

Workshop Item #1

**Board Meeting
May 13, 2026**

**Workshop Item #1
FY27 Budget Development Calendar**

Workshop Item:

1. Receive presentation from Bell County Tax Appraisal District regarding the FY27 Budget development.

Calendar:

Date	Task
Wednesday May 13, 2026	Board Workshop: Presentation from Bell County Tax Appraisal District & FY27 Budget Development calendar
Wednesday June 10, 2026	Board Workshop: Budget work session
Wednesday July 8, 2026	Board Workshop: Budget work session
Saturday July 25, 2026	Chief appraisers certify the approved appraisal roll to the taxing units
Wednesday August 12, 2026	Regular Board Meeting: Finalize budget; set a preliminary tax rate; and confirm date for public hearing and adoption of tax rate
Friday August 14, 2026	CUWCD Notice: Publish Public Hearing Notice with newspapers, County Clerk, and the district website (10-day notice required) for the following: FY27 Tax Rate; FY27 District Budget; District Rule amendments; Administrative Fee Schedule
Wednesday August 26, 2026	Board Meeting and Public Hearing: To adopt and file accordingly <ol style="list-style-type: none"> 1. FY27 Tax Rate 2. FY27 District Budget 3. District Rule amendments (annual review) 4. Administrative Fee Schedule (annual review)
Monday August 31, 2026	Provide the adopted FY27 Tax Rate to the Bell County Tax Appraisal District
Thursday October 1, 2026	FY27 budget period begins

TAX APPRAISAL DISTRICT OF BELL COUNTY

ENTITY MEETING 2026



Bell CAD

BILLY WHITE, AAS, CAE, CCA, RPA, RTA, CTA

CHIEF APPRAISER

BILLY.WHITE@BELLCAD.ORG

Entity Meeting Data Prepared Specifically for: Clearwater UWCD

ALL 2026 DATA IS BASED ON PRELIMINARY NOTICED VALUE PRIOR TO APPEALS

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Change in Total Taxable Value	28
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Kevin Koch, Chairman - Elected Place 1 (2026)

Joe Burnett, Vice Chairman / Secretary – Entity Appointed (2027)

Jared Bryan - Entity Appointed (2027)

Sam Fulcher - Entity Appointed (2029)

Susan Jones - Entity Appointed (2027)

Kenny Wells - Entity Appointed (2029)

Gopal Guttikonda – Elected Place 2 (2026)

Ashley Smith – Elected Place 3 (2026)

Shay Luedeke – Tax Assessor-Collector

Future Board of Director Elections

November 2026 - General Election for 3 Elected Directors

Fall 2027 - Entity Election for 3 Directors

Fall 2029 - Entity Election for 2 Directors

BELL CAD UPDATE

TAXING UNIT DATA PORTAL

Data Portal with regularly run reports specific to each entity.

Bell County

Collections Reports	Description
BellCAD Collections CB 20240403	Activity Current & Delinquent Delinquent Tax Roll Totals Month To Date Recap Activity By Year Year to Date Recap BPP Penalty Reports
BellCAD Collections CB 20240307	
BellCAD Collections CB 20240206	
BellCAD Collections CB 20240103	
BellCAD Collections CB 20231207	
BellCAD Collections CB 20231102	
BellCAD Collections CB 20231002	
BellCAD Collections CB 20230906	
BellCAD Collections CB 20230807	
BellCAD Collections CB 20230705	
BellCAD Collections CB 20230606	
BellCAD Collections CB 20230503	
BellCAD Collections CB 20230404	
BellCAD Collections CB 20230309	
BellCAD Collections CB 20230207	
BellCAD Collections CB 20230111	
BellCAD Collections CB 20221212	
BellCAD Collections CB 20221108	
BellCAD Collections CB 20221011	
BellCAD Collections CB 20220907	
BellCAD Collections CB 20220804	
BellCAD Collections CB 20220713	
BellCAD Collections CB 20220602	
BellCAD Collections CB 20220502	
BellCAD Collections CB 20220404	
BellCAD Collections CB 20220304	
BellCAD Collections CB 20220202	
BellCAD Collections CB 20220113	
BellCAD Collections CB 20211214	
BellCAD Collections CB 20211115	
BellCAD Collections CB 20211012	
BellCAD Collections CB 20210910	
BellCAD Collections CB 20210823	
BellCAD Collections CB 20210702	
BellCAD Collections CB 20210609	
BellCAD Collections CB 20210507	
BellCAD Collections CB 20210407	
BellCAD Collections CB 20210309	
BellCAD Collections CB 20210202	
BellCAD Collections CB 20210113	
BellCAD Collections CB 20201216	
BellCAD Collections CB 20201123	
BellCAD Collections CB 20201006	
BellCAD Collections CB 20200909	
BellCAD Collections CB 20200806	
BellCAD Collections CB 20200717	
BellCAD Collections CB 20200611	
BellCAD Collections CB 20200511	
BellCAD Collections CB 20200408	
BellCAD Collections CB 20200309	
BellCAD Collections CB 20200210	
BellCAD Collections CB 20200109	
BellCAD Collections CB 20191211	
BellCAD Collections CB 20191112	
10 YRS COLLECTION HISTORY	
Bell CAD 2019 Operations (SOC) Audit	
2023 Levy Totals CB	Levy Totals
2023 CB Top 10 Taxpayer Report	Top 10 Taxpayers

Appraisal Reports	Description
2023 Certified Totals_CB	Certified Appraisal Totals
2022 Certified Totals as of Sup 51_CB	Certified Appraisal Totals as of Last Supplement
2022 Certified Totals as of Sup 46_CB	Certified Appraisal Totals as of Last Supplement
2023 Preliminary Totals CB 20230713	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230706	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230629	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230622	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230615	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230608	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230601	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230524	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230518	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230512	Preliminary Appraisal Totals
2023 Preliminary Totals CB 20230501	Preliminary Appraisal Totals

Letters	Description
2024 Unit Fees 3rd Qtr BELL COUNTY 2024 Unit Fees 2nd Qtr BELL COUNTY 2024 Unit Fees 1st Qtr BELL COUNTY 2023 Unit Fees 4th Qtr BELL COUNTY 2023 Unit Fees 3rd Qtr BELL COUNTY 2023 Unit Fees 2nd Qtr BELL COUNTY 2023 Unit Fees 1st Qtr BELL COUNTY 2022 Unit Fees 4th Qtr BELL COUNTY 2022 Unit Fees 3rd Qtr BELL COUNTY 2022 Unit Fees 2nd Qtr BELL COUNTY 2022 Unit Fees 1st Qtr BELL COUNTY Bell County 4th Qtr Unit Fees 2021 Bell County 3rd Qtr Unit Fees 2021 Bell County 2nd Qtr Unit Fees 2021 Bell County 1st Qtr Unit Fees 2021 Bell County 4th Qtr Unit Fees Bell County 3rd Qtr Unit Fees Bell County 2nd Qtr Unit Fees Bell County 1st Qtr Unit Fees 2019 TIF Letters_CB 2020 TIF Letters_CB	Entity Letters

Entity Reports / Presentations	Description
Bell County Entity Meeting 2023	Entity Meeting Presentation
2020 Entity Market-Taxable Value History	Market-Taxable Value History
2020 Bell County Presentation	Entity Meeting Presentation

Auditor Reports	Description
2022 Audit CB	Auditor Report

CUSTOMER SERVICE

SURVEYS



1,741
Responses
since
April 1, 2025

	● Excellent/Good	● Fair	● Poor	Total
↓ Staff available in a timely manner.	98.50% 1711	0.92% 16	0.58% 10	1737
↓ Staff greeted you and offered to help you.	98.79% 1713	0.58% 10	0.63% 11	1734
↓ Staff showed knowledge regarding information presented and discussed.	98.38% 1703	0.75% 13	0.87% 15	1731
↓ Staff answered your question in an efficient manner.	97.98% 1698	0.92% 16	1.10% 19	1733
↓ Overall, how would you rate your experience.	97.40% 1684	0.93% 16	1.68% 29	1729

"When an appeal is filed, you are disputing the market value. The taxable value will ONLY be changed if you are successful in lowering the market value BELOW the assessed value."



Homestead Qualifications:

- Property must be your primary residence
- Current driver license address matches property (in most cases)



Homestead Exemptions

Tax Appraisal District of Bell County

Tax Appraisal District of Bell County

411 E. Central Ave., Belton, TX
 301 Priest Dr., Killeen, TX
 205 E. Central Ave., Temple, TX
 (254) 839-5841
www.bellcad.org



Market Value

The value the property would sell for on January 1st.

Market Value has NO limitation as to the increase per year on all properties including those with a homestead exemption.

Homestead "CAP" has no effect on market value.

Assessed Value

The value that is used to determine the amount of taxes, after all exemptions are applied.

Homesteaded properties can ONLY increase by 10% assessed value each year (plus any new improvements).

How the Homestead "CAP" works:

CAP does not take effect until first full year after residing in property on January 1.

Prior Year Market Value = \$200,000

Current Year Market Value = \$230,000

10% of Prior Year Market Value = \$20,000

Current Year Assessed Value = \$200,000 + \$20,000 = \$220,000

Taxes will be determined by multiplying new tax rates times the Assessed Value

If you had exemption in prior year and the prior year assessed value was capped, the current year CAP will be based on prior year assessed value, not the market value.

Tax Rates are determined beginning in August by the taxing entities (school, city, county, and others)

Often, when large value increases happen in a year, taxing entities (i.e., schools, cities, counties) may lower the tax rates!

Additional tax savings provided by the Homestead Exemption:

All ISD's (schools) - \$140,000 Exemption

Other entities provide optional exemptions.

Exemption amounts are subtracted from Assessed Value

If Assessed Value = \$220,000

Taxable Value for ISD =

\$220,000 - \$140,000 = \$80,000

For ISD, the taxes will be determined by multiplying the new tax rate times the Assessed Value minus exemptions.

How appeals affect the taxable/assessed value

- Appeals dispute the market value NOT the taxable/assessed value
- If the appeal is successful in lowering the market value, the taxable/assessed value will NOT change unless the market value is lowered BELOW the assessed value

To learn more about Homestead Exemptions including Over 65 exemptions please see our website:

<https://bellcad.org/page-exemption-information/>

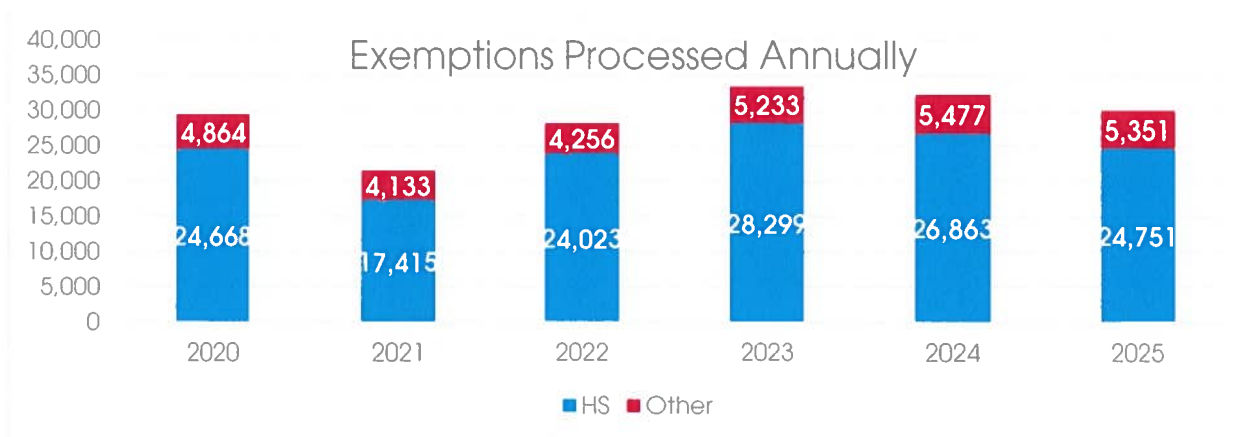
Tax Appraisal
District of Bell County

Home Forms Property Owner Info Tax Information Appraisal Protest Info About

Homestead Exemption CAP VS Assessed Value Increases

On Homestead Properties, the assessed value increases of 10% per year are mandatory per Texas Property Tax Code 23.23 until the assessed value is equal to market value.
Texas Property Tax Code can ONLY be changed by Texas Legislature.

