

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

IRION COUNTY WATER CONSERVATION DISTRICT

Taxing Unit Name

(325) 835-2015

Phone (area code and number)

208 N PARK VIEW, COURTHOUSE ANNEX, PO BOX 10, MERTZON, TX 76941

<https://www.irionwcd.org/>

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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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:

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	\$ 2,398,091,111
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,398,091,111
4.	Prior year total adopted tax rate.	\$ 0.008834 /\$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:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	- \$ 0
	C. Prior year value loss. Subtract B from A. ⁴	\$ 0

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: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,398,091,111
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	\$ 0
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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 21,349,760 C. Value loss. Add A and B. ⁷	\$ 21,349,760
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: \$ 231,850 B. Current year productivity or special appraised value: - \$ 2,050 C. Value loss. Subtract B from A. ⁸	\$ 229,800
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 21,579,560
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.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,376,511,551
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 209,941
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	\$ 244
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 210,185

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: \$ 1,842,183,736 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 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: - \$ 0 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 Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,842,183,736
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 \$ 0 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 + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
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	\$ 0
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.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 1,842,183,736
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	\$ 0
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	\$ 63,708,260

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.	\$ 63,708,260
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,778,475,476
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.011818 /\$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.	\$ 0.008834 /\$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> .	\$ 2,398,091,111
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 211,847
32.	Adjusted prior year levy for calculating NNR M&O rate. 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..... + \$ 0 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..... - \$ 0 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. +/- \$ 0 Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0 - Add Line 31 to 32D.	\$ 211,847
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,778,475,476
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.011911 /\$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. \$ 0 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. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0 / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ 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. \$ 0 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. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0 / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ 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. \$ 0 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. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0 / \$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0 / \$100 E. Enter the lesser of C and D. If not applicable, enter 0.	 \$ 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. \$ 0 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. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0 / \$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0 / \$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	 \$ 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. \$ 0 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 \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.011911 /\$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 \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0 /\$100 C. Add Line 41B to Line 40.	\$ 0.011911 /\$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.	\$ 0.012863 /\$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 \$ 0 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0 /\$100 c. Add Line D42(B)(b) to Line 42. \$ 0 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0 /\$100 e. Add Line D42(c) to Line D42(d). \$ 0 /\$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. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0 /\$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 \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 99.3 % B. Enter the prior year actual collection rate 99.78 % C. Enter the 2024 actual collection rate 99.98 % D. Enter the 2023 actual collection rate 99.85 % 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 99.78 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,842,183,736
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.012863 /\$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(C) and 49.	\$ 0 /\$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 §526.012(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 69)	\$ _____ /\$100
	B. Unused increment rate (Line 68)	\$ _____ /\$100
	C. Subtract B from A.	\$ _____ /\$100
	D. Adopted Tax Rate	\$ _____ /\$100
	E. Subtract D from C.	\$ _____ /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ _____
	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 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. 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 D50 (only if Line D42(B) was used), 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. \$ 0.011818 /\$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: 27

Voter-approval tax rate. \$ 0.012863 /\$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: 50

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:

https://www.southwestdatasolution.com/misc/tomgreencad/2026_IRION_COUNTY_WATER_WKSHT_AND_BACKUP_DATA.PDF

