2026 SUPPORT DOCUMENTATION FOR TNT WORKSHEET

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (53,176)	(Count) (2)	(Count) (53,178)
Land HS Value	1,940,326,769	28,532	1,940,355,301
Land NHS Value	3,851,010,789	157,674	3,851,168,463
Land Ag Market Value	390,060,130	0	390,060,130
Land Timber Market Value	0	0	0
Total Land Value	**6,181,397,688**	**186,206**	**6,181,583,894**
Improvement HS Value	4,956,623,190	90,430	4,956,713,620
Improvement NHS Value	6,514,792,798	397,261	6,515,190,059
Total Improvement	**11,471,415,988**	**487,691**	**11,471,903,679**
Market Value	**17,652,813,676**	**673,897**	**17,653,487,573**
BUSINESS PERSONAL PROPERTY	(6,991)	(0)	(6,991)
Market Value	**1,900,891,837**	**0**	**1,900,891,837**
OIL & GAS / MINERALS	(290)	(0)	(290)
Market Value	**2,199,830**	**0**	**2,199,830**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (60,457)	(Total Count) (2)	(Total Count) (60,459)
TOTAL MARKET	**19,555,905,343**	**673,897**	**19,556,579,240**
Ag Productivity	3,691,867	0	3,691,867
Ag Loss (-)	386,368,263	0	386,368,263
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**19,169,537,080**	**673,897**	**19,170,210,977**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	519,821,197	0	519,821,197
CB CAP Limitation Value (-)	250,951,104	0	250,951,104
NET APPRAISED VALUE	**18,398,764,779**	**673,897**	**18,399,438,676**
Total Exemption Amount	2,288,384,179	22,000	2,288,406,179
NET TAXABLE use for #1	**16,110,380,600**	**651,897**	**16,111,032,497**
TAX LIMIT/FREEZE ADJUSTMENT	**1,866,568,172**	**0**	**1,866,568,172**
LIMIT ADJ TAXABLE (I&S)	**14,243,812,428**	**651,897**	**14,244,464,325**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**14,243,812,428**	**651,897**	**14,244,464,325**

as of today

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$69,361,188.44 = 14,244,464,325 * (0.448989 / 100) + $5,405,110.51

HIDALGO COUNTY APPRAISAL DISTRICT

Joe D. Olivarez	Chairman	Pablo "Paul" Villarreal, Jr.	Member
Veronica "Ronnie" Ontiveros	Vice-Chairperson	David Hernandez	Member
Amador Requenez	Secretary	Erica E. Canales	Member
Richard A. Garza	Member	Karina Cardoza	Member
Albert D. Cardenas	Member	Rolando Garza	Chief Appraiser

PO Box 208
Edinburg, TX 78540-0208
(956) 381-8466 (956) 565-2461
www.hidalgoad.org

July 20, 2026

CITY OF MCALLEN
REBECCA GRIMES
PO BOX 220
MCALLEN TEXAS 78577

The following information is being provided in order to respond to assumptions #2 and # 18 of your 2026 Effective Tax Rate Calculation.

2. Entities offering Tax Freeze	Enter 2025 taxable value of over-65 homesteads with tax ceiling 1,780,525,822
20. Entities offering Tax Freeze	Enter 2026 taxable value of over-65 homesteads with tax ceiling 2,027,034,674

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District

2025 Section 25.25(d) for: City of McAllen

Account Number	*Owner Name*	*2025 Certified Value*	*2025 2525 Value*	*2025 Value Loss*
704081 W1050-00-000-0036-00	QUIROZ JOSHIMAR & VICTORIA M VALDEZ	393,855	51,429	-342,426

# of Accounts: **18**

Total **-3,336,890**

Exclude from the prior year taxable value use for #1

2025 Court Orders for: City of McAllen

Account Number	Owner Name	2025 Certified Value	2025 Court Orders	2025 Value Loss
550577 C4465-02-000-0001-00	CNMK TEXAS PROPERTIES LTD	7,233,000	6,250,000	-983,000
508904 C7883-02-000-0004-01	WEINGARTEN LAS TIENDAS JV	13,091,982	12,800,000	-291,982
185401 H0850-00-002-0018-01	IVY TERRACE APARTMENTS LLC	6,400,000	4,300,000	-2,100,000
189583 H2550-00-009-0003-01	MAPLE COURT APARTMENTS LLC	2,500,000	2,350,000	-150,000
727665 I2057-01-000-0010-00	HPIII MCALLEN LLC	8,065,311	6,000,000	-2,065,311
211002 L1300-00-000-0147-04	ATDBGB PARTNERSHIP L L C	1,100,000	992,000	-108,000
230472 M2240-00-000-0001-00	UNIVERSAL HEALTH SERVICES	80,000,000	60,000,013	-19,999,987
231155 M2650-00-007-0001-08	THUNDERBIRD REAL ESTATE II LTD	4,210,000	4,000,000	-210,000
901861 N3020-3A-000-001A-00	THUNDERBIRD REAL ESTATE II LTD	1,424,000	1,300,000	-124,000
696087 R2730-02-000-001A-00	INTER NATIONAL BANK	13,570,000	11,925,000	-1,645,000
597220 S1954-00-000-0001-00	THUNDERBIRD REAL ESTATE II LTD	2,539,000	2,200,000	-339,000
596931 S2005-00-000-001A-00	USA INVESTMENT TX LLC	11,300,000	9,000,000	-2,300,000
562277 S2547-00-000-0001-00	LANDING ON 6TH VV LLC	12,986,441	11,826,541	-1,159,900
563801 S4720-01-000-0002-00	SANKIRTAN LLC	390,123	344,189	-45,934
503420 T6620-00-000-0001-00	MEYMAR PROPERTY HOLDINGS LLC	6,600,000	5,425,000	-1,175,000
# of Accounts: 15	*Totals*	*171,409,857*	*138,712,743*	*-32,697,114*

