

Property Count: 11,803

SCH - CHARLOTTE ISD
ARB Approved Totals

8/3/2026

11:51:30AM

Land		Value			
Homesite:		23,674,396			
Non Homesite:		57,748,624			
Ag Market:		576,625,424			
Timber Market:		0	Total Land	(+)	658,048,444
Improvement		Value			
Homesite:		104,270,712			
Non Homesite:		45,371,319	Total Improvements	(+)	149,642,031
Non Real		Count	Value		
Personal Property:	184		48,005,267		
Mineral Property:	8,398		249,426,191		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					297,431,458
					1,105,121,933
Ag		Non Exempt	Exempt		
Total Productivity Market:	576,625,424		0		
Ag Use:	16,675,717		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	559,949,707		0		545,172,226
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					4,155,770
					27,363,041
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	70,272,456
				Net Taxable	=
					443,380,959

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	2,724,703	151,744	263.57	263.57	26		
OV65	26,142,484	1,531,065	3,377.66	5,443.55	203		
Total	28,867,187	1,682,809	3,641.23	5,707.12	229	Freeze Taxable	(-)
Tax Rate	1.2095000						1,682,809 #2
						Freeze Adjusted Taxable	=
							441,698,150 #1

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,345,980.35 = 441,698,150 * (1.2095000 / 100) + 3,641.23

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

2026 CERTIFIED TOTALS

Property Count: 12,308

SCH - CHARLOTTE ISD
ARB Approved Totals

7/20/2026

2:41:23PM

Land		Value			
Homesite:		24,795,309			
Non Homesite:		55,782,117			
Ag Market:		575,880,978			
Timber Market:		0	Total Land	(+)	656,458,404
Improvement		Value			
Homesite:		110,694,404			
Non Homesite:		47,808,119	Total Improvements	(+)	158,502,523
Non Real		Count	Value		
Personal Property:	173		36,812,698		
Mineral Property:	8,773		132,409,661		
Autos:	0		0	Total Non Real	(+)
				Market Value	= 169,222,359
					= 984,183,286
Ag	Non Exempt	Exempt			
Total Productivity Market:	575,880,978	0			
Ag Use:	16,377,607	0	Productivity Loss	(-)	559,503,371
Timber Use:	0	0	Appraised Value	=	424,679,915
Productivity Loss:	559,503,371	0			
			Homestead Cap	(-)	3,250,352
			23.231 Cap	(-)	17,924,249
			Assessed Value	=	403,505,314
			Total Exemptions Amount	(-)	80,054,222
			(Breakdown on Next Page)		
			Net Taxable	=	323,451,092 17A

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	2,711,832	308,708	2,202.60	2,202.60	25			
OV65	30,031,196	2,287,882	7,725.89	11,058.86	219			
Total	32,743,028	2,596,590	9,928.49	13,261.46	244	Freeze Taxable	(-)	2,596,590 19
Tax Rate	1.2095000							
						Freeze Adjusted Taxable	=	320,854,502

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,890,663.69 = 320,854,502 * (1.2095000 / 100) + 9,928.49

Certified Estimate of Market Value: 984,183,286
 Certified Estimate of Taxable Value: 323,451,092

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

CERTIFICATION OF 2026 APPRAISAL ROLL

I, Edward Garza, Chief Appraiser for **Frio County Appraisal District**, certify that the attached is the approved Appraisal Roll of Frio County Appraisal District which lists property taxable by and constitutes the Appraisal Roll for **CHARLOTTE INDEPENDENCE SCHOOL DISTRICT (FRIO CO.)**

2026 APPRAISAL ROLL INFORMATION

Total Appraised Market Value	\$63,239,190
Total Taxable Value	\$11,731,080
Less Over 65 Freeze Taxable	-\$203,130
New Imp/Pers w/Ceiling	<u>0</u>
Freeze Adjusted Taxable	\$11,527,950

COMPRISED OF THE FOLLOWING:

Real Property---Market Value--Land	\$51,642,850	
Improvements	4,016,130	
Personal Property	277,800	
Total Market Value of Real Property	55,936,780	
Less Exempt Public Property	0	
Less Ag Loss	-47,833,640	
Less Accounts > \$2,500	0	
Less 10% Cap Loss	-3,910	
Less 20% Circuit Breaker Limitation	-5,420	
Less Homestead Exemption	-1,860,110	
Less DV 100%	0	
Less Elderly Exemption	-310,090	
Less Disability Exemption	0	
Less Disabled Veteran Exemption	-12,000	
TOTAL TAXABLE REAL PROPERTY		\$5,911,610
Minerals and Utilities	7,302,410	
Less Exempt Property	-900	
Less TCEQ	-674,070	
Less 20% Circuit Breaker Limitation	-54,430	
Less Value Protested	0	
BPP Exempt: Multi Situs on J	-746,960	
Less Accounts > \$2500	-6,580	
TOTAL TAXABLE MINERALS AND UTILITIES		\$5,819,470
TOTAL 2026 TAXABLE VALUE		\$11,731,080


Chief Appraiser

07/16/2026
Date

17A

2026 CERTIFIED TOTALS

Property Count: 12,322

SCH - CHARLOTTE ISD
Effective Rate Assumption

7/20/2026

2:41:53PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$8,035,056
\$5,995,576 #23**New Exemptions**

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	11	2025 Market Value	\$771,579
EX366	HB366 Exempt	1,675	2025 Market Value	\$201,868
ABSOLUTE EXEMPTIONS VALUE LOSS				\$973,447 #10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	90	\$4,055,730
145D	11.145 (d) Multiple Situs, Leases	82	\$1,702,630
145D1	11.145 (d-1) Multiple Situs, Consignment	1	\$1,110
DP	Disability	1	\$0
DV4	Disabled Veterans 70% - 100%	2	\$0
DVHS	Disabled Veteran Homestead	5	\$513,900
HS	Homestead	28	\$3,304,337
OV65	Over 65	13	\$198,950
PARTIAL EXEMPTIONS VALUE LOSS		222	\$9,776,657 #10B
NEW EXEMPTIONS VALUE LOSS			\$10,750,104 #10C

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$10,750,104

New Ag / Timber Exemptions #11**New Annexations** #22**New Deannexations** #9**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
460	\$161,520	\$116,598	\$44,922

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
310	\$135,856	\$109,434	\$26,422

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
460	\$145,100	\$140,000	\$5,100

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
310	\$129,970	\$129,970	\$0

2026 CERTIFIED TOTALSSCH - CHARLOTTE ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
14	\$3,691,890	\$1,650,541 #18A

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------