

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

[http:// source document link.pdf](http://source document link.pdf)

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ⁴	\$ _____

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁵	\$ _____
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ _____
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ _____ B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ _____ C. Value loss. Add A and B. ⁷	\$ _____
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ _____ B. Current year productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. ⁸	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ _____
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ _____

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹² A. Certified values: \$ _____ B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____ D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ A calculation of the captured appraised value adjustment for each reinvestment zone using Form 50-110 must be provided to show evidence of this figure.¹⁴ Total the amounts on Line 3 of each form - \$ _____ E. Total current year value. Add A and B, then subtract C and D.	\$ _____
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ _____ B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ _____ C. Total value under protest or not certified. Add A and B.	\$ _____
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ _____
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ _____
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ _____
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed.²³	\$ _____
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year.²⁴	\$ _____

¹² Tex. Tax Code §26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ _____
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ _____
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ _____/\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____/\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____/\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ _____
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ _____ B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____ C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____ D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ _____ E. Add Line 31 to 32D.	\$ _____
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ _____/\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ _____ C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ _____ B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ _____ C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ _____ B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ _____ C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ _____/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____/\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____ B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ _____ C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ _____/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____/\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ _____ B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ _____/\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ B. Divide Line 41A by Line 33 and multiply by \$100 \$ _____/\$100 C. Add Line 41B to Line 40.	\$ _____/\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ _____/\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____/\$100 - or - B. The voter-approval tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ a. Enter the disaster relief cost \$ _____ b. Disaster relief rate. Subtract Line 20 from Line 25 and divide by Line D42(B)(a) \$ _____/\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. Enter the lesser of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate. ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ _____/\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ D. Subtract amount paid from other resources - \$ _____ E. Adjusted debt. Subtract B, C and D from A. \$ _____	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ _____
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ _____
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ % B. Enter the prior year actual collection rate..... % C. Enter the 2024 actual collection rate. % D. Enter the 2023 actual collection rate. % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ _____
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ _____/\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ _____/\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42 and 49.	\$ _____/\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____/\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b))³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ _____/\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ _____/\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____/\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ _____/\$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ _____
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ _____/\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ _____/\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 68)	\$ _____ /\$100
	B. Unused increment rate (Line 67)	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate	\$ _____ /\$100
	E. Subtract D from C	\$ _____ /\$100
	F. 2025 Total Taxable Value (Line 60)	\$ _____
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ _____
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 67)	\$ _____ /\$100
	B. Unused increment rate (Line 66)	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate	\$ _____ /\$100
	E. Subtract D from C	\$ _____ /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ _____
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ _____
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ _____ /\$100
	B. Unused increment rate (Line 66)	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate	\$ _____ /\$100
	E. Subtract D from C	\$ _____ /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ _____
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ _____
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ _____
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ _____ /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ / \$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ _____ / \$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ / \$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ _____ / \$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ _____ / \$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ _____ / \$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ _____
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ _____ / \$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ _____ / \$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____/\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____/\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____/\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ➡_____
Printed Name of Taxing Unit Representative**sign
here** ➡_____
Taxing Unit Representative_____
Date⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (251,944)	(Count) (0)	(Count) (251,944)
Land HS Value	58,538,199,446	0	58,538,199,446
Land NHS Value	76,118,179,171	0	76,118,179,171
Land Ag Market Value	528,621,621	0	528,621,621
Land Timber Market Value	0	0	0
Total Land Value	135,185,000,238	0	135,185,000,238
Improvement HS Value	77,722,074,786	0	77,722,074,786
Improvement NHS Value	84,917,030,415	0	84,917,030,415
Total Improvement	162,639,105,201	0	162,639,105,201
Market Value	297,824,105,439	0	297,824,105,439
BUSINESS PERSONAL PROPERTY	(29,337)	(0)	(29,337)
Market Value	13,052,053,880	0	13,052,053,880
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (281,281)	(Total Count) (0)	(Total Count) (281,281)
TOTAL MARKET	310,876,159,319	0	310,876,159,319
Ag Productivity	673,086	0	673,086
Ag Loss (-)	527,948,535	0	527,948,535
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	310,348,210,784	0	310,348,210,784
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	10,066,712,028	0	10,066,712,028
CB CAP Limitation Value (-)	750,547,892	0	750,547,892
NET APPRAISED VALUE	299,530,950,864	0	299,530,950,864
Total Exemption Amount	78,098,098,101	0	78,098,098,101
NET TAXABLE	221,432,852,763	0	221,432,852,763
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	221,432,852,763	0	221,432,852,763
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	221,432,852,763	0	221,432,852,763