#5c

2025 CHAPTER 42 REPORT

pYear	entity	pID	A_certified_value	B_owner_opinion	
2025	CML	228812	265,265	265,265	0
2025	CML	230579	29,089,848	13,734,735	15,355,113
2025	CML	1127527	816,010	611,000	205,010
2025	CML	1128071	21,679,851	14,775,000	6,904,851
2025	CML	647717	2,000,000	2,000,000	0
2025	CML	672419	29,748,000	25,632,957	4,115,043
2025	CML	230541	12,195,295	11,100,000	1,095,295
2025	CML	816064	6,428,354	3,000,000	3,428,354
2025	CML	189470	3,764,859	2,500,000	1,264,859
2025	CML	230567	206,601	170,232	36,369
2025	CML	288869	8,506,787	7,200,000	1,306,787
2025	CML	173132	10,765,876	4,500,000	6,265,876
2025	CML	290632	1,023,000	900,000	123,000
2025	CML	654478	245,000	198,000	47,000
2025	CML	252404	872,177	559,000	313,177
2025	CML	669703	906,000	750,000	156,000
			Total	**Total**	
			128,512,923	**87,896,189**	40,616,734

Exclude from prior year
total taxable value
Use for #1

#9B

Rebecca M. Grimes

From: David Dunn <Dave@hidalgoad.org>
Sent: Monday, July 27, 2026 1:00 PM
To: Rebecca M. Grimes
Cc: Jorge Gonzalez
Subject: Re: Tax Calc

Rebecca, that is correct. All properties are included in the Certified or the Under Review totals.

Dave

Sent from my T-Mobile 5G Device
Get Outlook for Android

From: Rebecca M. Grimes <rmgrimes@mcallen.net>
Sent: Monday, 27 July 2026 12:57:28
To: David Dunn <Dave@hidalgoad.org>
Cc: Jorge Gonzalez <jgonzalez@hidalgoad.org>
Subject: Tax Calc

Hello David,

Just to confirm, we don't have anything for line #9b.

9. **Total value of properties under protest or not included on certified appraisal roll.**

   A. **2026 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.

   B. **2026 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 are also 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 2026. Use the lower market. appraised or taxable value (as appropriate). Enter the total value not on the roll.

   C. **Total value under protest or not certified.** Add A and B.

Thank you,
Rebecca M. Grimes, RTA/RTC
Tax Assessor-Collector
(956) 681-1330
CITY OF McALLEN

Disclaimer: If you are not the intended recipient or have received this e-mail in error, please notify me via return e-mail and telephone at 956-681-3111, and permanently delete and purge the original and any copy thereof. This e-mail, with attachments hereto, if any, is intended only for receipt and use by the addressee(s) named herein, and may contain legally privileged and/or confidential information. Regardless of address or routing, if you are not the intended recipient, then you are hereby notified that any use, copying, reproduction, dissemination, distribution, or transmission of this e-mail, and any attachments hereto, is strictly prohibited. Whereas all reasonable steps have been taken to

CITY OF MCALLEN

No-New-Revenue Tax Rate Assumption

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New Value

Total New Market Value: $415,164,435

Total New Taxable Value: $408,196,461

JETI

New Market Value: $0

New Taxable Value: $0

Chapter 313

New Market Value: $0

New Taxable Value: $0

TIF/TIRZ

New Market Value: $0

New Taxable Value: $0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count		Last Year Market Value
EX-XG	11.184 Primarily performing charitable functions	1		67,523
EX-XV	Other Exemptions (including public property, reli...	57		22,468,718
Absolute Exemption Value Loss:		**58**	#10a	**22,536,241**

New Partial Exemptions

Exemption	Description	Count		Partial Exemption Amt
BPPEX	BPPEX	5137		281,705,602
BPPEX-AL	BPPEX-AL	368		13,154,734
BPPEX-TU	BPPEX-TU	378		17,423,423
CHODO	11.182 Community Housing Development Organi...	10		9,696,947
DP	Disability	7		70,000
DPS	DISABLED Surviving Spouse	1		0
DV1	Disabled Veterans 10% - 29%	11		90,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1		5,000
DV2	Disabled Veterans 30% - 49%	8		73,500
DV3	Disabled Veterans 50% - 69%	16		170,000
DV4	Disabled Veterans 70% - 100%	40		480,000
DVHS	Disabled Veteran Homestead	65		16,089,940
DVHSS	Disabled Veteran Homestead Surviving Spouse	8		2,153,605
FR	FREEPORT	76		240,777,478
FTZ	Foreign Trade Zone	1		146,802
OV65	Over 65	224		2,185,553
OV65S	OV65 Surviving Spouse	12		100,000
SO	Solar (Special Exemption)	10		1,050,857
Partial Exemption Value Loss:		**6,373**	#10b	**585,373,441**
Total NEW Exemption Value				**607,909,682**

