

2025 CERTIFIED TOTALS

CS - CITY OF SHINER

Property Count: 2,331

Grand Totals

4/13/2026

3:39:16PM

Land		Value			
Homesite:		37,603,737			
Non Homesite:		17,974,710			
Ag Market:		7,325,514			
Timber Market:		0	Total Land	(+)	62,903,961
Improvement		Value			
Homesite:		176,163,133			
Non Homesite:		131,716,634	Total Improvements	(+)	307,879,767
Non Real		Count	Value		
Personal Property:	183		49,446,869		
Mineral Property:	662		1,715,230		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					51,162,099
					421,945,827
Ag		Non Exempt	Exempt		
Total Productivity Market:	7,325,514		0		
Ag Use:	46,633		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	7,278,881		0		414,666,946
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	67,725,539
				Net Taxable	=
					344,758,102 ^{#1}

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	1,467,537	1,171,637	1,979.41	2,011.91	12			
OV65	56,620,803	44,441,427	77,012.55	77,074.86	256			
Total	58,088,340	45,613,064	78,991.96	79,086.77	268	Freeze Taxable	(-)	45,613,064 ^{#2}
Tax Rate	0.2722000							
						Freeze Adjusted Taxable	=	299,145,038 ^{#3}

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 893,264.75 = 299,145,038 * (0.2722000 / 100) + 78,991.96

Certified Estimate of Market Value: 421,945,827
 Certified Estimate of Taxable Value: 344,758,102

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

2025 CERTIFIED TOTALS

Property Count: 2,331

CS - CITY OF SHINER
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	14	0	0	0
DV1	2	0	24,000	24,000
DV1S	1	0	5,000	5,000
DV2	2	0	24,000	24,000
DV2S	1	0	7,500	7,500
DV3	4	0	42,000	42,000
DV3S	1	0	10,000	10,000
DV4	6	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	6	0	1,327,778	1,327,778
DVHSS	1	0	735,098	735,098
EX	11	0	4,283,610	4,283,610
EX-XG	1	0	66,859	66,859
EX-XU	1	0	3,192,574	3,192,574
EX-XV	65	0	27,034,281	27,034,281
EX366	394	0	59,922	59,922
HS	592	29,050,697	0	29,050,697
OV65	253	0	0	0
OV65S	14	0	0	0
PC	1	1,802,220	0	1,802,220
Totals		30,852,917	36,872,622	67,725,539

2025 CERTIFIED TOTALS

Property Count: 2,331

CS - CITY OF SHINER
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,031	403.5299	\$2,498,166	\$212,268,252	\$180,160,961
B	MULTIFAMILY RESIDENCE	11	2.9401	\$0	\$2,591,563	\$2,504,782
C1	VACANT LOTS AND LAND TRACTS	108	53.7331	\$0	\$2,463,481	\$2,451,481
D1	QUALIFIED OPEN-SPACE LAND	67	506.7838	\$0	\$7,325,514	\$45,169
D2	IMPROVEMENTS ON QUALIFIED OP	17		\$54,385	\$120,561	\$120,561
E	RURAL LAND, NON QUALIFIED OPE	36	42.5734	\$407,870	\$6,126,438	\$5,434,426
F1	COMMERCIAL REAL PROPERTY	145	57.0820	\$66,136	\$25,539,695	\$25,237,484
F2	INDUSTRIAL AND MANUFACTURIN	21	36.7392	\$97,887	\$83,004,913	\$81,202,693
G1	OIL AND GAS	299		\$0	\$1,685,520	\$1,494,748
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$874,820	\$874,820
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$124,450	\$124,450
J5	RAILROAD	2		\$0	\$927,350	\$927,350
J6	PIPELAND COMPANY	1		\$0	\$67,070	\$67,070
J7	CABLE TELEVISION COMPANY	1		\$0	\$7,740	\$7,740
L1	COMMERCIAL PERSONAL PROPE	117		\$0	\$10,668,855	\$10,668,855
L2	INDUSTRIAL AND MANUFACTURIN	15		\$0	\$31,721,800	\$31,721,800
M1	TANGIBLE OTHER PERSONAL, MOB	32		\$0	\$1,049,597	\$972,750
S	SPECIAL INVENTORY TAX	3		\$0	\$740,962	\$740,962
X	TOTALLY EXEMPT PROPERTY	472	222.7448	\$0	\$34,637,246	\$0
Totals			1,326.1263	\$3,124,444	\$421,945,827	\$344,758,102

