



City Council Special Meeting

Thursday, July 31, 2025, 6:30 PM
Council Chambers
200 S. Main St.
Cibolo, Texas 78108

Est. Duration: 15 min

1. Call to Order

2. Roll Call and Excused Absences

3. Invocation

4. Pledge of Allegiance

5. Citizens to be Heard

This is the only time during the Council Meeting that a citizen can address the City Council. It is the opportunity for visitors and guests to address the City Council on any issue to include agenda items. All visitors wishing to speak must fill out the Sign-In Roster prior to the start of the meeting. The City Council may not debate any non-agenda issue, nor may any action be taken on any non-agenda issue at this time; however, the City Council may present any factual response to items brought up by citizens. (Attorney General Opinion – JC-0169) (Limit of three minutes each.) All remarks shall be addressed to the Council as a body. Remarks may also be addressed to any individual member of the Council so long as the remarks are (i) about matters of local public concern and (ii) not disruptive to the meeting or threatening to the member or any attendee including City staff. Any person violating this policy may be requested to leave the meeting, but no person may be requested to leave or forced to leave the meeting because of the viewpoint expressed. This meeting is livestreamed. If anyone would like to make comments on any matter regarding the City of Cibolo or on an agenda item and have this item read at this meeting, please email citysecretary@cibolotx.gov or telephone 210-566-6111 before 5:00 pm the date of the meeting.

6. Discussion/Action

- 6.A. Discussion on the Tax Rate.
- 6.B. Update on the General Fund budget.
- 6.C. Presentation on the Debt Service Fund budget.

7. Adjournment

This Notice of Meeting is posted pursuant to the Texas Government Code 551.041 - .043 on the front bulletin board of the Cibolo Municipal Building, 200 South Main Street, Cibolo, Texas which is a place readily accessible to the public at all times and that said notice was posted on

Peggy Cimics, TRMC

City Secretary

Pursuant to Section 551.071, 551.072, 551.073, 551.074, 551.076, 551.077, 551.084 and 551.087 of the Texas Government Code, the City of Cibolo reserves the right to consult in closed session with the City Attorney regarding any item listed on this agenda. This agenda has been approved by the city's legal counsel and subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551. This has been added to the agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144.

A possible quorum of Council, committees, commissions, boards and corporations may attend this meeting.

This facility is wheelchair accessible and accessible parking space is available. Request for accommodation or interpretive services must be made 48 hours prior to the meeting. Please contact the City Secretary at (210) 566-6111. All cell phones must be turned off before entering the Council Meeting.

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the ____ day of _____ 2025.

Name and Title

A handwritten signature in blue ink that reads "Peggy Lewis". The signature is written in a cursive, flowing style.

Date Posted: July 28, 2025



City Council Special Meeting Staff Report

A. Discussion on the Tax Rate.

Meeting	Agenda Group
Thursday, July 31, 2025, 6:30 PM	Discussion/Action Item: 6A.
From	
Peggy Cimics, City Secretary	

PRIOR CITY COUNCIL ACTION:

N/A

BACKGROUND:

N/A

STAFF RECOMMENDATION:

N/A

FINANCIAL IMPACT:

N/A

MOTION(S):

N/A

Attachments

[2025 Cibolo TNT.pdf](#)

[City of Cibolo - 2025 Certification Report.pdf](#)

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ / \$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: _____ \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: _____ + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: _____ \$ _____</p> <p>B. Current year productivity or special appraised value: _____ - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: _____ \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: _____ + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: _____ - \$ _____</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² _____ - \$ _____</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ _____

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ C. Total value under protest or not certified. Add A and B.	\$ _____
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____/\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ _____ B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____ C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____ D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ _____ E. Add Line 30 to 31D.	\$ _____
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____/\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____ B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ _____ B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ _____ B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____/\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____/\$100 C. Add Line 40B to Line 39.	\$ _____/\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____/\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ D. Subtract amount paid from other resources - \$ _____ E. Adjusted debt. Subtract B, C and D from A.	\$ _____
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ _____
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ % B. Enter the prior year actual collection rate..... % C. Enter the 2023 actual collection rate. % D. Enter the 2022 actual collection rate. % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	_____ %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ _____ /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____ / \$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ / \$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____ / \$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ / \$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ / \$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ / \$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ / \$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ / \$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ / \$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2025 CERTIFICATION



CITY of CIBOLO APPRAISAL ROLL

July 25, 2025

Main Office
3000 N. Austin St.
Seguin, Texas 78155
(830)303-3313 Option 1
(830)372-2874 (Fax)



Schertz Substation
1052 FM 78, Suite 103
Schertz, Texas 78154
(830)303-3313 Option 0

July 25, 2025

Dear Taxing Jurisdiction,

As outlined within Section 26.01 of the Texas Tax Code, appraisal districts are required to prepare and certify to the assessor for each taxing unit, participating in the district, an appraisal roll listing your unit's taxable property. Provided within this report is a copy of the 2024 certified totals report for your taxing unit reported to your respective assessor.

The 2025 report is a combination of **four** documents:

1. TX Tax Code §26.01 Certification Page
2. 2025 Certified Totals Report (as of Supplement 0) – **Current HS/OV65/DP Exemption Amounts**
3. 2025 Certified Totals Report (as of Supplement 1) – **SB4 & SB23 HS/OV65/DP Exemption Amounts¹**
4. 2024 Adjusted Certified Totals Report (as of supplement 102)²

The **§26.01 Certification page** outlines the three key value components certified by our office.

The **§26.01a** value represents the certified net taxable value for properties not under ARB review.

The **§26.01c** section identifies the number of accounts still under ARB review at the time of certification, along with their combined net taxable value. For budgeting purposes, an estimated value is also provided, based on either the taxpayer's stated value (if submitted) or the lower of the current or prior year's value.

When applicable, **§26.01d** includes the number of accounts and total net taxable value for properties known to the district but not yet added to the appraisal roll.

The final three documents included in the 2025 report provide a comprehensive overview of certified property tax data and anticipated legislative impacts. The **2025 Certified Totals Report (Supplement 0)** outlines current exemption amounts for Homesteads, Over 65 individuals, and Disabled Persons. In accordance with guidance from the State Comptroller's Office, a **second 2025 report** has been prepared for our independent school districts to reflect impact of projected increases to these exemptions, contingent upon voter approval of **Senate Bills 4 and 23** in the upcoming November election. This version is clearly marked for distinction. Additionally, **2024 Adjusted Certified Total Reports** are included for taxing units which levied a tax in 2024. The reports provide the most recent adjusted certified values for 2024, as of our office's last processed supplement (102).