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
\$1,057,563,304. = 221,432,852,763 * (0.477600 / 100)

<u>Tax Increment Refinance Zone</u>	<u>Tax Increment Loss</u>
016_6K	2,611,209,864
017_3L	3,215,720,732
018_SH	366,415,694
019_LSRD	5,852,656,913
019_SCWO	440,573,927
020_CPSC	0
020_HPR1	6,063,770,852
Tax Increment Finance Value:	18,550,347,982
Tax Increment Finance Levy:	88,596,461.97

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (240,754)	(Count) (11,593)	(Count) (252,347)
Land HS Value	53,296,506,356	2,725,697,224	56,022,203,580
Land NHS Value	75,852,478,350	1,551,275,479	77,403,753,829
Land Ag Market Value	504,335,391	41,823,410	546,158,801
Land Timber Market Value	0	0	0
Total Land Value	129,653,320,097	4,318,796,113	133,972,116,210
Improvement HS Value	68,106,450,580	3,509,890,674	71,616,341,254
Improvement NHS Value	85,042,699,425	984,917,363	86,027,616,788
Total Improvement	153,149,150,005	4,494,808,037	157,643,958,042
Market Value	282,802,470,102	8,813,604,150	291,616,074,252
BUSINESS PERSONAL PROPERTY	(27,595)	(511)	(28,106)
Market Value	13,561,146,818	398,108,491	13,959,255,309
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (268,349)	(Total Count) (12,104)	(Total Count) (280,453)
TOTAL MARKET	296,363,616,920	9,211,712,641	305,575,329,561
Ag Productivity	604,856	63,455	668,311
Ag Loss (-)	503,730,535	41,759,955	545,490,490
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	295,859,886,385	9,169,952,686	305,029,839,071
	96.9%	3.1%	100.0%
HS CAP Limitation Value (-)	3,070,975,233	390,277,079	3,461,252,312
CB CAP Limitation Value (-)	522,973,243	117,717,799	640,691,042
NET APPRAISED VALUE	292,265,937,909	8,661,957,808	300,927,895,717
Total Exemption Amount	81,298,940,452	1,165,438,797	82,464,379,249
NET TAXABLE	210,966,997,457	7,496,519,011	218,463,516,468
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	210,966,997,457	7,496,519,011	218,463,516,468
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	210,966,997,457	7,496,519,011	218,463,516,468

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$1,043,381,754. = 218,463,516,468 * (0.477600 / 100)

<u>Tax Increment Refinance Zone</u>	<u>Tax Increment Loss</u>
016_6K	2,626,771,118
017_3L	3,660,411,289
018_SH	531,646
019_LSRD	5,643,618,282
02_IH	620
020_CPSC	0
020_HPR1	5,841,487,763
Tax Increment Finance Value:	17,772,820,718
Tax Increment Finance Levy:	84,882,991.75

New Value

Total New Market Value: \$3,603,643,563
Total New Taxable Value: \$3,273,576,028

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Chapter 313

New Market Value: \$0 New Market Value: \$0
New Taxable Value: \$0 New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-11.35 2	Level II Damage Assessment Rating	1	358,988
EX-XG	11.184 Primarily performing charitable functions	1	4,786,235
EX-XJ	11.21 Private schools	2	13,822,176
EX-XO	11.254 Motor vhc for income prod and personal u...	1	1,700
EX-XU	11.23 Miscellaneous Exemptions	12	42,583,827
EX-XV	Other Exemptions (including public property, reli...	264	1,545,385,354
Absolute Exemption Value Loss:		281	1,606,938,280

