

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF DUBLIN

Taxing Unit Name

213 E BLACKJACK DUBLIN TX 76446

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

(254) 445-3331

Phone (area code and number)

www.ci.dublin.tx.us

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:

<https://iswdaclient.azurewebsites.net/webindex.aspx?dbkey=ERATH TAX&time=202608281558043>

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	\$ 2254988225
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.	\$ 2254988225
4.	Prior year total adopted tax rate.	\$ 0.74020 /\$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.	\$ 225498225
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: \$ 478610	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 7042238	
	C. Value loss. Add A and B. ⁷	\$ 7520848
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: \$ 78380	
	B. Current year productivity or special appraised value: - \$ 840	
	C. Value loss. Subtract B from A. ⁸	\$ 77540
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 7598388
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.	\$ 217899837
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1612895
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	\$ 178
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 1613072

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. ¹⁷ A. Certified values: \$ 238923775 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.	\$ 238923775
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	\$ 238923775
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	\$ 4758164

¹⁷ Tex. Tax Code §526.012(6) and 26.04(c-2)¹⁸ Tex. Tax Code §26.03(c)¹⁹ Tex. Tax Code §26.03(e)²⁰ Tex. Tax Code §26.01(c) and (d)²¹ Tex. Tax Code §26.01(c)²² Tex. Tax Code §26.01(d)²³ Tex. Tax Code §26.012(6)(8)²⁴ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)²⁵ Tex. Tax Code §26.012(1-a)²⁶ Tex. Tax Code §26.04(d-3)²⁷ Tex. Tax Code §26.012(6)²⁸ Tex. Tax Code §26.012(17)²⁹ 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.	\$ 4758164
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 234165611
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$.68886 /\$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	\$ 0 /\$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.	\$.50430 /\$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> .	\$ 225498225
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1137188
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. + \$ 115 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. \$ 115 - Add Line 31 to 32D.	\$ 1137303
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 234165611
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$.48568 /\$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.	\$.48568 /\$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 \$.48568 /\$100 C. Add Line 41B to Line 40.	\$.48568 /\$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.	\$.50268 /\$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 \$ 585613 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. \$ 585613	
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.	\$ 585613
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100 % B. Enter the prior year actual collection rate 95 % C. Enter the 2024 actual collection rate 94 % D. Enter the 2023 actual collection rate 100 % 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	100 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 585613
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 238923775
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$.24510 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$.74779 /\$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.	\$ 0 /\$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.	\$ 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.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 238923775
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0 /\$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> .	\$.68886 /\$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.	\$ 0 /\$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> .	\$ 0 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0 /\$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	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 238923775
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0 /\$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).	\$.68886 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(f)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).....	\$.74020 /\$100
	B. Unused increment rate (Line 68).....	\$ 0 /\$100
	C. Subtract B from A.....	\$.74020 /\$100
	D. Adopted Tax Rate.....	\$.74020 /\$100
	E. Subtract D from C.....	\$ 0 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 225644295
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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).....	\$.65150 /\$100
	B. Unused increment rate (Line 67).....	\$ 0 /\$100
	C. Subtract B from A.....	\$.65150 /\$100
	D. Adopted Tax Rate.....	\$.68830 /\$100
	E. Subtract D from C.....	\$ -.03680 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 241756171
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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).....	\$.80210 /\$100
	B. Unused increment rate (Line 66).....	\$ 0 /\$100
	C. Subtract B from A.....	\$.80210 /\$100
	D. Adopted Tax Rate.....	\$.80210 /\$100
	E. Subtract D from C.....	\$ 0 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 195290350
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0 /\$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)	\$.74779 /\$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> .	\$.48568 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 238923775
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$.20927 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$.24510 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$.94006 /\$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> .	\$.74020 /\$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 <i>Form 50-856-a, 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.	\$ 0 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$.74020 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 217899837
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 1612895
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 234165611
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$.68878 /\$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).	\$.05900 /\$100

⁵³ Tex. Tax Code §26.012(b-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. \$.68886 /\$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.** \$.74779 /\$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.** \$.94006 /\$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** ➡*Kimberly Seider - Director of Finance and Administration*

