

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Stephenville

(254) 918-1220

Taxing Unit Name

Phone (area code and number)

298 W. Washington, Stephenville, Texas 76401

www.stephenvilletx.gov

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://www.stephenvilletx.gov/217/Tax-Rate-Info>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 2,179,059,648
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	\$ 260,623,393
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,918,436,255
4.	Prior year total adopted tax rate.	\$ 0.4000 /\$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:.....	\$ 8,922,520
	B. Prior year values resulting from final court decisions:.....	- \$ 8,922,520
	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: \$ 8,922,520	
	B. Prior year disputed value: - \$ 892,252	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 8,030,268
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 8,030,268
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,926,466,523
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: \$ 543,377	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 53,664,231	
	C. Value loss. Add A and B. ⁷	\$ 54,207,608
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: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 54,207,608
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.	\$ 43,763,058
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,828,495,857
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,313,983
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	\$ 3,009
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 7,316,992

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹²	
A.	Certified values: \$ 2,274,312,478	
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: - \$ 61,824,917	
E.	Total current year value. Add A and B, then subtract C and D. \$ 2,212,487,561	
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	\$ 277,657,777
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 1,934,829,784
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	\$ 1,059,978
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	\$ 60,855,700

¹² Tex. Tax Code §526.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 61,915,678
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,872,914,106
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.3907 /\$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	\$ N/A /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.3868 /\$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> .	\$ 1,926,466,523
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 7,451,573
32.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.....	+ \$ 2,892
	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.....	- \$ 144,533
	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.....	\$ (141,641)
	E. Add Line 31 to 32D.	\$ 7,309,932
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,872,914,106
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3903 /\$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. \$	0.0000 / \$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. \$	0.0000 / \$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. \$	0.0000 / \$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. \$	0.0000 / \$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.	\$ 0.0000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.3903 /\$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	\$ 2,524,129
	B. Divide Line 41A by Line 33 and multiply by \$100	\$ 0.1348 /\$100
	C. Add Line 41B to Line 40.	\$ 0.5251 /\$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.	\$ 0.5434 /\$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	\$ 0 /\$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

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 \$ 296,531 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. \$ 296,531	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 27,413
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 269,118
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 98 % C. Enter the 2024 actual collection rate 99 % D. Enter the 2023 actual collection rate 99 % 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.	\$ 269,118
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,934,829,784
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.0139 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.5573 /\$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.	\$ N/A /\$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.	\$ 2,468,754
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,934,829,784
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.1276 /\$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> .	\$ 0.3907 /\$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.	\$ 0.0000 /\$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> .	\$ 0.5573 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.4297 /\$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> .	\$ 1,934,829,784
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$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).	\$ 0.4297 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.4000 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.4000 /\$100
	D. Adopted Tax Rate.....	\$ 0.4000 /\$100
	E. Subtract D from C.....	\$ 0.0000 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 1,934,829,784
	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).....	\$ 0.3829 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.3829 /\$100
	D. Adopted Tax Rate.....	\$ 0.3829 /\$100
	E. Subtract D from C.....	\$ 0.0000 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,840,028,205
	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).....	\$ 0.3872 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.3872 /\$100
	D. Adopted Tax Rate.....	\$ 0.3872 /\$100
	E. Subtract D from C.....	\$ 0.0000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,719,773,002
	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	\$ 0.0000 /\$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)	\$ 0.4297 /\$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 §526.04(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> .	\$ 0.3903 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,934,829,784
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0258 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.0139 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.4300 /\$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> .	\$ 0.4000 /\$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 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.4000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,828,495,857
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,872,914,106
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.0000 /\$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).	\$ 0.4297 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3907 /\$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.** \$ 0.4297 /\$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: 59**De minimis rate.** \$ 0.4300 /\$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:

N/A

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

**print
here**

Jason M. King, City Manager

Printed Name of Taxing Unit Representative

**sign
here**

Jason King

Taxing Unit Representative

Digitally signed by Jason King
Date: 2026.08.04 13:59:54 -0500

08/04/2026

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.iswdata.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 STEPHENVILLE - 102