EXEMPTIONS

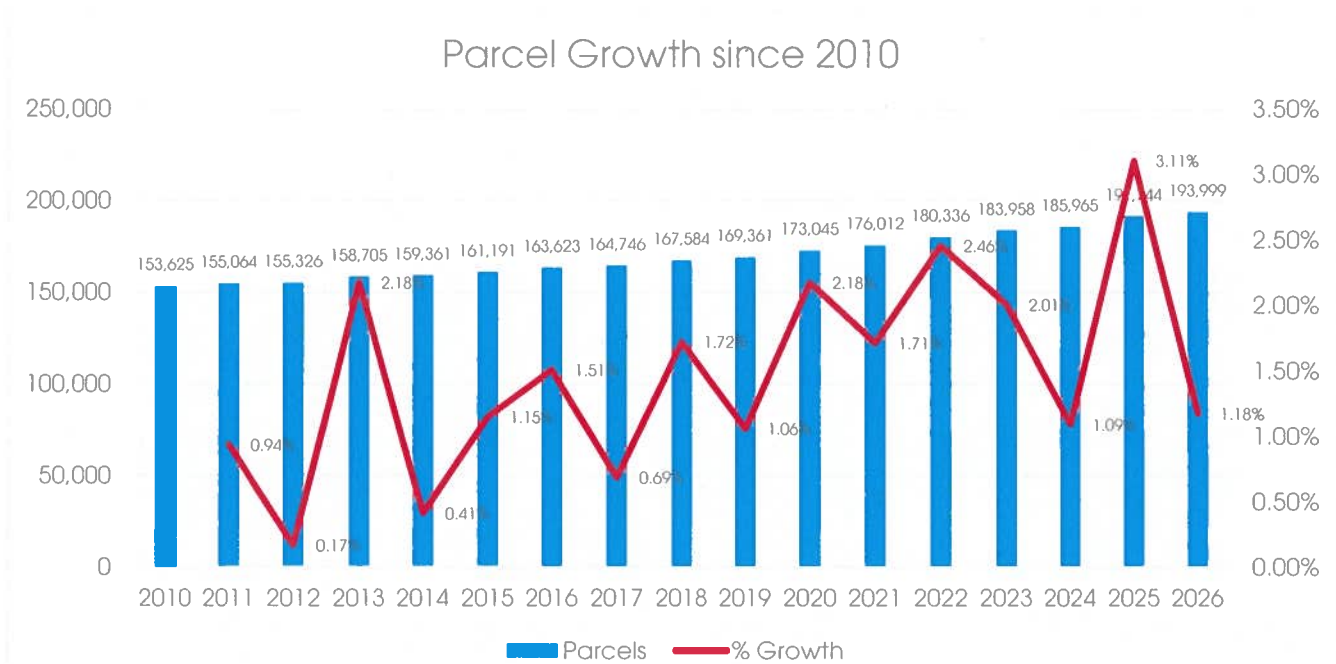


2025 RECAP FOR CUSTOMER SERVICE

- Phone Calls - 40,100
- In Person/Mailed Check Payments - 47,250
- In Person Cash Payments - 10,650
- In Person Credit Card Payments - 5,200
- Online Imported Credit Card Payments - 28,069
- Online Imported E-Check Payments - 21,900
- Mortgage Imported Payments - 51,250
- Tax Levy Processed and Transferred to Entities - \$641,690,341
- Tax Certificates Processed - 1,133

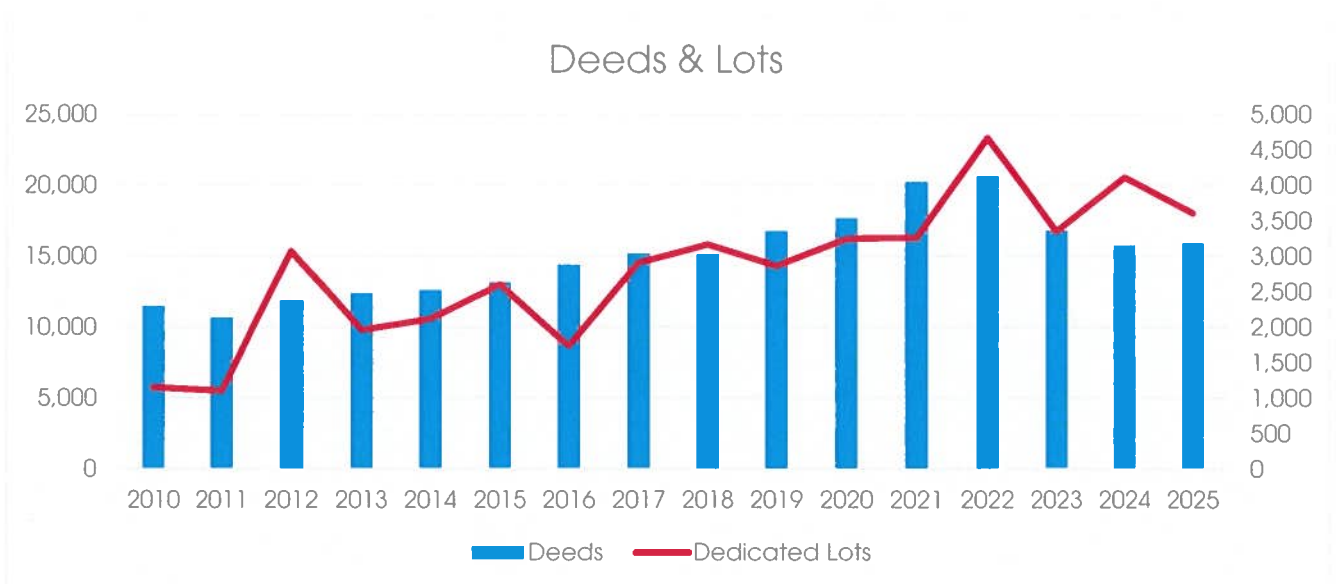
Homestead Audit - Processed 4th Pass of Homestead Audit using Lexis Nexis. 163 exemptions were removed resulting in supplemental Tax Bills of \$222,634. Cost was approximately \$28,880, for an ROI of 771% for the first year removed and will continue each year afterwards. All new applications are vetted through our Lexis Nexis software.

PARCEL GROWTH



Average Growth Since 2010 - 1.47%

Average Growth Since 2020 - 1.34%



Processed 184 Plats & Certified 214 Plats

APPRAISAL

EAGLEVIEW ANNUAL AERIALS & CHANGEFINDER

ChangeFinder™

ChangeFinder identifies and chronicles property changes, such as new construction, additions and demolition. Without leaving the desks, assessment and appraisal staff can:

- Reduce costly and time-intensive site inspections
- Validate information
- Locate property changes



eagleview.com

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It is important to note that this value and taxes are only for the first year, but they will continue to add value and taxes in future years.

Project	Frequency	Accounts	Total Cost	Est. Value Added	Est. Taxes Added	Est. Return on Investment
Change Finder	Annual	6,390	\$95,716	\$365,427,553	\$6,943,124	7,254%
Pool Finder	Annual	90	\$13,370	\$3,498,320	\$66,468	1,843%
Total			\$109,086	\$368,925,873	\$7,009,592	1,311%

It is important to note that this value and taxes are only for the first year, but they will continue to add value and taxes in future years. Estimated Taxes were derived using an average total tax rate of 1.9%. Most of the value added through this is NEW value.

AG FINDER

Project	Frequency	Accounts	Total Cost	Est. Value Added	Est. Taxes Added	Est. Return on Investment
AG Finder	Annual	13	\$3,548	\$3,136,419	\$57,500	1,621%

This year, we completed our first agricultural special valuation audit using new software. The results are below. Like Change Finder and Pool Finder, this project shows only the first-year added value and taxes; however, it will continue to add value each year for properties that are no longer eligible for agricultural valuation. More than 550 accounts were flagged for review.

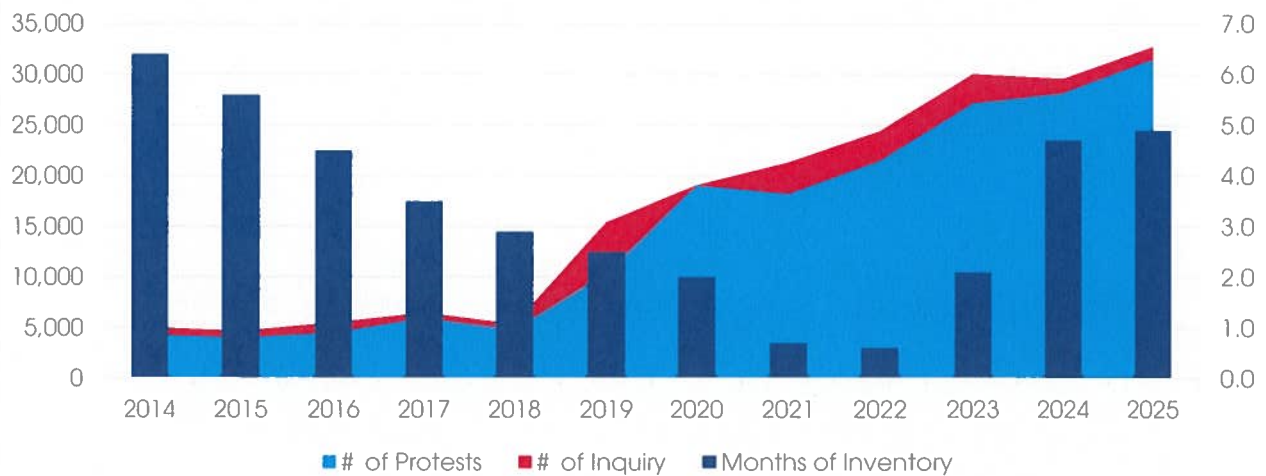
APPRAISED VALUE VS SALES PRICE

Average Bell CAD Appraised Value vs Average Sales Price



PROTESTS LEVELS

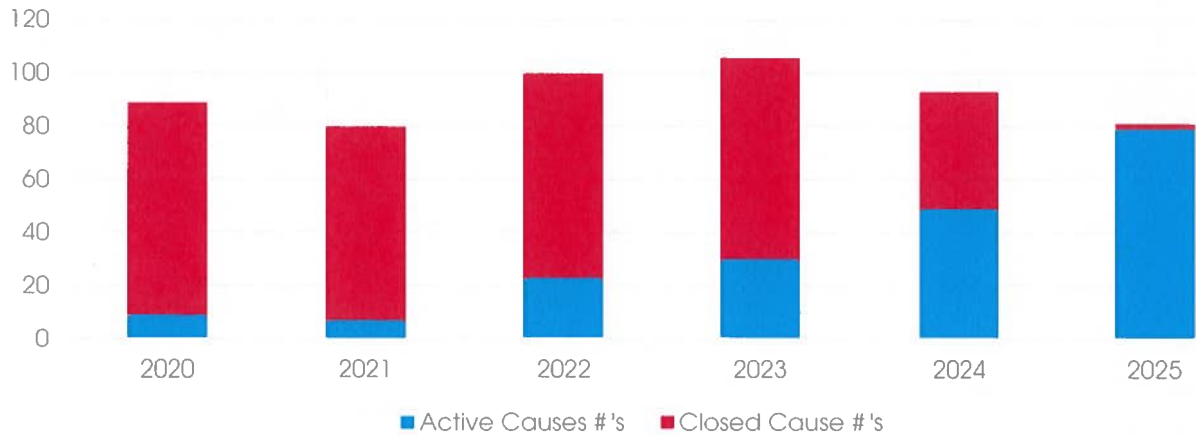
Total Protests/Inquiries vs Months of Inventory