Printed Name of Taxing Unit Representative

**sign
here** ➡*Kimberly Seider*

Taxing Unit Representative

08/24/2026

Date

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



Erath County Appraisal District

1195 W South Loop

Stephenville, TX 76401

Phone: (254) 965-5434 Fax (254) 965-5633

Email: info@erathcad.iswddata.com

July 16, 2026

STATE OF TEXAS
COUNTY OF ERATH

CERTIFICATION OF APPRAISAL ROLL **2026 CERTIFIED TOTALS**

Certified Totals of appraisal records by the Erath County Appraisal District occurred on July 15, 2026.

I, Jonathan Pringle, Chief Appraiser of Erath County Appraisal District, hereby certify the 2026 assessed value as:

CITY OF DUBLIN - 101

The following values are true and accurate to my knowledge and are based on current applicable legislation.

****Certified Totals do not include the compression of tax ceiling values per SB12****

Appraisal Districts are currently awaiting Texas Education Agency information.

2026 Certified Totals		
2026 Certified Market Value:	\$	305,034,070
2026 New Frozen Taxable Value:	\$	0
2026 Taxable Frozen Value:	\$	0
2026 Taxable Non-Frozen Value:	\$	238,923,775
2026 Certified Taxable Value:	\$	238,923,775

Total Appraised and Taxable Value			Comparison of Levy's on Average Residences		
	2025	2026		2025	2026
Appraised Value of all property	\$285,326,120	\$305,034,070	Average Market Value	\$120,430	\$133,070
Appraised Value of New Property	\$3,431,180	\$4,765,090	Average Taxable Value	\$103,731	\$115,550
Taxable Value of all property	\$225,644,295	\$238,923,775	Proposed Rate / \$100	.7402	
Taxable Value of New Property	\$3,214,640	\$4,758,164	Average Taxes Due	\$767.82	

Median Homesteaded Taxable Value	2025	\$274,885.00	2026	\$166,708.00
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Jonathan Pringle, Chief Appraiser
Erath County Appraisal District

JOB - 107210 10 CITY OF DUBLIN

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	0	0	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS CIRCUIT VALUE	0-	0	
LESS \$500 MIN INT	0-	0*	0-
TOTAL VALUE	0		0
(INV) REAL VALUE	0	0	0
PERS VALUE	3,435,420	1	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0+
LESS FREEPORT VALUE	0-	0*	0-
LESS TCEQ VALUE	0-	0*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS EXEMPT VALUE(11.145(B))	0-	0-	0-
LESS EXEMPT VALUE(11.145(D))	0-	0-	0-
LESS EXEMPT VALUE(11.145(D1))	125,000-	1-	0-
LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
TOTAL VALUE	3,310,420		0
TOTAL VALUE ALL PROPERTY	3,310,420	1	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500	0		
TOTAL OWNERS	1		

PROPERTY CODE SUMMARY

CODE	ITEMS	TOTAL VALUE	NEW VALUE
J2	1	3,310,420	
J	1		

** FINAL TOTAL ** 1 3,310,420

EFFECTIVE TAX RATE TOTALS YEAR 2026**Entity: 101****School****Non School**

2025 Taxable Value	225,498,225	Line 1	Line 1
2025 25.25(d) Adjustments	0	Line 1	Line 1
2025 Appeal Under Chapter 42 as of July 25	0	Line 1	Line 1
2025 Tax Ceilings	0	Line 2	Line 2
2025 Appraised I&S value of property subject to chapter 313 agreement	0.00	Line 4A	Line 29
2025 Limited M&O value of property subject to chapter 313 agreement	0.00	Line 4B	
2025 Maintenance and Operations Rate	0.005043		
2025 Interest and Sinking Rate	0.002359		
2025 Total Adopted Tax Rate	0.007402	Line 4	Line 4
2026 New Absolute Exemptions	478,610	Line 10A	Line 10A
2026 New Partial Exemptions	7,042,238	Line 10B	Line 10B
2025 Market Value of New 2026 Productivity	78,380	Line 11A	Line 11A
2026 New Productivity or Special Appraised Value	840	Line 11B	Line 11B
2026 Territory annexed after Jan. 1 of the prior tax year.	1,784,350	Line 30	Line 33
2026 Certified values	238,923,775	Line 17A	Line 18A
2026 Pollution Control Exemption	0	Line 17B	Line 18C
2026 Taxable Value of Properties Under Protest		Line 18A	Line 19A
* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest			
2026 Tax Ceilings - Taxable Value	0	Line 19	Line 20
2026 New value of property subject to chapter 313 agreements	0		
2026 Total Taxable Value of New Improvements and New Personal Property	4,758,164	Line 23	Line 24
2026 TIF zone value	0		Line 18D