SECTION 10: Taxing Unit Representative Name and Signature

Enter 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

Diana Thomas

Printed Name of Taxing Unit Representative

sign
here


Taxing Unit Representative

08/05/2026

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	4,542,160	422	Exempt Property	5,881,920	85	100,136,700	79
Non Homesite	(+)	18,445,420	1,165	Under \$500/\$2500	31,070	34	80,040	761
Productivity Market	(+)	725,306,850	2,217	Abatements	0	0	0	0
Income	(+)	0	0	Freepoint	0	0	0	0
Total Land (=)		748,294,430	3,804	Goods In Transit	0	0	0	0
				Protested Value	0	0	0	0
Ag/Timber **does not include protested				Chapter 313 Value Limitation	0	0	0	0
Timber Gain	(+)	0	0	Mineral Unknown	66,044,090			30
Productivity Market	(+)	725,306,850	2,217	Interstate Commerce	0	0	0	0
Land Ag 1D	(-)	0	0	Foreign Trade	0	0	0	0
Land Ag 1D1	(-)	16,766,950	2,217	BPP Exempt: Single Situs/Owner	0	0	0	0
Land Ag Timber	(-)	0	0	BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Productivity Loss (=)		708,539,900	2,217	BPP Exempt: Multi Situs on J	0	0	0	0
				BPP Exempt: Related Business Entity	0	0	0	0
Improvements				MultiUse	0	0	0	0
Homesite	(+)	48,480,900	405	Solar/Wind Power	68,350	2		0
New Homesite	(+)	34,410	1	Vehicle Leased for Personal Use	135,820	2		0
Non Homesite	(+)	45,360,520	744	TCEQ/Pollution Control	13,000,353	4		0
New Non Homesite	(+)	817,780	9	Allocation	0	0		0
Income	(+)	0	0	Historical	0	0		0
Total Improvement (=)		94,693,610	1,159	Disaster Exemption	0	0		0
				Residence HS Destroyed by Fire	0	0		0
Personal				Community Housing	0	0		0
Homesite	(+)	3,087,430	53	Childcare Facility	0	0		0
New Homesite	(+)	210,660	3	Animal Feed Held For Sale at Retail	0	0		0
Non Homesite	(+)	5,559,640	173					
New Non Homesite	(+)	464,770	13					
Total Personal (=)		9,322,500	242		19,117,513		166,260,830	
				Total Losses (includes Prod. Loss & Cap Loss) (=)			1,029,179,633	
Mineral/Industrial/Utility/Personal Property				Total Appraised Value (=)			2,382,697,340	
Minerals/Oil & Gas	(+)	1,969,496,503	11,617	Homestead Exemptions				
Industrial Real	(+)	236,838,240	11	Homestead H,S	(+)	0	0	0
Industrial/Utility Personal Property	(+)	353,231,690	289	Senior S	(+)	0	0	0
Total Mineral Market Value (=)		2,559,566,433	11,917	Disabled B	(+)	0	0	0
				DV 100%	(+)	1,226,590	8	8
Total Real & Personal Market	(+)	852,310,540	5,205	Surviving Spouse of a Service Member	(+)	82,680	1	1
Total Mineral/Industrial Market	(+)	2,559,566,433	11,917	Surviving Spouse of a First Responder	(+)	0	0	0
Total Market Value (=)		3,411,876,973	17,122	Total Reimbursable	(=)	1,309,270	9	
				Local Discount	(+)	0	0	0
20% MIUP Circuit Breaker Limitation	(-)	131,813,700	3,180	Disabled Veteran	(+)	161,470	14	14
10% Homestead Cap Loss	(-)	1,081,580	43	Optional 65	(+)	2,011,840	218	218
20% Circuit Breaker Limitation	(-)	2,366,110	177	Local Disabled	(+)	60,000	6	6
Total Market After Cap (=)		3,276,615,583		State Homestead	(+)	0	0	0
				Disabled Vet Donated Home (Charity)	(+)	0	0	0
Land Timber Gain	(+)	0	0	Surviving Spouse Ported Amounts	(+)	0	0	0
Productivity Loss	(-)	708,539,900	2,217					
Total Market Taxable (=)		2,568,075,683		Total Exemptions	(=)	3,542,580		
				Total Exemptions* (-)			3,542,580	
				60 - IRION CO WATER CONS Net Taxable Value (=)			2,379,154,760	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
249	216	0	6	0	2	0	15	8	0	1

Total Parcels*: 15,681* Parcel count is figured by parcel per ownership

Total Owners: 3,307

Total Items: 16,201

Special Certified Totals

New Improvement/Personal	Industrial/Utility/Personal Property New Value	Grand Total New Value
Market: \$1,527,620		
Taxable: \$1,347,850	+ Taxable: \$0	= Taxable: \$1,347,850

New AG/Timber
Market: \$991,740
Taxable: \$10,430
Value Loss: \$981,310

Exempt Value of First Time Absolute Exemption: \$155,520
Exempt Value of First Time Partial Exemption: \$218,850

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$97,190	270	Market \$26,241,520
Taxable \$91,446		Taxable \$24,690,400
Average Homestead Value A* and E*		Total Homestead Value A* and E*
Market \$112,708	360	Market \$40,575,000
Taxable \$107,164		Taxable \$38,579,140
Average Homestead Value A* and E* and M1		Total Homestead Value A* and E* and M1
Market \$104,269	407	Market \$42,437,700
Taxable \$98,908		Taxable \$40,255,550
Average Homestead Value M1		Total Homestead Value M1
Market \$39,631	47	Market \$1,862,700
Taxable \$35,668		Taxable \$1,676,410

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$99,800	Market Value After Cap: \$99,800	Net Taxable Value: \$0
SS SVC MEMBER/Homestead	Market: \$82,680	Market Value After Cap: \$82,680	Net Taxable Value: \$0
DISABLED HOMEST	Market: \$65,800	Market Value After Cap: \$65,800	Net Taxable Value: \$55,800
HOMESTEAD EXEMP	Market: \$106,310	Market Value After Cap: \$104,320	Net Taxable Value: \$104,320
OVER 65	Market: \$104,570	Market Value After Cap: \$101,960	Net Taxable Value: \$91,960
WIDOW EXEMPTION	Market: \$23,880	Market Value After Cap: \$23,880	Net Taxable Value: \$13,880
ALL Homesteads	Market: \$103,150	Market Value After Cap: \$101,380	Net Taxable Value: \$92,990

