BRAZORIA County

2025 CERTIFIED TOTALS

M8 - VARNER CREEK UTILITY DISTRICT

Effective Rate Assumption

As of Certification

Property Count: 1,571

7/23/2025 1:23:15PM

New Value

TOTAL NEW VALUE MARKET:	$14,555,740
TOTAL NEW VALUE TAXABLE:	$14,293,710

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2024 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS			$0

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	$12,000
DV4	Disabled Veterans 70% - 100%	5	$60,000
DVHS	Disabled Veteran Homestead	2	$747,812
HS	Homestead	27	$0
OV65	Over 65	26	$260,000
OV65S	OV65 Surviving Spouse	2	$20,000
	PARTIAL EXEMPTIONS VALUE LOSS	63	$1,099,812
	NEW EXEMPTIONS VALUE LOSS		$1,099,812

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
	TOTAL EXEMPTIONS VALUE LOSS		$1,099,812

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
989	$321,914	$3,972	$317,942

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
989	#1 $321,914	$3,972	$317,942

#2 - Ø NO LOCAL OPT

#3 321,914

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ORDER LEVYING TAXES

WHEREAS, the voters of Varner Creek Utility District (the "District") have authorized the levy of a tax to pay for maintenance expenses at an election held for such purpose; and

WHEREAS, the voters of the District have authorized the levy of an unlimited tax to pay the principal and interest on the District's bonds; and

WHEREAS, the District has bonds outstanding that are payable from ad valorem taxes; and

WHEREAS, the resolutions authorizing such bonds require a general levy of taxes for the purpose of providing for interest and principal payments on such bonds, while any part of said principal or interest remains outstanding and unpaid; and

WHEREAS, it is necessary for the Board of Directors to fix a specific rate of tax to be levied for the tax year 2024, based on the District's tax rolls for 2024, which have been prepared by the Brazoria County Central Appraisal District; now, therefore

BE IT ORDERED BY THE BOARD OF DIRECTORS OF VARNER CREEK UTILITY DISTRICT THAT:

#20

Section 1: There is hereby levied an ad valorem tax of $ 0.364 on each $100 of taxable property within the District for the tax year 2024 consisting of the following components: $ 0.269014 to pay debt service on the District's outstanding bonds and $ 0.094986 to fund the District's maintenance and operation expenditures.

I&S

M&O #4

Section 2: After paying reasonable costs of levying, assessing and collecting same, $0.269014 of each $0.364 collected pursuant to this levy shall be deposited in the District's Debt Service Fund and shall be used solely for the purpose of paying interest on and principal of the District's outstanding bonds and paying the registrar fees, and $0.094986 of each $0.364 so collected shall be deposited in the District's Operating Fund and shall be used to pay maintenance and operation expenses, including, but not limited to, planning, maintaining, repairing, and operating all necessary works, improvements, facilities, plants, equipment and appliances of the District, and for the payment of proper services, engineering and legal fees, and administrative expenses.

Section 3: The taxes levied hereby shall be delinquent if not paid by January 31, 2026.

Section 4: This order shall be effective from and after its adoption.

PASSED AND APPROVED the 17th day of September 2025.

President, Board of Directors

ATTEST:

Secretary, Board of Directors

(SEAL)

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
M8 - VARNER CREEK UTILITY 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)**	$354,027,393

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

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$26,419,507	$23,777,556

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$354,027,393
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$23,777,556
NET TAXABLE VALUE	**$377,804,949**

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

Land	Value
Homesite:	56,583,092
Non Homesite:	8,488,096
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	298,049,275
Non Homesite:	5,332,424

Non Real	Count	Value
Personal Property:	44	9,536,220
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	(+)	65,071,188
Total Improvements	(+)	303,381,699
Total Non Real	(+)	9,536,220
Market Value	=	377,989,107
Productivity Loss	(-)	0
Appraised Value	=	377,989,107
Homestead Cap	(-)	622,098
23.231 Cap	(-)	10,530
Assessed Value	=	377,356,479
Total Exemptions Amount (Breakdown on Next Page)	(-)	23,329,086
Net Taxable	=	354,027,393

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,288,659.71 = 354,027,393 * (0.364000 / 100)