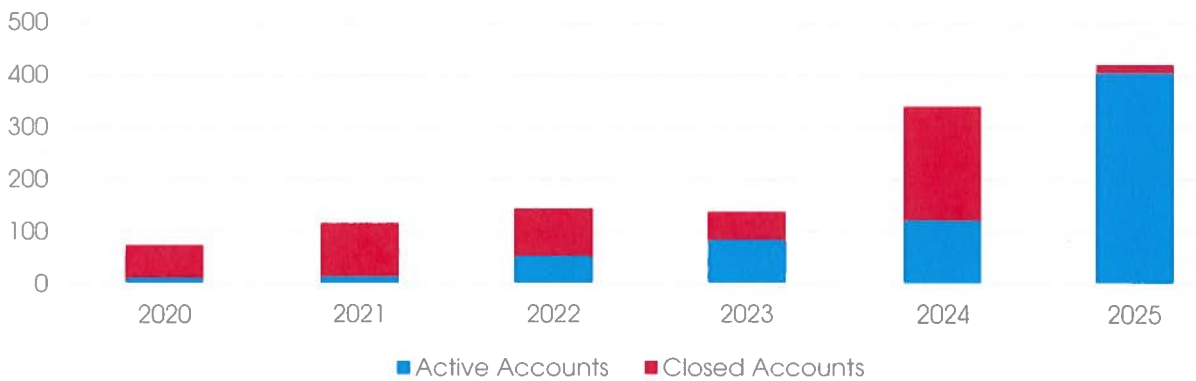
Tax Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Month Invtry	4.5	3.6	3.3	2.0	2.3	1.6	0.4	0.2	2.1	4.7	4.9
# of Protests	4,020	4,539	5,984	4,845	10,525	19,053	18,219	21,487	26,358	27,593	31,587
# of Inquiries	641	968	491	509	4,878	0	3,097	2,900	2,865	1,393	1,166
Total	4,661	5,507	6,475	5,354	15,403	19,053	21,316	24,387	29,223	28,986	32,753

LAWSUITS & BINDING ARBITRATIONS

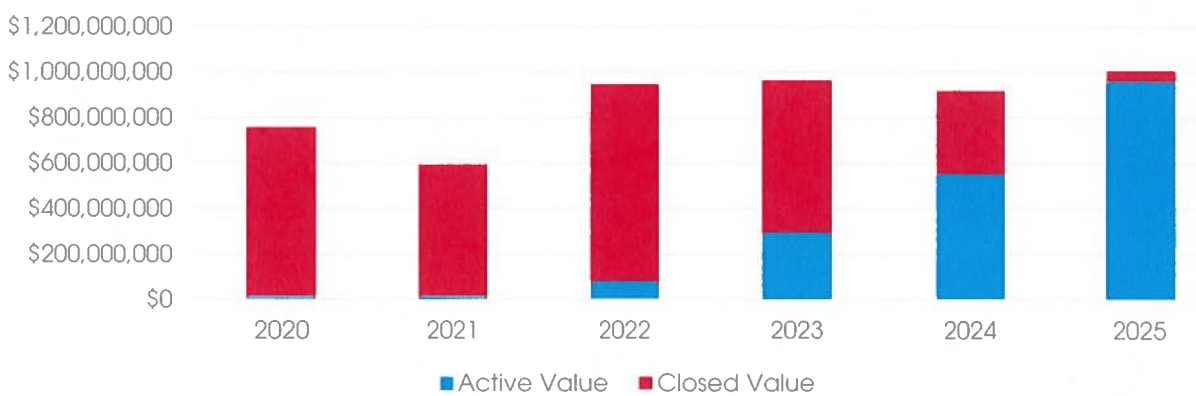
Lawsuit by Cause



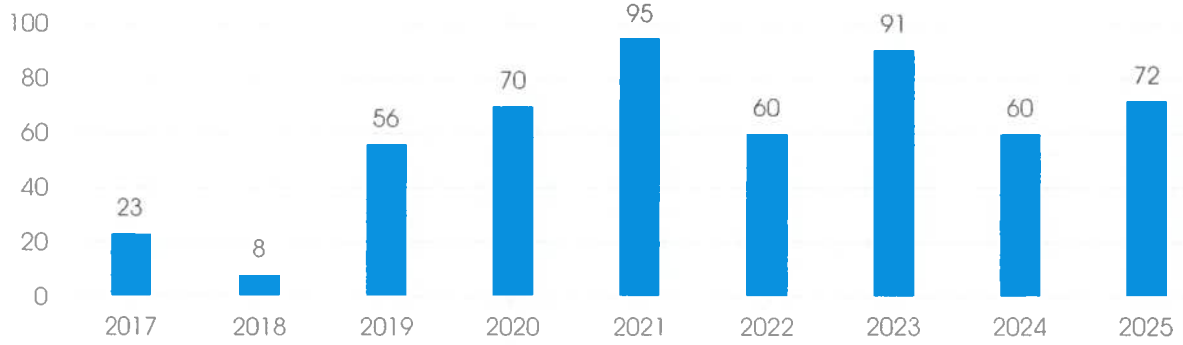
Lawsuit by Account



Lawsuit by Value



Binding Arbitrations



HOW WE ARE GRADED

METHODS AND ASSISTANCE PROGRAM (MAP) REVIEW 2024 (COMPTROLLER AUDIT)



Glenn Hegar

Texas Comptroller of Public Accounts

2024-25 Final Methods and Assistance Program Review

Tax Appraisal District of Bell County

Current MAP Cycle Chief Appraiser(s): Billy White

Previous MAP Cycle Chief Appraiser(s): Billy White

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	15	15	100
Taxpayer Assistance	15	15	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	28	28	100



APPRAISAL DISTRICT RATIO STUDY RESULTS

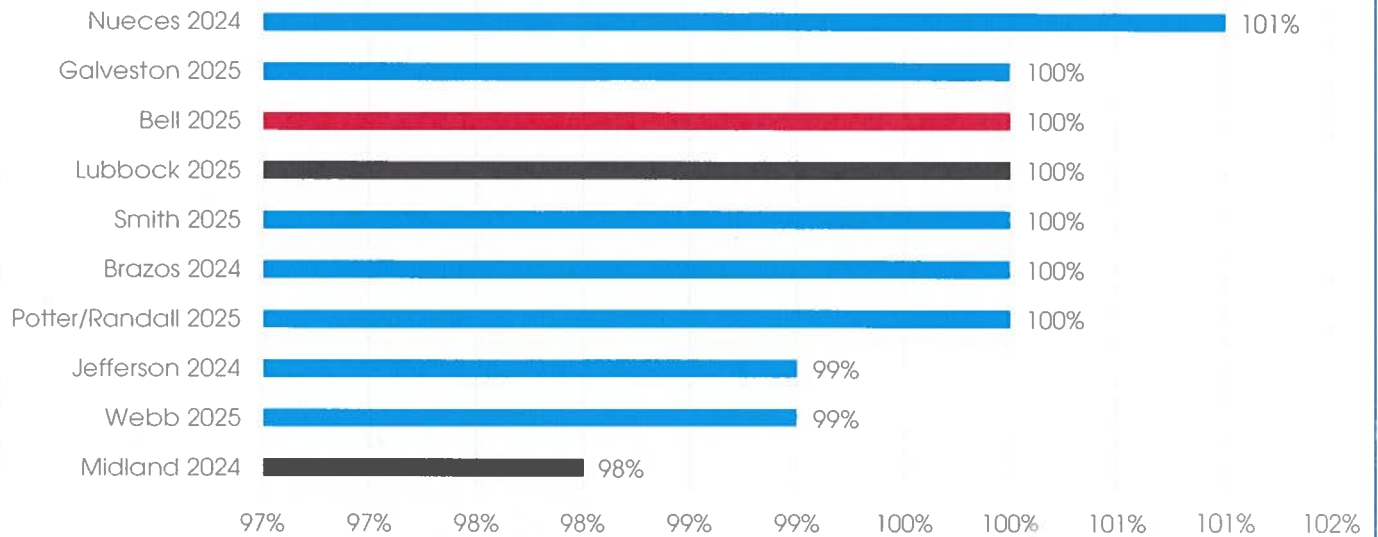
Bell County

CATEGORY	No of Ratios	2025 CAD Reported Appraisal Values	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/-) 10% of Median	% Ratios within (+/-) 25% of Median	Price Related Differential
A.SINGLE-FAMILY RESIDENCES	2,046	\$29,922,826,933	100%	7.03	78.93%	95.85%	1.01
B.MULTI-FAMILY RESIDENCES	207	\$3,676,599,452					
C1.VACANT LOTS	40	\$799,007,206					
C2.COLONIA LOTS	0	\$0					
D2.FARM/RANCH IMP	0	\$30,847,992					
E.RURAL-NON-QUAL	201	\$2,799,143,442	100%	18.16	45.27%	73.13%	0.96
F1.COMMERCIAL REAL	204	\$4,535,302,697	95%	12.44	59.31%	85.29%	1.00
F2.INDUSTRIAL REAL	0	\$1,382,261,121					
G.OIL, GAS, MINERALS	0	\$0					
J.UTILITIES	15	\$882,492,648	98%	6.16	60.00%	100.00%	1.00
L1.COMMERCIAL PERSONAL	94	\$1,449,184,008					
L2.INDUSTRIAL PERSONAL	0	\$2,182,177,855					
M.OTHER PERSONAL	0	\$52,880,541					
O.RESIDENTIAL INVENTORY	0	\$521,853,342					
S.SPECIAL INVENTORY	0	\$123,896,049					
OVERALL	2,807	\$48,358,473,286	100%	8.59	73.85%	92.63%	1.01

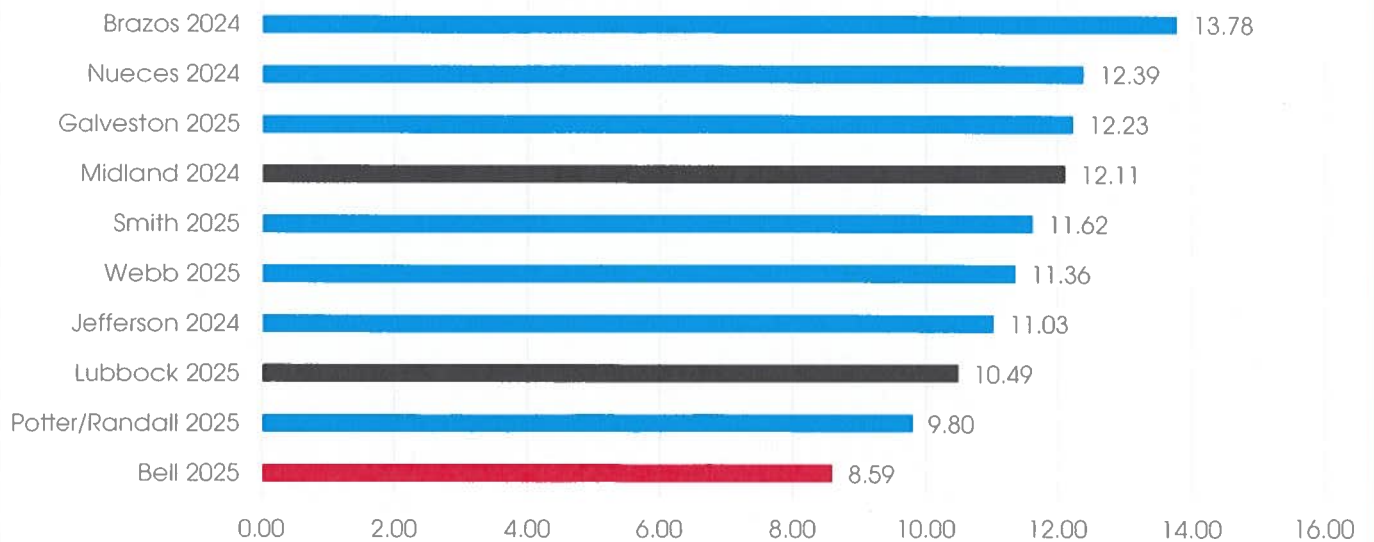
All ISD's except Moody ISD were found to be valid and within range during preliminary study.