¹ School Districts Only

² New Taxing Units for 2025 excluded

Freeze Ceiling Figures Disclaimer

The Guadalupe Appraisal District (GAD) **does not** calculate freeze ceiling totals for eligible property owners. This responsibility belongs to the respective assessor's office. Freeze totals for the current year cannot be determined until the assessor has all necessary components to run the freeze/refreeze process (e.g., MCRs, adopted tax rates).

If updated freeze values from the prior year are submitted in a properly formatted file before certification of the appraisal roll, GAD's software provider (Harris Govern) will upload them into our CAMA system for inclusion in certified total reports (Supplement 0).

If no compatible file is received or if data cannot be matched to the correct accounts, freeze ceiling figures in our reports may be incomplete or outdated.

We **strongly recommend** that taxing units performing in-house calculations for tax rate adoption verify freeze figures directly with their assessor's office.

Sincerely,



Peter Snaddon, R.P.A., C.C.A.
Chief Appraiser

STATE OF TEXAS
COUNTY OF GUADALUPE

TEXAS TAX CODE
SECTION 26.01

CERTIFICATION OF APPRAISAL ROLL FOR: CITY OF CIBOLO

I, Peter Snaddon, Chief Appraiser of Guadalupe Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal, and that I have included in the records all property that I am aware of at an appraised value determined as required by law, with the exception of any properties which will be certified at a later date on a supplemental roll. Further, I certify the inclusion of \$22.28 penalties as final, and a penalty file will be supplied in softcopy format.

I, Peter Snaddon, do hereby certify that the sum of appraised values of all properties on which a protest have been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties at Records Approval.

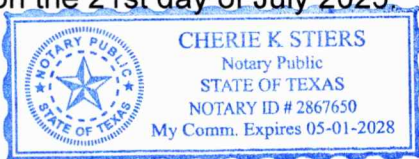
The following values are true and correct to the best of my knowledge.

Sec. 26.01a	2025 Certified Net Taxable Value	: <u>\$ 3,690,704,859</u>
Sec. 26.01c	Total Number of Properties Under Protest	578
	Total Net Taxable Value of Property Under Protest	: \$ 177,667,283
	Estimated taxpayers' opinion of value for those properties still under protest	: <u>\$ 164,559,342</u>
Sec. 26.01d	Total number of properties not under protest or included on the certified appraisal roll.	0
	Estimated Net Taxable Value for those properties not under protest or included on the certified appraisal roll.	\$0

You will receive a supplemental roll at a later date with the additional value remaining after the Appraisal Review Board completes its hearings.

Please note that certified values are subject to change resulting from Appraisal Review Board action, late protests, correction of clerical errors, and the granting of late exemptions.

Approval of the appraisal records by the Guadalupe Appraisal District Board of Review occurred on the 21st day of July 2025.




Peter Snaddon, R.P.A., C.C.A.
Chief Appraiser

Sworn and subscribed before me this 25th day of July 2025.


Cherie K. Stiers

Notary Public State of Texas
My commission expires: 5-01-2028

2025 Certified Totals Report (as of Supplement 0)
Current HS/OV65/DP Exemption Amounts

Property Count: 13,779

CCI - CITY OF CIBOLO
ARB Approved Totals

7/23/2025

5:13:58PM

Land		Value			
Homesite:		448,704,171			
Non Homesite:		375,285,318			
Ag Market:		118,698,720			
Timber Market:		0	Total Land	(+)	942,688,209
Improvement		Value			
Homesite:		2,658,966,538			
Non Homesite:		1,595,440,491	Total Improvements	(+)	4,254,407,029
Non Real		Count	Value		
Personal Property:	583	597,230,328			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	597,230,328
			Market Value	=	5,794,325,566
Ag		Non Exempt	Exempt		
Total Productivity Market:	118,698,720	0			
Ag Use:	799,681	0	Productivity Loss	(-)	117,899,039
Timber Use:	0	0	Appraised Value	=	5,676,426,527
Productivity Loss:	117,899,039	0			
			Homestead Cap	(-)	27,683,179
			23.231 Cap	(-)	16,771,748
			Assessed Value	=	5,631,971,600
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,941,266,741
			Net Taxable	=	3,690,704,859

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	44,200,817	32,368,749	86,534.07	103,898.98	158			
DPS	4,138,506	3,290,312	7,625.57	8,452.72	13			
OV65	332,844,109	258,730,069	747,391.46	825,793.00	1,088			
Total	381,183,432	294,389,130	841,551.10	938,144.70	1,259	Freeze Taxable	(-)	294,389,130
Tax Rate	0.4990000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	2,126,585	982,304	398,561	583,743	5			
Total	2,126,585	982,304	398,561	583,743	5	Transfer Adjustment	(-)	583,743
						Freeze Adjusted Taxable	=	3,395,731,986

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
17,786,253.71 = 3,395,731.986 * (0.4990000 / 100) + 841,551.10

Certified Estimate of Market Value:	5,794,325,566
Certified Estimate of Taxable Value:	3,690,704,859

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

2025 CERTIFIED TOTALS

Property Count: 13,779

CCI - CITY OF CIBOLO
ARB Approved Totals

7/23/2025

5:15:38PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	533,375,084	0	533,375,084
DP	230	920,361	0	920,361
DPS	14	57,500	0	57,500
DV1	116	0	618,500	618,500
DV1S	20	0	82,500	82,500
DV2	124	0	774,750	774,750
DV2S	10	0	45,000	45,000
DV3	195	0	1,653,000	1,653,000
DV3S	16	0	110,000	110,000
DV4	2,430	0	11,991,521	11,991,521
DV4S	176	0	816,000	816,000
DVHS	2,555	0	980,110,452	980,110,452
DVHSS	54	0	16,903,520	16,903,520
EX-XJ	1	0	24,950,163	24,950,163
EX-XN	18	0	21,049,288	21,049,288
EX-XU	2	0	150,114	150,114
EX-XV	119	0	335,231,124	335,231,124
EX366	84	0	80,183	80,183
LIH	1	0	2,250,000	2,250,000
MASSS	2	0	707,424	707,424
OV65	1,973	7,860,741	0	7,860,741
OV65S	92	325,000	0	325,000
SO	70	1,204,516	0	1,204,516
Totals		543,743,202	1,397,523,539	1,941,266,741