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

2025 Certified History Recap - Irion County Appraisal District

(60) - IRION CO WATER CONS

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	399	430.8506	4,118,830			31,833,100	937,010		36,888,940	36,821,170	35,052,000
A2	121	69.7242	849,200			1,510,470	764,830		3,124,500	3,071,270	2,936,920
A*	520	500.5748	4,968,030			33,343,570	1,701,840		40,013,440	39,892,440	37,988,920
C1	393	293.0694	2,670,190			9,100	0		2,679,290	2,558,800	2,558,800
C1I	7	2.6668	79,500			2,690	0		82,190	82,190	82,190
C3	1	3.9500	7,900			178,370	0		186,270	186,270	164,270
C*	401	299.6862	2,757,590			190,160	0		2,947,750	2,827,260	2,805,260
D1	2,217	636.9991	1314	0	16,765,140	0	0		725,130,320	16,765,140	16,765,140
D2	252	0.0000	0			17,124,020	0		17,124,020	16,358,430	16,355,430
D*	2,469	636.9991	1314	0	16,765,140	17,124,020	0		742,254,340	33,123,570	33,120,570
E	397	5,504.4417	10,225,010	1,810	176,530	27,155,850	0		37,557,390	36,237,620	34,936,810
E1	70	296.6630	1,092,750			8,218,480	51,930		9,363,160	8,487,730	8,337,730
E11	1	5.0000	5,000			122,250	0		127,250	125,390	125,390
E21	2	2.5000	5,000			91,310	0		96,310	96,310	93,910
E*	470	5,808.6047	11,327,760	1,810	176,530	35,587,890	51,930		47,144,110	44,947,050	43,493,840
F1	113	173.4008	2,139,200			3,497,920	99,860		5,736,980	5,391,010	5,379,010
F1I	7	0.0607	5,260			2,630	386,830		394,720	394,720	394,720
F1	120	173.4615	2,144,460			3,500,550	486,690		6,131,700	5,785,730	5,773,730
F2	28	463.1350	603,580			335,600	638,520	236,838,240	238,415,940	238,388,280	238,388,280
F2	28	463.1350	603,580			335,600	638,520	236,838,240	238,415,940	238,388,280	238,388,280
F*	148	636.5965	2,748,040			3,836,150	1,125,210	236,838,240	244,547,640	244,174,010	244,162,010
G1	11,617	0.0000	0			0	0	1,969,496,503	1,969,496,503	1,837,682,803	1,671,421,973
G*	11,617	0.0000	0			0	0	1,969,496,503	1,969,496,503	1,837,682,803	1,671,421,973
J3	6	0.0000	0			0	0	29,270,140	29,270,140	29,270,140	29,270,140
J4	3	0.0000	0			0	0	765,750	765,750	765,750	764,060
J5	1	0.0000	0			0	0	822,460	822,460	822,460	822,460
J6	31	0.0000	0			0	0	204,249,160	204,249,160	204,249,160	191,256,463
J8	2	0.0000	0			0	0	2,191,220	2,191,220	2,191,220	2,191,220
J*	43	0.0000	0			0	0	237,298,730	237,298,730	237,298,730	224,304,343
L1	77	0.0000	0			0	2,568,690		2,568,690	2,568,690	2,412,780
L1H	1	0.0000	0			0	58,430		58,430	58,430	0
L1	78	0.0000	0			0	2,627,120		2,627,120	2,627,120	2,412,780
L2	247	0.0000	0			0	0	115,932,960	115,932,960	115,932,960	115,915,594
L2	247	0.0000	0			0	0	115,932,960	115,932,960	115,932,960	115,915,594
L*	325	0.0000	0			0	2,627,120	115,932,960	118,560,080	118,560,080	118,328,374
M1	122	0.0000	0			16,050	3,716,410		3,732,460	3,687,820	3,529,470
M2	1	0.0000	0			0	0		0	0	0
M*	123	0.0000	0			16,050	3,716,410		3,732,460	3,687,820	3,529,470
XL5	1	0.0000	0			0	17,860		17,860	17,860	0
XV	84	254.0617	1,186,160			4,595,770	82,130		5,864,060	5,864,060	0
X*	85	254.0617	1,186,160			4,595,770	99,990		5,881,920	5,881,920	0
TOTAL:	16,201	644,498.6553	22,987,580	16,766,950	725,306,850	94,693,610	9,322,500	2,559,566,433	3,411,876,973	2,568,075,683	2,379,154,760