"The Texas Comptroller conducts the Property Value Study (PVS) every other year for all districts. The study is performed for each ISD and the CAD and determines each CAD's median sales-to-appraisal ratio, which must fall between 95% and 105%. The PVS also calculates the coefficient of dispersion (COD), a measure of appraisal uniformity and accuracy. As noted in IAAO PROPERTY ASSESSMENT VALUATION (3rd ed., 2010, p. 446), "Low CODs (15.0 or less) tend to be associated with good appraisal uniformity."

CAD Median Sales to Appraisal Overall Ratio



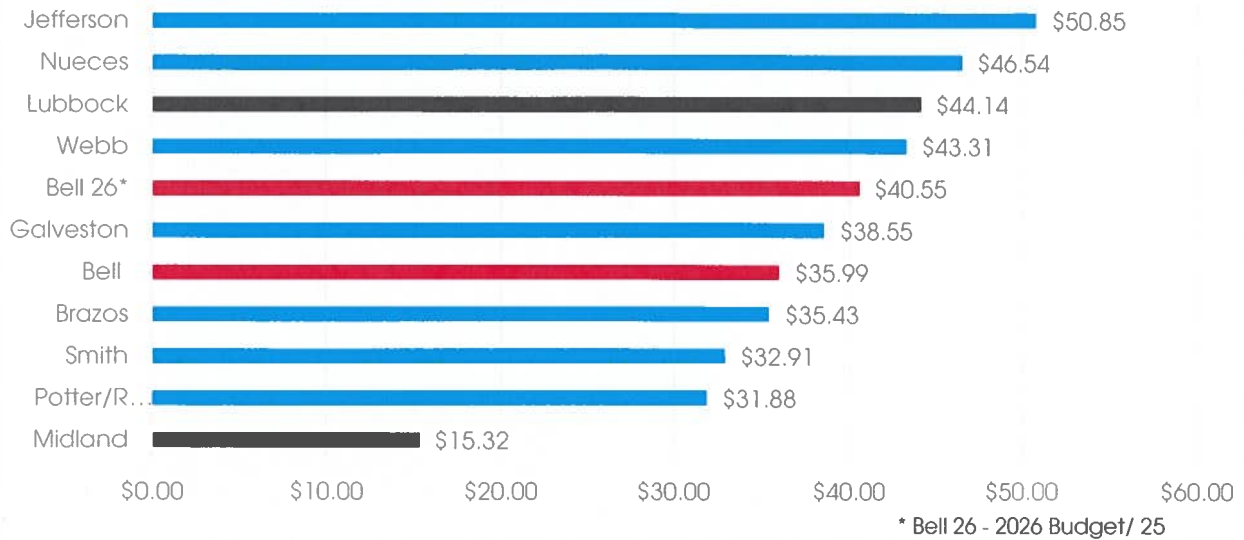
Overall Coefficient of Dispersion (COD)



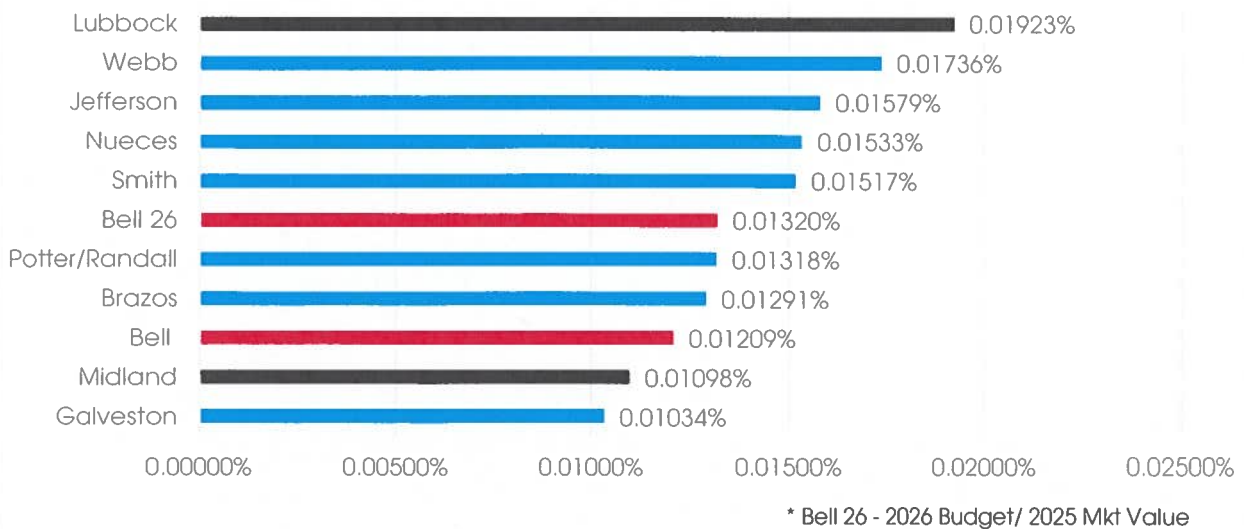
2027 PROPOSED BUDGET

Total cost in below charts includes total cost of CADS that DO NOT assess and collect taxes. Of these comparable CADS, only Bell, Lubbock, and Midland CADs assess and collect taxes. Information is based on the 2024 Texas State Comptroller Appraisal District Operations Survey. Comparable districts were selected based on similar parcel counts as TADBC.

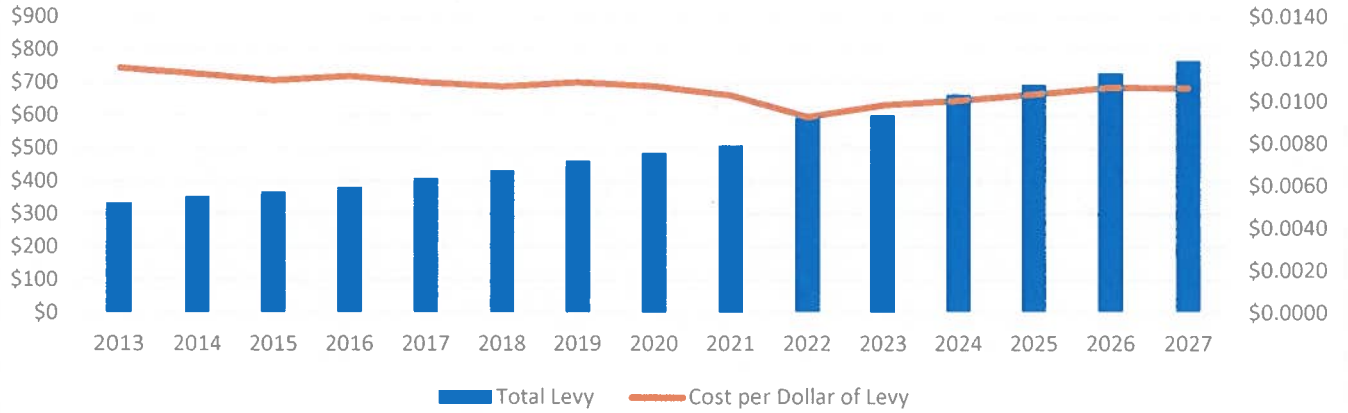
Total Cost Per Parcel



Total Cost as Percentage of Market Value

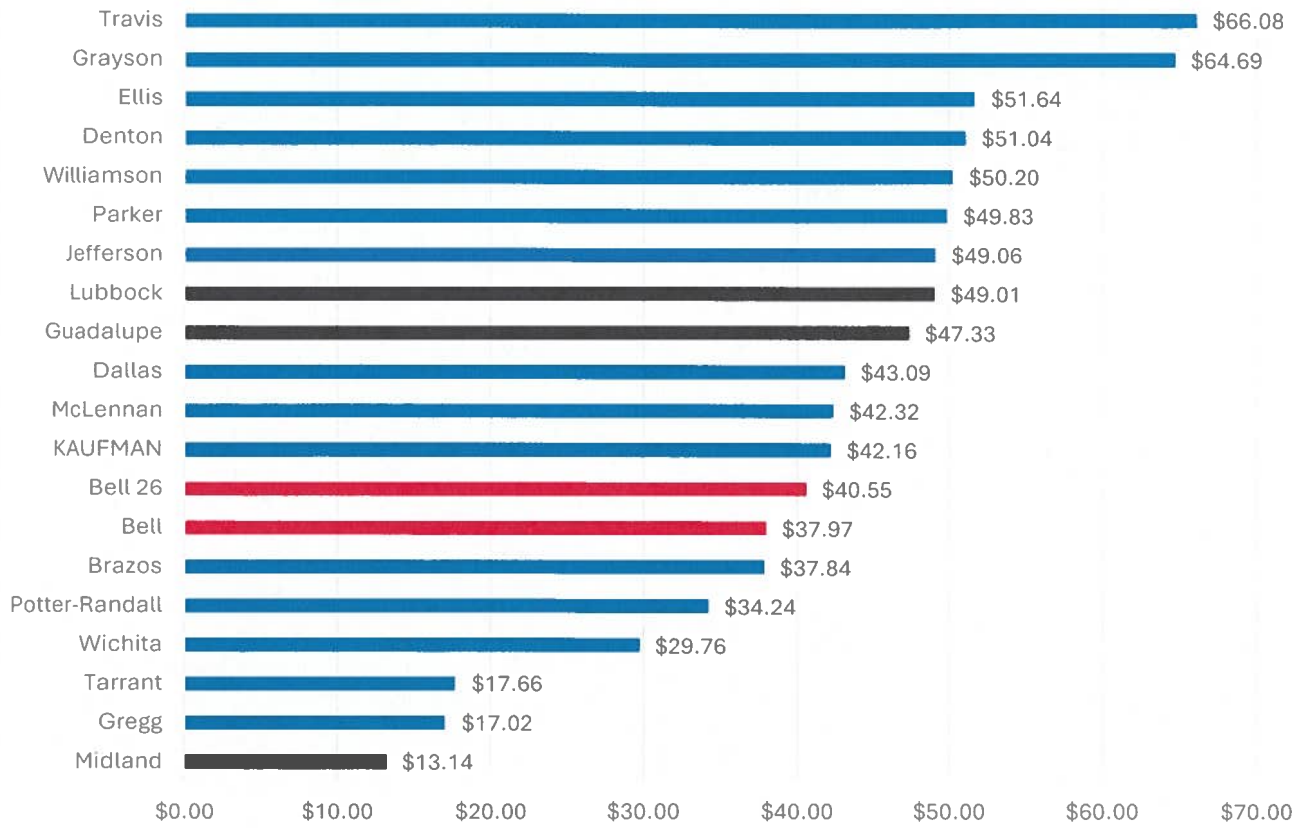


Cost per Dollar of Levy for all Taxing Entities



*Assumes 5% increase in Levy 26 & 27

2025 Cost Per Parcel (25 Budget/25 Parcels)



Budget Allocations

Account Name	Collection Allocation	Appraisal Allocation	Total
100-00-5000 Salaries & Payroll Burden			
Category Totals	\$1,875,171.68	\$3,894,587.33	\$5,769,759
100-00-5100 Contractual			
Category Totals	\$137,786.40	\$244,953.60	\$382,740
100-00-5200 Office Space			
Category Totals	\$62,244.00	\$46,656.00	\$108,900
100-00-5300 Capital Expenditure			
Category Totals	\$14,373.00	\$25,552.00	\$39,925
100-00-5400 Supplies			
Category Totals	\$45,618.84	\$81,100.16	\$126,719
100-00-5500 Other Expenses			
Category Totals	\$238,122.70	\$559,608.30	\$797,731
100-00-5600 Professional Services			
Category Totals	\$93,025.70	\$837,231.30	\$930,257
Totals			
	\$2,466,342	\$5,689,689	\$8,156,031
Totals Proportioned w/o Misc Income	\$2,314,601	\$5,339,630	\$7,654,231
		Estimated Misc. Income	\$501,800
		Total Budget	\$8,156,031