2025 CERTIFIED TOTALS

Property Count: 578

CCI - CITY OF CIBOLO
Under ARB Review Totals

7/23/2025

5:13:58PM

Land		Value			
Homesite:		16,760,033			
Non Homesite:		18,693,658			
Ag Market:		5,404,271			
Timber Market:		0	Total Land	(+)	40,857,962
Improvement		Value			
Homesite:		100,993,827			
Non Homesite:		48,946,573	Total Improvements	(+)	149,940,400
Non Real		Count	Value		
Personal Property:	13		833,233		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 833,233
			Market Value	=	191,631,595
Ag	Non Exempt	Exempt			
Total Productivity Market:	5,404,271	0			
Ag Use:	15,952	0	Productivity Loss	(-)	5,388,319
Timber Use:	0	0	Appraised Value	=	186,243,276
Productivity Loss:	5,388,319	0			
			Homestead Cap	(-)	1,457,285
			23.231 Cap	(-)	1,071,726
			Assessed Value	=	183,714,265
			Total Exemptions Amount (Breakdown on Next Page)	(-)	6,046,982
			Net Taxable	=	177,667,283

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	796,662	745,652	1,712.68	1,712.68	4			
OV65	7,280,956	7,059,956	20,589.43	20,589.43	26			
Total	8,077,618	7,805,608	22,302.11	22,302.11	30	Freeze Taxable	(-)	7,805,608
Tax Rate	0.4990000							
						Freeze Adjusted Taxable	=	169,861,675

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
869,911.87 = 169,861,675 * (0.4990000 / 100) + 22,302.11

Certified Estimate of Market Value: 175,473,320
Certified Estimate of Taxable Value: 164,559,342
Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 578

CCI - CITY OF CIBOLO
Under ARB Review Totals

7/23/2025

5:15:38PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	7	32,139	0	32,139
DV1	5	0	25,000	25,000
DV2	10	0	79,500	79,500
DV2S	1	0	7,500	7,500
DV3	10	0	104,000	104,000
DV4	51	0	564,000	564,000
DV4S	1	0	12,000	12,000
DVHS	9	0	3,085,840	3,085,840
EX-XV	2	0	1,677,956	1,677,956
EX366	1	0	2,202	2,202
OV65	65	315,000	0	315,000
OV65S	2	10,000	0	10,000
SO	7	131,845	0	131,845
Totals		488,984	5,557,998	6,046,982

2025 CERTIFIED TOTALS

Property Count: 14,357

CCI - CITY OF CIBOLO
Grand Totals

7/23/2025

5:13:58PM

Land		Value			
Homesite:		465,464,204			
Non Homesite:		393,978,976			
Ag Market:		124,102,991			
Timber Market:		0	Total Land	(+)	983,546,171
Improvement		Value			
Homesite:		2,759,960,365			
Non Homesite:		1,644,387,064	Total Improvements	(+)	4,404,347,429
Non Real		Count	Value		
Personal Property:	596		598,063,561		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					5,985,957,161
Ag		Non Exempt	Exempt		
Total Productivity Market:	124,102,991		0		
Ag Use:	815,633		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	123,287,358		0		5,862,669,803
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	
				Net Taxable	=
					3,868,372,142

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	44,997,479	33,114,401	88,246.75	105,611.66	162		
DPS	4,138,506	3,290,312	7,625.57	8,452.72	13		
OV65	340,125,065	265,790,025	767,980.89	846,382.43	1,114		
Total	389,261,050	302,194,738	863,853.21	960,446.81	1,289	Freeze Taxable	(-)
Tax Rate	0.4990000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	2,126,585	982,304	398,561	583,743	5		
Total	2,126,585	982,304	398,561	583,743	5	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							3,565,593,661

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 18,656,165.58 = 3,565,593,661 * (0.4990000 / 100) + 863,853.21

Certified Estimate of Market Value: 5,969,798,886
 Certified Estimate of Taxable Value: 3,855,264,201

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

2025 CERTIFIED TOTALS

Property Count: 14,357

CCI - CITY OF CIBOLO
Grand Totals

7/23/2025

5:15:38PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	533,375,084	0	533,375,084
DP	237	952,500	0	952,500
DPS	14	57,500	0	57,500
DV1	121	0	643,500	643,500
DV1S	20	0	82,500	82,500
DV2	134	0	854,250	854,250
DV2S	11	0	52,500	52,500
DV3	205	0	1,757,000	1,757,000
DV3S	16	0	110,000	110,000
DV4	2,481	0	12,555,521	12,555,521
DV4S	177	0	828,000	828,000
DVHS	2,564	0	983,196,292	983,196,292
DVHSS	54	0	16,903,520	16,903,520
EX-XJ	1	0	24,950,163	24,950,163
EX-XN	18	0	21,049,288	21,049,288
EX-XU	2	0	150,114	150,114
EX-XV	121	0	336,909,080	336,909,080
EX366	85	0	82,385	82,385
LIH	1	0	2,250,000	2,250,000
MASSS	2	0	707,424	707,424
OV65	2,038	8,175,741	0	8,175,741
OV65S	94	335,000	0	335,000
SO	77	1,336,361	0	1,336,361
Totals		544,232,186	1,403,081,537	1,947,313,723

2025 CERTIFIED TOTALS

Property Count: 13,779

CCI - CITY OF CIBOLO
ARB Approved Totals

7/23/2025

5:15:38PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,637	2,776.3544	\$103,378,278	\$3,840,452,221	\$2,792,615,348
B	MULTIFAMILY RESIDENCE	27	39.6100	\$21,543,513	\$84,015,932	\$83,761,772
C1	VACANT LOTS AND LAND TRACTS	465	798.1570	\$0	\$47,133,071	\$45,743,837
D1	QUALIFIED OPEN-SPACE LAND	205	4,621.2631	\$0	\$118,698,720	\$791,316
D2	IMPROVEMENTS ON QUALIFIED OP	68		\$0	\$1,119,387	\$1,117,759
E	RURAL LAND, NON QUALIFIED OPE	208	965.3154	\$443,217	\$58,227,498	\$50,123,366
F1	COMMERCIAL REAL PROPERTY	189	497.8856	\$25,634,411	\$312,969,896	\$305,905,450
F2	INDUSTRIAL AND MANUFACTURIN	16	214.2026	\$1,076,152	\$338,712,061	\$106,498,431
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,285,098	\$1,285,098
J3	ELECTRIC COMPANY (INCLUDING C	5		\$0	\$14,986,590	\$14,986,590
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$611,729	\$611,729
J5	RAILROAD	2		\$0	\$1,447,338	\$1,447,338
J6	PIPELAND COMPANY	1		\$0	\$6,707	\$6,707
J7	CABLE TELEVISION COMPANY	1		\$0	\$39,564	\$39,564
L1	COMMERCIAL PERSONAL PROPE	424		\$0	\$106,418,781	\$106,313,486
L2	INDUSTRIAL AND MANUFACTURIN	32		\$0	\$445,032,618	\$142,859,948
M1	TANGIBLE OTHER PERSONAL, MOB	152		\$644,869	\$6,127,279	\$5,541,859
O	RESIDENTIAL INVENTORY	243	51.5224	\$14,633,789	\$24,949,509	\$24,939,538
S	SPECIAL INVENTORY TAX	7		\$0	\$6,115,723	\$6,115,723
X	TOTALLY EXEMPT PROPERTY	225	1,034.0892	\$0	\$385,975,844	\$0
Totals			10,998.3997	\$167,354,229	\$5,794,325,566	\$3,690,704,859