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:	\$	3,322,170,270
2026 New Frozen Taxable Value:	\$	346,980
2026 Taxable Frozen Value:	\$	277,657,777
2026 Taxable Non-Frozen Value:	\$	1,996,307,721
2026 Certified Taxable Value:	\$	2,274,312,478

Total Appraised and Taxable Value			Comparison of Levy's on Average Residences		
	2025	2026		2025	2026
Appraised Value of all property	\$2,962,966,110	\$3,322,170,270	Average Market Value	\$235,285	\$239,740
Appraised Value of New Property	\$39,470,020	\$292,130,850.00	Average Taxable Value	\$218,996	\$231,215
Taxable Value of all property	\$2,191,247,243	\$2,274,312,478	Proposed Rate / \$100	.40	
Taxable Value of New Property	\$36,864,450	\$60,885,700	Average Taxes Due	\$875.98	

Median Homesteaded Taxable Value	2025	\$397,516.00	2026	\$284,066.00
----------------------------------	------	--------------	------	--------------

Jonathan Pringle, Chief Appraiser
Erath County Appraisal District

EFFECTIVE TAX RATE TOTALS YEAR 2026

Entity: 102		School	Non School
2025 Taxable Value	2,187,982,168	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	260,623,393	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	0.003868		
2025 Interest and Sinking Rate	0.000132		
2025 Total Adopted Tax Rate	0.004	Line 4	Line 4
2026 New Absolute Exemptions	543,377	Line 10A	Line 10A
2026 New Partial Exemptions	53,664,231	Line 10B	Line 10B
2025 Market Value of New 2026 Productivity	0	Line 11A	Line 11A
2026 New Productivity or Special Appraised Value	0	Line 11B	Line 11B
2026 Territory annexed after Jan. 1 of the prior tax year.	2,224,170	Line 30	Line 33
2026 Certified values	2,274,312,478	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	277,657,777	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	60,855,700	Line 23	Line 24
2026 TIF zone value	72,298,289		Line 18D

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	5,267	1,096,983,470	Homesite	5,422	231,656,420	Agricultural	78	39,060,690	Mineral	0	0
Non Homesite	1,046	868,548,730	Non Homesite	1,308	385,588,760	Inventory	0	0	Personal	1,147	408,201,350
New Homesite	180	17,707,400	New Homesite	4	2,780,580	Timber	0	0	New Personal	0	0
New Non Hs	51	271,642,870	New Non Hs	0	0						
Impr Market		2,254,882,470	(+) Land Market		620,025,760	(+) Prod Market		39,060,690	(+) Other		408,201,350
									(=)		3,322,170,270

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	972	15,205,293	Agricultural	78	260,140	38,800,550	
Circuit Breaker	160	9,693,270	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
							Total Loss
Cap Loss		24,898,563	(+)		Prod Loss	38,800,550	(=) 63,699,113

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	3,258,471,157
Frozen	0	0	Frozen	0	0	Frozen	0	0	
Local	0	0	Local	28	420,000	Local	0	0	
Local Frozen	0	0	Local Frozen	1,070	15,940,504	Local Frozen	24	240,000	
Local %	0	0							
Local % Fzn	0	0							
Total Hs		0	(+)	Total Os	16,360,504	(+)	Total Dis	240,000	
<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	37	376,500	Abatements	0	0	General	387	814,663,506	
Frozen	37	442,000	Polution Control	0	0	Prorated	5	374,098	
100% Homesite	47	14,461,550	Freeport	5	80,024,745				
			Minimum Value	1,129	56,812,391				
			Temp Disaster	0	0				
			Other	4	403,385				
Total Dis Vet		15,280,050	(+)	Total Other	137,240,521	(+)	Total Exempt	815,037,604	(=) 984,158,679

Taxable / Tax

New Frozen Taxable	346,980	(+)	Taxable Frozen	277,657,777	(+)	Taxable Non Frozen	1,996,307,721	(=)	Total Taxable	2,274,312,478
									Taxable Loss	76,698,740
									2026 Rate Per \$100	0.004
New Frozen Tax	1,387.92	(+)	Tax Frozen	804,569.93	(+)	Tax Non Frozen	7,984,317.03	(=)	Total Tax	8,790,454.95