**Tax Appraisal of Bell County District
Taxing Unit Allocation Schedule**

Based on 2025 Tax Levies

Tax Unit	2025		2027	2025		2027	2027
	Appraisal Levy Bell CAD	Percent of Total Levy	Appraisal Budget Allocation	Collection Levy All CADs	Percent Of Total Levy	Collection Budget Allocation	Total Budget Allocation
Bell County	\$129,597,060	0.1868388980	\$997,651	\$129,597,060	0.1867215377	\$432,186	\$1,429,836
Academy ISD	\$10,426,755	0.0150321575	\$80,266	\$10,426,755	0.0150227152	\$34,772	\$115,038
Bartlett City	\$308,809	0.0004452071	\$2,377	\$886,169	0.0012767793	\$2,955	\$5,332
Bartlett ISD	\$880,123	0.0012688653	\$6,775	\$2,461,595	0.0035466301	\$8,209	\$14,984
Bell County MUD 1	\$2,655,256	0.0038280583	\$20,440	\$2,655,256	0.0038256538	\$8,855	\$29,295
Bell County MUD 2	\$313,282	0.0004516558	\$2,412	\$313,282	0.0004513721	\$1,045	\$3,456
Bell County WCID 6	\$2,689,823	0.0038778933	\$20,707	\$2,689,823	0.0038754574	\$8,970	\$29,677
Bell County WCID#3	\$199,802	0.0002880527	\$1,538	\$199,802	0.0002878718	\$666	\$2,204
Belton City	\$13,398,918	0.0193170977	\$103,146	\$13,398,918	0.0193049640	\$44,683	\$147,829
Belton ISD	\$69,964,896	0.1008677522	\$538,597	\$69,964,896	0.1008043930	\$233,322	\$771,918
Bio Science District	\$1,786,685	0.0025758474	\$13,754	\$1,786,685	0.0025742295	\$5,958	\$19,712
Bruceville-Eddy ISD	\$37,525	0.0000540999	\$289	\$0	0.0000000000	\$0	\$289
Central Tx College	\$14,235,576	0.0205232999	\$109,587	\$14,235,576	0.0205104085	\$47,473	\$157,060
Clearwater UWCD	\$916,072	0.0013206926	\$7,052	\$916,072	0.0013198631	\$3,055	\$10,107
Copperas Cove ISD	\$811,422	0.0011698190	\$6,246	\$0	0.0000000000	\$0	\$6,246
Donahoe Creek	\$31,837	0.0000458991	\$245	\$31,837	0.0000458703	\$106	\$351
Elm Creek	\$727,504	0.0010488359	\$5,600	\$727,504	0.0010481771	\$2,426	\$8,027
ESD #1	\$2,620,559	0.0037780360	\$20,173	\$2,620,559	0.0037756629	\$8,739	\$28,912
Florence ISD	\$1,406,447	0.0020276618	\$10,827	\$1,406,447	0.0020263881	\$4,690	\$15,517
Gatesville ISD	\$11,319	0.0000163185	\$87	\$0	0.0000000000	\$0	\$87
Harker Hts-City	\$15,588,878	0.0224743431	\$120,005	\$15,588,878	0.0224602261	\$51,986	\$171,991
Holland - City	\$334,428	0.0004821418	\$2,574	\$334,428	0.0004818389	\$1,115	\$3,690
Holland ISD	\$2,298,156	0.0033132305	\$17,691	\$2,380,390	0.0034296309	\$7,938	\$25,630
Killeen - City	\$78,548,396	0.1132425053	\$604,673	\$78,548,396	0.1131713735	\$261,947	\$866,620
Killeen ISD	\$107,708,695	0.1552826421	\$829,152	\$107,708,695	0.1551851034	\$359,192	\$1,188,343
Lampasas ISD	\$148,799	0.0002145222	\$1,145	\$0	0.0000000000	\$0	\$1,145
Little River-Academy City	\$573,822	0.0008272739	\$4,417	\$573,822	0.0008267543	\$1,914	\$6,331
Moody ISD	\$922,376	0.0013297811	\$7,101	\$0	0.0000000000	\$0	\$7,101
Morgans Pt. Resort	\$3,773,396	0.0054400706	\$29,048	\$3,773,396	0.0054366535	\$12,584	\$41,632
Nolanville - City	\$3,157,077	0.0045515291	\$24,303	\$3,157,077	0.0045486701	\$10,528	\$34,832
River Farm MUD 1	\$9,356	0.0000134885	\$72	\$9,356	0.0000134800	\$31	\$103
Rogers - City	\$551,745	0.0007954457	\$4,247	\$551,745	0.0007949461	\$1,840	\$6,087
Rogers ISD	\$7,078,588	0.0102051357	\$54,492	\$7,293,378	0.0105081917	\$24,322	\$78,814
Rosebud-Lott ISD	\$208,476	0.0003005579	\$1,605	\$0	0.0000000000	\$0	\$1,605
Salado - Village	\$2,081,221	0.0030004773	\$16,021	\$2,081,221	0.0029985926	\$6,941	\$22,962
Salado ISD	\$21,647,356	0.0312087955	\$166,643	\$21,647,356	0.0311891921	\$72,191	\$238,834
Temple - City	\$78,119,846	0.1126246686	\$601,374	\$78,119,846	0.1125539250	\$260,517	\$861,891
Temple College	\$23,528,412	0.0339206967	\$181,124	\$23,528,412	0.0338993899	\$78,464	\$259,588
Temple ISD	\$84,342,891	0.1215963758	\$649,280	\$84,342,891	0.1215199967	\$281,270	\$930,550
Troy - City	\$1,593,777	0.0022977337	\$12,269	\$1,593,777	0.0022962905	\$5,315	\$17,584
Troy ISD	\$8,394,613	0.0121024369	\$64,623	\$8,514,642	0.0122677709	\$28,395	\$93,018
Totals	\$693,629,974	1.0000000	\$5,339,630	\$694,065,942	1.0000000	\$2,314,601	\$7,654,231

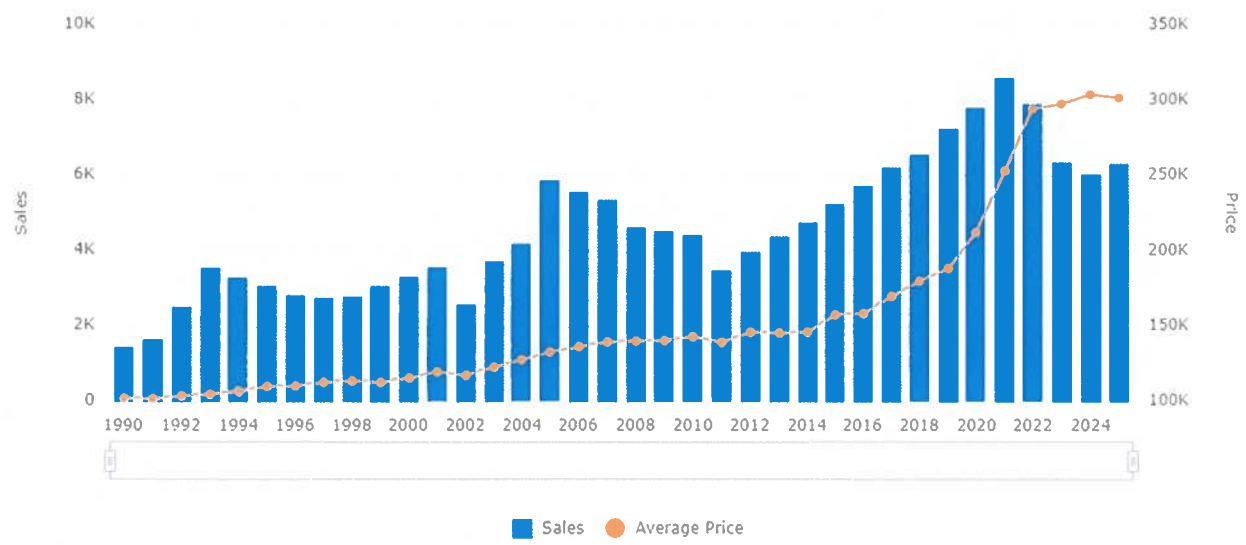
TOTAL COLLECTION SHARED REVENUE FOR 2026 FISCAL YEAR BUDGET	\$2,314,601
TOTAL APPRAISAL SHARED REVENUE FOR 2026 FISCAL YEAR BUDGET	\$5,339,630
GRAND TOTAL SHARED REVENUE FOR 2026 FISCAL YEAR BUDGET	\$7,654,231
ESTIMATED MISCELLANEOUS INCOME	\$501,800
TOTAL FOR ADOPTED BUDGET	\$8,156,031