2025 CERTIFIED TOTALS

CS - CITY OF SHINER

Property Count: 2,331

Grand Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single Family Residence	2	0.6887	\$0	\$88,070	\$78,129
A1	Real Residential, Single Family & Owner	938	368.9135	\$2,272,636	\$206,318,180	\$174,871,728
A2	Real Residential, Mobile Home	82	24.8666	\$225,530	\$5,000,565	\$4,373,122
A3	Real, Residential Aux Improvement	27	9.0611	\$0	\$861,437	\$837,982
B1	Real Residential, Multifamily	1	0.0907	\$0	\$292,178	\$292,178
B2	Real Residential, Duplexes	10	2.8494	\$0	\$2,299,385	\$2,212,604
C	Vacant Lot	3	0.9939	\$0	\$27,919	\$27,919
C1	Vacant Lots/Land Tracts	95	47.6194	\$0	\$2,222,749	\$2,210,749
C3	Commerical Vacant Lot	2	2.6475	\$0	\$79,160	\$79,160
C4	City Lot with Non-Owned PPMH	8	2.4723	\$0	\$133,653	\$133,653
D1	Real Acreage (Qualified Ag Land Only)	67	506.7838	\$0	\$7,325,514	\$45,169
D2	Improvement on Qualified Ag Land	17		\$54,385	\$120,561	\$120,561
E1	Real, Farm/Ranch House	22	17.9604	\$406,250	\$5,363,661	\$4,727,918
E2	Real Farm/Ranch Mobile Home	5	3.5000	\$1,620	\$281,347	\$225,078
E3	Real, Farm/Ranch Other Improvements	1		\$0	\$17,747	\$17,747
E4	Rural Undeveloped Land	11	21.1130	\$0	\$463,683	\$463,683
F1	Real, Commerical	145	57.0820	\$66,136	\$25,539,695	\$25,237,484
F2	Real, Industrial	21	36.7392	\$97,887	\$83,004,913	\$81,202,693
G1	Oil & Gas	299		\$0	\$1,685,520	\$1,494,748
J2	Gas Companies	1		\$0	\$874,820	\$874,820
J4	Telephone Companies	2		\$0	\$124,450	\$124,450
J5	Railroads	2		\$0	\$927,350	\$927,350
J6	Pipelines	1		\$0	\$67,070	\$67,070
J7	Cable Television	1		\$0	\$7,740	\$7,740
L1	Tangible Personal, Commerical	117		\$0	\$10,668,855	\$10,668,855
L2	Tangible, Personal Industrial	1		\$0	\$20,000	\$20,000
L2C	L2C	1		\$0	\$9,986,140	\$9,986,140
L2D	Conversion	1		\$0	\$81,860	\$81,860
L2G	L2G	4		\$0	\$9,883,060	\$9,883,060
L2J	Conversion	6		\$0	\$11,480,460	\$11,480,460
L2P	L2P	1		\$0	\$89,430	\$89,430
L2Q	Conversion	1		\$0	\$180,850	\$180,850
M1	Tangible Personal Other	32		\$0	\$1,049,497	\$972,650
M3	Tangible Other Personal	1		\$0	\$100	\$100
S	Special Inventory Tax	3		\$0	\$740,962	\$740,962
X	Exempt Property	472	222.7448	\$0	\$34,637,246	\$0
Totals			1,326.1263	\$3,124,444	\$421,945,827	\$344,758,102

2025 CERTIFIED TOTALS

Property Count: 2,331

CS - CITY OF SHINER
Effective Rate Assumption

4/13/2026 3:39:28PM

New Value

TOTAL NEW VALUE MARKET:	\$3,124,444
TOTAL NEW VALUE TAXABLE:	\$2,854,222

New Exemptions

Exemption	Description	Count	2024 Market Value	Exemption Amount
EX366	HB366 Exempt	61		\$14,694
ABSOLUTE EXEMPTIONS VALUE LOSS				\$14,694

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$0
DV2	Disabled Veterans 30% - 49%	1	\$12,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	2	\$12,000
DVHS	Disabled Veteran Homestead	3	\$735,475
HS	Homestead	14	\$746,456
OV65	Over 65	10	\$0
OV65S	OV65 Surviving Spouse	1	\$0
PARTIAL EXEMPTIONS VALUE LOSS		34	\$1,515,931
NEW EXEMPTIONS VALUE LOSS			\$1,530,625

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$1,530,625
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New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
583	\$251,336	\$52,328	\$199,008

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
568	\$252,381	\$52,510	\$199,871

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
583	\$225,014	\$47,532	\$177,482

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
568	\$227,550	\$47,435	\$180,115

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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2025 CERTIFIED TOTALS
CS - CITY OF SHINER**Uncontested Value**

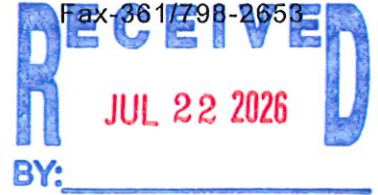
Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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Lavaca County Central Appraisal District

P.O. Box 386 ★ 908 N. Glendale St. ★ Hallettsville, Texas 77964 ★ 361/798-4396

Fax-361/798-2653



CERTIFICATION OF 2026 APPRAISAL ROLL

FOR THE LAVACA COUNTY CENTRAL APPRAISAL DISTRICT

"I, Pam Lathrop, Chief Appraiser for the Lavaca County Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Lavaca County Central Appraisal District which lists property taxable by **City of Shiner** and constitutes the appraisal roll for 2026."