Increased Exemptions

Exemption	Description	Count		Increased Exemption Amt
Increased Exemption Value Loss:		**0**		**0**
Total Exemption Value Loss:			#10c	**607,909,682**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (54,233)	(Count) (216)	(Count) (54,449)
Land HS Value	1,963,468,799	231,860	1,963,700,659
Land NHS Value	4,135,637,709	12,187,022	4,147,824,731
Land Ag Market Value	388,267,483	0	388,267,483
Land Timber Market Value	0	0	0
Total Land Value	**6,487,373,991**	**12,418,882**	**6,499,792,873**
Improvement HS Value	4,891,921,144	570,437	4,892,491,581
Improvement NHS Value	6,483,195,258	40,352,070	6,523,547,328
Total Improvement	**11,375,116,402**	**40,922,507**	**11,416,038,909**
Market Value	**17,862,490,393**	**53,341,389**	**17,915,831,782**
BUSINESS PERSONAL PROPERTY	(6,838)	(0)	(6,838)
Market Value	**1,995,083,352**	**0**	**1,995,083,352**
OIL & GAS / MINERALS	(249)	(0)	(249)
Market Value	**2,142,500**	**0**	**2,142,500**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (61,320)	(Total Count) (216)	(Total Count) (61,536)
TOTAL MARKET	**19,859,716,245**	**53,341,389**	**19,913,057,634**
Ag Productivity	3,711,411	0	3,711,411
Ag Loss (-)	384,556,072	0	384,556,072
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**19,475,160,173**	**53,341,389**	**19,528,501,562**
	99.7%	0.3%	100.0%
HS CAP Limitation Value (-)	309,068,966	54,206	309,123,172
CB CAP Limitation Value (-)	168,874,174	891,276	169,765,450
NET APPRAISED VALUE	**18,997,217,033**	**52,395,907**	**19,049,612,940**
Total Exemption Amount	2,745,536,727	32,000	2,745,568,727
NET TAXABLE #18a	**16,251,680,306**	**52,363,907**	**16,304,044,213**
TAX LIMIT/FREEZE ADJUSTMENT #20	**2,027,034,674**	**52,093**	**2,027,086,767**
LIMIT ADJ TAXABLE (I&S)	**14,224,645,632**	**52,311,814**	**14,276,957,446**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**14,224,645,632**	**52,311,814**	**14,276,957,446**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
$69,900,376.97 = 14,276,957,446 * (0.448989 / 100) + $5,798,408.5

2026 Pending Protest List for: City of McAllen

Account Number	Property Owner	Total Market	Taxable Value	Owners Opinion
V3803-00-000-0082-00	ESPERANZA HOMES EDINBURG LLC	43,933	43,933	37,343
V3803-00-000-0083-00	ESPERANZA HOMES EDINBURG LLC	41,285	41,285	35,092
V3803-00-000-0084-00	ESPERANZA HOMES EDINBURG LLC	41,271	41,271	35,080
V3803-00-000-0085-00	HDP WARE LLC	29,136	29,136	24,766
V3803-00-000-0086-00	HDP WARE LLC	4,569	4,569	3,884
V4055-03-000-0034-00	GONZALEZ MARIA	218,262	198,098	168,383
# of Accounts: 216	*TOTALS*	53,341,389	52,363,907	44,509,321

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New Annexations/Deannexations

	Count	Market Value	Taxable Value
Annexations	1	1,439,704	#23 573,067
Deannexations	0	0	0

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	26,347	255,571	10,880	227,637	0	233,099	212,455
A & E	26,431	256,266	10,922	227,848	0	233,711	212,761

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
216	53,341,389	33,754,278	#19a 33,013,917

Tax Year 2025 Tax Rate Calculation Worksheet Questions

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. If the taxing unit has no captured appraised value in line 18D, enter 0.

TIRZ #1 - TRES LAGOS YEAR #	FYE 2026 11
Tax Year	2025
TIRZ Real Property Taxable Value as of January 31	345,415,022
(Less) BASE Year 2014	$ (1,063,713)
Captured Appraised Value (Incremental Increase)	$ 344,351,309

TIRZ #2A - McAllen Year	FYE 2026 9
Tax Year	2025
TIRZ Real Property Taxable Value as of January 31	$ 1,072,580,221
(Less) BASE Year 2016	$ (661,253,238)
Captured Appraised Value (Incremental Increase)	$ 411,326,983

TIRZ#1	$	344,351,309
TIRZ#2A		411,326,983
#13	**$**	**755,678,292** Question for tax year 2025 on calculation worksheet

18. D. Tax Increment Financing - Deduct the 2025 captured appraised value of property taxable by a taxing unit in a Tax increment Zone for which 2026 taxes will be deposited into the tax increment fund. Do NOT include any new property value that will be included in Line 23 below. (Tax code 26.03c)