2025 CERTIFIED TOTALS

Property Count: 578

CCI - CITY OF CIBOLO
Under ARB Review Totals

7/23/2025 5:15:38PM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	503	102.5624	\$2,617,981	\$157,363,206	\$151,851,077
B	MULTIFAMILY RESIDENCE	2	0.3590	\$0	\$722,000	\$722,000
C1	VACANT LOTS AND LAND TRACTS	11	51.9485	\$0	\$2,936,550	\$2,907,206
D1	QUALIFIED OPEN-SPACE LAND	9	109.6210	\$0	\$5,404,271	\$15,952
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$76,468	\$76,468
E	RURAL LAND, NON QUALIFIED OPE	17	103.8510	\$0	\$4,799,294	\$3,989,311
F1	COMMERCIAL REAL PROPERTY	17	46.6610	\$2,853,810	\$17,520,535	\$16,977,283
L1	COMMERCIAL PERSONAL PROPE	12		\$0	\$831,031	\$829,904
M1	TANGIBLE OTHER PERSONAL, MOB	5		\$0	\$77,157	\$77,157
O	RESIDENTIAL INVENTORY	1	0.1800	\$192,301	\$220,925	\$220,925
X	TOTALLY EXEMPT PROPERTY	3	9.3670	\$0	\$1,680,158	\$0
Totals			424.5499	\$5,664,092	\$191,631,595	\$177,667,283

2025 CERTIFIED TOTALS

Property Count: 14,357

CCI - CITY OF CIBOLO
Grand Totals

7/23/2025

5:15:38PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	12,140	2,878.9168	\$105,996,259	\$3,997,815,427	\$2,944,466,425
B	MULTIFAMILY RESIDENCE	29	39.9690	\$21,543,513	\$84,737,932	\$84,483,772
C1	VACANT LOTS AND LAND TRACTS	476	850.1055	\$0	\$50,069,621	\$48,651,043
D1	QUALIFIED OPEN-SPACE LAND	214	4,730.8841	\$0	\$124,102,991	\$807,268
D2	IMPROVEMENTS ON QUALIFIED OP	72		\$0	\$1,195,855	\$1,194,227
E	RURAL LAND, NON QUALIFIED OPE	225	1,069.1664	\$443,217	\$63,026,792	\$54,112,677
F1	COMMERCIAL REAL PROPERTY	206	544.5466	\$28,488,221	\$330,490,431	\$322,882,733
F2	INDUSTRIAL AND MANUFACTURIN	16	214.2026	\$1,076,152	\$338,712,061	\$106,498,431
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,285,098	\$1,285,098
J3	ELECTRIC COMPANY (INCLUDING C	5		\$0	\$14,986,590	\$14,986,590
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$611,729	\$611,729
J5	RAILROAD	2		\$0	\$1,447,338	\$1,447,338
J6	PIPELAND COMPANY	1		\$0	\$6,707	\$6,707
J7	CABLE TELEVISION COMPANY	1		\$0	\$39,564	\$39,564
L1	COMMERCIAL PERSONAL PROPE	436		\$0	\$107,249,812	\$107,143,390
L2	INDUSTRIAL AND MANUFACTURIN	32		\$0	\$445,032,618	\$142,859,948
M1	TANGIBLE OTHER PERSONAL, MOB	157		\$644,869	\$6,204,436	\$5,619,016
O	RESIDENTIAL INVENTORY	244	51.7024	\$14,826,090	\$25,170,434	\$25,160,463
S	SPECIAL INVENTORY TAX	7		\$0	\$6,115,723	\$6,115,723
X	TOTALLY EXEMPT PROPERTY	228	1,043.4562	\$0	\$387,656,002	\$0
Totals			11,422.9496	\$173,018,321	\$5,985,957,161	\$3,868,372,142