2026 APPRAISAL ROLL INFORMATION:

Total Market Value	\$ <u>439,583,835</u>
Total Assessed Value	\$ <u>431,053,642</u>
Total Net Taxable Value	\$ <u>354,414,012</u>
Total Taxable Value (after freeze)	\$ <u>305,324,798</u>
Total Market Value Under ARB Review	\$ <u>0</u>
Total Market ARB Approve Value	\$ <u>439,583,835</u>
Number of	<u>3,560</u>

Pam Lathrop
Chief Appraiser

July 22, 2026
Date

Received by _____

Date _____

2026 CERTIFIED TOTALS

Property Count: 3,560

CS - CITY OF SHINER

Grand Totals

7/21/2026

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Land		Value			
Homesite:		41,378,981			
Non Homesite:		19,569,599			
Ag Market:		7,569,958			
Timber Market:		0	Total Land	(+)	68,518,538
Improvement		Value			
Homesite:		183,810,925			
Non Homesite:		134,010,377	Total Improvements	(+)	317,821,302
Non Real		Count	Value		
Personal Property:	190		51,352,585		
Mineral Property:	1,882		1,891,410		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					53,243,995
					439,583,835
Ag	Non Exempt		Exempt		
Total Productivity Market:	7,569,958		0		
Ag Use:	47,179		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	7,522,779		0		432,061,056
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	76,639,630
				Net Taxable	=
					354,414,012 #18A

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,643,018	1,313,090	2,222.75	2,256.98	14		
OV65	60,923,828	47,776,124	80,946.22	81,334.06	252		
Total	62,566,846	49,089,214	83,168.97	83,591.04	266	Freeze Taxable	(-)
Tax Rate	0.2722000						49,089,214 #20
						Freeze Adjusted Taxable	=
							305,324,798

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 914,263.07 = 305,324,798 * (0.2722000 / 100) + 83,168.97

Certified Estimate of Market Value: 439,583,835
 Certified Estimate of Taxable Value: 354,414,012

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

2026 CERTIFIED TOTALS

Property Count: 3,560

CS - CITY OF SHINER

Grand Totals

7/21/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	132	0	6,204,115	6,204,115
145D	45	0	633,970	633,970
145D1	6	0	437,580	437,580
DP	14	0	0	0
DV1	2	0	24,000	24,000
DV1S	1	0	5,000	5,000
DV2	1	0	12,000	12,000
DV2S	1	0	7,500	7,500
DV3	2	0	22,000	22,000
DV3S	1	0	10,000	10,000
DV4	9	0	96,000	96,000
DV4S	1	0	12,000	12,000
DVHS	4	0	1,250,427	1,250,427
DVHSS	2	0	998,715	998,715
EX	16	0	3,901,380	3,901,380
EX-XG	1	0	72,039	72,039
EX-XU	1	0	3,199,953	3,199,953
EX-XV	66	0	28,188,711	28,188,711
EX366	1,360	0	117,680	117,680
HS	577	29,928,920	0	29,928,920
OV65	243	0	0	0
OV65S	14	0	0	0
PC	1	1,517,640	0	1,517,640
Totals		31,446,560	45,193,070	76,639,630

2026 CERTIFIED TOTALS

Property Count: 3,560

CS - CITY OF SHINER

Grand Totals

7/21/2026

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,034	403.5324	\$1,831,859	\$223,265,748	\$190,891,058
B	MULTIFAMILY RESIDENCE	11	2.9401	\$0	\$2,666,180	\$2,630,568
C1	VACANT LOTS AND LAND TRACTS	104	51.1874	\$0	\$2,594,829	\$2,582,771
D1	QUALIFIED OPEN-SPACE LAND	67	506.7838	\$0	\$7,569,958	\$45,703
D2	IMPROVEMENTS ON QUALIFIED OP	17		\$36,322	\$169,833	\$169,833
E	RURAL LAND, NON QUALIFIED OPE	36	44.0734	\$419,080	\$6,797,233	\$6,009,922
F1	COMMERCIAL REAL PROPERTY	147	57.9085	\$264,786	\$27,066,891	\$27,045,155
F2	INDUSTRIAL AND MANUFACTURIN	21	36.7392	\$8,436	\$83,549,165	\$82,031,525
G1	OIL AND GAS	1,867		\$0	\$1,867,450	\$1,693,563
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,004,250	\$879,250
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$113,020	\$0
J5	RAILROAD	2		\$0	\$945,340	\$820,340
J6	PIPELAND COMPANY	1		\$0	\$68,590	\$0
J7	CABLE TELEVISION COMPANY	1		\$0	\$5,970	\$0
L1	COMMERCIAL PERSONAL PROPE	163		\$0	\$12,376,707	\$6,510,938
L2	INDUSTRIAL AND MANUFACTURIN	16		\$0	\$32,313,850	\$31,661,242
M1	TANGIBLE OTHER PERSONAL, MOB	33		\$171,195	\$1,199,300	\$1,114,414
S	SPECIAL INVENTORY TAX	4		\$0	\$647,438	\$327,730
X	TOTALLY EXEMPT PROPERTY	84	222.9170	\$969,764	\$35,362,083	\$0
	Totals		1,326.0818	\$3,701,442	\$439,583,835	\$354,414,012

