BRAZORIA County

2025 CERTIFIED TOTALS

M3 - COMMODORE COVE IMPROVEMENT DISTRICT

Effective Rate Assumption

As of Certification

Property Count: 271

7/23/2025 1:23:15PM

New Value

TOTAL NEW VALUE MARKET:	$868,100
TOTAL NEW VALUE TAXABLE:	$856,255

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
OV65	Over 65	4	$9,000
OV65S	OV65 Surviving Spouse	1	$0
	PARTIAL EXEMPTIONS VALUE LOSS	5	$9,000
		NEW EXEMPTIONS VALUE LOSS	$9,000

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	$9,000

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
109	$343,364	$38,398	$304,966

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
109	$343,364	$38,398	$304,966

#1 $343,364

#2 X10% LOCAL OPT 34,336

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	$418,560.00	$350,000

#3 309,028

343,364. x #1

10. %

34,336. → #2

343,364. C+

34,336. -

309,028. * #3

Commodore Cove Improvement District (CCID)
103 Anchor Drive, Freeport, TX 77541
979-233-8782

74

CCID Board Meeting Minutes For September 11, 2025

Attendance
Floyd Winkler, President
Douglas Trepany, Secretary (by phone)
Rickey Crum, Director
James Minter, Director
Gary Porter, Director (by phone)

Guests
None

The CCID public meeting was called to order at 6:10 pm.

Floyd Winkler opened the public meeting to vote on the 2025-2026 tax rate of $0.159875 /$100.

#4620

Floyd Winkler made a motion to adopt the new tax rate. James Minter seconded the motion. Floyd Winkler, James Minter, Rickey Crum, Douglas Trepany (by phone) and Gary Porter (by phone) voted in favor of the new 2025-2026 tax rate of $0.159875 /$100. Floyd Winkler adjourned the public hearing at 6:15 pm.

The CCID Board meeting was called to order at 6:15 pm.

Approve Minutes
The August 2025 meeting minutes were reviewed. Floyd Winkler made a motion to approve the minutes. Rickey Crum seconded the motion. The minutes were unanimously approved.

Financial report
Board members reviewed the August 2025 financial report and the checks that were signed. Floyd Winkler made a motion to approve the report and associated checks. James Minter seconded the motion and it was approved.

Bulkhead Update
- James Minter Advised the board that 1671 Blue Water Passed the inspection and was putting in a boat slip.
- James Minter advised that the bulkhead repair on Ship-N-Shore has passed.

Maintenance Report
- The water leak at 1500 Blue Water Dr. has been repaired.
- The leaking blow down valve / pipe at the end of Sky Sail has been repaired.
- Manny Reynolds repaired several issues at the sewer plant.

New Business
- The board discussed and voted to adopt the proposed new budget for 2025-2026.

Old Business

- The board discussed a water line repair at Mike Baker's house on Treasure Lane. A sewer cap on the Bakers sewer line somehow entered the sewer line and plugged up the line. The board voted to split Luycx Plumbing bill with the Bakers. This is due to a CCID board member calling a plumber, instead of having Baker call a plumber of their choice.

- The board discussed new responsibilities for board members. James Minter will handle bulkhead inspections, picking up water plant chemicals and treating fire ants beds. Rickey Crum will keep check on the sewer plant and check on the generators.

There were no other matters and the meeting was adjourned at 7:30 pm.

Submitted by:
Floyd Winkler Jr.
Floyd Winkler Jr.
President

BRAZORIA CENTRAL APPRAISAL DISTRICT

MEMBERS OF THE BOARD
Kristin Bulanek
Elizabeth Day
Tommy King
John Luquette
Patrick O'Day
Gail Robinson
Robert York-Westbrook
Susan Spoor

CHIEF APPRAISER
Marcel Pierel III
500 North Chenango
Angleton, Texas 77515
979-849-7792
Fax 979-849-7984

CERTIFICATION OF THE 2026 APPRAISAL ROLL FOR
M3 - COMMODORE COVE IMPROVEMENT DISTRICT

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on **July 17th, 2026**, duly approved the **2026** Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2026 APPRAISAL ROLL

TOTAL TAXABLE VALUE APPROVED **(*ARB Approved)**	$57,606,289

ESTIMATED TAXABLE VALUE FOR THE 2026 SUPPLEMENTAL ROLL
(properties still under protest)

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$3,423,797	$3,081,417

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$57,606,289
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$3,081,417
NET TAXABLE VALUE	**$60,687,706**

I, Marcel Pierel III, Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.