Taxes Refunded For The Period: From 10/01/2025 To 10/31/2025

Owner: M11134-DESERT PARTNERS IV LP
Parcel ID: 523182

Paid by: DESERT PARTNERS IV LP, PO BOX 3579 MIDLAND TX 79702-3579

Refund Reason: MINERAL SPLIT

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
0 - IRION CO WATER CONS	2023	\$(0.54)	\$0.02	\$0.00	\$0.00	\$0.00	\$(0.52)	10/25/2025
0 - IRION CO WATER CONS	2024	\$(0.40)	\$0.01	\$0.00	\$0.00	\$0.00	\$(0.39)	10/25/2025
0 - IRION CO WATER CONS	2021	\$(0.37)	\$0.01	\$0.00	\$0.00	\$0.00	\$(0.36)	10/25/2025
0 - IRION CO WATER CONS	2020	\$(0.30)	\$0.01	\$0.00	\$0.00	\$0.00	\$(0.29)	10/25/2025
0 - IRION CO WATER CONS	2022	\$(0.45)	\$0.01	\$0.00	\$0.00	\$0.00	\$(0.44)	10/25/2025
Parcel ID: 523182 Totals		\$(2.06)	\$0.06	\$0.00	\$0.00	\$0.00	\$(2.00)	Processed by: secor/KI
Owner Totals		\$(2.06)	\$0.06	\$0.00	\$0.00	\$0.00	\$(2.00)	Processed by: secor/KI

Owner: M11503-DESERT PARTNERS V LP
Parcel ID: 526893

Paid by: DESERT PARTNERS V LP, PO BOX 3579 MIDLAND TX 79702-3579

Refund Reason: MINERAL SPLIT

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
0 - IRION CO WATER CONS	2023	\$(80.65)	\$0.81	\$0.00	\$0.00	\$0.00	\$(79.84)	10/25/2025
0 - IRION CO WATER CONS	2022	\$(67.26)	\$2.02	\$0.00	\$0.00	\$0.00	\$(65.24)	10/25/2025
0 - IRION CO WATER CONS	2021	\$(54.57)	\$1.64	\$0.00	\$0.00	\$0.00	\$(52.93)	10/25/2025
0 - IRION CO WATER CONS	2020	\$(45.72)	\$1.37	\$0.00	\$0.00	\$0.00	\$(44.35)	10/25/2025
Parcel ID: 526893 Totals		\$(248.20)	\$5.84	\$0.00	\$0.00	\$0.00	\$(242.36)	Processed by: secor/KI
Owner Totals		\$(248.20)	\$5.84	\$0.00	\$0.00	\$0.00	\$(242.36)	Processed by: secor/KI

Grand Totals \$(250.26) \$5.90 \$0.00 \$0.00 \$(244.36) ✓

*Dee Dee
Juni County TAC*

IRION COUNTY APPRAISAL DISTRICT
P.O. BOX 980
MERTZON, TX 76941
PHONE 325-835-3551

CERTIFICATION OF 2026 APPRAISAL ROLL FOR
IRION COUNTY WATER CONSERVATION DISTRICT

I, Byron Bitner, Chief Appraiser for the Irion County Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Irion County Appraisal District which lists property taxable by Irion County Water Conservation District.

2026 Certified Appraisal Roll Information (ARB Approved Totals)

Total Market Value	\$ 2,781,339,780.00
Total Appraised Value	\$ 1,828,333,340.00
Total Taxable Value	\$ 1,824,758,670.00