2026 CERTIFIED TOTALS

CS - CITY OF SHINER

Property Count: 3,560

Grand Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single Family Residence	2	0.6887	\$0	\$96,856	\$85,925
A1	Real Residential, Single Family & Owner	937	368.3593	\$1,491,247	\$216,704,826	\$184,987,342
A2	Real Residential, Mobile Home	85	25.8216	\$284,667	\$5,458,026	\$4,845,342
A3	Real, Residential Aux Improvement	29	8.6628	\$55,945	\$1,006,040	\$972,449
B1	Real Residential, Multifamily	1	0.0907	\$0	\$301,429	\$301,429
B2	Real Residential, Duplexes	10	2.8494	\$0	\$2,364,751	\$2,329,139
C	Vacant Lot	3	0.9939	\$0	\$30,734	\$30,734
C1	Vacant Lots/Land Tracts	90	45.4320	\$0	\$2,319,429	\$2,307,429
C3	Commerical Vacant Lot	3	2.9689	\$0	\$134,970	\$134,970
C4	City Lot with Non-Owned PPMH	8	1.7926	\$0	\$109,696	\$109,638
D1	Real Acreage (Qualified Ag Land Only)	67	506.7838	\$0	\$7,569,958	\$45,703
D2	Improvement on Qualified Ag Land	17		\$36,322	\$169,833	\$169,833
E1	Real, Farm/Ranch House	22	19.9604	\$323,611	\$5,942,251	\$5,197,305
E2	Real Farm/Ranch Mobile Home	3	1.5000	\$0	\$211,820	\$169,455
E3	Real, Farm/Ranch Other Improvements	2		\$95,469	\$112,998	\$112,998
E4	Rural Undeveloped Land	12	22.6130	\$0	\$530,164	\$530,164
F1	Real, Commerical	147	57.9085	\$264,786	\$27,066,891	\$27,045,155
F2	Real, Industrial	21	36.7392	\$8,436	\$83,549,165	\$82,031,525
G1	Oil & Gas	1,867		\$0	\$1,867,450	\$1,693,563
J2	Gas Companies	1		\$0	\$1,004,250	\$879,250
J4	Telephone Companies	2		\$0	\$113,020	\$0
J5	Railroads	2		\$0	\$945,340	\$820,340
J6	Pipelines	1		\$0	\$68,590	\$0
J7	Cable Television	1		\$0	\$5,970	\$0
L1	Tangible Personal, Commerical	163		\$0	\$12,376,707	\$6,510,938
L2	Tangible, Personal Industrial	1		\$0	\$35,000	\$19,482
L2C	L2C	1		\$0	\$9,672,200	\$9,547,200
L2D	Conversion	1		\$0	\$65,010	\$65,010
L2G	L2G	4		\$0	\$10,632,330	\$10,391,370
L2H	Conversion	2		\$0	\$5,040	\$0
L2J	Conversion	6		\$0	\$11,719,320	\$11,578,230
L2Q	Conversion	1		\$0	\$184,950	\$59,950
M1	Tangible Personal Other	33		\$171,195	\$1,199,300	\$1,114,414
S	Special Inventory Tax	4		\$0	\$647,438	\$327,730
X	Exempt Property	84	222.9170	\$969,764	\$35,362,083	\$0
Totals			1,326.0818	\$3,701,442	\$439,583,835	\$354,414,012

2026 CERTIFIED TOTALS

Property Count: 3,560

CS - CITY OF SHINER
Effective Rate Assumption

7/21/2026 3:06:42PM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

\$3,701,442

\$2,435,276

see attached mineral new value... 984,550 > 3,419,826

New Exemptions

Exemption	Description	Count	2025 Market Value	2025 Market Value
EX-XV	Other Exemptions (including public property, r	1		\$67,095
EX366	HB366 Exempt	1,235		\$279,480
ABSOLUTE EXEMPTIONS VALUE LOSS				\$346,575 #10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	124	\$5,572,065
145D	11.145 (d) Multiple Situs, Leases	43	\$628,930
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DVHS	Disabled Veteran Homestead	1	\$210,397
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$228,800
HS	Homestead	6	\$226,457
OV65	Over 65	5	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$6,902,649 #10B
NEW EXEMPTIONS VALUE LOSS			\$7,249,224

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$7,249,224 #10C

New Ag / Timber Exemptions #11A,B,C

New Annexations #23

New Deannexations #9

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
568	\$266,634	\$53,961	\$212,673

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
555	\$265,999	\$53,825	\$212,174

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
568	\$238,684	\$49,179	\$189,505

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
555	\$238,460	\$48,914	\$189,546

JOB - 414312 12 SHINER CITY

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	1,891,410	1,703	996,380
LESS EXEMPT VALUE	23,960-	15-	700-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS CIRCUIT VALUE	54,040-	3	
LESS \$500 MIN INT	117,680-	1,287*	11,130-
TOTAL VALUE	1,695,730		984,550
(INV) REAL VALUE	78,202,280	2	0
PERS VALUE	38,293,440	23	0
LESS EXEMPT VALUE	3,877,420-	1-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0*
LESS FREEPORT VALUE	0-	0*	0-
LESS TCEQ VALUE	1,517,640-	1*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS EXEMPT VALUE(11.145(B))	632,050-	8-	0-
LESS EXEMPT VALUE(11.145(D))	5,040-	2-	0-
LESS EXEMPT VALUE(11.145(D1))	437,580-	6-	0-
LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
TOTAL VALUE	110,025,990		0
TOTAL VALUE ALL PROPERTY	111,721,720	1,712	984,550
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500	1,059		
TOTAL OWNERS	1,237		