Certified Estimate of Market Value:	377,989,107
Certified Estimate of Taxable Value:	354,027,393
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	9	0	179,260	179,260
145D	35	0	1,458,750	1,458,750
DP	5	50,000	0	50,000
DV1	6	0	44,000	44,000
DV2	7	0	58,500	58,500
DV3	12	0	128,000	128,000
DV4	25	0	204,000	204,000
DV4S	1	0	0	0
DVHS	49	0	15,262,889	15,262,889
DVHSS	3	0	1,135,570	1,135,570
EX-XN	10	0	579,920	579,920
EX-XV	11	0	946,270	946,270
EX-XV (Prorated)	1	0	1,617	1,617
FRSS	1	0	325,310	325,310
HS	977	0	0	0
OV65	300	2,825,000	0	2,825,000
OV65S	15	130,000	0	130,000
SO	1	0	0	0
	Totals	**3,005,000**	**20,324,086**	**23,329,086**

Land	Value
Homesite:	4,393,030
Non Homesite:	1,597,470
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	20,416,460
Non Homesite:	615,130

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	(+)	5,990,500
Total Improvements	(+)	21,031,590
Total Non Real	(+)	0
Market Value	=	27,022,090
Productivity Loss	(-)	0
Appraised Value	=	27,022,090
Homestead Cap	(-)	177,724
23.231 Cap	(-)	209,859
Assessed Value	=	26,634,507
Total Exemptions Amount (Breakdown on Next Page)	(-)	215,000
Net Taxable	=	26,419,507

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
96,167.01 = 26,419,507 * (0.364000 / 100)

Certified Estimate of Market Value:	26,114,930
Certified Estimate of Taxable Value:	25,461,207
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
HS	66	0	0	0
OV65	21	210,000	0	210,000
	Totals	**210,000**	**5,000**	**215,000**

Land	Value
Homesite:	60,976,122
Non Homesite:	10,085,566
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	318,465,735
Non Homesite:	5,947,554

Non Real	Count	Value
Personal Property:	44	9,536,220
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	(+)	71,061,688
Total Improvements	(+)	324,413,289
Total Non Real	(+)	9,536,220
Market Value	=	405,011,197
Productivity Loss	(-)	0
Appraised Value	=	405,011,197
Homestead Cap	(-)	799,822
23.231 Cap	(-)	220,389
Assessed Value	=	403,990,986
Total Exemptions Amount (Breakdown on Next Page)	(-)	23,544,086
Net Taxable	=	380,446,900

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,384,826.72 = 380,446,900 * (0.364000 / 100)

Certified Estimate of Market Value:	404,104,037
Certified Estimate of Taxable Value:	379,488,600
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	9	0	179,260	179,260
145D	35	0	1,458,750	1,458,750
DP	5	50,000	0	50,000
DV1	7	0	49,000	49,000
DV2	7	0	58,500	58,500
DV3	12	0	128,000	128,000
DV4	25	0	204,000	204,000
DV4S	1	0	0	0
DVHS	49	0	15,262,889	15,262,889
DVHSS	3	0	1,135,570	1,135,570
EX-XN	10	0	579,920	579,920
EX-XV	11	0	946,270	946,270
EX-XV (Prorated)	1	0	1,617	1,617
FRSS	1	0	325,310	325,310
HS	1,043	0	0	0
OV65	321	3,035,000	0	3,035,000
OV65S	15	130,000	0	130,000
SO	1	0	0	0
	Totals	**3,215,000**	**20,329,086**	**23,544,086**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,206	337.3604	$8,703,990	$349,560,080	$328,764,903
C1	VACANT LOTS AND LAND TRACTS	123	50.9097	$0	$4,850,280	$4,849,560
E	RURAL LAND, NON QUALIFIED OPE	9	313.9421	$0	$254,693	$254,693
F1	COMMERCIAL REAL PROPERTY	18	198.0778	$0	$4,870,560	$4,870,560
J2	GAS DISTRIBUTION SYSTEM	1		$0	$945,500	$843,769
J3	ELECTRIC COMPANY (INCLUDING C	2		$0	$5,865,210	$5,716,941
J4	TELEPHONE COMPANY (INCLUDI	1		$0	$132,860	$7,860
J7	CABLE TELEVISION COMPANY	1		$0	$874,720	$749,720
L1	COMMERCIAL PERSONAL PROPE	39		$0	$1,138,010	$0
O	RESIDENTIAL INVENTORY	69	12.3331	$3,359,636	$7,969,387	$7,969,387
X	TOTALLY EXEMPT PROPERTY	17	62.3995	$0	$1,527,807	$0
	Totals		975.0226	$12,063,626	$377,989,107	$354,027,393