WHAT OTHERS ARE SAYING ABOUT THE MARKET

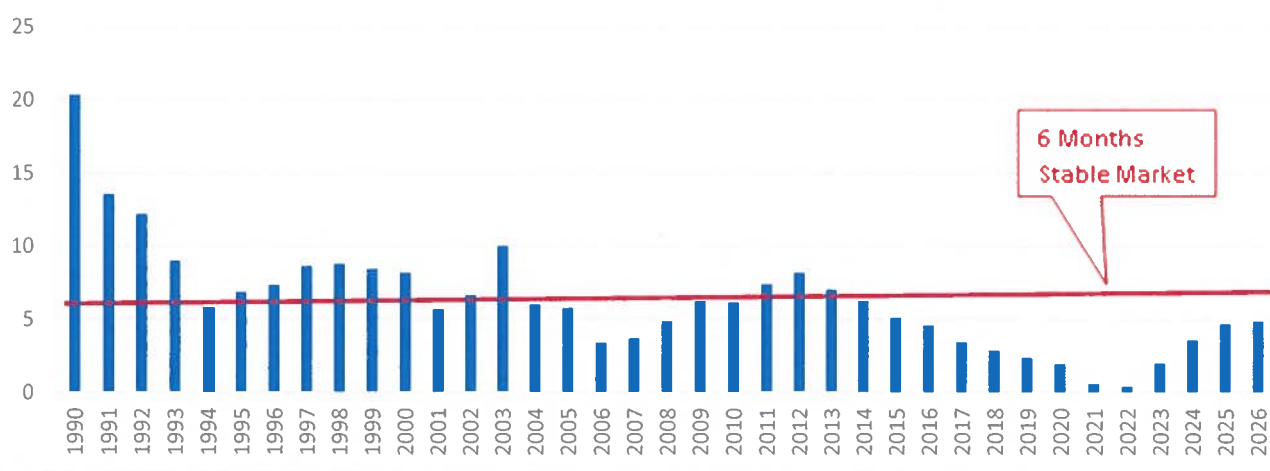
TEXAS A&M REAL ESTATE CENTER



Killeen-Temple: Home Sales and Average Price

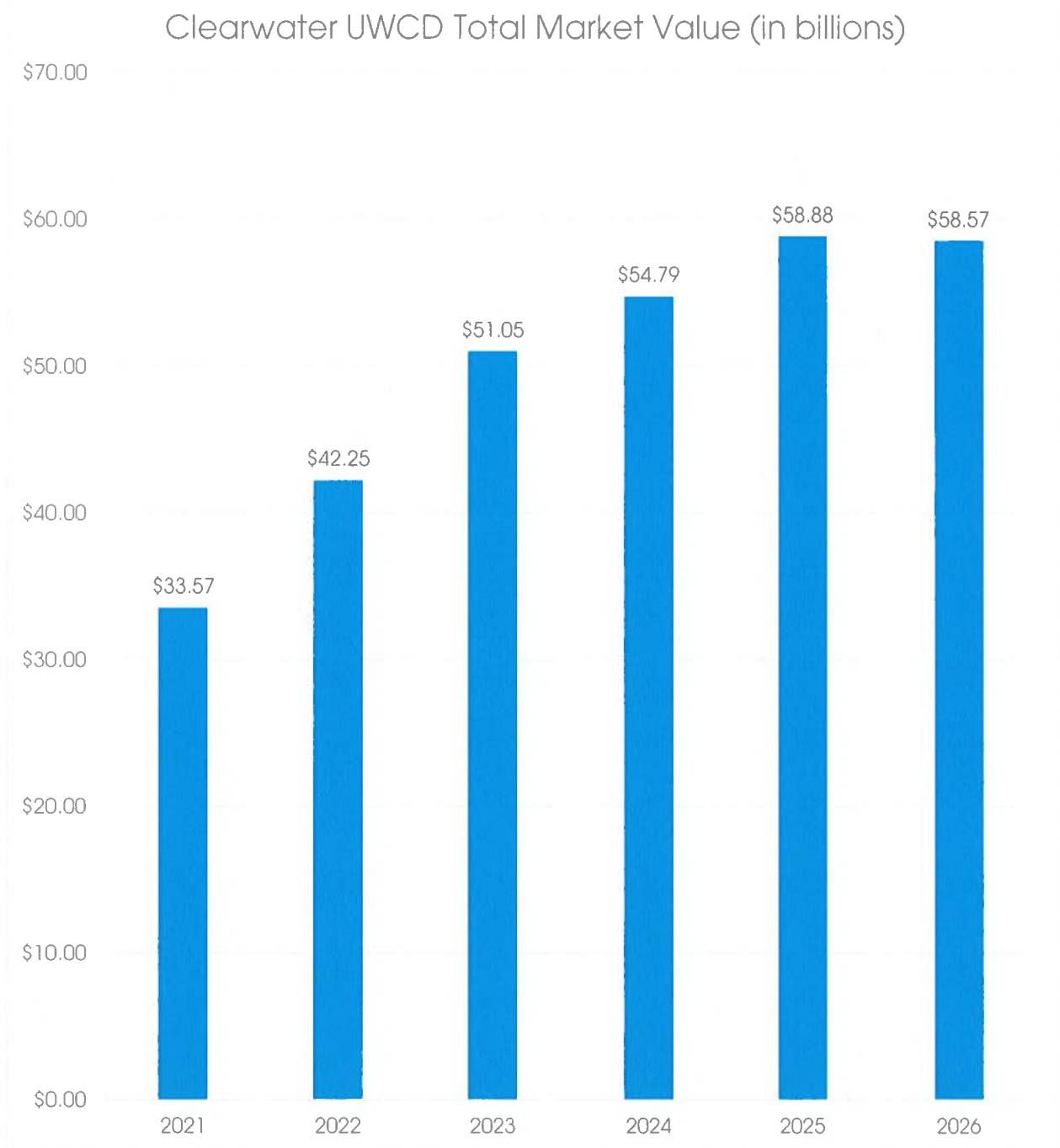


Bell County Months of Residential Inventory

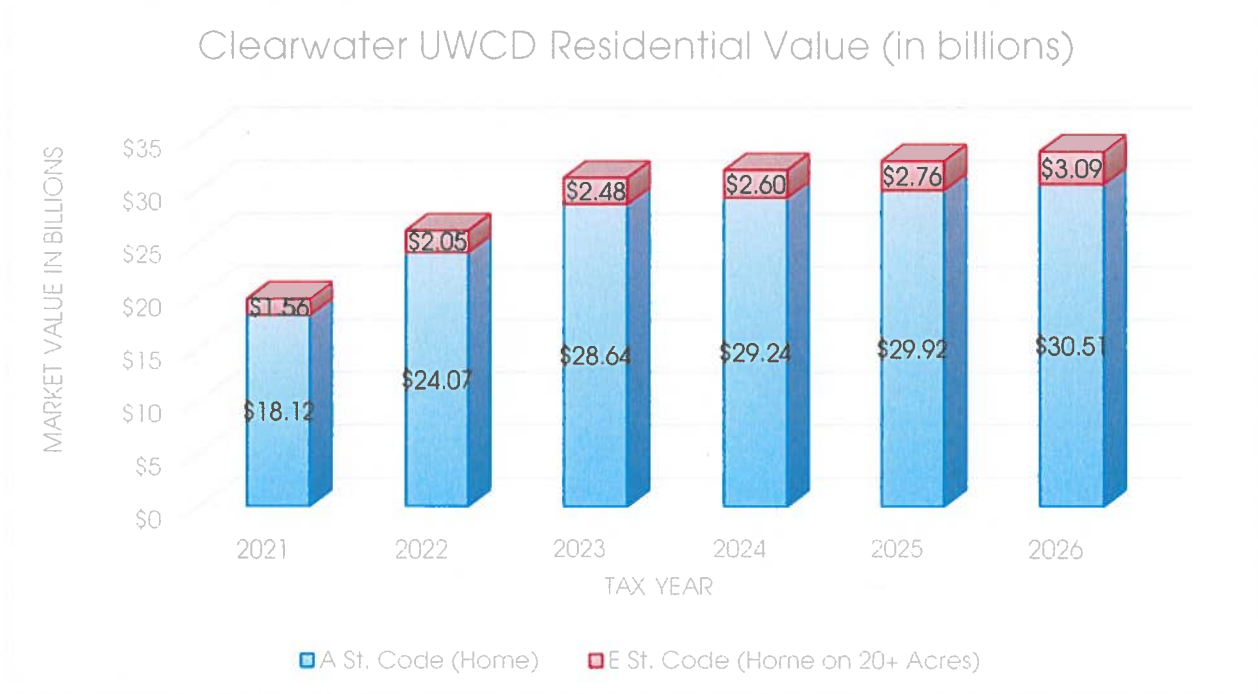


CLEARWATER UWCD 2026 APPRAISAL DATA

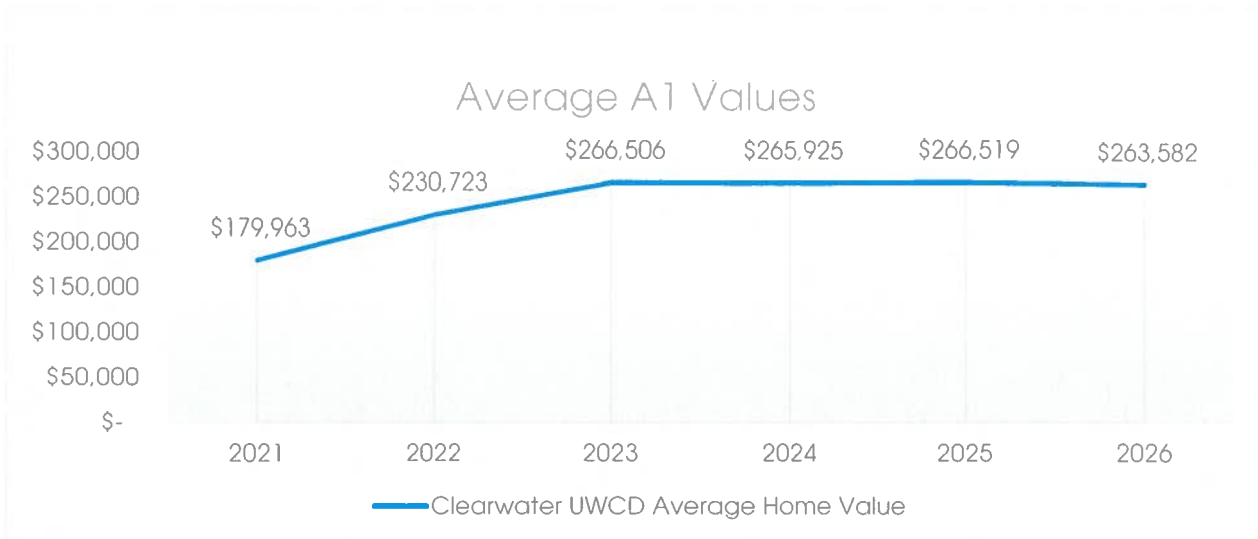
TOTAL ROLL VALUE HISTORY AND CURRENT BREAKDOWN



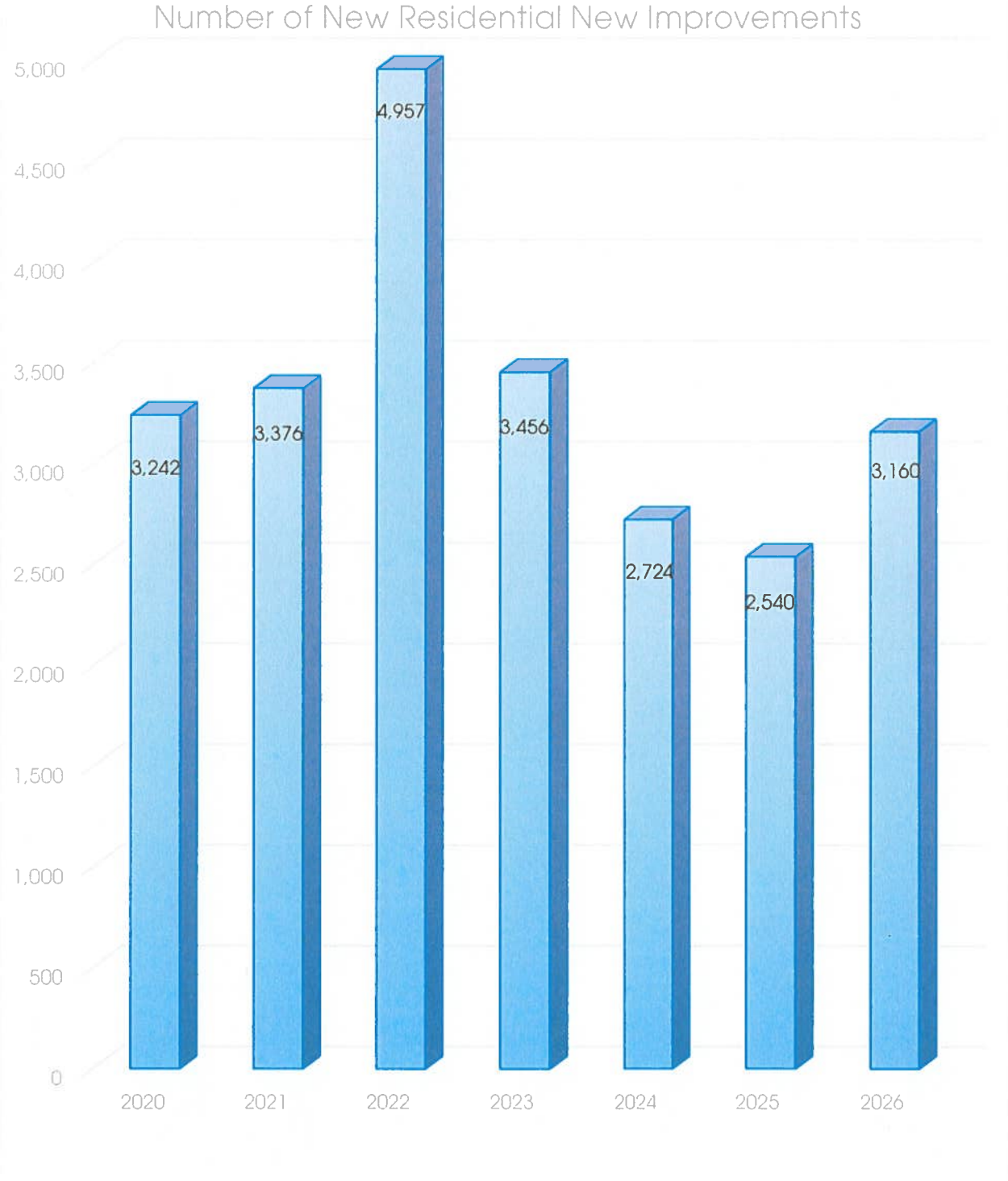
CLEARWATER UWCD RESIDENTIAL VALUE HISTORY



CLEARWATER UWCD RESIDENTIAL AVERAGE VALUE HISTORY

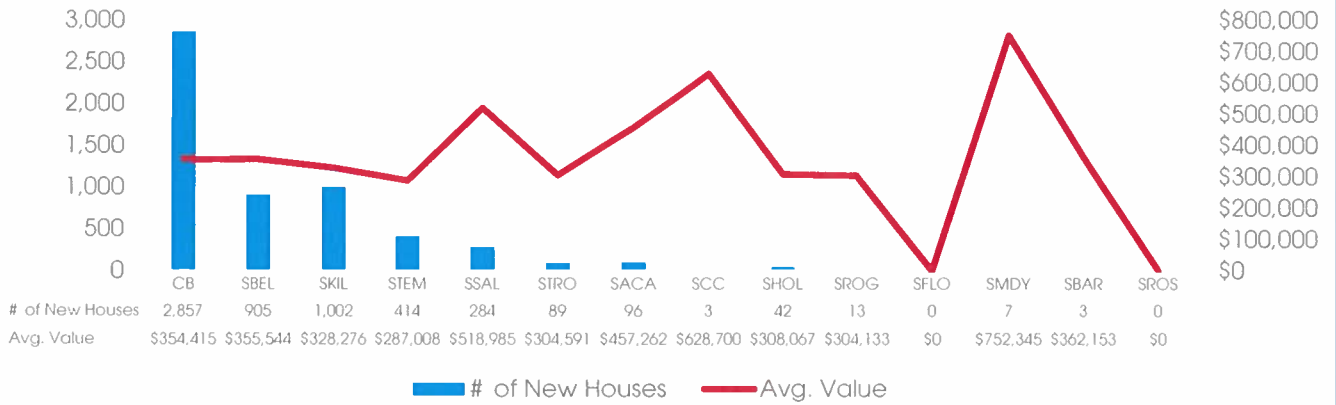


CLEARWATER UWCD RESIDENTIAL NEW IMPROVEMENTS HISTORY