PROPERTY CODE SUMMARY (CURRENT)

CODE	ITEMS	TOTAL VALUE	NEW VALUE
F2	2	76,684,640	
F	2	76,684,640	
G1	1,688	1,695,730	984,550
G	1,688	1,695,730	984,550
J2	1	879,250	
J4	2	0	
J5	2	820,340	
J6	1	0	
J7	1	0	
J	7	1,699,590	
L2C	1	9,547,200	
L2D	1	65,010	
L2G	4	10,391,370	
L2H	2	0	
L2J	6	11,578,230	
L2Q	1	59,950	
L	15	31,641,760	
XV	15	23,960-	
X	15	23,960	
L2P			

PREVIOUS YEAR (CERTIFIED) 2025

ITEMS	TOTAL VALUE	PERCENT DIFF
2	75,899,030	1.0 %
2	75,899,030	1.0 %
564	1,494,750	13.4 %
564	1,494,750	13.4 %
1	874,820	.5 %
2	124,450	.0 %
2	927,350	11.5-%
1	67,070	.0 %
1	7,740	.0 %
7	2,001,430	11.0-%
1	9,986,140	4.3-%
1	81,860	20.5-%
5	9,883,060	5.1 %
0	0	.0 %
6	11,480,460	.8 %
1	180,850	66.8-%
14	31,612,370	85.7-%
10	0	.0 %
10	0	.0 %
1	89,430	

** FINAL TOTAL ** 1,727 111,721,720 984,550

2026 CERTIFIED TOTALSCS - CITY OF SHINER
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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2026 CERTIFIED TOTALS

Property Count: 3,560

CS - CITY OF SHINER
ARB Approved Totals

7/21/2026

3:06:42PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	132	0	6,204,115	6,204,115
145D	45	0	633,970	633,970
145D1	6	0	437,580	437,580
DP	14	0	0	0
DV1	2	0	24,000	24,000
DV1S	1	0	5,000	5,000
DV2	1	0	12,000	12,000
DV2S	1	0	7,500	7,500
DV3	2	0	22,000	22,000
DV3S	1	0	10,000	10,000
DV4	9	0	96,000	96,000
DV4S	1	0	12,000	12,000
DVHS	4	0	1,250,427	1,250,427
DVHSS	2	0	998,715	998,715
EX	16	0	3,901,380	3,901,380
EX-XG	1	0	72,039	72,039
EX-XU	1	0	3,199,953	3,199,953
EX-XV	66	0	28,188,711	28,188,711
EX366	1,360	0	117,680	117,680
HS	577	29,928,920	0	29,928,920
OV65	243	0	0	0
OV65S	14	0	0	0
PC	1	1,517,640	0	1,517,640
Totals		31,446,560	45,193,070	76,639,630

2026 CERTIFIED TOTALS

Property Count: 3,560

CS - CITY OF SHINER
ARB Approved Totals

7/21/2026 3:06:42PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,034	403.5324	\$1,831,859	\$223,265,748	\$190,891,058
B	MULTIFAMILY RESIDENCE	11	2.9401	\$0	\$2,666,180	\$2,630,568
C1	VACANT LOTS AND LAND TRACTS	104	51.1874	\$0	\$2,594,829	\$2,582,771
D1	QUALIFIED OPEN-SPACE LAND	67	506.7838	\$0	\$7,569,958	\$45,703
D2	IMPROVEMENTS ON QUALIFIED OP	17		\$36,322	\$169,833	\$169,833
E	RURAL LAND, NON QUALIFIED OPE	36	44.0734	\$419,080	\$6,797,233	\$6,009,922
F1	COMMERCIAL REAL PROPERTY	147	57.9085	\$264,786	\$27,066,891	\$27,045,155
F2	INDUSTRIAL AND MANUFACTURIN	21	36.7392	\$8,436	\$83,549,165	\$82,031,525
G1	OIL AND GAS	1,867		\$0	\$1,867,450	\$1,693,563
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,004,250	\$879,250
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$113,020	\$0
J5	RAILROAD	2		\$0	\$945,340	\$820,340
J6	PIPELAND COMPANY	1		\$0	\$68,590	\$0
J7	CABLE TELEVISION COMPANY	1		\$0	\$5,970	\$0
L1	COMMERCIAL PERSONAL PROPE	163		\$0	\$12,376,707	\$6,510,938
L2	INDUSTRIAL AND MANUFACTURIN	16		\$0	\$32,313,850	\$31,661,242
M1	TANGIBLE OTHER PERSONAL, MOB	33		\$171,195	\$1,199,300	\$1,114,414
S	SPECIAL INVENTORY TAX	4		\$0	\$647,438	\$327,730
X	TOTALLY EXEMPT PROPERTY	84	222.9170	\$969,764	\$35,362,083	\$0
Totals			1,326.0818	\$3,701,442	\$439,583,835	\$354,414,012