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AB	Abatement (Special Exemption)	4	2,154,862
BM	Biomedical	2	3,524,644
CC	Childcare	11	17,315,347
DP	Disability	10	1,788,630
DV1	Disabled Veterans 10% - 29%	13	86,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	5,000
DV2	Disabled Veterans 30% - 49%	7	66,000
DV3	Disabled Veterans 50% - 69%	26	276,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	3	30,000
DV4	Disabled Veterans 70% - 100%	53	612,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	0
DVHS	Disabled Veteran Homestead	42	19,201,791
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	1,098,720
FR	FREEPORT	43	142,605,919
HS	Homestead	4404	604,820,897
HT	Historical (Special Exemption)	453	409,137,325
LIH	Public property for housing indigent persons (Spe...	1	594,000
MASSS	Member Armed Services Surviving Spouse (Speci...	1	274,882
OV65	Over 65	468	86,453,426
OV65S	OV65 Surviving Spouse	12	2,304,000
SO	Solar (Special Exemption)	695	13,041,061
Partial Exemption Value Loss:		6,252	1,305,390,504
Total NEW Exemption Value			2,912,328,784

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			2,912,328,784

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
DP	Disability	1950	70,466,451
DPS	DISABLED Surviving Spouse	7	266,000
OV65	Over 65	39014	1,455,934,764
OV65S	OV65 Surviving Spouse	1971	73,562,547
Increased Exemption Value Loss:		42,942	1,600,229,762
Total Exemption Value Loss:			4,512,558,546

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
1	75,000	1,668	-73,332

Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	146,889	658,874	130,130	505,808
A & E	146,911	658,994	130,145	505,883

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
12,104	9,211,712,641	7,812,552,604	6,385,639,266