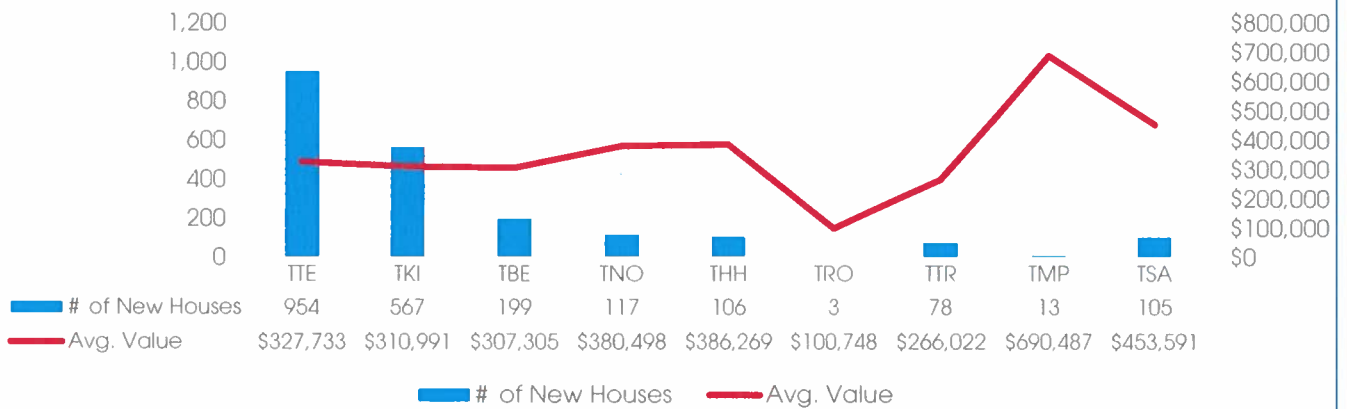


CLEARWATER UWCD RESIDENTIAL NEW HOMES & AVERAGE VALUE OF NEW HOMES

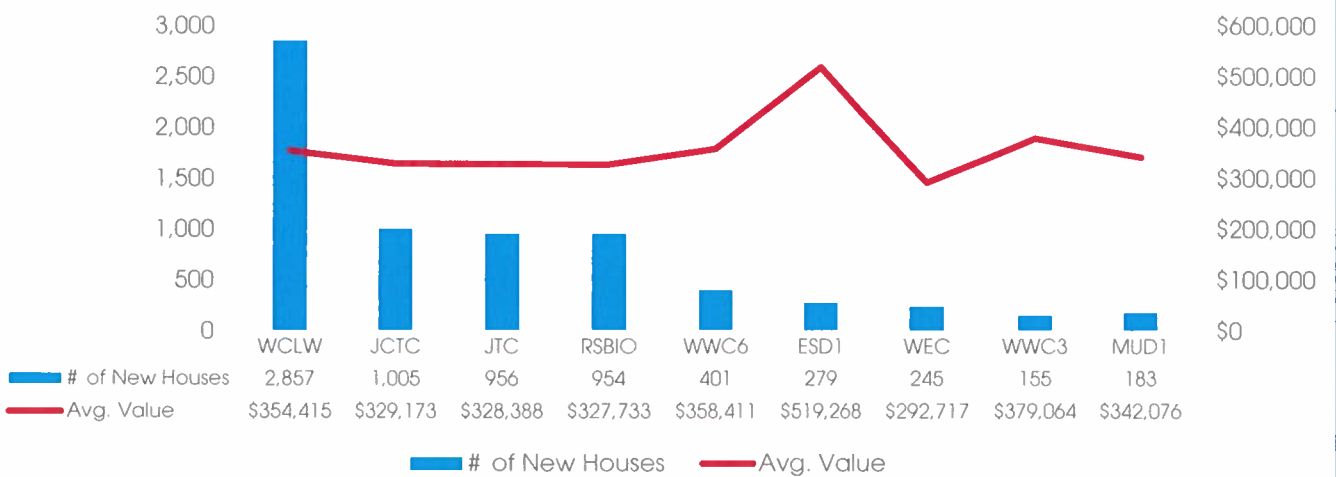
Average Value and Number of New Homes ISD's



Average Value and Number of New Homes Cities



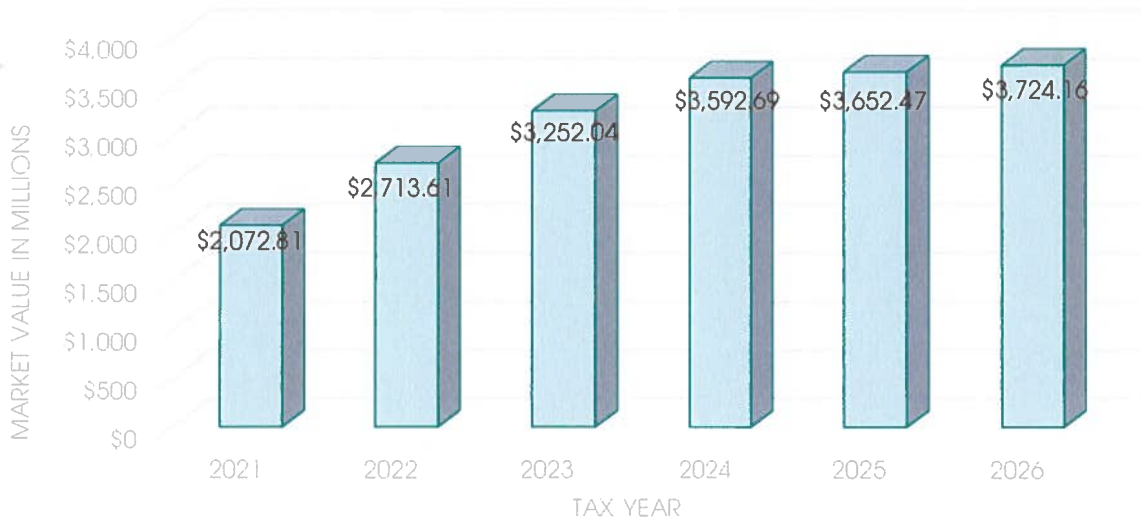
Average Value and Number of New Homes Other Entities



COMMERCIAL AND MULTI-FAMILY VALUE & BREAKDOWN

CLEARWATER UWCD MULTI-FAMILY VALUE

Clearwater UWCD Multi-Family Value (in millions)

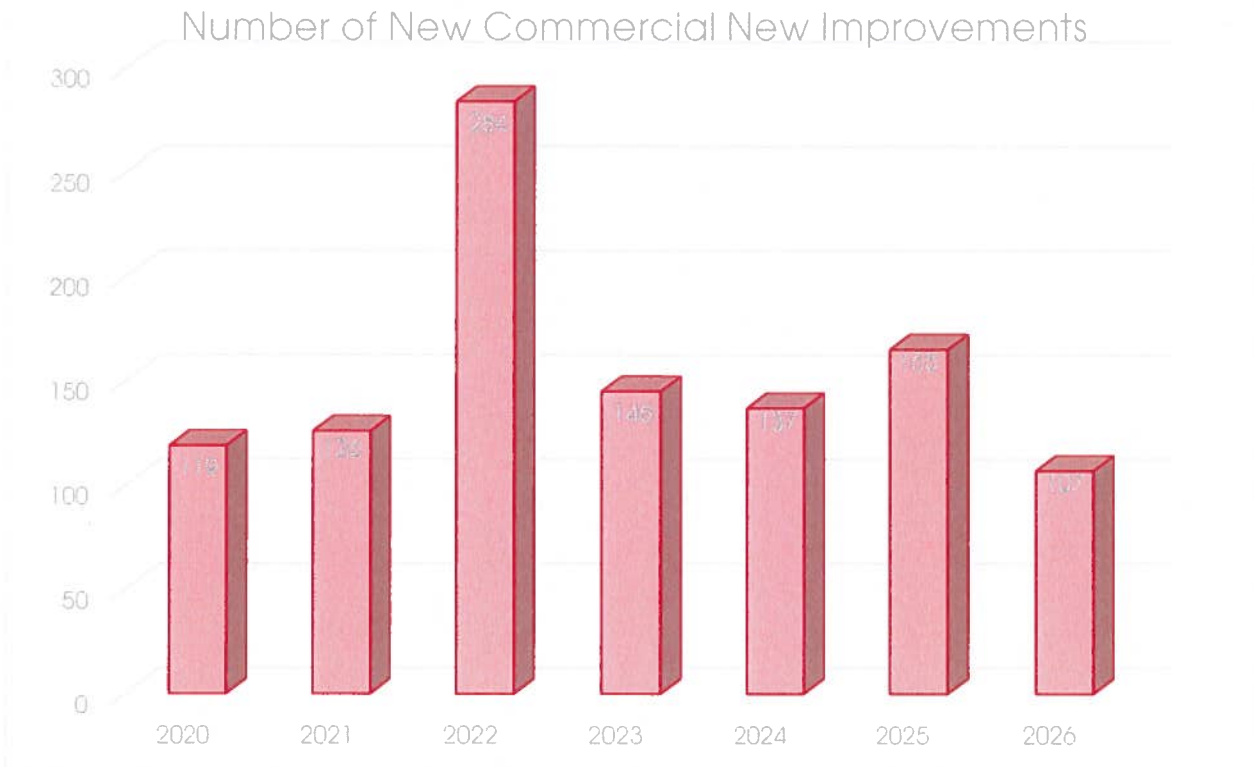


CLEARWATER UWCD COMMERCIAL VALUE

Clearwater UWCD Commercial Value (in billions)