TIRZ Name	Net Taxable	Base Value	Incremental Increase	New Values(Reported in #23)	#18D - Excludes New Values	
TIRZ#1/TML1	380,263,340	1,063,713	379,199,627	63,203,549	315,996,078	
TIRZ#2A/TML2A	1,066,709,723	661,253,238	405,456,485	11,773,912	393,682,573	
#18D.	1,446,973,063	662,316,951	784,656,112	74,977,461	709,678,651	#18D Total

24. Total Taxable value of new improvements and new personal property located in new improvements. **408,196,461** From Certified Totals New Value Page

	Total New Value Taxable	
CML	408,196,461	Includes both TIRZ
TIRZ#1	63,203,549	Excluded in #18D above
TIRZ#2A	11,773,912	Excluded in #18D above
Net new Values	**333,219,000**	without the TIRZs

32B. 2025 taxes in TIF - Enter the amount of taxes paid into the tax increment fund for reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2025 captured appraised value in Line 18D, enter 0.

	TIRZ#1	$ 1,356,731.92	May need to be adjusted based on a new calc
	TIRZ#2A	$ 1,019,278.77	
#32B.	**Total**	**$ 2,376,010.69**	

#40A. Amount of additional sales tax collected and spent on M&O expenses in 2024

Use Income Statement from prior FY for DEV CORP, % of sales tax is the same for Property Tax Relief

0.50% Sales Tax Revenue **24,757,054**

#41A	**24,757,054**	**Total spent on M&O Exp**

#43A-E.	**Total debt to be paid with property taxes and additional sales tax revenue**	
	(for next FY)	
	A. Debt	**9,806,587**
	B. Subtract Unencumbered fund amount	-
	C. Subtract certified amount spent from Sales Tax to reduce debt	-
	D. Subtract amount paid from other resources	**4,970,374**
	E. Adjusted debt. Subtract B and C from A	**4,836,213**

#53. Estimated sales tax revenue for prior 4 quarters

	Development Corp Fund Sales Taxes		
	Current Yr	Oct -March	13,314,320
	Prior Yr	April -Sept	12,054,734
#53.		**Total**	**25,369,054**

City of McAllen

ETR Worksheet - Tax Year 2026

Schedule B Debt Service for FYE 2027

Amount (if any) paid from other resources: 4,970,374

Check fee amounts - may have changed

Description	Principal	Interest	Fees	Totals	
Comb Tax&Assessment Rev CO Taxable Series 2016	735,000	782,078	806	1,517,884	<--(Fund 119 fees will starting in FY22)
Sales Tax Revenue Bonds Series 2016	*285,000*	*109,865*	*300*	*395,165*	
Sales Tax Revenue Bonds Series 2017	*560,000*	*256,670*	*300*	*816,970*	
Sales Tax Revenue Bonds Series 2018	*285,000*	*129,570*	*300*	*414,870*	
Comb Tax & Rev CO Series 2018	200,000	156,406	806	**357,212**	
GO Series 2018	135,000	114,038	806	**249,844**	
GO Series 2019	580,000	732,850	806	**1,313,656**	
GO Refunding Series 2019	515,000	130,375	300	**645,675**	
GO Refunding Taxable Series 2021	*3,270,000*	*446,559*	*450*	***3,717,009***	
Sales Tax Rev Refunding Bonds-Series 2021	320,000	57,853	450	**378,303**	
Total Required for Debt Service:	**6,885,000**	**2,916,264**	**5,324**	**9,806,588**	

Amount (if any) paid from other resources:

					Source:
(TIRZ) CO Taxable Series 2016	735,000	782,078	806	1,517,884	TIRZ1/Developer
Sales Tax Revenue Bonds Series 2016	*285,000*	*109,865*	*300*	*395,165*	Simon
Sales Tax Revenue Bonds Series 2017	*560,000*	*256,670*	*300*	*816,970*	Simon
Sales Tax Revenue Bonds Series 2018	*285,000*	*129,570*	*300*	*414,870*	Simon
GO Refunding Series 2019	515,000	130,375	300	645,675	Airport
GO Refunding Taxable Series 2021	*705,000*	*96,058*	*450*	*801,508*	Hotel Venue Fund 100
Sales Tax Rev Refunding Bonds-2021 Series	320,000	57,853	450	378,303	Simon
Total paid from other resources:	3,405,000	1,562,469	2,906	4,970,374	

Total Debt to be paid with property taxes: **4,836,214**

A portion of the new GO Refunding Taxable Series 2021 will be paid by the Hotel Venue Project Fund (they refunded a portion of the CO 2014 Series)	$	801,508
A portion of the new GO Refunding Taxable Series 2021 will be paid by the Debt Service Fund (they refunded a portion of the GO 2014 Series)	$	2,915,500
		3,717,009