2025 CERTIFIED TOTALS

Property Count: 13,779

CCI - CITY OF CIBOLO
ARB Approved Totals

7/23/2025

5:15:38PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	RESIDENTIAL SINGLE FAMILY	11,313	2,553.2237	\$103,175,470	\$3,803,106,808	\$2,761,085,807
A2	REAL MH AND LAND (LOT) UPON WH	170	136.5230	\$3,502	\$24,765,359	\$21,244,527
A3	SUBSTANTIAL NON-RES +\$1000	29	27.9006	\$0	\$2,842,128	\$2,308,245
A4	LEASEHOLD IMPR RESIDENTIAL	4	0.3444	\$0	\$242,778	\$213,087
A6	LAND / PERSONAL PROPERTY MH T	139	56.7888	\$77,176	\$9,195,126	\$7,463,660
A7	LAND UPON WHICH SIT DIFFERENT C	4	1.5739	\$122,130	\$300,022	\$300,022
B		1	5.1550	\$0	\$2,250,000	\$2,250,000
B1	MULTI-FAMILY (5 UNITS OR GREATER)	4	33.0300	\$21,543,513	\$72,370,374	\$72,229,060
B2	MULTI-FAMILY (2-4 UNITS)	22	1.4250	\$0	\$9,395,558	\$9,282,712
C1	VACANT RES & COMM LOTS	125	361.5960	\$0	\$45,599,710	\$44,281,612
C3	NON BUILDABLE COMMON AREAS	339	426.8260	\$0	\$446,924	\$375,788
C4	VACANT COMMERCIAL LOTS/TRAC	3	9.7350	\$0	\$1,086,437	\$1,086,437
D1	ACREAGE RANCH LAND	68	1,186.9377	\$0	\$28,283,937	\$211,940
D2	IMPROVEMENTS ON QUALIFIED LAN	68		\$0	\$1,119,387	\$1,117,759
D3	CULTIVATED LAND	80	2,041.6634	\$0	\$45,494,164	\$1,574,582
D5	NATIVE PASTURE LAND	80	1,419.0920	\$0	\$46,310,910	\$113,524
D7	ORCHARDS	1	2.0000	\$0	\$27,920	\$790
E1	REAL FARM & RANCH IMPR(RES)	104	221.5697	\$443,217	\$29,637,542	\$23,402,949
E2	REAL MH AND RURAL LAND UPON W	15	8.3320	\$0	\$1,666,407	\$1,407,124
E3	REAL PROP & IMPROV ON NON QUA	16	116.5616	\$0	\$3,316,330	\$3,282,227
E4	LEASEHOLD IMPR RESIDENTIAL	3	1.5500	\$0	\$298,820	\$298,820
E5	RURAL LAND NON-QUALIFIED	68	580.5541	\$0	\$21,402,244	\$20,166,617
E6	RURAL LAND / PERSONAL MH THAT F	12	6.2680	\$0	\$432,484	\$400,649
E7	LAND UPON WHICH SIT DIFFERENT C	3	2.0500	\$0	\$55,460	\$55,460
F1	REAL COMMERCIAL	178	481.6726	\$25,634,411	\$309,540,970	\$302,606,650
F2	REAL INDUSTRIAL	16	214.2026	\$1,076,152	\$338,712,061	\$106,498,431
F3	LAND WITH NON-STRUCTURAL IMP	11	16.2130	\$0	\$3,367,358	\$3,237,232
F4	COMM/INDUST LEASEHOLD IMPR	2		\$0	\$61,568	\$61,568
J2	GAS COMPANIES	1		\$0	\$1,285,098	\$1,285,098
J3	ELECTRIC COMPANIES	5		\$0	\$14,986,590	\$14,986,590
J4	TELEPHONE COMPANIES	4		\$0	\$611,729	\$611,729
J5	RAILROADS	2		\$0	\$1,447,338	\$1,447,338
J6	PIPELINES	1		\$0	\$6,707	\$6,707
J7	CABLE COMPANIES	1		\$0	\$39,564	\$39,564
L1	TANGIBLE COMMERCIAL PERSONAL	424		\$0	\$106,418,781	\$106,313,486
L2	INDUSTRIAL PERSONAL PROPERTY	32		\$0	\$445,032,618	\$142,859,948
M1	MANUFACTURED HOUSE PERSONA	152		\$644,869	\$6,127,279	\$5,541,859
O1	INVENTORY-RESIDENTIAL	243	51.5224	\$14,633,789	\$24,949,509	\$24,939,538
S	SPECIAL INVENTORY	7		\$0	\$6,115,723	\$6,115,723
X	EXEMPT	225	1,034.0892	\$0	\$385,975,844	\$0
Totals			10,998.3997	\$167,354,229	\$5,794,325,566	\$3,690,704,859

2025 CERTIFIED TOTALS

Property Count: 578

CCI - CITY OF CIBOLO
Under ARB Review Totals

7/23/2025 5:15:38PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	RESIDENTIAL SINGLE FAMILY	489	96.7254	\$2,581,857	\$156,905,032	\$151,433,712
A2	REAL MH AND LAND (LOT) UPON WH	1	0.7390	\$0	\$120,461	\$115,461
A3	SUBSTANTIAL NON-RES +\$1000	2	4.0980	\$0	\$6,205	\$5,126
A6	LAND / PERSONAL PROPERTY MH T	12	1.0000	\$36,124	\$331,508	\$296,778
B2	MULTI-FAMILY (2-4 UNITS)	2	0.3590	\$0	\$722,000	\$722,000
C1	VACANT RES & COMM LOTS	9	42.9655	\$0	\$2,910,516	\$2,881,172
C3	NON BUILDABLE COMMON AREAS	2	8.9830	\$0	\$26,034	\$26,034
D1	ACREAGE RANCH LAND	5	66.7020	\$0	\$3,668,876	\$11,290
D2	IMPROVEMENTS ON QUALIFIED LAN	4		\$0	\$76,468	\$76,468
D3	CULTIVATED LAND	1	3.0200	\$0	\$180,003	\$698
D5	NATIVE PASTURE LAND	4	39.8990	\$0	\$1,555,392	\$3,964
E1	REAL FARM & RANCH IMPR(RES)	6	13.0100	\$0	\$2,008,227	\$1,483,770
E3	REAL PROP & IMPROV ON NON QUA	2	4.7000	\$0	\$307,880	\$277,959
E5	RURAL LAND NON-QUALIFIED	8	84.1410	\$0	\$2,392,699	\$2,165,434
E7	LAND UPON WHICH SIT DIFFERENT C	2	2.0000	\$0	\$90,488	\$62,148
F1	REAL COMMERCIAL	17	46.6610	\$2,853,810	\$17,520,535	\$16,977,283
L1	TANGIBLE COMMERCIAL PERSONAL	12		\$0	\$831,031	\$829,904
M1	MANUFACTURED HOUSE PERSONA	5		\$0	\$77,157	\$77,157
O1	INVENTORY-RESIDENTIAL	1	0.1800	\$192,301	\$220,925	\$220,925
X	EXEMPT	3	9.3670	\$0	\$1,680,158	\$0
Totals			424.5499	\$5,664,092	\$191,631,595	\$177,667,283