Schedule B, 2025 Debt Services, Part 1

July 31, 2025

DESCRIPTION	PRINCIPAL	INTEREST	OTHER	TOTALS
G.O. TS2009B	7,470,000.00	1,408,743.00	0.00	8,878,743.00
G.O. S2012A	0.00	599,670.00	0.00	599,670.00
G.O. TS2012B	380,000.00	85,795.00	0.00	465,795.00
CERTIF. S2012	1,310,000.00	349,725.00	0.00	1,659,725.00
G.O. T2014	555,000.00	307,398.00	0.00	862,398.00
CERTIF. T2014	480,000.00	199,706.40	0.00	679,706.40
G.O. S2015	3,305,000.00	2,302,287.50	0.00	5,607,287.50
G.O. T2015	510,000.00	239,067.00	0.00	749,067.00
CERTIF. S2015	2,125,000.00	1,337,000.00	0.00	3,462,000.00
G.O. S2015 RFD	18,550,000.00	1,857,487.50	0.00	20,407,487.50
G.O. S2016	2,080,000.00	1,174,400.00	0.00	3,254,400.00
CERTIF. S2016	2,060,000.00	1,398,400.00	0.00	3,458,400.00
G.O. T2016	585,000.00	211,568.70	0.00	796,568.70
CERTIF. T2016	425,000.00	153,295.10	0.00	578,295.10
G.O. S2016 RFD	4,400,000.00	1,344,750.00	0.00	5,744,750.00
G.O. S2017	2,840,000.00	1,726,750.00	0.00	4,566,750.00
CERTIF. S2017	1,325,000.00	1,042,000.00	0.00	2,367,000.00
G.O. T2017	1,260,000.00	580,769.70	0.00	1,840,769.70
G.O. S2018	2,380,000.00	645,981.26	0.00	3,025,981.26
CERTIF. S2018	315,000.00	198,206.26	0.00	513,206.26
CONTRACT. S2018	1,770,000.00	35,400.00	0.00	1,805,400.00
G.O. T2018	310,000.00	199,456.26	0.00	509,456.26
G.O. S2019	3,110,000.00	3,278,250.00	0.00	6,388,250.00
CERTIF. S2019	205,000.00	196,700.00	0.00	401,700.00
CONTRACT. S2019	4,185,000.00	264,875.00	0.00	4,449,875.00
G.O. T2019	1,860,000.00	797,639.30	0.00	2,657,639.30
CERTIF. T2019	685,000.00	293,878.30	0.00	978,878.30
G.O. S2020	6,185,000.00	2,597,500.00	0.00	8,782,500.00
CERTIF. S2020	3,960,000.00	3,364,750.00	0.00	7,324,750.00
CONTRACT. S2020	3,435,000.00	397,500.00	0.00	3,832,500.00
G.O. T2020	2,230,000.00	587,419.50	0.00	2,817,419.50
G.O. S2021	10,605,000.00	4,370,800.00	0.00	14,975,800.00
CERTIF. S2021	1,345,000.00	1,322,650.00	0.00	2,667,650.00
CONTRACT. S2021	3,530,000.00	719,875.00	0.00	4,249,875.00
G.O. T2021	3,675,000.00	1,432,340.00	0.00	5,107,340.00
CERTIF. T2021	920,000.00	327,100.00	0.00	1,247,100.00
G.O. S2022	12,490,000.00	5,702,250.00	0.00	18,192,250.00
CERTIF. S2022	580,000.00	708,962.26	0.00	1,288,962.26
CONTRACT. S2022	1,270,000.00	297,625.00	0.00	1,567,625.00
G.O. T2022	1,830,000.00	2,241,394.06	0.00	4,071,394.06
G.O. S2023	8,400,000.00	9,522,750.00	0.00	17,922,750.00
CERTIF. S2023	860,000.00	1,206,000.00	0.00	2,066,000.00
CONTRACT. S2023	1,060,000.00	348,750.00	0.00	1,408,750.00
G.O. S2024	12,335,000.00	13,202,000.00	0.00	25,537,000.00
CERTIF. S2024	3,105,000.00	4,739,500.00	0.00	7,844,500.00
CONTRACT. S2024	3,590,000.00	1,303,375.00	0.00	4,893,375.00
G.O. T2024	925,000.00	1,459,299.60	0.00	2,384,299.60
CERTIF. T2024	290,000.00	360,394.80	0.00	650,394.80
CERTIF. TX S2024	485,000.00	337,735.50	0.00	822,735.50
G.O. S2025	7,495,510.00	17,905,000.00	0.00	25,400,510.00
CERTIF. S2025	9,839,810.00	16,050,995.00	0.00	25,890,805.00
CONTRACT. S2025	2,445,225.00	1,360,000.00	0.00	3,805,225.00
Other	0.00	0.00	30,000.00	30,000.00
TOTALS	167,365,545.00	114,095,165.00	30,000.00	281,490,710.00

2025 Truth in Taxation Calculations
City of Austin (TIF)

Data Input Detail
July 31, 2025

	Mueller	Waller	Homestead Preservation	Total
2024 Taxes in Tax Increment Fund	9,983,154	12,245,553	4,552,760	26,781,467
2024 Value	2,611,209,864	3,442,074,724	8,271,289,242	14,324,573,830
2024 Captured Appraised Value	2,611,209,864	3,205,874,942	1,187,104,637	7,004,189,443
TIF Base Value	-	236,199,782	2,335,766,057	2,571,965,839
2025 Value	2,626,771,118	3,882,406,792	8,038,701,047	14,547,878,957
New Construction Value	55,008,354	612,181,276	100,577,489	767,767,119
2025 Captured Appraised Value	2,571,762,764	3,034,025,734	1,120,471,500	6,726,259,998

Allocation Historical Summary

Results	
City of Webberville Authority Code: 2227203 Select a year ▼	
2025	
January	16,690.25
February	19,486.38
March	18,829.23
April	8,948.65
May	16,636.81
June	16,282.76
July	16,421.83
August	16,473.51
September	14,906.30
October	10,247.71
November	17,884.44
December	14,416.52
TOTAL	187,224.39

Q Sales Tax Rate History

✔ 3 matches found for the search string : Village Of The Hills

Authority Code : 2227187

Results

Eff Date	04/01/2018
End Date	
Rate	0.0075000
Regular Rate	0.0025000
Property Tax Relief	0.0050000
Eff Date	10/01/2010
End Date	03/31/2018
Rate	0.0075000
Property Tax Relief	0.0050000
Street Maintenance/repair	0.0025000
Eff Date	04/01/2010
End Date	09/30/2010
Rate	0.0025000
Street Maintenance/repair	0.0025000