Byron Bitner
Byron Bitner, Chief Appraiser

7/24/26
Date

Cat Code	Items	Acres	Land	Ag/Timber	Productivity		Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
					Market							
A1	400	446.5672	4,189,310				33,028,980	447,970		37,666,260	37,579,690	35,842,520
A2	122	89.7779	915,640				1,658,960	719,160		3,293,760	3,223,160	3,071,810
A*	522	536.3451	5,104,950				34,687,940	1,167,130		40,960,020	40,802,850	38,914,330
C1	390	289.9085	2,652,080				8,580	0		2,660,660	2,558,150	2,558,150
C1I	8	2.8390	81,820				4,150	0		85,970	85,970	85,970
C3	1	3.9500	7,900				178,370	0		186,270	186,270	186,270
C*	399	296.6975	2,741,800				191,100	0		2,932,900	2,830,390	2,808,390
D1	2,204	636,476.8724	0	16,413,030	721,254,620		0	0		721,254,620	16,413,030	16,413,030
D2	259	0.0000	0				17,695,210	0		17,695,210	17,237,170	17,227,870
D*	2,463	636,476.8724	0	16,413,030	721,254,620		17,695,210	0		738,949,830	33,650,200	33,640,900
E	416	5,992.2897	12,452,040				28,801,400	0		41,253,440	40,583,800	39,234,930
E1	61	275.6330	911,000				6,782,390	50,190		7,743,580	7,342,460	7,202,460
E1I	1	5.0000	5,000				122,250	0		127,250	127,250	127,250
E21	2	2.5000	5,000				86,700	0		91,700	91,700	89,300
E*	480	6,275.4227	13,373,040				35,792,740	50,190		49,215,970	48,145,210	46,653,940
F1	111	171.2039	2,118,420				3,515,040	99,860		5,733,320	5,670,770	5,658,770
F1I	7	0.0607	5,260				4,680	431,760		441,700	441,700	441,700
F1	118	171.2646	2,123,680				3,519,720	531,620		6,175,020	6,112,470	6,100,470
F2	30	474.6940	810,350				353,140	638,520	194,441,030	196,243,040	196,065,690	196,065,690
F2	30	474.6940	810,350				353,140	638,520	194,441,030	196,243,040	196,065,690	196,065,690
F*	148	645.9586	2,934,030				3,872,860	1,170,140	194,441,030	202,418,060	202,178,160	202,166,160
G1	12,130	0.0000	0				0	0	1,334,219,660	1,334,219,660	1,281,683,280	1,131,530,420
G*	12,130	0.0000	0				0	0	1,334,219,660	1,334,219,660	1,281,683,280	1,131,530,420
J3	6	0.0000	0				0	0	30,003,320	30,003,320	29,378,320	29,378,320
J4	23	0.0000	0				0	0	3,090,610	3,090,610	1,409,061	1,409,061
J5	1	0.0000	0				0	0	737,850	737,850	612,850	612,850
J6	33	0.0000	0				0	0	204,715,060	204,715,060	189,305,317	189,305,317
J*	63	0.0000	0				0	0	238,546,840	238,546,840	220,705,548	220,705,548
L1	69	0.0000	0				0	2,524,860		2,524,860	2,524,860	719,410
L1	69	0.0000	0				0	2,524,860		2,524,860	2,524,860	719,410
L2	215	0.0000	0				0	0	161,741,230	161,741,230	147,576,656	147,576,656
L2	215	0.0000	0				0	0	161,741,230	161,741,230	147,576,656	147,576,656
L*	284	0.0000	0				0	2,524,860	161,741,230	164,266,090	164,266,090	148,296,066
M1	123	0.0000	0				15,430	3,938,960		3,954,390	3,916,800	3,755,720
M2	1	0.0000	0				0	0	0	0	0	0
M*	124	0.0000	0				15,430	3,938,960		3,954,390	3,916,800	3,755,720
XV	85	254.1307	1,186,640				4,610,950	78,430		5,876,020	5,876,020	0
X*	85	254.1307	1,186,640				4,610,950	78,430		5,876,020	5,876,020	0
TOTAL: 16,698			644,485.4270	16,413,030	721,254,620		96,866,230	8,929,710	1,928,948,760	2,781,339,780	2,021,895,840	1,828,471,474

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
238	217	0	6	0	2	0	15	9	0	1

Total Parcels*: 16,166* Parcel count is figured by parcel per ownership

Total Owners: 3,362

Total Items: 16,698

Special Certified Totals

New Improvement/Personal
Market: \$1,723,090
Taxable: \$1,642,620

+

Taxable: \$0

=

Industrial/Utility/Personal Property New Value

Grand Total New Value

Taxable: \$1,642,620

New AG/Timber
Market: \$231,850
Taxable: \$2,050
Value Loss: \$229,800

Exempt Value of First Time Absolute Exemption: \$0
Exempt Value of First Time Partial Exemption: \$112,000

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$97,468	266	Market \$25,926,490
Taxable \$91,821		Taxable \$24,424,290
Average Homestead Value A* and E*	Parcels 354	Total Homestead Value A* and E*
Market \$114,335		Market \$40,474,770
Taxable \$109,369		Taxable \$38,716,600
Average Homestead Value A* and E* and M1	Parcels 401	Total Homestead Value A* and E* and M1
Market \$105,537		Market \$42,320,490
Taxable \$100,699		Taxable \$40,380,350
Average Homestead Value M1	Parcels 47	Total Homestead Value M1
Market \$39,270		Market \$1,845,720
Taxable \$35,399		Taxable \$1,663,750

Median Homestead Values* (includes protested & exempt value)

Median Homestead Values*	Market	Market Value After Cap	Net Taxable Value
DVET/Homestead	\$99,800	\$99,800	\$0
SS SVC MEMBER/Over 65	\$82,680	\$82,680	\$0
DISABLED HOMEST	\$65,800	\$65,800	\$55,800
HOMESTEAD EXEMP	\$106,550	\$104,320	\$104,320
OVER 65	\$104,570	\$103,150	\$93,150
WIDOW EXEMPTION	\$23,880	\$23,880	\$13,880
ALL Homesteads	\$104,320	\$103,030	\$94,770

- H - Homestead
- S - Over 65
- F - Disabled Widow
- B - Disabled
- DV100 (1, 2, 3) - 100% Disabled Veteran
- 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
- 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
- D - Disabled Only
- W - Widow
- O - Over 65 (No HS)
- DV - Disabled Veteran

New Property Mineral - 156.418.260

Exempt Value of First Time Absolute Exemption: \$0
Exempt Value of First Time Partial Exemption: \$112,000