2026 CERTIFIED TOTALS

Property Count: 3,560

CS - CITY OF SHINER
ARB Approved Totals

7/21/2026 3:06:42PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single Family Residence	2	0.6887	\$0	\$96,856	\$85,925
A1	Real Residential, Single Family & Owner	937	368.3593	\$1,491,247	\$216,704,826	\$184,987,342
A2	Real Residential, Mobile Home	85	25.8216	\$284,667	\$5,458,026	\$4,845,342
A3	Real, Residential Aux Improvement	29	8.6628	\$55,945	\$1,006,040	\$972,449
B1	Real Residential, Multifamily	1	0.0907	\$0	\$301,429	\$301,429
B2	Real Residential, Duplexes	10	2.8494	\$0	\$2,364,751	\$2,329,139
C	Vacant Lot	3	0.9939	\$0	\$30,734	\$30,734
C1	Vacant Lots/Land Tracts	90	45.4320	\$0	\$2,319,429	\$2,307,429
C3	Commerical Vacant Lot	3	2.9689	\$0	\$134,970	\$134,970
C4	City Lot with Non-Owned PPMH	8	1.7926	\$0	\$109,696	\$109,638
D1	Real Acreage (Qualified Ag Land Only)	67	506.7838	\$0	\$7,569,958	\$45,703
D2	Improvement on Qualified Ag Land	17		\$36,322	\$169,833	\$169,833
E1	Real, Farm/Ranch House	22	19.9604	\$323,611	\$5,942,251	\$5,197,305
E2	Real Farm/Ranch Mobile Home	3	1.5000	\$0	\$211,820	\$169,455
E3	Real, Farm/Ranch Other Improvements	2		\$95,469	\$112,998	\$112,998
E4	Rural Undeveloped Land	12	22.6130	\$0	\$530,164	\$530,164
F1	Real, Commerical	147	57.9085	\$264,786	\$27,066,891	\$27,045,155
F2	Real, Industrial	21	36.7392	\$8,436	\$83,549,165	\$82,031,525
G1	Oil & Gas	1,867		\$0	\$1,867,450	\$1,693,563
J2	Gas Companies	1		\$0	\$1,004,250	\$879,250
J4	Telephone Companies	2		\$0	\$113,020	\$0
J5	Railroads	2		\$0	\$945,340	\$820,340
J6	Pipelines	1		\$0	\$68,590	\$0
J7	Cable Television	1		\$0	\$5,970	\$0
L1	Tangible Personal, Commerical	163		\$0	\$12,376,707	\$6,510,938
L2	Tangible, Personal Industrial	1		\$0	\$35,000	\$19,482
L2C	L2C	1		\$0	\$9,672,200	\$9,547,200
L2D	Conversion	1		\$0	\$65,010	\$65,010
L2G	L2G	4		\$0	\$10,632,330	\$10,391,370
L2H	Conversion	2		\$0	\$5,040	\$0
L2J	Conversion	6		\$0	\$11,719,320	\$11,578,230
L2Q	Conversion	1		\$0	\$184,950	\$59,950
M1	Tangible Personal Other	33		\$171,195	\$1,199,300	\$1,114,414
S	Special Inventory Tax	4		\$0	\$647,438	\$327,730
X	Exempt Property	84	222.9170	\$969,764	\$35,362,083	\$0
Totals			1,326.0818	\$3,701,442	\$439,583,835	\$354,414,012



2026 TAX RATE REQUEST FORM
CITY OF SHINER

BY: _____

Last Years Tax Rate M&O: 0.2722 I&S: 0 Total Tax Rate: 0.2722

Part 1 – Current Year Exemptions

	<u>Homestead (HS)</u>	<u>Over 65 (OA)</u>	<u>Disabled Persons (DP)</u>
Flat Dollar Amount	<u>20%</u>	<u>Y</u>	<u>Y</u>
Additional % Amount <i>(If adopted – the minimum exemption amount is \$5,000)</i>	_____	_____	_____

Part 2 – Schedule A – Unencumbered Fund Balances:

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

<u>Type of Fund</u>	<u>Balance</u>
<u>General Fund</u>	<u>1,346,818.</u>
_____	_____

Part 3 - Schedule B – 2026 Debt Service:

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

<u>Description of Debt</u>	<u>Principal or Contract Payment to be Paid from Property Taxes</u>	<u>Interest to be Paid from Property Taxes</u>	<u>Other Amounts to be Paid</u>	<u>Total Payment</u>
<u>certificate of obligation^①</u>	<u>\$ 83,300.⁰⁰</u>	<u>\$ 18,300.⁰⁰</u>	<u>\$ _____</u>	<u>\$ 101,600</u>
<u>certificate of obligation^②</u>	<u>\$ 182,725.⁰⁰</u>	<u>\$ 52,725.⁰⁰</u>	<u>\$ _____</u>	<u>\$ 235,450</u>
Total required for <u>2026</u> Debt Service		<u>\$ 337,050</u>		
Amount (if any) paid from funds listed in Schedule A		<u>\$ _____</u>		
Amount (if any) paid from other resources		<u>\$ _____</u>		