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	81	27.0301	$48,500	$25,151,600	$24,758,876
C1	VACANT LOTS AND LAND TRACTS	18	46.7386	$0	$1,231,640	$1,085,762
E	RURAL LAND, NON QUALIFIED OPE	2	9.0240	$6,060	$334,390	$270,409
O	RESIDENTIAL INVENTORY	1		$0	$304,460	$304,460
	Totals		82.7927	$54,560	$27,022,090	$26,419,507

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,287	364.3905	$8,752,490	$374,711,680	$353,523,779
C1	VACANT LOTS AND LAND TRACTS	141	97.6483	$0	$6,081,920	$5,935,322
E	RURAL LAND, NON QUALIFIED OPE	11	322.9661	$6,060	$589,083	$525,102
F1	COMMERCIAL REAL PROPERTY	18	198.0778	$0	$4,870,560	$4,870,560
J2	GAS DISTRIBUTION SYSTEM	1		$0	$945,500	$843,769
J3	ELECTRIC COMPANY (INCLUDING C	2		$0	$5,865,210	$5,716,941
J4	TELEPHONE COMPANY (INCLUDI	1		$0	$132,860	$7,860
J7	CABLE TELEVISION COMPANY	1		$0	$874,720	$749,720
L1	COMMERCIAL PERSONAL PROPE	39		$0	$1,138,010	$0
O	RESIDENTIAL INVENTORY	70	12.3331	$3,359,636	$8,273,847	$8,273,847
X	TOTALLY EXEMPT PROPERTY	17	62.3995	$0	$1,527,807	$0
	Totals	1,057.8153		$12,118,186	$405,011,197	$380,446,900

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1,206	337.3604	$8,703,990	$349,560,080	$328,764,903
C2	COMMERCIAL OR INDUSTRIAL VAC	4	16.9795	$0	$326,120	$326,120
C3	VACANT LOT OUT SIDE CITY	119	33.9302	$0	$4,524,160	$4,523,440
E		1	0.7327	$0	$293	$293
E2	FARM OR RANCH OUT BUILDINGS	4		$0	$47,530	$47,530
E4	NON QUALIFIED AG LAND	4	313.2094	$0	$206,870	$206,870
F1	COMMERCIAL REAL PROPERTY	18	198.0778	$0	$4,870,560	$4,870,560
J2	GAS DISTRIBUTION SYSTEM	1		$0	$945,500	$843,769
J3	ELECTRIC COMPANY	2		$0	$5,865,210	$5,716,941
J4	TELEPHONE COMPANY	1		$0	$132,860	$7,860
J7	CABLE TELEVISION COMPANY	1		$0	$874,720	$749,720
L1	COMMERCIAL PERSONAL PROPER	34		$0	$887,310	$0
LX10	PERSONAL USE LEASE VEHICLES	5		$0	$250,700	$0
O1	RESIDENTIAL INVENTORY VACANT L	46	7.7269	$0	$1,362,416	$1,362,416
O2	RESIDENTIAL INVENTORY IMPROVE	23	4.6062	$3,359,636	$6,606,971	$6,606,971
X	TOTAL EXEMPT	17	62.3995	$0	$1,527,807	$0
	Totals		975.0226	$12,063,626	$377,989,107	$354,027,393

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	81	27.0301	$48,500	$25,151,600	$24,758,876
C2	COMMERCIAL OR INDUSTRIAL VAC	9	44.0475	$0	$773,400	$627,522
C3	VACANT LOT OUT SIDE CITY	9	2.6911	$0	$458,240	$458,240
E2	FARM OR RANCH OUT BUILDINGS	1		$6,060	$6,060	$6,060
E4	NON QUALIFIED AG LAND	1	9.0240	$0	$328,330	$264,349
O2	RESIDENTIAL INVENTORY IMPROVE	1		$0	$304,460	$304,460
		Totals	82.7927	$54,560	$27,022,090	$26,419,507

New Value

TOTAL NEW VALUE MARKET:	$12,118,186
TOTAL NEW VALUE TAXABLE:	$11,958,486

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$2,970
		ABSOLUTE EXEMPTIONS VALUE LOSS		$2,970