CLEARWATER UWCD COMMERCIAL & MULTI-FAMILY NEW IMPROVEMENTS HISTORY



Capitol Appraisal



CAPITOL APPRAISAL GROUP, LLC

Estimated 2026 Taxable Value

A014 - Tax Appraisal District of Bell County

Jurisdiction: CLEARWATER UWCD(2C)

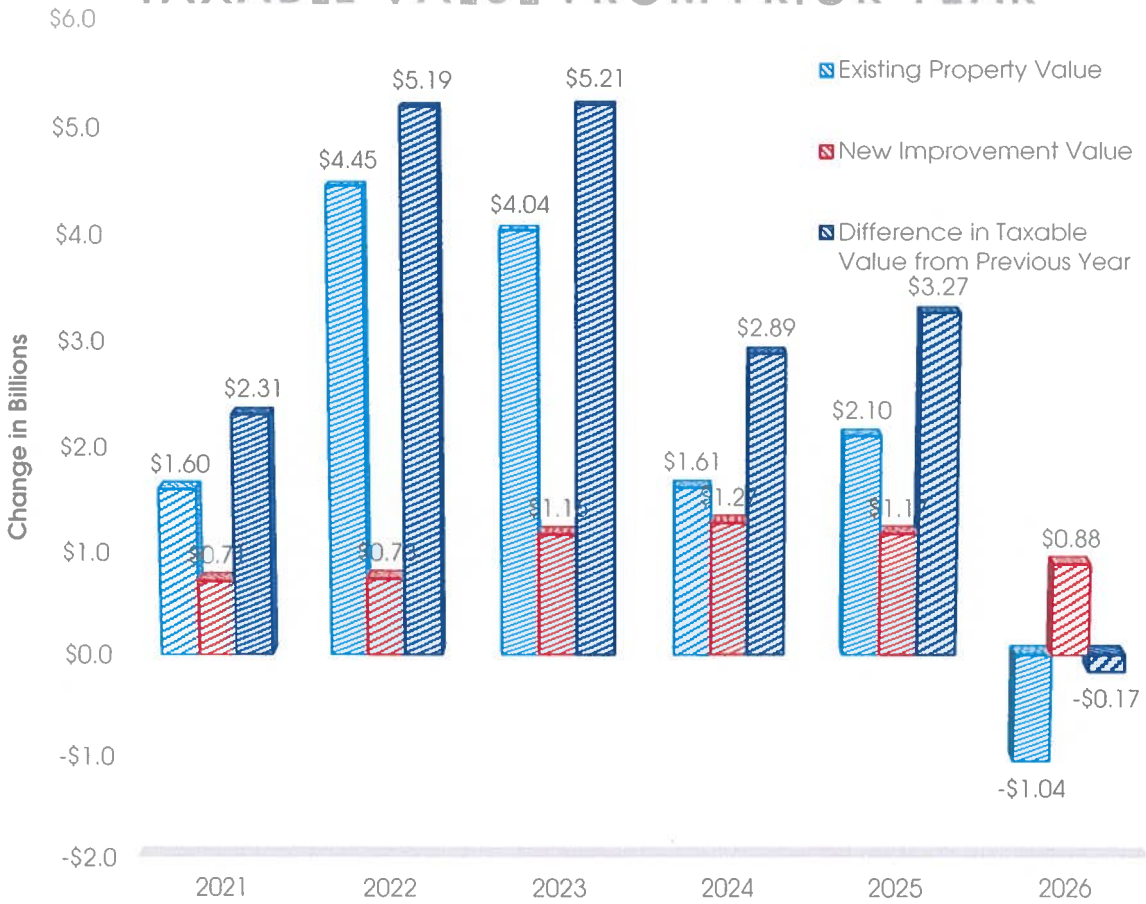
2025 Taxable Value of Industrial Properties:	4,503,207,779
Estimated 2026 Taxable Value:	4,339,470,000
2025 Total Taxable Value:	4,503,207,779
Estimated Value Change	-163,730,000
Estimated Percent Change	-3.6%

Estimated 2026 Total Taxable Value: 4,339,470,000

Group Estimates - Industrial Real & Personal

CHANGE IN TOTAL TAXABLE VALUE

CLEARWATER UWCD CHANGE IN TAXABLE VALUE FROM PRIOR YEAR



Taxable Amount	2025 Certified	2026 Preliminary Estimate	Percentage Change
Clearwater UWCD	\$41,382,641,667	\$41,407,105,164	0.06%

2026 CERTIFIED ENTITY TAXABLE VALUE ESTIMATES

Bell CAD 2026 Certified Entity Taxable Value Estimates

(TPC 26.01 (e))



Entity	2025 Certified Taxable Value (as of most recent supplement)	2026 Preliminary Taxable Value Estimate	Percent Change	
Bell County	CB	\$40,768,663,287	\$40,544,935,895	-0.55%
Central Texas College	JCTC	\$16,238,338,620	\$16,165,954,351	-0.45%
Temple College	JTC	\$12,157,504,442	\$12,171,327,154	0.11%
Bell County MUD #1	MUD1	\$343,660,015	\$366,955,298	6.78%
Bell County MUD #2	MUD2	\$33,352,705	\$99,104,233	197.14%
Temple Health & Bioscience	RSBIO	\$12,872,937,544	\$12,954,264,351	0.63%
Academy ISD	SACA	\$1,138,801,194	\$967,412,009	13.06%
Bartlett ISD	SBAR	\$84,851,878	\$66,790,951	-21.29%
Belton ISD	SBEL	\$7,402,086,420	\$6,763,573,394	-8.63%
Copperas Cove ISD	SCC	\$148,561,099	\$125,013,432	-15.85%
Bruceville-Eddy ISD	SEDD	\$4,684,941	\$4,470,850	-4.57%
Florence ISD	SFLO	\$156,231,280	\$144,444,763	-7.54%
Gatesville ISD	SGTV	\$1,610,346	\$1,226,168	-23.86%
Holland ISD	SHOL	\$272,473,330	\$256,036,072	-6.03%
Killeen ISD	SKIL	\$13,755,682,176	\$12,698,323,173	-7.69%
Lampasas ISD	SLAM	\$16,440,713	\$17,868,574	8.68%
Moody ISD	SMDY	\$104,575,381	\$100,475,076	-3.92%
Rogers ISD	SROG	\$639,748,090	\$602,062,645	-5.89%
Rosebud ISD	SROS	\$23,592,080	\$23,845,262	1.07%
Salado ISD	SSAL	\$2,304,327,937	\$2,231,790,072	-3.15%
Temple ISD	STEM	\$8,164,372,925	\$7,525,522,564	-7.82%
Troy ISD	STRO	\$1,156,676,595	\$1,089,675,146	-5.79%
City of Bartlett	TBA	\$46,893,189	\$45,777,027	-2.38%
City of Belton	TBE	\$2,622,289,869	\$2,554,661,395	-2.58%
City of Harker Heights	THH	\$2,954,199,960	\$2,955,656,474	0.05%
City of Holland	THO	\$92,145,994	\$105,837,077	14.86%
City of Killeen	TKI	\$11,612,436,471	\$11,471,782,109	-1.21%
Morgans Point Resort City	TMP	\$593,707,091	\$586,141,091	-1.27%
City of Nolanville	TNO	\$612,739,807	\$637,584,447	4.05%
City of Rogers	TRO	\$52,722,024	\$57,094,982	8.29%
Village of Salado	TSA	\$573,687,332	\$631,851,840	10.14%
City of Temple	TTE	\$11,799,427,257	\$11,839,819,890	0.34%
City of Troy	TTR	\$375,037,741	\$393,330,357	4.88%
City of Little River-Academy	TLR	\$149,122,232	\$150,641,870	1.02%
Bell County Emergency Services District #1	ESD1	\$2,647,129,281	\$2,745,776,991	3.73%
Clearwater UWCD	WCLW	\$41,382,641,667	\$41,407,105,164	0.06%
Elm Creek	WEC	\$3,203,544,383	\$3,236,053,387	1.01%
Bell County WCID #3	WWC3	\$561,118,395	\$608,100,992	8.37%
Bell County WCID #6	WWC6	\$11,179,067,266	\$11,151,737,053	-0.24%
River Farm MUD	MUDRF	\$935,627	\$1,357,472	1.15%
Road District	RRD	\$41,261,743,284	\$40,544,184,231	-1.74%
Donahoe Creek	WXC	\$142,297,350	\$133,027,936	-6.51%

Values reflect 2026 preliminary values with estimated loss from appeals. Other unexpected losses/changes can further change these values (i.e. agricultural valuation approvals, new exemptions processed, any changes entities may make to exemptions offered).

BELL CAD MANAGEMENT CONTACT INFORMATION

Name	Title	Email
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Sheri Parker	Director of Operations	Sheri.parker@bellcad.org
Thomas Hart	Customer Service (Collections)	Thomas.hart@bellcad.org
Kim Williamson	Personal Property & Commercial	Kim.williamson@bellcad.org
Cody Curry	Residential & Land	Cody.curry@bellcad.org
Karyn Dinkelman	Business & Accounting	Karyn.Dinkelman@bellcad.org
Gary Ingalsbe	Tech Services	Garry.ingalsbe@bellcad.org
Evan Ellis	GIS & Records	Evan.ellis@bellcad.org

Workshop Item #3

**Workshop
May 13, 2026**

**Workshop Item #3
Cyber Security & AI training**

Workshop Item:

3. Receive information regarding 2026 Cyber Security and AI training.

Narrative:

Annually, the Board members must complete a Cyber Security Training and a **new** AI Training.

Cybersecurity Awareness Training:

The Texas Alliance of Groundwater Districts (TAGD) has developed an on-demand, DIR-certified Cybersecurity Awareness Training course. The course meets the annual requirements outlined in TGC §2054.5191. Employees and elected or appointed officials who use a computer for at least 25% of their duties are required to complete the training each year. The deadline to submit district compliance is August 31, 2026.

Artificial Intelligence (AI) Awareness Training:

Recent statutory updates also require an AI Awareness Training for the same employees and officials stated above. The DIR has created an on-demand training video to help districts meet this requirement. While TAGD did not develop this training, we have created a space for districts to easily access the training video and track completion, which may be helpful for documentation in the event of an audit. The deadline to submit district compliance is August 31, 2026.

Training Information:

You will be able to complete the training on your own OR schedule a time with Shelly to do the training in the CUWCD conference room. Shelly will email you the links and instructions to complete both trainings.

Please complete both training courses by June 30, 2026. Once complete, Shelly will report compliance to the Texas Department of Information Resources (DIR).