Totals			346.9636	\$170,210	\$148,203,192	\$62,441,310

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JBR - BRAZOSPORT COLLEGE
Under ARB Review Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	12	2.4366	\$0	\$1,730,880	\$1,098,297
B2	DUPLEX	2	0.4280	\$0	\$590,840	\$590,840
C1	VACANT LOT IN CITY	3	1.2117	\$0	\$54,460	\$34,218
C2	COMMERCIAL OR INDUSTRIAL VAC	18	5.5704	\$0	\$730,100	\$667,315
E2	FARM OR RANCH OUT BUILDINGS	1		\$0	\$2,000	\$2,000
F1	COMMERCIAL REAL PROPERTY	18	5.1214	\$0	\$4,930,890	\$4,275,648
Totals			14.7681	\$0	\$8,039,170	\$6,668,318

2026 CERTIFIED TOTALS

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Grand Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	183	43.4726	\$158,660	\$41,041,661	\$29,749,147
B2	DUPLEX	7	1.3964	\$0	\$1,780,860	\$1,482,596
C1	VACANT LOT IN CITY	91	34.5687	\$0	\$4,150,961	\$3,539,150
C2	COMMERCIAL OR INDUSTRIAL VAC	67	42.3477	\$0	\$3,953,681	\$2,948,916
E2	FARM OR RANCH OUT BUILDINGS	9		\$0	\$140,908	\$140,908
F1	COMMERCIAL REAL PROPERTY	106	80.7159	\$11,550	\$36,306,423	\$30,904,575
J5	RAILROAD	1	11.0200	\$0	\$215,570	\$72,276
L1	COMMERCIAL PERSONAL PROPER	6		\$0	\$549,600	\$272,060
X	TOTAL EXEMPT	75	148.2104	\$0	\$68,102,698	\$0
Totals			361.7317	\$170,210	\$156,242,362	\$69,109,628

2026 CERTIFIED TOTALS

Property Count: 506

JBR - BRAZOSPORT COLLEGE
Effective Rate Assumption

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New Value

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

New Exemptions

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	6	\$277,540
HS	Homestead	2	\$44,043
OV65	Over 65	2	\$199,144
PARTIAL EXEMPTIONS VALUE LOSS		10	\$520,727
NEW EXEMPTIONS VALUE LOSS			\$520,727

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
OV65	Over 65	37	\$1,132,592
INCREASED EXEMPTIONS VALUE LOSS		37	\$1,132,592
TOTAL EXEMPTIONS VALUE LOSS			\$1,653,319

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
96	\$237,591	\$69,445	\$168,146

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
96	\$237,591	\$69,445	\$168,146

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
96	\$187,635	\$63,715	\$123,920

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
96	\$187,635	\$63,715	\$123,920

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
50	\$8,039,170	\$5,791,181

2026 CERTIFIED TOTALS
JBR - BRAZOSPORT COLLEGE
Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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