Submitted by: Natalie Zuo

Date: 7.9.26

CS	2023	R19980	3219387	3/30/2026	MO	-54.38
CS	2024	R19980	3219388	3/30/2026	MO	-58.35
CS	2024	R59169	3219411	3/30/2026	MO	-142.21
CS	2024	R18835	3219378	3/30/2026	MO	-67.28
CS	2024	R19002	3196754	1/2/2026	MO	-411.7
CS	2024	R19018	3196755	1/2/2026	MO	-113.86
CS	2024	R19483	3219380	3/30/2026	MO	-165.53
CS	2024	R19921	3219379	3/30/2026	MO	-91.51
						-1104.82

#16

Recap & Standings Report

Lavaca Tax Office

Cycles: All Taxing Units: Moulton ISD,... Transaction Date Range: 06/01/2026 to 06/30/2026 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include
 Lavaca County Tax Office CS (City Of Shiner) 2025 Fiscal Year: 10/01/2025 - 09/30/2026

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance YTD Collections
2007 & prior	0.00	115.17	0.00	115.17	0.00	0.00	0.00	0.00	0.00	115.17
2008	0.00	23.97	0.00	23.97	0.00	0.00	0.00	0.00	0.00	23.97
2009	0.00	23.96	0.00	23.96	0.00	0.00	0.00	0.00	0.00	23.96
2010	0.00	25.07	0.00	25.07	0.00	0.00	0.00	0.00	0.00	25.07
2011	0.00	25.65	0.00	25.65	0.00	0.00	0.00	0.00	0.00	25.65
2012	0.00	106.93	0.00	106.93	0.00	0.00	0.00	0.00	0.00	106.93
2013	414,599.19	147.17	0.00	147.17	0.00	0.00	0.00	0.00	0.00	147.17
2014	442,434.66	118.85	0.00	118.85	0.00	0.00	0.00	0.00	0.00	118.85
2015	518,066.30	201.12	0.00	201.12	0.00	0.00	0.00	0.00	0.00	201.12
2016	558,045.03	268.69	0.00	268.69	0.00	0.00	0.00	0.00	0.00	268.69
2017	598,733.33	319.00	0.00	319.00	0.00	0.00	0.00	0.00	0.00	319.00
2018	626,218.46	661.86	0.00	661.86	0.00	0.00	0.00	0.00	0.00	661.86
2019	676,495.62	511.99	0.00	511.99	0.00	0.00	0.00	0.00	0.00	511.99
2020	680,412.52	452.46	0.00	452.46	0.00	0.00	0.00	0.00	0.00	452.46
2021	708,763.13	1,088.88	0.00	1,088.88	17.89	11.63	0.00	5.90	0.00	1,070.99
2022	710,484.94	1,726.69	0.00	1,726.69	236.44	125.31	0.00	72.35	0.00	1,490.25
2023	790,069.01	2,606.53	0.00	2,606.53	11.99	4.92	0.00	3.38	0.00	2,594.54
2024	831,227.29	3,101.60	0.00	3,101.60	184.90	53.62	0.00	47.70	0.00	2,916.70
2025	895,403.35	15,966.03	0.00	15,966.03	3,799.50	525.68	0.00	128.45	-0.95	12,165.58
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	895,403.35	15,966.03	0.00	15,966.03	3,799.50	525.68	0.00	128.45	-0.95	12,165.58
Total Delinquent	7,555,549.48	11,525.59	0.00	11,525.59	451.22	195.48	0.00	129.33	0.00	11,074.37
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxing Unit Total	8,450,952.83	27,491.62	0.00	27,491.62	4,250.72	721.16	0.00	257.78	-0.95	23,239.95
Percentages										
% of Roll Collected - 2025 - 98.64%			Adjusted Original Roll -- \$894,188.91				Current YTD Collections -- \$882,023.33			
Tax Collections Compared to Current Taxes Billed 23.80% Collected										
All Collections Compared to Current Taxes Billed 27.09% Collected										
Combined Collections (Collections + P&I Collected) -- 4,971.88										

Recap & Standings Report

Lavaca Tax Office

Cycles: All Taxing Units: All Transaction Date Range: 06/01/2025 to 06/30/2025 Sorted By: By Year, Ascending Options: Include Percentages, Include

Lavaca County Tax Office
CS (City Of Shiner)