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	1,336	161,875,500	Homesite	1,520	37,316,260	Agricultural	46	7,194,980	Mineral	0	0
Non Homesite	287	56,553,840	Non Homesite	294	17,975,820	Inventory	0	0	Personal	215	19,352,580
New Homesite	99	3,853,450	New Homesite	1	15,580	Timber	0	0	New Personal	0	0
New Non Hs	13	824,880	New Non Hs	1	71,180						
Impr Market		223,107,670	(+) Land Market		55,378,840	(+) Prod Market		7,194,980	(+) Other		19,352,580
									(=)		305,034,070

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	466	9,704,131	Agricultural	46	58,440	7,136,540	
Circuit Breaker	122	2,226,618	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
Cap Loss		11,930,749	(+)		Prod Loss	7,136,540	(=) 19,067,289

Deductions

<u>Homestead</u>			<u>Over 65</u>			<u>Disabled</u>			<u>Assessed</u>
	<u>Count</u>	<u>Value</u>		<u>Count</u>	<u>Value</u>		<u>Count</u>	<u>Value</u>	
General	0	0	General	0	0	General	0	0	285,966,781
Frozen	0	0	Frozen	0	0	Frozen	0	0	
Local	0	0	Local	306	1,463,555	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	1,463,555	(+)	Total Dis	0	
<u>Disabled Veteran</u>	<u>Count</u>	<u>Value</u>	<u>Miscellaneous</u>	<u>Count</u>	<u>Value</u>	<u>Const Exempt</u>	<u>Count</u>	<u>Value</u>	
General	32	356,500	Abatements	0	0	General	83	34,306,610	Total Deductions (=) 47,043,006
Frozen	0	0	Polution Control	0	0	Prorated	4	494,043	
100% Homesite	15	2,655,330	Freeport	0	0				
			Minimum Value	215	7,766,968				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		3,011,830	(+)	Total Other	7,766,968	(+)	Total Exempt	34,800,653	

Taxable / Tax

New Frozen Taxable	0	(+)	Taxable Frozen	0	(+)	Taxable Non Frozen	238,923,775	(=)	Total Taxable	238,923,775
									Taxable Loss	-1
									2026 Rate Per \$100	0.007402
New Frozen Tax	0.00	(+)	Tax Frozen	0.00	(+)	Tax Non Frozen	1,768,513.79	(=)	Total Tax	1,768,513.79

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value
Subj to Hs	756	124,355,779	Jan 1 Market	0
New Taxable	109	4,758,164	Jan 1 Txbl	0
			Jan 1 Tax	0.00
Legal Acres		1,385.637	Jan 1 Avg %	0.000
Ag Acres		0.000	Disaster Market	0
Inv Acres		0.000	Disaster Txbl	0
Tmb Acres		0.000	Disaster Tax	0.00
			Disaster Avg %	0.000
Annexed	1	1,784,350	Est Recognizable Txbl	0
DeAnnexed	0	0	Est Recognizable Tax	0.00

Chapter 313 Value Limitation		Value
I&S Taxable	238,923,775	
Net Taxable	238,923,775	

Certifiable	Value
Market	305,034,070
% Protested	0%
Taxable	238,923,775
Tax	1,768,513.79

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

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

Chapter 313 Value Limitation	Value
I&S Taxable	238,923,775
M&O Taxable	238,923,775
VLA Cap Loss	0

101-CITY OF DUBLIN (2026)