July 24th, 2026

Marcel Pierel III, *Chief Appraiser*

Entity Tax Collector: Ms. Kristin Bulanek

BRAZORIA County

2026 CERTIFIED TOTALS

M3 - COMMODORE COVE IMPROVEMENT DISTRICT

ARB Approved Totals

As of Certification

Property Count: 257

7/22/2026 9:27:14AM

Land	Value
Homesite:	17,114,730
Non Homesite:	3,604,469
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	43,077,422
Non Homesite:	477,084

Non Real	Count	Value
Personal Property:	7	516,870
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	20,719,199
Total Improvements	(+)	43,554,506
Total Non Real	(+)	516,870
Market Value	=	64,790,575
Productivity Loss	(-)	0
Appraised Value	=	64,790,575
Homestead Cap	(-)	178,415
23.231 Cap	(-)	104,162
Assessed Value	=	64,507,998
Total Exemptions Amount (Breakdown on Next Page)	(-)	6,901,709
Net Taxable	=	57,606,289

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
92,098.05 = 57,606,289 * (0.159875 / 100)

Certified Estimate of Market Value:	64,790,575
Certified Estimate of Taxable Value:	57,606,289
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145D	7	0	296,970	296,970
DP	2	6,000	0	6,000
DV1	2	0	17,000	17,000
DV4	3	0	24,000	24,000
DVHS	5	0	1,811,430	1,811,430
DVHSS	1	0	405,660	405,660
EX-XN	1	0	0	0
EX-XV	2	0	775,259	775,259
HS	103	3,373,390	0	3,373,390
OV65	63	186,000	0	186,000
OV65S	3	6,000	0	6,000
	Totals	**3,571,390**	**3,330,319**	**6,901,709**

Land	Value
Homesite:	842,530
Non Homesite:	280,030
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	2,429,280
Non Homesite:	15,090

Non Real	Count	Value
Personal Property:	0	0
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	1,122,560
Total Improvements	(+)	2,444,370
Total Non Real	(+)	0
Market Value	=	3,566,930
Productivity Loss	(-)	0
Appraised Value	=	3,566,930
Homestead Cap	(-)	0
23.231 Cap	(-)	8,491
Assessed Value	=	3,558,439
Total Exemptions Amount (Breakdown on Next Page)	(-)	134,642
Net Taxable	=	3,423,797

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
5,473.80 = 3,423,797 * (0.159875 / 100)

Certified Estimate of Market Value:	3,179,180
Certified Estimate of Taxable Value:	3,040,603
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	4	125,642	0	125,642
OV65	3	9,000	0	9,000
	Totals	**134,642**	**0**	**134,642**

Land	Value
Homesite:	17,957,260
Non Homesite:	3,884,499
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	45,506,702
Non Homesite:	492,174

Non Real	Count	Value
Personal Property:	7	516,870
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	21,841,759
Total Improvements	(+)	45,998,876
Total Non Real	(+)	516,870
Market Value	=	68,357,505
Productivity Loss	(-)	0
Appraised Value	=	68,357,505
Homestead Cap	(-)	178,415
23.231 Cap	(-)	112,653
Assessed Value	=	68,066,437
Total Exemptions Amount (Breakdown on Next Page)	(-)	7,036,351
Net Taxable	=	61,030,086

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
97,571.85 = 61,030,086 * (0.159875 / 100)

Certified Estimate of Market Value:	67,969,755
Certified Estimate of Taxable Value:	60,646,892
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145D	7	0	296,970	296,970
DP	2	6,000	0	6,000
DV1	2	0	17,000	17,000
DV4	3	0	24,000	24,000
DVHS	5	0	1,811,430	1,811,430
DVHSS	1	0	405,660	405,660
EX-XN	1	0	0	0
EX-XV	2	0	775,259	775,259
HS	107	3,499,032	0	3,499,032
OV65	66	195,000	0	195,000
OV65S	3	6,000	0	6,000
	Totals	**3,706,032**	**3,330,319**	**7,036,351**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	176	36.8745	$0	$60,511,746	$54,503,851
C1	VACANT LOTS AND LAND TRACTS	45	8.0696	$0	$2,791,630	$2,712,125
E	RURAL LAND, NON QUALIFIED OPE	34		$0	$109,490	$105,913
F1	COMMERCIAL REAL PROPERTY	1	0.8600	$0	$27,080	$6,000
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$231,180	$106,180
J4	TELEPHONE COMPANY (INCLUDI	1		$0	$13,100	$0
J7	CABLE TELEVISION COMPANY	1		$0	$238,720	$113,720
L1	COMMERCIAL PERSONAL PROPE	4		$0	$33,870	$0
O	RESIDENTIAL INVENTORY	26	2.6714	$0	$58,500	$58,500
X	TOTALLY EXEMPT PROPERTY	2	223.5937	$0	$775,259	$0
		Totals	272.0692	$0	$64,790,575	$57,606,289