MCALLEN TAX INCREMENT ZONE 1

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (1,496)	(Count) (121)	(Count) (1,617)
Land HS Value	71,250,027	0	71,250,027
Land NHS Value	90,682,265	6,250,571	96,932,836
Land Ag Market Value	37,553,804	0	37,553,804
Land Timber Market Value	0	0	0
Total Land Value	**199,486,096**	**6,250,571**	**205,736,667**
Improvement HS Value	199,763,053	0	199,763,053
Improvement NHS Value	165,944,062	26,715,549	192,659,611
Total Improvement	**365,707,115**	**26,715,549**	**392,422,664**
Market Value	**565,193,211**	**32,966,120**	**598,159,331**
BUSINESS PERSONAL PROPERTY	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (1,496)	(Total Count) (121)	(Total Count) (1,617)
TOTAL MARKET	**565,193,211**	**32,966,120**	**598,159,331**
Ag Productivity	1,206,928	0	1,206,928
Ag Loss (-)	36,346,876	0	36,346,876
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**528,846,335**	**32,966,120**	**561,812,455**
	93.8%	6.2%	100.0%
HS CAP Limitation Value (-)	1,328,743	0	1,328,743
CB CAP Limitation Value (-)	934,656	138,758	1,073,414
NET APPRAISED VALUE	**526,582,936**	**32,827,362**	**559,410,298**
Total Exemption Amount	146,319,596	0	146,319,596
NET TAXABLE	**380,263,340**	**32,827,362**	**413,090,702**
TAX LIMIT/FREEZE ADJUSTMENT	**2,649,686**	**0**	**2,649,686**
LIMIT ADJ TAXABLE (I&S)	**377,613,654**	**32,827,362**	**410,441,016**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**377,613,654**	**32,827,362**	**410,441,016**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$0 = 410,441,016 * (0.000000 / 100) + $0

FILE COPY

New Value

Total New Market Value: $64,485,420

Total New Taxable Value: $63,203,549

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	7	27,796
Absolute Exemption Value Loss:		**7**	**27,796**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DV1	Disabled Veterans 10% - 29%	1	5,000
DV3	Disabled Veterans 50% - 69%	3	30,000
DV4	Disabled Veterans 70% - 100%	7	84,000
DVHS	Disabled Veteran Homestead	8	2,988,297
OV65	Over 65	14	130,000
Partial Exemption Value Loss:		**33**	**3,237,297**
Total NEW Exemption Value			**3,265,093**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**3,265,093**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	710	379,154	57,382	349,627	0	319,900	327,660
A & E	710	379,154	57,382	349,627	0	319,900	327,660

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
121	32,966,120	15,936,505	15,827,575

3 YEAR COLLECTION RATE REPORT-DETAIL

TAX YEAR	Current year levy Paid(Oct 1-June 30)	Delinquent Levy Paid (July1-June30)	P&I Coll (July 1 - June 30)	Sum	Original Levy	Coll Rate	
2025	5,208,165.70	204,717.34	75,361.05	5,488,244.09	5,487,585.91	**99.988**	#46b
2024	5,214,949.32	90,403.46	72,966.13	5,378,318.91	5,400,096.74	**100.405**	#46c
2023	5,187,544.64	180,404.40	74,879.84	5,442,828.88	5,338,426.96	**98.082**	#46d

TAX OFFICE

MEMO

To: Mayor Javier Villalobos and City Commission

Through: Isaac Tawil, City Manager

From: Rebecca M. Grimes, Tax Assessor-Collector

Date: July 31, 2026

Re: 2026 Proposed Tax Rate

A taxing unit that levies a debt service tax must consider anticipated collections in calculating the debt service component of its voter approval tax rate. This memorandum is to certify the following.

- This is to certify that the 2026 certified anticipated collection rate has been projected at 100% rate. #46a

- Last year a collection rate of 100% was projected, therefore, this is to certify the 2025 excess debt tax collections were 0.00. #44

MCALLEN CITY TAX INCREMENT ZONE

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (1,725)	(Count) (2)	(Count) (1,727)
Land HS Value	33,731,257	0	33,731,257
Land NHS Value	410,326,980	230,575	410,557,555
Land Ag Market Value	27,768,226	0	27,768,226
Land Timber Market Value	0	0	0
Total Land Value	**471,826,463**	**230,575**	**472,057,038**
Improvement HS Value	65,170,729	0	65,170,729
Improvement NHS Value	700,927,706	915,338	701,843,044
Total Improvement	**766,098,435**	**915,338**	**767,013,773**
Market Value	**1,237,924,898**	**1,145,913**	**1,239,070,811**
BUSINESS PERSONAL PROPERTY	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (1,725)	(Total Count) (2)	(Total Count) (1,727)
TOTAL MARKET	**1,237,924,898**	**1,145,913**	**1,239,070,811**
Ag Productivity	34,862	0	34,862
Ag Loss (-)	27,733,364	0	27,733,364
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**1,210,191,534**	**1,145,913**	**1,211,337,447**
	99.9%	0.1%	100.0%
HS CAP Limitation Value (-)	7,116,282	0	7,116,282
CB CAP Limitation Value (-)	13,387,011	120,051	13,507,062
NET APPRAISED VALUE	**1,189,688,241**	**1,025,862**	**1,190,714,103**
Total Exemption Amount	122,978,518	0	122,978,518
NET TAXABLE	**1,066,709,723**	**1,025,862**	**1,067,735,585**
TAX LIMIT/FREEZE ADJUSTMENT	**1,879,678**	**0**	**1,879,678**
LIMIT ADJ TAXABLE (I&S)	**1,064,830,045**	**1,025,862**	**1,065,855,907**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**1,064,830,045**	**1,025,862**	**1,065,855,907**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$0 = 1,065,855,907 * (0.000000 / 100) + $0