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	4,433,700	414	0	Exempt Property	5,876,020	85	112,852,440	102
Non Homesite	(+)	20,906,760	1,193	1,186,640	Under \$500/\$2500	0	0	61,430	566
Productivity Market	(+)	721,254,620	2,204	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
					Goods In Transit	0	0	0	0
					Protested Value	0	0	0	0
Ag/Timber *does not include protested					Chapter 313 Value Limitation	0	0	0	0
Timber Gain	(+)	0	0	0	Mineral Unknown	40,931,790	37	238,990	28
Productivity Market	(+)	721,254,620	2,204	0	Interstate Commerce	0	0	0	0
Land Ag 1D	(-)	0	0	0	Foreign Trade	0	0	0	0
Land Ag 1D1	(-)	16,413,030	2,204	0	BPP Exempt: Single Situs/Owner	1,673,990	67	19,188,488	261
Land Ag Timber	(-)	0	0	0	BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
					BPP Exempt: Multi Situs on J	0	0	0	0
Productivity Loss (=)		704,841,590	2,204	0	BPP Exempt: Related Business Entity	0	0	0	0
					MultiUse	0	0	0	0
Improvements					Solar/Wind Power	68,350	2	0	0
Homesite	(+)	48,291,060	395	0	Vehicle Leased for Personal Use	72,610	1	0	0
New Homesite	(+)	422,780	4	0	TCEQ/Pollution Control	12,817,378	3	0	0
Non Homesite	(+)	47,196,740	768	4,610,950	Allocation	0	0	0	0
New Non Homesite	(+)	955,650	12	0	Historical	0	0	0	0
Income	(+)	0	0	0	Disaster Exemption	0	0	0	0
					Residence HS Destroyed by Fire	0	0	0	0
Total Improvement(=)		96,866,230	1,179	4,610,950	Community Housing	0	0	0	0
					Childcare Facility	0	0	0	0
Personal					Animal Feed Held For Sale at Retail	0	0	0	0
Homesite	(+)	2,778,390	55	0					
New Homesite	(+)	0	0	0					
Non Homesite	(+)	5,806,660	164	78,430					
New Non Homesite	(+)	344,660	11	0					
Total Personal(=)		8,929,710	230	78,430					

Total Losses (includes Prod. Loss & Cap Loss) (=)

20,508,348

169,341,348

949,293,636

1,832,046,144

Mineral/Industrial/Utility/Personal Property

		Value	# of Items
Minerals/Oil & Gas	(+)	1,334,219,660	12,130
Industrial Real	(+)	194,441,030	11
Industrial/Utility Personal Property	(+)	400,288,070	277
Total Mineral Market Value(=)		1,928,948,760	12,418
Total Real & Personal Market	(+)	852,391,020	5,220
Total Mineral/Industrial Market	(+)	1,928,948,760	12,418
Total Market Value(=)		2,781,339,780	17,638
20% MIUP Circuit Breaker Limitation (-)		52,536,380	1,451
10% Homestead Cap Loss	(-)	763,340	41
20% Circuit Breaker Limitation	(-)	1,302,630	110
Total Market After Cap(=)		2,726,737,430	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	704,841,590	2,204
Total Market Taxable(=)		2,021,895,840	
Total Exemptions	(=)	3,574,670	
Total Exemptions* (-)		3,574,670	

60 - IRION CO WATER CONS Net Taxable Value (=)

1,828,474,474

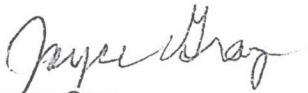
1,821,758,670

August 3, 2026

Certified Anticipated Collection Rate for Irion County Water Conservation District

2026 99.70%

Signed,

A handwritten signature in cursive script, appearing to read "Joyce Gray".

Joyce Gray

Irion County Tax Assessor-Collector

IC-IRION COUNTY WATER DIST (2025)

Count : 332

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homestead	9	1,562,610	Homestead	6	9,450	Agricultural	79	29,540,020	Mineral	244	6,290,800
Non Homestead	0	0	Non Homestead	0	0	Inventory	0	0	Personal	4	10,833,360
New Homestead	0	0	New Homestead	0	0	Timber	0	0	New Personal	0	0
New Non Hs	0	0	New Non Hs	0	0						
Impr Market		1,562,610	Land Market		9,450	Prod Mkt		29,540,020	Other		17,124,160
											(=)
Total Market											48,236,240

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	1	95,269	Agricultural	79	1,069,170	28,470,850
Circuit Breaker	11	725,910	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0
Cap Loss		821,179			Prod Loss	28,470,850
						(=)
Total Loss						29,292,029

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	0	0	General	0	0	General	0	0	18,944,211
Frozen	0	0	Frozen	0	0	Frozen	0	0	
Local	0	0	Local	0	0	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	0	0							
Local % Fzn	0	0							
Total Hs		0	Total Os		0	Total Dis		0	