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10	1.5170	$0	$3,271,810	$3,130,780
C1	VACANT LOTS AND LAND TRACTS	4	0.5220	$0	$280,030	$277,991
E	RURAL LAND, NON QUALIFIED OPE	4		$0	$15,090	$15,026
		Totals	2.0390	$0	$3,566,930	$3,423,797

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	186	38.3915	$0	$63,783,556	$57,634,631
C1	VACANT LOTS AND LAND TRACTS	49	8.5916	$0	$3,071,660	$2,990,116
E	RURAL LAND, NON QUALIFIED OPE	38		$0	$124,580	$120,939
F1	COMMERCIAL REAL PROPERTY	1	0.8600	$0	$27,080	$6,000
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$231,180	$106,180
J4	TELEPHONE COMPANY (INCLUDI	1		$0	$13,100	$0
J7	CABLE TELEVISION COMPANY	1		$0	$238,720	$113,720
L1	COMMERCIAL PERSONAL PROPE	4		$0	$33,870	$0
O	RESIDENTIAL INVENTORY	26	2.6714	$0	$58,500	$58,500
X	TOTALLY EXEMPT PROPERTY	2	223.5937	$0	$775,259	$0
		Totals	274.1082	$0	$68,357,505	$61,030,086

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	176	36.8745	$0	$60,511,746	$54,503,851
C3	VACANT LOT OUT SIDE CITY	45	8.0696	$0	$2,791,630	$2,712,125
E2	FARM OR RANCH OUT BUILDINGS	34		$0	$109,490	$105,913
F1	COMMERCIAL REAL PROPERTY	1	0.8600	$0	$27,080	$6,000
J3	ELECTRIC COMPANY	1		$0	$231,180	$106,180
J4	TELEPHONE COMPANY	1		$0	$13,100	$0
J7	CABLE TELEVISION COMPANY	1		$0	$238,720	$113,720
L1	COMMERCIAL PERSONAL PROPER	3		$0	$450	$0
LX10	PERSONAL USE LEASE VEHICLES	1		$0	$33,420	$0
O1	RESIDENTIAL INVENTORY VACANT L	26	2.6714	$0	$58,500	$58,500
X	TOTAL EXEMPT	2	223.5937	$0	$775,259	$0
	Totals		272.0692	$0	$64,790,575	$57,606,289

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	10	1.5170	$0	$3,271,810	$3,130,780
C3	VACANT LOT OUT SIDE CITY	4	0.5220	$0	$280,030	$277,991
E2	FARM OR RANCH OUT BUILDINGS	4		$0	$15,090	$15,026
	Totals		2.0390	$0	$3,566,930	$3,423,797

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	186	38.3915	$0	$63,783,556	$57,634,631
C3	VACANT LOT OUT SIDE CITY	49	8.5916	$0	$3,071,660	$2,990,116
E2	FARM OR RANCH OUT BUILDINGS	38		$0	$124,580	$120,939
F1	COMMERCIAL REAL PROPERTY	1	0.8600	$0	$27,080	$6,000
J3	ELECTRIC COMPANY	1		$0	$231,180	$106,180
J4	TELEPHONE COMPANY	1		$0	$13,100	$0
J7	CABLE TELEVISION COMPANY	1		$0	$238,720	$113,720
L1	COMMERCIAL PERSONAL PROPER	3		$0	$450	$0
LX10	PERSONAL USE LEASE VEHICLES	1		$0	$33,420	$0
O1	RESIDENTIAL INVENTORY VACANT L	26	2.6714	$0	$58,500	$58,500
X	TOTAL EXEMPT	2	223.5937	$0	$775,259	$0
	Totals		274.1082	$0	$68,357,505	$61,030,086

New Value

TOTAL NEW VALUE MARKET:	$0
TOTAL NEW VALUE TAXABLE:	$0

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145D	11.145 (d) Multiple Situs, Leases	7	$296,970
HS	Homestead	1	$33,120
OV65	Over 65	3	$9,000
	PARTIAL EXEMPTIONS VALUE LOSS	11	$339,090
		NEW EXEMPTIONS VALUE LOSS	$339,090

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	$339,090

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
107	$349,400	$34,369	$315,031

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
107	#7 $349,400 x 10% = 34,940 #8	$34,369	$315,031
	314,460 #9		

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
107	$327,400	$33,332	$294,068

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
107	$327,400	$33,332	$294,068

Lower Value Used

Count of Protested Properties	Total Market Value	To
14	$3,566,930	

349,400. x
10. %
34,940. *

349,400. C+
34,940. -

002

314,460. *

2026 CERTIFIED TOTALS

M3 - COMMODORE COVE IMPROVEMENT DISTRICT

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2026 Annual Information Worksheet- Entities Under the Water Code

1 Entity Information

Entity Name	Commodore Cove Improvement District
Entity Mailing Address	103 Anchor Drive, Freeport TX, 77541
Entity Website	commodorecoveimprovementdistrict.gov

Administrative Contact

The entity's primary liaison with the Tax Office concerning the Truth-In-Taxation process.