FILE COPY

New Value

Total New Market Value: $11,820,849

Total New Taxable Value: $11,773,912

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	5	5,899,049
Absolute Exemption Value Loss:		**5**	**5,899,049**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DVHS	Disabled Veteran Homestead	1	281,137
OV65	Over 65	3	30,000
Partial Exemption Value Loss:		**4**	**311,137**
Total NEW Exemption Value			**6,210,186**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**6,210,186**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	396	244,801	7,446	213,605	0	219,521	189,866
A & E	396	244,801	7,446	213,605	0	219,521	189,866

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
2	1,145,913	958,006	880,745

CITY OF MCALLEN

State Category Breakdown

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	40,564		172,617,553	9,751,946,691	8,973,290,598
B	Multifamily Residential	2,126		55,079,163	1,141,635,691	1,113,176,269
C1	Vacant Lots and Tracts	3,779		125,872,450	531,620,709	504,783,884
C2	Colonia Lots and Land Tracts	1		0	120,750	120,750
D1	Qualified Open-Space Land	608	8,894.15	0	388,326,150	3,766,523
D2	Farm or Ranch Improvements on Qualified	54		44,100	986,460	909,851
E	Rural Land,Not Qualified for Open-Space Land	237		246,230	86,314,474	80,081,099
F1	Commercial Real Property	4,503		31,701,726	4,325,769,303	4,255,158,295
G1	Oil and Gas	229		0	1,911,300	1,550,850
J2	Gas Distribution Systems	3		0	10,456,700	10,331,700
J3	Electric Companies (including Co-ops)	41		3,868,090	106,016,252	105,516,254
J4	Telephone Companies (including Co-ops)	29		0	11,454,563	9,992,055
J5	Railroads	16		0	2,255,523	1,993,646
J6	Pipelines	10		0	439,720	62,420
J7	Cable Companies	1		0	8,252,640	8,127,643
L1	Commercial Personal Property	6,198		0	1,549,494,261	957,337,484
L2	Industrial and Manufacturing Personal Property	307		1,448,650	206,908,352	139,923,001
M1	Mobile Homes	1,545		371,850	38,960,561	34,943,078
O	Residential Inventory	535		21,894,744	39,225,209	39,079,108
S	Special Inventory	199		0	74,123,849	63,899,705
XG	Primarily Performing Charitable Functions (§11.	4		0	1,903,431	0
XJ	Private Schools (§11.21)	4		0	11,211,619	0
XL	Organizations Providing Economic	3		1,536	2,266,603	0
XR	Nonprofit Water or Wastewater Corporation	6		0	2,227,406	0
XU	MiscellaneousExemptions (§11.23)	7		0	3,765,187	0
XV	Other Totally Exempt Properties (including	1,319		2,018,343	1,615,464,230	0
		Totals:	8,894.15	415,164,435	19,913,057,634	16,304,044,213