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value
Subj to Hs	2,512	710,621,267	Jan 1 Market	0
New Taxable	211	60,855,700	Jan 1 Txbl	0
			Jan 1 Tax	0.00
Legal Acres		6,119.762	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	5	2,224,170	Est Recognizable Txbl	0
DeAnnexed	0	0	Est Recognizable Tax	0.00

Certifiable	Value
Market	3,322,170,270
% Protested	0%
Taxable	2,274,312,478
Tax	8,790,454.95

Chapter 313 Value Limitation	Value
I&S Taxable	2,274,312,478
M&O Taxable	2,274,312,478
VLA Cap Loss	0

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

2026 ERATH CAD CERTIFIED APPRAISAL DATA

102-CITY OF STEPHENVILLE (2026)

Count : 8,122

Market																	
Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value						
Homesite	5,267	1,096,983,470	Homesite	5,422	231,656,420	Agricultural	78	39,060,690	Mineral	0	0						
Non Homesite	1,046	868,548,730	Non Homesite	1,308	385,588,760	Inventory	0	0	Personal	1,147	408,201,350						
New Homesite	180	17,707,400	New Homesite	4	2,780,580	Timber	0	0	New Personal	0	0						
New Non Hs	51	271,642,870	New Non Hs	0	0												
Impr Market		2,254,882,470	(+)	Land Market		620,025,760	(+)	Prod Market		39,060,690	(+)	Other		408,201,350	(=)	Total Market	3,322,170,270

Loss									
Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss			
General HS	972	15,205,293	Agricultural	78	260,140	38,800,550			
Circuit Breaker	160	9,693,270	Inventory	0	0	0			
			Timber	0	0	0			
			Timber78	0	0	0			
Cap Loss		24,898,563	(+)		Prod Loss	38,800,550	(=)	Total Loss	
									63,699,113

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	0	0	General	0	0	General	0	0	3,258,471,157
Frozen	0	0	Frozen	0	0	Frozen	0	0	
Local	0	0	Local	28	420,000	Local	0	0	
Local Frozen	0	0	Local Frozen	1,070	15,940,504	Local Frozen	24	240,000	
Local %	0	0							
Local % Fzn	0	0							
Total Hs		0	(+)	Total Os	16,360,504	(+)	Total Dis	240,000	
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	Total Deductions 984,158,679
General	37	376,500	Abatements	0	0	General	387	814,663,506	
Frozen	37	442,000	Polution Control	0	0	Prorated	5	374,098	
100% Homesite	47	14,461,550	Freeport	5	80,024,745				
			Minimum Value	1,129	56,812,391				
			Temp Disaster	0	0				
			Other	4	403,385				
Total Dis Vet		15,280,050	(+)	Total Other	137,240,521	(+)	Total Exempt	815,037,604	(=)

Taxable / Tax

New Frozen Taxable	346,980	(+)	Taxable Frozen	277,657,777	(+)	Taxable Non Frozen	1,996,307,721	(=)	Total Taxable	2,274,312,478
									Taxable Loss	76,698,740
									2026 Rate Per \$100	0.004
New Frozen Tax	1,387.92	(+)	Tax Frozen	804,569.93	(+)	Tax Non Frozen	7,984,317.03	(=)	Total Tax	8,790,454.95

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value			Certifiable	Value
Subj to Hs	2,512	710,621,267	Jan 1 Market	0			Market	3,322,170,270
New Taxable	211	60,855,700	Jan 1 Txbl	0				
			Jan 1 Tax	0.00			% Protested	0%
Legal Acres		6,119.762	Jan 1 Avg %	0.000			Taxable	2,274,312,478
Ag Acres		0.000	Disaster Market	0			Tax	8,790,454.95
Inv Acres		0.000	Disaster Txbl	0				
Tmb Acres		0.000	Disaster Tax	0.00				
			Disaster Avg %	0.000				
Annexed	5	2,224,170	Est Recognizable Txbl	0				
DeAnnexed	0	0	Est Recognizable Tax	0.00				
					Chapter 313 Value Limitation		Value	
					I&S Taxable		2,274,312,478	
					M&O Taxable		2,274,312,478	
					VLA Cap Loss		0	
					* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest			

8/3/2026

[illegible]

Erath County Appraisal District utilizes a 10% percentage to determine lawsuit settlements for Truth-in-Taxation purposes. At this time, due to pending and unsettled lawsuits, the disputed amount is not available.