2025 CERTIFIED TOTALS

Property Count: 14,357

CCI - CITY OF CIBOLO
Grand Totals

7/23/2025

5:15:38PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	RESIDENTIAL SINGLE FAMILY	11,802	2,649.9491	\$105,757,327	\$3,960,011,840	\$2,912,519,519
A2	REAL MH AND LAND (LOT) UPON WH	171	137.2620	\$3,502	\$24,885,820	\$21,359,988
A3	SUBSTANTIAL NON-RES +\$1000	31	31.9986	\$0	\$2,848,333	\$2,313,371
A4	LEASEHOLD IMPR RESIDENTIAL	4	0.3444	\$0	\$242,778	\$213,087
A6	LAND / PERSONAL PROPERTY MH T	151	57.7888	\$113,300	\$9,526,634	\$7,760,438
A7	LAND UPON WHICH SIT DIFFERENT C	4	1.5739	\$122,130	\$300,022	\$300,022
B		1	5.1550	\$0	\$2,250,000	\$2,250,000
B1	MULTI-FAMILY (5 UNITS OR GREATER)	4	33.0300	\$21,543,513	\$72,370,374	\$72,229,060
B2	MULTI-FAMILY (2-4 UNITS)	24	1.7840	\$0	\$10,117,558	\$10,004,712
C1	VACANT RES & COMM LOTS	134	404.5615	\$0	\$48,510,226	\$47,162,784
C3	NON BUILDABLE COMMON AREAS	341	435.8090	\$0	\$472,958	\$401,822
C4	VACANT COMMERCIAL LOTS/TRAC	3	9.7350	\$0	\$1,086,437	\$1,086,437
D1	ACREAGE RANCH LAND	73	1,253.6397	\$0	\$31,952,813	\$223,230
D2	IMPROVEMENTS ON QUALIFIED LAN	72		\$0	\$1,195,855	\$1,194,227
D3	CULTIVATED LAND	81	2,044.6834	\$0	\$45,674,167	\$1,575,280
D5	NATIVE PASTURE LAND	84	1,458.9910	\$0	\$47,866,302	\$117,488
D7	ORCHARDS	1	2.0000	\$0	\$27,920	\$790
E1	REAL FARM & RANCH IMPR(RES)	110	234.5797	\$443,217	\$31,645,769	\$24,886,719
E2	REAL MH AND RURAL LAND UPON W	15	8.3320	\$0	\$1,666,407	\$1,407,124
E3	REAL PROP & IMPROV ON NON QUA	18	121.2616	\$0	\$3,624,210	\$3,560,186
E4	LEASEHOLD IMPR RESIDENTIAL	3	1.5500	\$0	\$298,820	\$298,820
E5	RURAL LAND NON-QUALIFIED	76	664.6951	\$0	\$23,794,943	\$22,332,051
E6	RURAL LAND / PERSONAL MH THAT F	12	6.2680	\$0	\$432,484	\$400,649
E7	LAND UPON WHICH SIT DIFFERENT C	5	4.0500	\$0	\$145,948	\$117,608
F1	REAL COMMERCIAL	195	528.3336	\$28,488,221	\$327,061,505	\$319,583,933
F2	REAL INDUSTRIAL	16	214.2026	\$1,076,152	\$338,712,061	\$106,498,431
F3	LAND WITH NON-STRUCTURAL IMP	11	16.2130	\$0	\$3,367,358	\$3,237,232
F4	COMM/INDUST LEASEHOLD IMPR	2		\$0	\$61,568	\$61,568
J2	GAS COMPANIES	1		\$0	\$1,285,098	\$1,285,098
J3	ELECTRIC COMPANIES	5		\$0	\$14,986,590	\$14,986,590
J4	TELEPHONE COMPANIES	4		\$0	\$611,729	\$611,729
J5	RAILROADS	2		\$0	\$1,447,338	\$1,447,338
J6	PIPELINES	1		\$0	\$6,707	\$6,707
J7	CABLE COMPANIES	1		\$0	\$39,564	\$39,564
L1	TANGIBLE COMMERCIAL PERSONAL	436		\$0	\$107,249,812	\$107,143,390
L2	INDUSTRIAL PERSONAL PROPERTY	32		\$0	\$445,032,618	\$142,859,948
M1	MANUFACTURED HOUSE PERSONA	157		\$644,869	\$6,204,436	\$5,619,016
O1	INVENTORY-RESIDENTIAL	244	51.7024	\$14,826,090	\$25,170,434	\$25,160,463
S	SPECIAL INVENTORY	7		\$0	\$6,115,723	\$6,115,723
X	EXEMPT	228	1,043.4562	\$0	\$387,656,002	\$0
Totals			11,422.9496	\$173,018,321	\$5,985,957,161	\$3,868,372,142

2025 CERTIFIED TOTALS

Property Count: 14,357

CCI - CITY OF CIBOLO
Effective Rate Assumption

7/23/2025

5:15:38PM

New Value

TOTAL NEW VALUE MARKET:	\$173,018,321
TOTAL NEW VALUE TAXABLE:	\$136,787,605

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$600,895
EX-XV	Other Exemptions (including public property, r	2	2024 Market Value	\$3,346,355
EX366	HOUSE BILL 366	24	2024 Market Value	\$66,816
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,014,066

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	4	\$20,000
DV1	Disabled Veterans 10% - 29%	9	\$45,000
DV2	Disabled Veterans 30% - 49%	11	\$82,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	11	\$110,000
DV4	Disabled Veterans 70% - 100%	216	\$1,408,452
DV4S	Disabled Veterans Surviving Spouse 70% - 100	15	\$132,000
DVHS	Disabled Veteran Homestead	151	\$58,116,226
OV65	OVER 65	172	\$762,522
OV65S	OVER 65 Surviving Spouse	4	\$10,000
PARTIAL EXEMPTIONS VALUE LOSS		594	\$60,694,200
NEW EXEMPTIONS VALUE LOSS			\$64,708,266

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$64,708,266

New Ag / Timber Exemptions**New Annexations**

Count	Market Value	Taxable Value
1	\$182,884	\$0

New Deannexations**Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,430	\$340,481	\$3,056	\$337,425
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,357	\$340,400	\$2,619	\$337,781

2025 CERTIFIED TOTALS
CCI - CITY OF CIBOLO
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
578	\$191,631,595.00	\$164,559,342

2024 Adjusted Certified Totals Report
(as of supplement 102)

2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
ARB Approved Totals

7/22/2025 12:35:16PM

Land		Value			
Homesite:		452,114,503			
Non Homesite:		398,423,284			
Ag Market:		119,605,501			
Timber Market:		0	Total Land	(+)	970,143,288
Improvement		Value			
Homesite:		2,937,227,118			
Non Homesite:		1,500,918,459	Total Improvements	(+)	4,438,145,577
Non Real		Count	Value		
Personal Property:	552		452,943,368		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	= 452,943,368
					= 5,861,232,233
Ag		Non Exempt	Exempt		
Total Productivity Market:	119,605,501		0		
Ag Use:	881,024		0	Productivity Loss	(-) 118,724,477
Timber Use:	0		0	Appraised Value	= 5,742,507,756
Productivity Loss:	118,724,477		0		
				Homestead Cap	(-) 73,643,778
				23.231 Cap	(-) 11,640,555
				Assessed Value	= 5,657,223,423
				Total Exemptions Amount	(-) 1,841,423,755
				(Breakdown on Next Page)	
				Net Taxable	= 3,815,799,668