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	9	$179,260
145D	11.145 (d) Multiple Situs, Leases	35	$1,458,750
DV2	Disabled Veterans 30% - 49%	1	$7,500
DV3	Disabled Veterans 50% - 69%	4	$42,000
DV4	Disabled Veterans 70% - 100%	4	$48,000
DVHS	Disabled Veteran Homestead	5	$1,225,769
HS	Homestead	22	$0
OV65	Over 65	27	$270,000
	PARTIAL EXEMPTIONS VALUE LOSS	107	$3,231,279
		NEW EXEMPTIONS VALUE LOSS	$3,234,249

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
		TOTAL EXEMPTIONS VALUE LOSS	$3,234,249

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
1,040	$301,298	$769	$300,529

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,040	#7 $301,298 #8 0 NO LOCAL	#9 $769 301,298	$300,529

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,040	$300,814	$0	$300,814

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,040	$300,814	$0	$300,814

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
100	$27,022,090	$25,461,207

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	Varner Creek Utility District
Entity Mailing Address	P O Box 265
Entity Website	varnercreekutilitydistrict.org

Administrative Contact

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

Contact Name	Micheal Bendit
Contact Email	mbendit@1stcbs.com
Contact Phone	979-345-6008

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 agency

Contact Name	1st Capital Business Services
Contact Email	administrator@varnercreekutilitydistrict.org
Contact Phone	979-345-6008

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
Jody Tielke	Secretary	jodyt59@yahoo.com	979-799-6834
Amy Neal	Treasurer	info@b3customhomes.com	469-363-1987
Mark Hopkins	Director	mhopkins.308@gmail.com	281-923-6820
James Stubbs	Vice President	bnjstubbs@gmail.com	979-417-6150
Keith Barker	President	keithebarker@yahoo.com	979-665-6569

2 Estimated Unencumbered Fund Balances

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

$ -	$ -
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
2017	$ 725,000.00	$ 73,600.00	$ 8,500.00	$ 807,100.00
2018	$ 155,000.00	$ 101,425.00	$ 8,500.00	$ 264,925.00
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
TOTAL	$ 880,000.00	$ 175,025.00	$ 17,000.00	
			TOTAL	$ 1,072,025.00 ✓#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 Micheal Bendit
Printed Name of Person Completing Form

Signature of Person Completing Form

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

CURRENT YEAR UNUSED INCREMENT RATE

Varner Creek

2026

LINE # & YEAR		
Line 13 - 2025	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.360900	2025 LINE 18
B. Unused Increment Rate	$0.002916	2025 LINE 17
C. Subtract B from A	**$0.357984**	
D. Actual Tax Rate	$0.364000	2025 Adopted Rate
E. Subtract D from C	**-$0.006016**	
F. 2025 Total Taxable Value	$ 395,100,772	2025 Certified Roll Net Taxable Value
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	$ -	2025 Foregone Revenue
Line 14 - 2024	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.367066	2024 LINE 17
B. Unused Increment Rate	$0.000000	2024 LINE 16
C. Subtract B from A	**$0.367066**	
D. Actual Tax Rate	$0.364000	2024 Adopted Rate
E. Subtract D from C	**$0.003066**	
F. 2024 Total Taxable Value	$ 375,848,779	
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	$ **11,523**	2024 Foregone Revenue
Line 15 2023	**Rates**	**INSERT FROM:**
A. Voter Approval Tax Rate	$0.385734	2023 LINE 17
B. Unused Increment Rate	$0.000000	2023 LINE 16
C. Subtract B from A	**$0.385734**	
D. Actual Tax Rate	$0.390000	2023 Adopted Rate
E. Subtract D from C	**-$0.004266**	
F. 2023 Total Taxable Value	$ 342,713,255	
G. Multiply E by F and Divide by $100, if less than 0, enter 0.	**$0**	2023 Foregone Revenue
Line 16 Forgone Revenue Amount		
Add Lines 13G, 14G and 15G	**$ 11,523**	
Line 17. Total 2026 Unused Increment Rate		
Current Year Value	$ 377,804,949	ENTER FROM 2026 WORKSHEET
Divide line 16 by Current Total Value x $100	**$0.003050**	
Line 18. Total 2026 VATR, w/UIR		
Add line 10,11, and 12 from current worksheet	$ 0.388786	ENTER FROM 2026 WORKSHEET
Add Line 17 to B37	**0.391835**	

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)