102-CITY OF STEPHENVILLE (2026)

ORIGINATION YEAR	TIFF/TIRZ NUMBER	COUNT	TAXABLE BASE	TAXABLE VALUE	* DISTRIBUTION PCT	TAX	TAXABLE CAPTURED	TAX CAPTURED	FUNDING PCT	ESTIMATED TAX PROPORTION
2022	6	536	54,575,213	73,340,481	0.255865	287,337.64	18,765,268	75,061.07	0.000000	0.00
2020	2	134	21,795,373	47,605,751	0.542169	186,558.60	25,810,378	103,241.51	0.000000	0.00
2021	3	20	9,485,360	13,822,920	0.313795	55,291.68	4,337,560	17,350.24	0.000000	0.00
2019	1	44	11,643,100	33,161,632	0.648898	131,720.18	21,518,532	86,074.13	0.000000	0.00
2022	5	4	349,720	403,014	0.132239	1,612.06	53,294	213.18	0.000000	0.00
2024	7	10	3,197,610	3,480,634	0.081314	13,922.54	283,024	1,132.10	0.000000	0.00
2022	4	25	4,338,870	5,869,103	0.260727	22,149.23	1,530,233	6,120.93	0.000000	0.00

* TAXABLE BASE DIVIDED BY TOTAL TAXABLE

The System Totals were produced from the result set using the following Query.

SQL

Query Results

prop_yr	prop_id	prop_geoid	OWNER_NAME	VAL_MKT	VAL_TXBL
2026	<u>R000022587</u>	R.0520.0026...	<u>SOUTHWESTERN PIGEON R...</u>	853650	853650
2026	<u>R000024340</u>	R.0640.00310...	<u>CITY OF STEPHENVILLE</u>	29730	29730
2026	<u>R000076680</u>	R.0804.00008...	<u>CCS STEPHENVILLE PROPERTIE</u>	594100	594100
2026	<u>R000078439</u>	R.0640.00575...	<u>CITY OF STEPHENVILLE</u>	268160	209160
2026	<u>R000078588</u>	R.0804.00012...	<u>SOUTH TEXAS CEMENT LLC</u>	478530	226988

R22587 Should not be on the list but still had the annex code from 2025

Lisa Chick

GIS Administrator

Erath County Appraisal District

(254) 965-5434

www.erath-cad.com

TAXES REFUNDED FOR YEARS PRECEDING PRIOR YEAR.

102	-3008.86	-2891.6	-117.26
-----	----------	---------	---------

TOTAL M&O I&S

Name

Report Group

Segment Type

Segment Values

Clear

Search

>

Q

+ Add

Account	Name	Status	Type	Func	Current Budget	Activity	Encumbrance	Reserves	Budget Rema	Pending
20-40010.00001	TIF 1 PROPERTY TAX	Active	Revenue	20	(139,219.00)	(124,970.07)	0.00	0.00	(14,248.93)	0.
20-40010.00002	TIF 2 PROPERTY TAX	Active	Revenue	20	(32,346.00)	(19,562.95)	0.00	0.00	(12,783.05)	0.
20-40010.00003	TIF 3 PROPERTY TAX	Active	Revenue	20	0.00	0.00	0.00	0.00	0.00	0.
Total					-171,565.00	-144,533.02	0.00	0.00	-27,031.98	0.0