Count : 2,103

Market											
Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	1,336	161,875,500	Homesite	1,520	37,316,260	Agricultural	46	7,194,980	Mineral	0	0
Non Homesite	287	56,553,840	Non Homesite	294	17,975,820	Inventory	0	0	Personal	215	19,352,580
New Homesite	99	3,853,450	New Homesite	1	15,580	Timber	0	0	New Personal	0	0
New Non Hs	13	824,880	New Non Hs	1	71,180						
Impr Market		223,107,670	Land Market		55,378,840	Prod Market		7,194,980	Other		19,352,580
		(+)			(+)			(+)			(=)
											Total Market
											305,034,070

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	466	9,704,131	Agricultural	46	58,440	7,136,540	
Circuit Breaker	122	2,226,618	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
Cap Loss		11,930,749			(+)	Prod Loss	7,136,540
						(=)	Total Loss
							19,067,289

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	0	0	General	0	0	General	0	0	285,966,781
Frozen	0	0	Frozen	0	0	Frozen	0	0	
Local	0	0	Local	306	1,463,555	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		1,463,555	Total Dis		0	
					(+)				
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	32	356,500	Abatements	0	0	General	83	34,306,610	Total Deductions
Frozen	0	0	Polution Control	0	0	Prorated	4	494,043	
100% Homesite	15	2,655,330	Freeport	0	0				
			Minimum Value	215	7,766,968				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		3,011,830	Total Other		7,766,968	Total Exempt		34,800,653	(=)
					(+)				47,043,006

Taxable / Tax

New Frozen Taxable	0	(+)	Taxable Frozen	0	(+)	Taxable Non Frozen	238,923,775	(=)	Total Taxable	238,923,775
									Taxable Loss	-1
									2026 Rate Per \$100	0.007402
New Frozen Tax	0.00	(+)	Tax Frozen	0.00	(+)	Tax Non Frozen	1,768,513.79	(=)	Total Tax	1,768,513.79

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable	Value
Subj to Hs	756	124,355,779	Jan 1 Market	0	Market	305,034,070
New Taxable	109	4,758,164	Jan 1 Txbl	0		
			Jan 1 Tax	0.00	% Protested	0%
Legal Acres		1,385.637	Jan 1 Avg %	0.000	Taxable	238,923,775
Ag Acres		0.000	Disaster Market	0	Tax	1,768,513.79
Inv Acres		0.000	Disaster Txbl	0		
Tmb Acres		0.000	Disaster Tax	0.00		
			Disaster Avg %	0.000		
Annexed	1	1,784,350	Est Recognizable Txbl	0	* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest	
DeAnnexed	0	0	Est Recognizable Tax	0.00		
					Chapter 313 Value Limitation	Value
					I&S Taxable	238,923,775
					M&O Taxable	238,923,775
					VLA Cap Loss	0

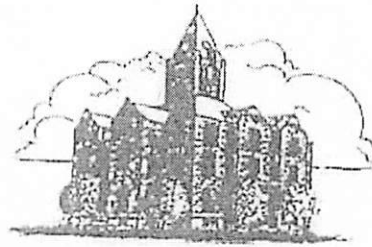
TAXES REFUNDED FOR YEARS PRECEDING PRIOR YEAR

101	-177.77	-115.31	-62.46
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TOTAL M&O I&S

Valerie Stephen

Tax Assessor-Collector
Erath County Tax Office
222 E. College St.
Stephenville, TX 76401
Phone: (254) 965-8630



TAX RATE REQUEST FORM

TAXING ENTITY:

City of Dublin

Please complete all blanks below.

These items are required to complete Effective/Rollback Tax Rates.