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	Total Deductions
General	0	0	Abatements	0	0	General	4	1,630	7,860
Frozen	0	0	Pollution Control	0	0	Prorated	0	0	
100% Homestead	0	0	Freeport	0	0				
			Minimum Value	95	6,230				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		0	Total Other		6,230	Total Exempt		1,630	(=)

Taxable / Tax

New Frozen Taxable	Count	Value	Taxable Frozen	Count	Value	Taxable Non Frozen	Count	Value	Total Taxable
	2	522,741		0	0				18,936,351
New Frozen Tax		522,741	Tax Frozen		0.00	Tax Non Frozen		1,672.75	18,936,351
									(=)
Total Tax									1,672.75

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Count	Value	Certifiable	Value
Subj to Hs	2	522,741	Jan 1 Market	0	0	Market	48,236,240
New Taxable	0	0	Jan 1 Txbl	0	0	% Protested	0%
Legal Acres			Jan 1 Tax	0	0.00	Taxable	18,936,351
Ag Acres			Jan 1 Avg %	0	0.000	Tax	1,672.75
Inv Acres			Disaster Market	0	0		
Tmb Acres			Disaster Txbl	0	0.00		
			Disaster Tax	0	0.000		
Annexed	0	0	Disaster Avg %	0	0		
DeAnnexed	0	0	Est Recognizable Txbl	0	0.00		
			Est Recognizable Tax				

Chapter 313 Value Limitation

18S Taxable	18,936,351
M&O Taxable	18,936,351
VLA Cap Loss	0

* Please contact Chief Appraiser to obtain estimated values of property under protest



Tyler Johnson, Chief Appraiser

IRION COUNTY WATER DISTRICT
Appraisal Roll Information Valuation Summary as of July 22, 2026

Listed below is the **CERTIFIED APPRAISAL ROLL** of the property in your district, in accordance with 26.01(a) of the property tax code. The Appraisal Review Board has completed substantially all timely filed protests, as there is less than 5% of the total appraised value left under protest.

Total Market Value:	\$	46,466,942
Total Loss to Homestead Cap, Circuit Breaker, & Ag Production	\$	28,655,056
Total Assessed Value:	\$	17,811,886
Total Loss to Absolute & Partial Exemptions	\$	386,820
Protested Value as of 7/22/2026	\$	-
Estimated % of Protested Value Upheld at ARB	\$	-
TOTAL TAXABLE VALUE:	\$	17,425,066
Taxable Value lost to the Freeze:	\$	-
NET TAXABLE VALUE:	\$	17,425,066
New Taxable Value for 2026:	\$	527,030

Tom Green County Appraisal District
2302 Pulliam St
San Angelo, TX 76905
325-658-5575

2026 CERTIFIED TOTALS 7-22-2026

IC-IRION COUNTY WATER DIST (2026)

Count :

412

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	6	1,344,262	Homesite	11	388,740	Agricultural	79	29,160,750	Mineral	325	3,797,870
Non Homesite	5	191,030	Non Homesite	0	0	Inventory	0	0	Personal	4	11,057,260
New Homesite	1	450,610	New Homesite	0	0	Timber	0	0	New Personal	0	0
New Non Hs	1	76,420	New Non Hs	0	0						
Impr Market		2,062,322	Land Market		388,740	Prod Market		29,160,750	Other		14,855,130
											(=)
Total Market											46,466,942

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	1	77,620	Agricultural	79	1,002,750	28,158,000
Circuit Breaker	114	419,436	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0
Cap Loss		497,056			Prod Loss	28,158,000
						(=)
Total Loss						28,655,056

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	0	0	General	0	0	General	0	0	17,811,886
Frozen	0	0	Frozen	0	0	Frozen	0	0	
Local	0	0	Local	0	0	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	0	0							
Local % Fzn	0	0							
Total Hs		0	(+)	Total Os	0	(+)	Total Dis	0	

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	Total Deductions
General	0	0	Abatements	0	0	General	3	3,160	386,820
Frozen	0	0	Pollution Control	0	0	Prorated	0	0	
100% Homesite	0	0	Freeport	0	0				
			Minimum Value	166	383,660				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		0	(+)	Total Other	383,660	(+)	Total Exempt	3,160	(=)

Taxable / Tax

New Frozen Taxable	Count	Value	Taxable Frozen	Count	Value	Taxable Non Frozen	Count	Value	Total Taxable
	0	0		0	0		0	0	17,425,066
New Frozen Tax		0.00	(+)	Tax Frozen	0.00	(+)	Tax Non Frozen	1,539.31	230
									2026 Rate Per \$100
									0.00008834
									Total Tax
									1,539.31