Contact Name	Floyd Winkler Jr.
Contact Email	fwirwin@hotmail and ccid103@yahoo.com
Contact Phone	979/233-8782

Public Information Contact

Brazoria County provides the information obtained in this section to be published on the Truth-In-Taxation public website in accordance with SB2. The

Contact Name	Commodore Cove Improvement District
Contact Email	ccid103@yahoo.com
Contact Phone	979/233-8782

Governing Body

Please list all governing body members with their title and email. This is required information to be provided on the Brazoria County website.

Name	Title	Email	Phone Number
Floyd winkler Jr.	President	ccid103@yahoo.com	979/233-8782
Doug Trepany	Secretary	ccid103@yahoo.com	979/233-8782
Rickey Crum	Director	ccid103@yahoo.com	979/233-8782
James Minter	Director	ccid103@yahoo.com	979/233-8782
Scott Urie	Director	ccid103@yahoo.com	979/233-8782

2 Estimated Unencumbered Fund Balances

Estimate the balance of each fund at the end of your fiscal year. If zero, enter -0-.

$ 10,000.00	$ -
M & O	**I & S**

3 Bonded Indebtedness

List the amount needed to satisfy debt obligations that will be paid by 2026 taxes.
If zero, enter -0-. Use additional sheet, as necessary, or send a debt schedule.

Series	Principal	Interest	Fees	Total
	None	$ -	$ -	$ -
	None	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	
			TOTAL	$0.00

#11

4 Water District Type

Senate Bill 2 established different requirements for each type of district. Please indicate your district type and provide documentation to support district type.

Water Code	Check One
49.23601 Low Tax Rate District - adopted M&O rate of 2.5 cents or less	
49.23602 Developed District - at least 95% built out	X
49.23603 Developing District	

5 **Floyd Winkler Jr.**

Printed Name of Person Completing Form

Floyd Winkler Jr

Signature of Person Completing Form

Please email completed, SIGNED form to kbulanek@brazoriacountytx.gov

CURRENT YEAR UNUSED INCREMENT RATE

Commodore Cove

2026

LINE # & YEAR

Line 13 - 2025	Rates	INSERT FROM:
A. Voter Approval Tax Rate	$0.168562	2025 LINE 18
B. Unused Increment Rate	$0.003092	2025 LINE 17
C. Subtract B from A	**$0.165470**	
D. Actual Tax Rate	$0.159875	2025 Adopted Rate
E. Subtract D from C	**$0.005595**	
F. 2025 Total Taxable Value	$ 60,247,135	2025 Certified Roll Net Taxable Value
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$ 3,370**	2025 Foregone Revenue
Line 14 - 2024	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.147457	2024 LINE 17
B. Unused Increment Rate	$0.000000	2024 LINE 16
C. Subtract B from A	**$0.147457**	
D. Actual Tax Rate	$0.144275	2024 Adopted Rate
E. Subtract D from C	**$0.003182**	
F. 2024 Total Taxable Value	$ 58,567,345	
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$ 1,863**	2024 Foregone Revenue
Line 15 2023	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.154009	2023 LINE 17
B. Unused Increment Rate	$0.009785	2023 LINE 16
C. Subtract B from A	**$0.144224**	
D. Actual Tax Rate	$0.144224	2023 Adopted Rate
E. Subtract D from C	**$0.000000**	
F. 2023 Total Taxable Value	$ 56,294,673	
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$0**	2023 Foregone Revenue
Line 16 Forgone Revenue Amount		
Add Lines 13G, 14G and 15G	**$ 5,233**	
Line 17. Total 2026 Unused Increment Rate		
Current Year Value	$ 60,687,706	ENTER FROM CERTIFIED VALUES
Divide line 16 by Current Total Value x $100	**$0.008623**	
Line 18. Total 2026 VATR, w/UIR		
Add line 10,11, and 12 from current worksheet	$ 0.162612	ENTER FROM 2026 WORKSHEET
Add Line 17 to B37	**0.171235**	

Section 26.04(c)(2)(B) Definition of Voter Approval Rate for a Taxing Unit Other than a Special Taxing Unit:

VOTER-APPROVAL TAX RATE = (NO-NEW REVENUE MAINTENANCE AND OPERATIONS RATE X 1.035) + (CURRENT DEBT RATE + UNUSED INCREMENT RATE)