2024 Fiscal Year: 10/01/2024 - 09/30/2025

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance YTD Collections
2006 & prior	0.00	96.60	0.00	96.60	0.00	0.00	0.00	0.00	0.00	96.60
2007	0.00	25.71	0.00	25.71	0.00	0.00	0.00	0.00	0.00	25.71
2008	0.00	26.32	0.00	26.32	0.00	0.00	0.00	0.00	0.00	26.32
2009	0.00	26.32	0.00	26.32	0.00	0.00	0.00	0.00	0.00	26.32
2010	0.00	27.54	0.00	27.54	0.00	0.00	0.00	0.00	0.00	27.54
2011	0.00	28.17	0.00	28.17	0.00	0.00	0.00	0.00	0.00	28.17
2012	0.00	109.43	0.00	109.43	0.00	0.00	0.00	0.00	0.00	109.43
2013	414,599.19	165.66	0.00	165.66	0.00	0.00	0.00	0.00	0.00	165.66
2014	442,434.66	167.82	0.00	167.82	0.00	0.00	0.00	0.00	0.00	167.82
2015	518,066.30	250.09	0.00	250.09	0.00	0.00	0.00	0.00	0.00	250.09
2016	558,045.03	353.48	0.00	353.48	0.00	0.00	0.00	0.00	0.00	353.48
2017	598,733.33	542.87	0.00	542.87	0.00	0.00	0.00	0.00	0.00	542.87
2018	626,218.46	918.68	0.00	918.68	0.00	0.00	0.00	0.00	0.00	918.68
2019	676,495.62	851.68	0.00	851.68	0.00	0.00	0.00	0.00	0.00	851.68
2020	680,412.52	878.14	0.00	878.14	25.75	16.74	0.00	8.51	0.00	852.39
2021	708,763.13	1,763.95	0.00	1,763.95	33.39	17.70	0.00	10.22	0.00	1,730.56
2022	710,484.94	2,867.70	0.00	2,867.70	0.00	0.00	0.00	0.00	0.00	2,867.70
2023	790,069.01	4,674.36	0.00	4,674.36	125.48	36.40	0.00	32.37	0.00	4,548.88
2024	831,227.29	16,036.66	0.00	16,036.66	2,146.65	298.68	0.00	31.34	1.13	13,891.14
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	831,227.29	16,036.66	0.00	16,036.66	2,146.65	298.68	0.00	31.34	1.13	13,891.14
Total Delinquent	6,724,322.19	13,774.52	0.00	13,774.52	184.62	70.84	0.00	51.10	0.00	13,589.90
Taxing Unit Total	7,555,549.48	29,811.18	0.00	29,811.18	2,331.27	369.52	0.00	82.44	1.13	27,481.04
Percentages										
% of Roll Collected - 2024 - 98.33%	Adjusted Original Roll -- \$829,474.32				Current YTD Collections -- \$815,583.18					
Tax Collections Compared to Current Taxes Billed 13.39% Collected										
All Collections Compared to Current Taxes Billed 15.25% Collected										
Combined Collections (Collections + P&I Collected) -- 2,700.79										

Recap & Standings Report

Lavaca Tax Office

Cycles: All Taxing Units: City Of Hall... Transaction Date Range: 06/01/2024 to 06/30/2024 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include
 Lavaca County Tax Office
 CS (City Of Shiner)

2023 Fiscal Year: 10/01/2023 - 09/30/2024

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance YTD Collections
2005 & prior	0.00	69.60	0.00	69.60	0.00	0.00	0.00	0.00	0.00	69.60
2006	0.00	27.00	0.00	27.00	0.00	0.00	0.00	0.00	0.00	27.00
2007	0.00	25.71	0.00	25.71	0.00	0.00	0.00	0.00	0.00	25.71
2008	0.00	26.32	0.00	26.32	0.00	0.00	0.00	0.00	0.00	26.32
2009	0.00	26.32	0.00	26.32	0.00	0.00	0.00	0.00	0.00	26.32
2010	0.00	27.54	0.00	27.54	0.00	0.00	0.00	0.00	0.00	27.54
2011	0.00	28.17	0.00	28.17	0.00	0.00	0.00	0.00	0.00	28.17
2012	0.00	109.43	0.00	109.43	0.00	0.00	0.00	0.00	0.00	109.43
2013	414,599.19	165.66	0.00	165.66	0.00	0.00	0.00	0.00	0.00	165.66
2014	442,434.66	167.82	0.00	167.82	0.00	0.00	0.00	0.00	0.00	167.82
2015	518,066.30	250.09	0.00	250.09	0.00	0.00	0.00	0.00	0.00	250.09
2016	558,045.03	353.48	0.00	353.48	0.00	0.00	0.00	0.00	0.00	353.48
2017	598,733.33	552.56	0.00	552.56	0.00	0.00	0.00	0.00	0.00	552.56
2018	626,218.46	919.27	0.00	919.27	0.00	0.00	0.00	0.00	0.00	919.27
2019	676,495.62	1,174.74	0.00	1,174.74	36.75	23.88	0.00	12.13	0.00	1,137.99
2020	680,412.52	1,164.09	0.00	1,164.09	0.00	0.00	0.00	0.00	0.00	1,164.09
2021	708,763.13	2,426.96	0.00	2,426.96	0.00	0.00	0.00	0.00	0.00	2,426.96
2022	710,484.94	4,277.54	0.00	4,277.54	0.00	0.00	0.00	0.00	0.00	4,277.54
2023	790,069.01	15,995.48	0.00	15,995.48	2,606.89	367.19	0.00	56.63	0.00	13,388.59
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	790,069.01	15,995.48	0.00	15,995.48	2,606.89	367.19	0.00	56.63	0.00	13,388.59
Total Delinquent	5,934,253.18	11,792.30	0.00	11,792.30	36.75	23.88	0.00	12.13	0.00	11,755.55
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxing Unit Total	6,724,322.19	27,787.78	0.00	27,787.78	2,643.64	391.07	0.00	68.76	0.00	25,144.14
Percenta										
% of Roll Collected - 2023 - 98.30%										
Tax Collections Compared to Current Taxes Billed 16.30% Collected										
All Collections Compared to Current Taxes Billed 18.59% Collected										
Combined Collections (Collections + P&I Collected) - 3,034.71										