8,973,290,598 ÷
40,564 =
221,213.16* Average home value

TXDIS4 — City of McAllen Tax Office — DATE 07/22/2026 — PAGE 1

RECEIVABLE BALANCE 'R' REPORT — FUND DISTRIBUTION REPORT — FROM 01/01/2025 TO 12/31/2025 — YEAR FROM 0000 TO 2025

* TOTAL ALL FUNDS

CML -- CITY OF MCALLEN

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	RFND P & I ATTY/DISC	DISCOUNT	TOTAL COLLECTED
1986	30.48	.00	.00	.00	30.48	.00	.00	.00	.00	.00
1987	162.00	.00	.00	.00	162.00	.00	.00	.00	.00	.00
1988	257.61	.00	.00	77.91	179.70	349.82	64.16	.00	.00	491.89
1989	381.00	74.07-	.00	83.51	223.42	364.94	67.27	.00	.00	515.72
1990	359.41	48.80-	.00	55.02	255.59	234.39	43.41	.00	.00	332.82
1991	372.87	57.43-	.00	64.73	250.71	267.98	49.91	.00	.00	382.62
1992	758.63	59.19-	.00	66.71	632.73	268.20	50.24	.00	.00	385.15
1993	1016.84	145.62-	.00	75.26	795.96	293.51	55.32	.00	.00	424.09
1994	1587.81	198.68-	.00	80.91	1308.22	304.65	57.83	.00	.00	443.39
1995	1856.14	358.41-	.00	106.27	1391.46	386.82	73.96	.00	.00	567.05
1996	1939.87	422.83-	.00	106.27	1410.77	372.37	71.79	.00	.00	550.43
1997	2881.57	393.06-	.00	108.08	2380.43	365.74	71.07	.00	.00	544.89
1998	3700.61	413.84-	.00	78.80	3207.97	250.68	49.42	.00	.00	378.90
1999	4607.30	557.66-	.00	.00	4049.64	.00	.00	.00	.00	.00
2000	6229.76	532.72-	.00	105.86	5591.18	225.21	25.72	.00	.00	356.79
2001	6965.41	410.07-	.00	102.17	6453.17	209.20	24.83	.00	.00	336.20
2002	9824.11	394.73-	.00	173.52	9255.86	394.17	63.15	.00	.00	630.84
2003	9149.40	438.36-	.00	404.21	8306.83	984.05	185.33	.00	.00	1573.59
2004	14227.15	388.83-	.00	690.04	13148.28	1667.85	331.83	.00	.00	2689.72
2005	20465.30	677.28-	.00	679.49	19108.53	1578.01	318.23	.00	.00	2575.73
2006	27508.32	663.77-	.00	689.32	26155.23	1342.99	230.44	.00	.00	2262.75
2007	34081.25	607.86-	.00	1548.98	31924.41	2724.37	429.40	.00	.00	4702.75
2008	64788.63	1593.25-	.00	1499.18	61696.20	2598.63	446.67	.00	.00	4544.48
2009	110034.97	28771.17-	.00	2024.33	79239.47	3166.43	521.11	.00	.00	5711.87
2010	87193.18	26409.91-	.00	2302.15	58481.12	3068.70	421.32	.00	.00	5792.17
2011	63799.50	3439.45-	.00	1998.35	58361.70	2095.22	193.22	.00	.00	4286.79
2012	66449.12	2800.89-	.00	2659.76	60988.47	2479.29	212.84	.00	.00	5351.89
2013	74908.10	2761.23-	.00	2879.44	69267.43	2580.06	290.96	.00	.00	5750.46
2014	88779.79	1513.85-	.00	4070.67	83195.27	4006.66	725.29	.00	.00	8802.62
2015	115713.54	1161.08-	.00	6898.91	107653.55	7020.60	1583.04	.00	.00	15502.55
2016	124225.81	452.75-	.00	8648.82	115124.24	8194.63	2025.28	.00	.00	18868.73
2017	120741.57	327.25-	.00	11055.20	109359.12	7521.44	1662.94	.00	.00	20239.58
2018	149241.63	692.28-	.00	11593.92	136955.43	6931.47	1617.95	.00	.00	20143.34
2019	225229.31	24973.42-	22988.86	18760.48	204484.27	11039.47	3295.88	.00	.00	10106.97
2020	266582.68	66220.19-	27527.01	33591.42	194298.08	18273.16	6421.16	45.82-	.00	30712.91
2021	392438.15	34530.06	1548.04	85686.84	342829.41	36494.39	15320.08	12.78-	.00	135940.49
2022	729087.51	85421.72	4588.55	222204.83	596892.95	75722.16	38937.37	141.99-	.00	332133.82
2023	1440595.31	8483.26	47536.95	572196.52	924419.00	147175.67	100717.62	677.07-	.00	771875.79
2024	33026149.47	454852.82-	281828.13	31201220.93	1651903.85	498533.07	175997.89	612.41-	.00	31593311.35
TOTL	37294321.11	494377.71-	386017.54	32194588.81	4991372.13	849486.00	352653.93	1490.07-	.00	33009221.13
2025	.00	374835.41-	5887.96	33578600.41	33947547.86-	.00	.00	.00	.00	33572712.45
ENTITY										
TOTL	37294321.11	869213.12-	391905.50	65773189.22	28956175.73-	849486.00	352653.93	1490.07-	.00	66581933.58

#16

LESS ATTORNEY'S FEES	352,653.93
ADD BACK AT FOR REFUNDS	319.63-
TOTAL COLLECTIONS	66,229,599.28
TOTAL DISTRIBUTION TO ENTITY	66,229,599.28

REFUNDS FOR PAYMENT ERRORS FOR PRECEDING PRIOR TAX YEAR						
Account	Refund Ye	Date	Amount	Name	Batch	Remark
L202000000001500	2024	20250130	386.37	MARP CONSRUCTION LLC	25030XE	TITLE CO SHOUL'VE PAID
L320200000000900	2024	20250131	929.92	VANTAGE BANK	25031XE	
L320200000000900	2023	20250131	953.03	VANTAGE BANK	25031XE	
N814002004001300	2024	20250309	1023.81	PENA AMANDA NICOLE	25068XE	
H255099007000229	2024	20250319	12.31	GONZALEZ ROBERTO MD	25078XE	
L565001000002300	2024	20250319	124.22	GONZALEZ ROBERTO & SANDRA	25078XE	
I806000000014700	2024	20250319	56.4	GONZALEZ ROBERTO & SANDRA C	25078XE	
H255000007000207	2024	20250319	60.75	ROBERTO & SANDRA C GONZALEZ	25078XE	
L514001000001000	2024	20250430	837.25	COTALITY CENTERLIZED REFUNDS	25120XE	CLIENT#0011680
S135400000006100	2024	20250523	427.45	PEREZ LEANDRO JR	25143XE	
C224302000016800	2024	20250813	4203.12	GARZA HECTOR & MAIRA YANETH QUINTA	25225XE	