UNENCUMBERED FUND BALANCES

Type of Property Tax Fund

Balance

General Operating M & O:

297,245.57

Debt Services I & S:

585,613.28

DEBT TO BE PAID IN FISCAL YEAR

Description of Debt	Principal	Interest	Total
<u>CO 2014</u>	<u>117,000.00</u>	<u>75,187.00</u>	<u>242,187.00</u>
<u>CO 2017</u>	<u>88,500.00</u>	<u>19,739.25</u>	<u>108,239.25</u>
<u>CO 2018</u>	<u>80,000.00</u>	<u>52,109.50</u>	<u>132,109.50</u>
<u>Tax Note 2023</u>	<u>36,000.00</u>	<u>7,214.10</u>	<u>43,214.10</u>
<u>CO 2026 H</u>	<u>26,020.44</u>	<u>15,762.50</u>	<u>41,782.94</u>
SCHOOL DISTRICTS			

** A copy of your complete TEA worksheet is required to calculate the Rollback Rate.

** If you have any IFA or EDA to lower the debt, please provide this figure. _____

INFORMATION PROVIDED BY:

Kimberly Jordan - Finance Director

DATE SUBMITTED:

07-17-2026

(Please continue to following pages in order to complete the TNT process requests.)

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	1,669,540.66	(402.69)	0.00	1,669,137.97	1,583,052.18	1,584,594.51	16,644.84	1,589.31	86,085.79	1,583,052.18	86,239.09	1,584,594.51
2024	69,992.94	(147.83)	0.00	69,845.11	45,323.88	45,323.88	8,269.27	8,222.00	24,521.23	45,323.88	24,521.23	45,323.88
2023	24,372.42	(55.83)	75.24	24,391.83	3,740.54	3,740.54	1,269.78	1,018.05	20,651.29	3,740.54	20,651.29	3,740.54
2022	16,908.52	(18.54)	0.00	16,889.98	2,673.04	2,673.04	1,223.89	779.36	14,216.94	2,673.04	14,216.94	2,673.04
2021	7,425.51	(17.37)	0.00	7,408.14	551.69	551.69	323.28	174.99	6,856.45	551.69	6,856.45	551.69
2020	6,142.40	0.00	0.00	6,142.40	331.74	331.74	235.54	113.46	5,810.66	331.74	5,810.66	331.74
2019	7,904.58	0.00	0.00	7,904.58	511.71	511.71	426.20	187.58	7,392.87	511.71	7,392.87	511.71
2018	7,402.11	0.00	0.00	7,402.11	417.05	417.05	398.63	163.13	6,985.06	417.05	6,985.06	417.05
2017	5,673.41	0.00	0.00	5,673.41	282.16	282.16	304.59	117.35	5,391.25	282.16	5,391.25	282.16
2016	4,414.42	0.00	0.00	4,414.42	268.66	268.66	322.38	118.20	4,145.76	268.66	4,145.76	268.66
2015	4,016.12	(349.35)	0.00	3,666.77	430.42	430.42	566.51	199.39	3,236.35	430.42	3,236.35	430.42
2014	3,693.97	(129.43)	0.00	3,564.54	271.37	271.37	390.76	132.42	3,293.17	271.37	3,293.17	271.37
2013	3,646.82	(62.62)	0.00	3,584.20	271.37	271.37	423.33	138.94	3,312.83	271.37	3,312.83	271.37
2012	2,275.49	(28.46)	0.00	2,247.03	271.85	271.85	456.69	145.71	1,975.18	271.85	1,975.18	271.85
2011	1,710.14	(44.62)	0.00	1,665.52	198.37	198.37	356.89	111.05	1,467.15	198.37	1,467.15	198.37
2010	1,380.97	(40.59)	0.00	1,340.38	0.00	0.00	0.00	0.00	1,340.38	0.00	1,340.38	0.00
2009	1,325.19	(38.95)	0.00	1,286.24	0.00	0.00	0.00	0.00	1,286.24	0.00	1,286.24	0.00
2008	653.97	(30.96)	0.00	623.01	0.00	0.00	0.00	0.00	623.01	0.00	623.01	0.00
2007	367.38	0.00	0.00	367.38	0.00	0.00	0.00	0.00	367.38	0.00	367.38	0.00
2006	336.80	0.00	0.00	336.80	0.00	0.00	0.00	0.00	336.80	0.00	336.80	0.00
2005	277.96	(67.79)	0.00	210.17	0.00	0.00	0.00	0.00	210.17	0.00	210.17	0.00
2004	171.23	0.00	0.00	171.23	0.00	0.00	0.00	0.00	171.23	0.00	171.23	0.00
2003	166.22	0.00	0.00	166.22	0.00	0.00	0.00	0.00	166.22	0.00	166.22	0.00
2002	18.25	0.00	0.00	18.25	0.00	0.00	0.00	0.00	18.25	0.00	18.25	0.00
2001	5.95	0.00	0.00	5.95	0.00	0.00	0.00	0.00	5.95	0.00	5.95	0.00
2000(PRIOR)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
=====												
	1,839,823.43	(1,435.03)	75.24	1,838,463.64	1,638,596.03	1,640,138.36	31,612.58	13,210.94	199,867.61	1,638,596.03	200,020.91	1,640,138