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	51,169,542	37,225,957	94,887.25	113,293.61	177		
DPS	3,653,141	3,181,681	7,179.69	8,006.84	11		
OV65	380,505,951	300,391,942	812,745.78	886,492.66	1,176		
Total	435,328,634	340,799,580	914,812.72	1,007,793.11	1,364	Freeze Taxable	(-) 340,799,580
Tax Rate	0.4990000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	372,118	369,618	204,861	164,757	1		
OV65	2,611,894	2,283,731	1,845,082	438,649	7		
Total	2,984,012	2,653,349	2,049,943	603,406	8	Transfer Adjustment	(-) 603,406
						Freeze Adjusted Taxable	= 3,474,396,682

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 18,252,052.16 = 3,474,396,682 * (0.4990000 / 100) + 914,812.72

Certified Estimate of Market Value: 5,861,232,233
 Certified Estimate of Taxable Value: 3,815,799,668

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

2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
ARB Approved Totals

7/22/2025

12:36:00PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	454,139,239	0	454,139,239
DP	254	1,019,167	0	1,019,167
DPS	12	52,500	0	52,500
DV1	127	0	659,500	659,500
DV1S	23	0	97,500	97,500
DV2	148	0	972,750	972,750
DV2S	10	0	45,000	45,000
DV3	235	0	2,085,000	2,085,000
DV3S	17	0	130,000	130,000
DV4	2,378	0	12,863,142	12,863,142
DV4S	166	0	822,000	822,000
DVHS	2,520	0	958,909,570	958,909,570
DVHSS	51	0	16,582,022	16,582,022
EX-XA	1	0	346,355	346,355
EX-XJ	1	0	24,581,625	24,581,625
EX-XN	19	0	17,113,131	17,113,131
EX-XU	2	0	149,785	149,785
EX-XV	115	0	337,531,500	337,531,500
EX-XV (Prorated)	3	0	1,051,649	1,051,649
EX366	78	0	68,592	68,592
LIH	1	0	1,894,800	1,894,800
MASSS	2	0	733,700	733,700
OV65	1,959	7,919,864	0	7,919,864
OV65S	90	322,500	0	322,500
SO	66	1,332,864	0	1,332,864
Totals		464,786,134	1,376,637,621	1,841,423,755

2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
Grand Totals

7/22/2025 12:35:16PM

Land		Value			
Homesite:		452,114,503			
Non Homesite:		398,423,284			
Ag Market:		119,605,501			
Timber Market:		0	Total Land	(+)	970,143,288
Improvement		Value			
Homesite:		2,937,227,118			
Non Homesite:		1,500,918,459	Total Improvements	(+)	4,438,145,577
Non Real		Count	Value		
Personal Property:	552		452,943,368		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					452,943,368
					5,861,232,233
Ag		Non Exempt	Exempt		
Total Productivity Market:	119,605,501		0		
Ag Use:	881,024		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	118,724,477		0		5,742,507,756
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	
				Net Taxable	=
					3,815,799,668

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	51,169,542	37,225,957	94,887.25	113,293.61	177		
DPS	3,653,141	3,181,681	7,179.69	8,006.84	11		
OV65	380,505,951	300,391,942	812,745.78	886,492.66	1,176		
Total	435,328,634	340,799,580	914,812.72	1,007,793.11	1,364	Freeze Taxable	(-) 340,799,580
Tax Rate	0.4990000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	372,118	369,618	204,861	164,757	1		
OV65	2,611,894	2,283,731	1,845,082	438,649	7		
Total	2,984,012	2,653,349	2,049,943	603,406	8	Transfer Adjustment	(-) 603,406
						Freeze Adjusted Taxable	= 3,474,396,682

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
18,252,052.16 = 3,474,396,682 * (0.4990000 / 100) + 914,812.72

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Certified Estimate of Taxable Value: 3,815,799,668

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

2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
Grand Totals

7/22/2025

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2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
ARB Approved Totals

7/22/2025 12:36:00PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,763	2,812.9779	\$102,651,996	\$4,067,816,300	\$2,995,586,238
B	MULTIFAMILY RESIDENCE	32	41.4150	\$43,496,280	\$57,061,507	\$56,412,896
C1	VACANT LOTS AND LAND TRACTS	494	928.3839	\$0	\$65,461,176	\$63,198,233
D1	QUALIFIED OPEN-SPACE LAND	212	4,721.0394	\$0	\$119,605,501	\$871,702
D2	IMPROVEMENTS ON QUALIFIED OP	74		\$17,949	\$955,872	\$953,718
E	RURAL LAND, NON QUALIFIED OPE	226	1,024.5754	\$514,429	\$57,004,189	\$53,557,006
F1	COMMERCIAL REAL PROPERTY	195	526.5619	\$12,000,632	\$280,728,696	\$273,387,390
F2	INDUSTRIAL AND MANUFACTURIN	13	208.8206	\$32,269,536	\$329,188,823	\$100,609,512
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,043,097	\$1,043,097
J3	ELECTRIC COMPANY (INCLUDING C	5		\$0	\$13,560,897	\$13,560,897
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$543,028	\$543,028
J5	RAILROAD	2		\$0	\$1,350,309	\$1,350,309
J6	PIPELAND COMPANY	1		\$0	\$6,707	\$6,707
J7	CABLE TELEVISION COMPANY	1		\$0	\$34,254	\$34,254
L1	COMMERCIAL PERSONAL PROPE	401		\$169,193	\$78,066,099	\$77,999,108
L2	INDUSTRIAL AND MANUFACTURIN	32		\$15,015,453	\$336,812,909	\$111,252,981
M1	TANGIBLE OTHER PERSONAL, MOB	158		\$289,358	\$5,107,918	\$4,803,153
O	RESIDENTIAL INVENTORY	613	126.4162	\$30,628,708	\$59,007,139	\$56,450,323
S	SPECIAL INVENTORY TAX	5		\$0	\$4,179,116	\$4,179,116
X	TOTALLY EXEMPT PROPERTY	220	1,034.9651	\$2,580,396	\$383,698,696	\$0
Totals			11,425.1554	\$239,633,930	\$5,861,232,233	\$3,815,799,668

2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
Grand Totals

7/22/2025 12:36:00PM

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J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,043,097	\$1,043,097
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J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$543,028	\$543,028
J5	RAILROAD	2		\$0	\$1,350,309	\$1,350,309
J6	PIPELAND COMPANY	1		\$0	\$6,707	\$6,707
J7	CABLE TELEVISION COMPANY	1		\$0	\$34,254	\$34,254
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L2	INDUSTRIAL AND MANUFACTURIN	32		\$15,015,453	\$336,812,909	\$111,252,981
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2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
ARB Approved Totals