Village of The Hills

2025 Additional Sales Tax Revenue

July 25, 2025

Allocation Historical Summary

Previous 4 quarters

Jul-25	28,835.96
Jun-25	28,197.54
May-25	29,458.67
Apr-25	24,060.72
Mar-25	24,331.40
Feb-25	42,139.17
Jan-25	28,010.35
Dec-24	27,117.09
Nov-24	25,705.31
Oct-24	24,471.67
Sep-24	27,639.81
Aug-24	28,021.79

2024 Additional Sales Tax Collected

Oct-23	25,592.78
Nov-23	23,999.63
Dec-23	27,818.75
Jan-24	27,110.84
Feb-24	38,940.28
Mar-24	29,679.86
Apr-24	21,939.80
May-24	27,575.20
Jun-24	25,428.54
Jul-24	25,716.42
Aug-24	28,021.79
Sep-24	27,639.81

Total	337,989.48
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329,463.70

City Tax Rate	0.00250
Additional Sales Tax	0.00500

2024 Sales Tax Adjustment

219,642.47

Total City Tax Rate	0.00750
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Property Tax Portion	225,326.32
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TAX ASSESSOR AND COLLECTOR OF TRAVIS COUNTY

CELIA ISRAEL

2433 Ridgpoint Drive • Austin, TX 78754 • 512 854 9473

July 15, 2025

KIRK WATSON, MAYOR
ATTENTION: ERIK NELSON
CITY OF AUSTIN
CITY OF AUSTIN - BUDGET OFFICE, PO BOX 1088
AUSTIN, TX 78767

Dear KIRK WATSON, MAYOR:

The following is provided in accordance with Section 26.04(h) of the Property Tax Code.

Below is the 2025 Anticipated Collection Rate, the last three years of actual collection rates, and the 2024 excess debt collection for your jurisdiction. These figures are used to calculate your debt rate and may be of use when setting your maintenance and operations tax rate. A 100% Anticipated Collection Rate and a \$0.00 excess debt collection are normal. If your numbers are not normal, if you do not understand their impact, or if you do not agree with the numbers, please contact us.

2025 Anticipated Collection Rate:	100 %
2024 Actual Collection Rate:	99 %
2023 Actual Collection Rate:	100 %
2022 Actual Collection Rate:	99 %
2024 Excess Debt Collection:	\$0.00

If you have any questions, please do not hesitate to contact us at any time. Our primary email for Truth-in-Taxation matters is tnt@traviscountytx.gov or you may call Christina Cerda at 512-854-3858 or Veronica Ruiz 512-854-7969.

Sincerely yours,

Celia Israel
Tax Assessor-Collector

CI/cc/vr



TAX ASSESSOR AND COLLECTOR OF TRAVIS COUNTY

CELIA ISRAEL

2433 Ridgpoint Drive • Austin, TX 78754 • 512 854 9473

July 15, 2026

«OFFICIALCONTACT», «OFFICIALTITLE»

ATTENTION: «ADMINCONTACT»

«JURISNAME»

«ADMINADDRESS»

«ADMINCITY», «ADMINSTATE» «ADMINZIP»

Dear «OFFICIALCONTACT», «OFFICIALTITLE»:

The following is provided in accordance with Section 26.012 (13-B) of the Property Tax Code.

For tax rate calculation purposes, below is the amount of taxes refunded by your taxing unit for tax years preceding the 2025 tax year, including a breakdown of the Maintenance and Operations (M&O) taxes refunded for tax years preceding the 2025 tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors; these do not include refunds for the 2025 tax year.

Prior Year Refunds Total:	\$ «PRIORYEAR»
Prior Year M&O Refunds:	\$ «PRIORYEARMO»

If you have any questions, please do not hesitate to contact us at any time. Our primary email for Truth-in-Taxation matters is tnt@traviscountytx.gov or you may call Christina Cerda at 512-854-3858 or Veronica Ruiz 512-854-7969.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Celia Israel".

Celia Israel
Tax Assessor-Collector

CI/cc/vr