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Dublin

Taxing Unit Name

(254) 445-3331

Phone (area code and number)

213 E Blackjack, Dublin, TX 76446

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

www.ci.dublin.tx.us

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.

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). ¹	\$ 293,342,590
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. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 293,342,590
4.	Prior year total adopted tax rate.	\$ 0.6883 /\$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. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 1,889,690
	B. Prior year disputed value:	\$ 409,410
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 1,480,280
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,480,280

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(4)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(12)

Line	No-New Revenue Tax Rate Worksheet	Amount/Data
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 240,822,870
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁸	\$ 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 freepport, 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: \$ 900 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 99,470 C. Value loss. Add A and B. ⁹	\$ 100,370
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: \$ 298,710 B. Current year productivity or special appraised value: - \$ 5,090 C. Value loss. Subtract B from A. ⁷	\$ 293,620
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 393,990
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. ¹⁰ 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.	\$ 240,428,880
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,654,872
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. ⁹	\$ 2,440
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,657,312
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 home-owners age 65 or older or disabled. ¹¹ A. Certified values: \$ 225,644,295 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 financing 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. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 225,644,295

⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(15)¹⁰ Tex. Tax Code §26.012(15)¹¹ Tex. Tax Code §26.03(c)¹² Tex. Tax Code §26.012(13)¹³ Tex. Tax Code §26.012(13)¹⁴ Tex. Tax Code §26.012, 26.04(e-2)¹⁵ Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹²	
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. ¹³	\$ 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. ¹⁴	+ \$ 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. ¹⁵	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁶ 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. ²⁰	\$ 225,644,295
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. ²¹	\$ 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. ²²	\$ 3,214,640
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 3,214,640
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 222,429,655
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁴	\$ 0.7450 /\$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. ²⁴	\$ /\$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

- 1. 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.
- 2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

¹² Tex. Tax Code §26.01(c) and (d).

¹³ Tex. Tax Code §26.01(c).

¹⁴ Tex. Tax Code §26.01(d).

¹⁵ Tex. Tax Code §26.012(e)(8).

¹⁶ Tex. Tax Code §§26.012(c)(C) and 26.012(1)-(5).

¹⁷ Tex. Tax Code §26.012(f)-(j).

¹⁸ Tex. Tax Code §26.04(d)-(j).

²⁰ Tex. Tax Code §26.012(6).

²¹ Tex. Tax Code §26.012(17).

²² Tex. Tax Code §26.012(17).

²⁴ Tex. Tax Code §26.04(c).

²⁵ Tex. Tax Code §26.04(d).

Line	Description	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.4991 /\$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> .	\$ 240,822,870
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,081,536
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 2024. This line applies only to tax years preceding the prior tax year.....	+ \$ 2,440
	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.....	- \$ 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.....	+/- \$ 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.....	\$ 0
	E. Add Line 31 to 32D.	\$ 1,083,976
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 222,429,855
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.4873 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁴	
	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. ²⁵	
	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, 2023 and ending on June 30, 2024, 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

²⁴ (Reserved for expansion)²⁵ Tex. Tax Code §26.044²⁶ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation.²⁰	
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, 2023 and ending on June 30, 2024, 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.²¹	
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, 2023 and ending on June 30, 2024.	\$ 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
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.	\$ 0.4873 /\$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 /\$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.	\$ 0.5043 /\$100