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Count	Value	Certifiable	Value
Subj to Hs	2	535,800	Jan 1 Market	0	0	Market	46,466,942
New Taxable	1	527,030	Jan 1 Txbl	0	0	% Protected	0%
			Jan 1 Tax	0	0.00	Taxable	17,425,066
Legal Acres		124,614.398	Jan 1 Avg %		0.000	Tax	1,539.31
Ag Acres		0.000	Disaster Market	0	0		
Inv Acres		0.000	Disaster Txbl	0	0		
Tmb Acres		0.000	Disaster Tax	0	0.000		
Annexed	0	0	Disaster Avg %		0.000		
DeAnnexed	0	0	Est Recognizable Txbl		0		
			Est Recognizable Tax		0.00		

Chapter 313 Value Limitation

18S Taxable	Value
M&O Taxable	17,425,066
VLA Cap Loss	17,425,066
	0

* Please contact Chief Appraiser to obtain estimated values of property under protest



TOM GREEN COUNTY APPRAISAL DISTRICT

2302 Pulliam St, San Angelo, TX 76905

Office: 325-658-5575 - Fax: 325-657-8197 - Web: www.tomgreencad.com



MO PORTION OF 2025 REFUNDS FOR PRIOR YEARS

JULY 2025 THRU JUNE 2026

	M&O PERCENTAGE	M & O REFUND AMOUNT	TOTAL REFUND
SA-SAN ANGELO ISD	0.86819	606,695.10	698,804.53
CT- CITY OF SAN ANGELO	0.85551	525,171.62	613,869.65
CR- TOM GREEN COUNTY	0.89063	381,394.40	428,229.91
GC- GRAPE CREEK ISD	0.82001	19,858.64	24,217.56
CH- CHRISTOVAL	1.000000	19,841.06	19,841.06
WV- WATER VALLEY ISD	0.70414	9,686.76	13,756.87
WL- WALL ISD	0.74945	8,215.55	10,962.11
ML- MILES ISD	0.74168	2,570.89	3,466.31
RC- RED CREEK MUD	1.00000	285.50	285.50
FD- FIRE DISTRICT	1.00000	162.96	162.96
LK- LIPAN KICKAPOO WATER	1.00000	104.01	104.01
IC- IRION COUNTY WATER	1.00000	0.00	0.00
SC-STERLING COUNTY WATER	1.00000	0.00	0.00

YTD SUMMARY REPORT JULY 2026

IC-IRION COUNTY WATER DIST

YEAR	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	COLLECTED W/LATEFEES	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED	UNCOLLECTED W/LATEFEES	YTD COLLECTED W/LATEFEES
2025	1,672.75	0.00	0.00	1,672.75	1,668.05	1,668.05	1.17	0.00	4.70	1,668.05	4.70	1,668.05
2024	9.79	0.00	0.00	9.79	3.71	3.71	0.74	0.88	6.08	3.71	6.08	3.71
2023	12.45	0.00	0.00	12.45	0.00	0.00	0.00	0.00	12.45	0.00	12.45	0.00
2022	152.51	0.00	0.00	152.51	0.00	0.00	0.00	0.00	152.51	0.00	152.51	0.00
2021	0.70	0.00	0.00	0.70	0.00	0.00	0.00	0.00	0.70	0.00	0.70	0.00
2020	0.91	0.00	0.00	0.91	0.00	0.00	0.00	0.00	0.91	0.00	0.91	0.00
2019	0.43	0.00	0.00	0.43	0.00	0.00	0.00	0.00	0.43	0.00	0.43	0.00
2018	3.45	0.00	0.00	3.45	0.00	0.00	0.00	0.00	3.45	0.00	3.45	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.19	0.00	0.00	0.19	0.00	0.00	0.00	0.00	0.19	0.00	0.19	0.00
2014	0.15	0.00	0.00	0.15	0.00	0.00	0.00	0.00	0.15	0.00	0.15	0.00
2013	0.11	0.00	0.00	0.11	0.00	0.00	0.00	0.00	0.11	0.00	0.11	0.00
2012	0.12	0.00	0.00	0.12	0.00	0.00	0.00	0.00	0.12	0.00	0.12	0.00
2011	0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.30	0.00	0.30	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RATE SUMMARY INFORMATION												
M&O	1,853.86	0.00	0.00	1,853.86	1,671.76	1,671.76	1.91	0.88	182.10	1,671.76	182.10	1,671.76
I&S	0.00	0.00	0.00	0.00	1,671.76	1,671.76	1.91	0.88	182.10	1,671.76	182.10	1,671.76
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	1,672.75	0.00	0.00	1,672.75	1,668.05	1,668.05	1.17	0.00	4.70	1,668.05	4.70	1,668.05
I&S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	181.11	0.00	0.00	181.11	3.71	3.71	0.74	0.88	177.40	3.71	177.40	3.71
I&S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERCENT COLLECTED												
				181.11	0.00	0.00	0.74	0.88	177.40	3.71		

ORIGINAL ROLL = 99.719%
ADJUSTED ROLL = 99.719%