9,014.63 Add to #16 & #32A

CML -- CITY OF MCALLEN

YEAR	BEGINNING TAX BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	RECEIVABLE TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	RFND P & I ATTY/DISC	DISCOUNT	TOTAL COLLECTED
1986	30.48	.00	.00	.00	30.48	.00	.00	.00	.00	.00
1987	162.00	.00	.00	.00	162.00	.00	.00	.00	.00	.00
1988	257.61	.00	.00	77.91	179.70	349.82	64.16	.00	.00	491.89
1989	381.00	74.07-	.00	83.51	223.42	364.94	67.27	.00	.00	515.72
1990	359.41	48.80-	.00	55.02	255.59	234.39	43.41	.00	.00	332.82
1991	372.87	57.43-	.00	64.73	250.71	267.98	49.91	.00	.00	382.62
1992	758.63	59.19-	.00	66.71	632.73	268.20	50.24	.00	.00	385.15
1993	1016.84	145.62-	.00	75.26	795.96	293.51	55.32	.00	.00	424.09
1994	1587.81	198.68-	.00	80.91	1308.22	304.65	57.83	.00	.00	443.39
1995	1856.14	358.41-	.00	106.27	1391.46	386.82	73.96	.00	.00	567.05
1996	1939.87	422.83-	.00	106.27	1410.77	372.37	71.79	.00	.00	550.43
1997	2881.57	393.06-	.00	108.08	2380.43	365.74	71.07	.00	.00	544.89
1998	3700.61	413.84-	.00	78.80	3207.97	250.68	49.42	.00	.00	378.90
1999	4607.30	557.66-	.00	.00	4049.64	.00	.00	.00	.00	.00
2000	6229.76	532.72-	.00	105.86	5591.18	225.21	25.72	.00	.00	356.79
2001	6965.41	410.07-	.00	102.17	6453.17	209.20	24.83	.00	.00	336.20
2002	9824.11	394.73-	.00	173.52	9255.86	394.17	63.15	.00	.00	630.84
2003	9149.40	438.36-	.00	404.21	8306.83	984.05	185.33	.00	.00	1573.59
2004	14227.15	388.83-	.00	690.04	13148.28	1667.85	331.83	.00	.00	2689.72
2005	20465.30	677.28-	.00	679.49	19108.53	1578.01	318.23	.00	.00	2575.73
2006	27508.32	663.77-	.00	689.32	26155.23	1342.99	230.44	.00	.00	2262.75
2007	33365.57	595.10-	.00	1516.45	31254.02	2667.16	420.38	.00	.00	4603.99
2008	63496.54	1561.48-	.00	1469.28	60465.78	2546.81	437.76	.00	.00	4453.85
2009	107685.39	28156.82-	.00	1981.10	77547.47	3098.82	509.98	.00	.00	5589.90
2010	85277.33	25829.62-	.00	2251.57	57196.14	3001.27	412.06	.00	.00	5664.90
2011	63799.50	3439.45-	.00	1998.35	58361.70	2095.22	193.22	.00	.00	4286.79
2012	66449.12	2800.89-	.00	2659.76	60988.47	2479.29	212.84	.00	.00	5351.89
2013	74908.10	2761.23-	.00	2879.44	69267.43	2580.06	290.96	.00	.00	5750.46
2014	80949.54	1380.33-	.00	3711.64	75857.57	3653.28	661.32	.00	.00	8026.24
2015	105970.58	1063.32-	.00	6318.03	98589.23	6429.47	1449.75	.00	.00	14197.25
2016	111219.53	405.35-	.00	7743.30	103070.88	7336.66	1813.24	.00	.00	16893.20
2017	111570.49	302.39-	.00	10215.49	101052.61	6950.14	1536.63	.00	.00	18702.26
2018	137061.48	635.78-	.00	10647.70	125778.00	6365.77	1485.90	.00	.00	18499.37
2019	199985.83	22174.42-	20412.29	16657.82	181565.88	9802.18	2926.48	.00	.00	8974.19
2020	237998.73	59119.82-	24575.46	29989.63	173464.74	16313.85	5732.66	40.90-	.00	27419.78
2021	354241.16	31169.16	1397.37	77346.73	309460.96	32942.30	13828.94	11.54-	.00	122709.06
2022	662845.24	77660.61	4171.65	202016.10	542661.40	68842.32	35399.66	129.09-	.00	301957.34
2023	1316875.83	7754.71	43454.44	523055.83	845029.15	134536.11	92067.91	618.92-	.00	705586.49
2024	30255262.13	416690.76-	258182.81	28583444.73	1513309.45	456706.25	161231.70	561.03-	.00	28942638.84
TOTL	34183243.68	456567.63-	352194.02	29489651.03	4589219.04	778207.54	322445.30	1361.48-	.00	30236748.37
2025	.00	345492.36-	5427.04 #32a	30949983.62	31290048.94-	.00	.00	.00	.00	30944556.58
ENTITY										
TOTL	34183243.68	802059.99-	357621.06	60439634.65	26700829.90-	778207.54	322445.30	1361.48-	.00	61181304.95

LESS ATTORNEY'S FEES	322,445.30
ADD BACK AT FOR REFUNDS	291.47-
TOTAL COLLECTIONS	60,859,151.12
TOTAL DISTRIBUTION TO ENTITY	60,859,151.12