²⁰ Tex. Tax Code §26.0442²¹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 in the manner provided for a special taxing unit. 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. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ¹⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ /\$100
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. ¹¹ Enter debt amount \$ 532,604 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. \$ 532,604	\$ 532,604
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ¹²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 532,604
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ¹³ 100 % B. Enter the prior year actual collection rate. 98 % C. Enter the 2023 actual collection rate. 100 % D. Enter the 2022 actual collection rate. 96 % 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%. ¹⁴	100 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 532,604
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 225,644,295
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.2359 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.7402 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ /\$100

¹⁰ Tex. Tax Code §26.042(a)¹¹ Tex. Tax Code §26.012(f)¹² Tex. Tax Code §26.012(10) and 26.04(b)¹³ Tex. Tax Code §26.04(b)¹⁴ Tex. Tax Code §526.04(b), (c-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate 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. ³⁵ 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.	\$ 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. ³⁶ 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. ³⁷ - 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.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of 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.	\$ 0 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.7402 /\$100

SECTION 4: Voter Approval Tax Rate 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	Voter-Approval Rate 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. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(d)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.041(c)

³⁹ Tex. Tax Code §26.041(c)

⁴⁰ Tex. Tax Code §26.041(c)

⁴¹ Tex. Tax Code §26.041(c)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
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 050 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.7402 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for 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. ⁴³ 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. ⁴⁴

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; ⁴⁵
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁶ 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. ⁴⁷

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁸

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 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 63).....	\$ 0515 /\$100
	B. Unused increment rate (Line 67).....	\$ 0000 /\$100
	C. Subtract B from A.....	\$ 0515 /\$100
	D. Adopted Tax Rate.....	\$ 0653 /\$100
	E. Subtract D from C.....	\$ 0368 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 241,756,171
	G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 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 63).....	\$ 0821 /\$100
	B. Unused increment rate (Line 67).....	\$ 0000 /\$100
	C. Subtract B from A.....	\$ 0821 /\$100
	D. Adopted Tax Rate.....	\$ 0821 /\$100
	E. Subtract D from C.....	\$ 0000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 191,260,330
	G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 63).....	\$ 0276 /\$100
	B. Unused increment rate (Line 67).....	\$ 0000 /\$100
	C. Subtract B from A.....	\$ 0276 /\$100
	D. Adopted Tax Rate.....	\$ 0275 /\$100
	E. Subtract D from C.....	\$ 0000 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 176,068,860
	G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No New Revenue Rate Worksheet. Multiply the result by 100	\$ 0 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment 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)	\$ 0.7402 /\$100

⁴³ Tex. Tax Code §26.011(b).

⁴⁴ Tex. Tax Code §42G.013(a)(1)-(4), (1)-(4), and (2).

⁴⁵ Tex. Tax Code §42G.014(a)(2)(A) and 26.042(a).

⁴⁶ Tex. Tax Code §42G.0501(a) and (a).

⁴⁷ Tex. Local Gov't Code §17C.007(d).

⁴⁸ Tex. Local Gov't Code §26.043(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.⁴⁶ 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.⁴⁸

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>Voter Approval Tax Rate Worksheet</i> .	\$ 0.4873 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ 225,644,295
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.2215 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter Approval Tax Rate Worksheet</i> .	\$ 0.2359 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.9447 /\$100

SECTION 7: Voter Approval Tax Rate 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.⁴⁹

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ /\$100
78.	Adjusted 2024 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 2024 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. ⁵⁴	\$ /\$100

⁴⁶ Tex. Tax Code §26.012(b)(2).

⁴⁸ Tex. Tax Code §26.053(a)(1).

⁴⁹ Tex. Tax Code §26.042(b).

⁵⁰ Tex. Tax Code §26.042(c).

⁵¹ Tex. Tax Code §26.042(d).

⁵² Tex. Tax Code §26.042(c).

⁵³ Tex. Tax Code §26.042(b).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
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).	\$ 0.7402 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.7450 /\$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. \$ 0.7402 /\$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. \$ 0.9447 /\$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.¹⁴print
here

Cameron Bay
Printed Name of Taxing Unit Representative

sign
here

[Signature]
Taxing Unit Representative

8/17/25
Date

¹⁴ Tex. Tax Code §§26.04(c-2) and (d-7)