7/22/2025 12:36:00PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	RESIDENTIAL SINGLE FAMILY	11,428	2,572.6102	\$102,492,764	\$4,033,518,113	\$2,965,289,299
A2	REAL MH AND LAND (LOT) UPON WH	169	137.8112	\$24,564	\$22,859,807	\$20,228,678
A3	SUBSTANTIAL NON-RES +\$1000	38	46.9186	\$5,171	\$2,886,047	\$2,452,601
A4	LEASEHOLD IMPR RESIDENTIAL	5	0.6888	\$0	\$328,410	\$287,014
A6	LAND / PERSONAL PROPERTY MH T	147	53.6741	\$129,497	\$8,082,477	\$7,187,200
A7	LAND UPON WHICH SIT DIFFERENT C	3	1.2750	\$0	\$141,446	\$141,446
B		1	5.1550	\$0	\$1,894,799	\$1,894,800
B1	MULTI-FAMILY (5 UNITS OR GREATER)	4	33.0300	\$37,159,588	\$43,775,449	\$43,549,127
B2	MULTI-FAMILY (2-4 UNITS)	27	3.2300	\$6,336,692	\$11,391,259	\$10,968,969
C1	VACANT RES & COMM LOTS	154	489.4529	\$0	\$65,082,570	\$62,820,990
C3	NON BUILDABLE COMMON AREAS	342	438.9310	\$0	\$378,606	\$377,243
D1	ACREAGE RANCH LAND	76	1,305.2896	\$0	\$33,429,737	\$254,771
D2	IMPROVEMENTS ON QUALIFIED LAN	74		\$17,949	\$955,872	\$953,718
D3	CULTIVATED LAND	84	2,057.4539	\$0	\$44,119,335	\$1,911,137
D5	NATIVE PASTURE LAND	82	1,386.6579	\$0	\$43,427,043	\$115,514
D7	ORCHARDS	1	2.0000	\$0	\$39,832	\$726
E1	REAL FARM & RANCH IMPR(RES)	114	217.3187	\$265,353	\$26,681,863	\$23,373,929
E2	REAL MH AND RURAL LAND UPON W	18	10.5820	\$58,490	\$1,466,574	\$1,402,640
E3	REAL PROP & IMPROV ON NON QUA	22	66.7360	\$84,412	\$3,005,421	\$3,002,402
E4	LEASEHOLD IMPR RESIDENTIAL	3	1.5500	\$0	\$331,218	\$331,218
E5	RURAL LAND NON-QUALIFIED	73	691.2167	\$0	\$23,712,168	\$23,647,372
E6	RURAL LAND / PERSONAL MH THAT I	11	4.8100	\$106,174	\$344,709	\$337,209
E7	LAND UPON WHICH SIT DIFFERENT C	2	2.0000	\$0	\$51,790	\$51,790
F1	REAL COMMERCIAL	185	516.4479	\$12,000,632	\$278,827,817	\$271,486,511
F2	REAL INDUSTRIAL	13	208.8206	\$32,269,536	\$329,188,823	\$100,609,512
F3	LAND WITH NON-STRUCTURAL IMP	8	10.1140	\$0	\$1,839,428	\$1,839,428
F4	COMM/INDUST LEASEHOLD IMPR	2		\$0	\$61,451	\$61,451
J2	GAS COMPANIES	1		\$0	\$1,043,097	\$1,043,097
J3	ELECTRIC COMPANIES	5		\$0	\$13,560,897	\$13,560,897
J4	TELEPHONE COMPANIES	4		\$0	\$543,028	\$543,028
J5	RAILROADS	2		\$0	\$1,350,309	\$1,350,309
J6	PIPELINES	1		\$0	\$6,707	\$6,707
J7	CABLE COMPANIES	1		\$0	\$34,254	\$34,254
L1	TANGIBLE COMMERCIAL PERSONAL	401		\$169,193	\$78,066,099	\$77,999,108
L2	INDUSTRIAL PERSONAL PROPERTY	32		\$15,015,453	\$336,812,909	\$111,252,981
M1	MANUFACTURED HOUSE PERSONA	158		\$289,358	\$5,107,918	\$4,803,153
O	2002	1	0.0701	\$0	\$91,385	\$91,385
O1	INVENTORY-RESIDENTIAL	612	126.3461	\$30,628,708	\$58,915,754	\$56,358,938
S	SPECIAL INVENTORY	5		\$0	\$4,179,116	\$4,179,116
X	EXEMPT	220	1,034.9651	\$2,580,396	\$383,698,696	\$0
Totals			11,425.1554	\$239,633,930	\$5,861,232,233	\$3,815,799,668

2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
Grand Totals

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2024 CERTIFIED TOTALS

Property Count: 14,295

CCI - CITY OF CIBOLO
Effective Rate Assumption

7/22/2025 12:36:00PM

New Value

TOTAL NEW VALUE MARKET:	\$239,633,930
TOTAL NEW VALUE TAXABLE:	\$197,438,870

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	5	2023 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	4	2023 Market Value	\$2,703,062
EX366	HOUSE BILL 366	32	2023 Market Value	\$90,368
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,793,430

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	6	\$25,000
DV1	Disabled Veterans 10% - 29%	12	\$60,000
DV2	Disabled Veterans 30% - 49%	19	\$152,250
DV3	Disabled Veterans 50% - 69%	29	\$290,000
DV4	Disabled Veterans 70% - 100%	213	\$1,853,142
DV4S	Disabled Veterans Surviving Spouse 70% - 100	12	\$96,000
DVHS	Disabled Veteran Homestead	310	\$74,573,746
OV65	OVER 65	217	\$861,530
OV65S	OVER 65 Surviving Spouse	2	\$5,000
PARTIAL EXEMPTIONS VALUE LOSS		820	\$77,916,668
NEW EXEMPTIONS VALUE LOSS			\$80,710,098

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$80,710,098

New Ag / Timber Exemptions**New Annexations**

Count	Market Value	Taxable Value
2	\$1,093,294	\$1,093,294

New Deannexations**Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,407	\$357,800	\$7,809	\$349,991

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,334	\$358,320	\$7,768	\$350,552

2024 CERTIFIED TOTALS
CCI - CITY OF CIBOLO
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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