Total Records: 3

City of Stephenville
Sales Tax for Property Tax Relief

Line 40

2025	Net Payment
Jan	734,524.61
Feb	993,344.93
Mar	778,806.86
Apr	683,443.90
May	872,024.44
June	842,244.55
July	816,299.01
Aug	848,032.85
Sept	780,648.62
Oct	787,032.89
Nov	1,095,530.58
Dec	864,581.96
Total (1.5%)	<u>10,096,515.20</u>

Sales Tax for Property Tax Relief (.375%) 2,524,128.80

Line 52

Aug-24	807,233.81
Sep-24	764,391.33
Oct-24	834,035.86
Nov-24	949,961.55
Dec-24	798,706.75
Jan-25	734,524.61
Feb-25	993,344.93
Mar-25	778,806.86
Apr-25	683,443.90
May-25	872,024.44
Jun-25	842,244.55
Jul-25	816,299.01
Total (1.5%)	<u>9,875,017.60</u>

Sales Tax for Property Tax Relief (.375%) 2,468,754.40

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	\$ 12,573,068.00
Debt Service Fund	\$ 283,185.00

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues (or *additional sales tax revenues, if applicable*).

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Combination Tax and Revenue Certificate of Obligation, Series 2011	\$ 245,000.00	\$ 51,531.00	\$ 0.00	\$ 296,531.00

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	8,501,661.00	(3,514.15)	776.59	8,498,923.44	8,341,365.58	8,355,575.82	46,913.59	16,842.17	157,557.86	8,341,365.58	159,738.45	8,355,575.82
2024	159,700.03	(1,851.97)	815.13	158,663.19	134,205.68	134,205.68	28,615.48	29,615.83	24,457.51	134,205.68	24,457.51	134,205.68
2023	31,930.08	(367.88)	779.77	32,341.97	22,464.78	22,464.78	7,875.21	6,116.58	9,877.19	22,464.78	9,877.19	22,464.78
2022	6,496.72	(1,110.62)	0.00	5,386.10	(3,026.08)	(3,026.08)	1,586.50	990.73	8,412.18	(3,026.08)	8,412.18	(3,026.08)
2021	4,920.52	(34.83)	0.00	4,885.69	872.16	872.16	552.18	286.81	4,013.53	872.16	4,013.53	872.16
2020	2,221.32	0.00	0.00	2,221.32	0.00	0.00	6.61	3.32	2,221.32	0.00	2,221.32	0.00
2019	2,355.68	(47.00)	0.00	2,308.68	621.91	621.91	544.43	233.26	1,686.77	621.91	1,686.77	621.91
2018	1,696.88	0.00	0.00	1,696.88	742.75	742.75	741.51	296.85	954.13	742.75	954.13	742.75
2017	2,276.52	0.00	0.00	2,276.52	641.33	641.33	718.28	271.92	1,635.19	641.33	1,635.19	641.33
2016	939.44	0.00	0.00	939.44	0.00	0.00	0.00	0.00	939.44	0.00	939.44	0.00
2015	6,227.70	(5,590.07)	0.00	637.63	414.98	414.98	564.37	195.87	222.65	414.98	222.65	414.98
2014	719.29	(522.71)	0.00	196.58	0.00	0.00	0.00	0.00	196.58	0.00	196.58	0.00
2013	290.98	(118.11)	0.00	172.87	0.00	0.00	0.00	0.00	172.87	0.00	172.87	0.00
2012	277.48	(108.11)	0.00	169.37	0.00	0.00	0.00	0.00	169.37	0.00	169.37	0.00
2011	244.99	(68.39)	0.00	176.60	0.00	0.00	0.00	0.00	176.60	0.00	176.60	0.00
2010	198.22	(55.53)	0.00	142.69	0.00	0.00	0.00	0.00	142.69	0.00	142.69	0.00
2009	210.07	(66.70)	0.00	143.37	0.00	0.00	0.00	0.00	143.37	0.00	143.37	0.00
2008	214.01	(89.65)	0.00	124.36	0.00	0.00	0.00	0.00	124.36	0.00	124.36	0.00
2007	222.10	(94.87)	0.00	127.23	0.00	0.00	0.00	0.00	127.23	0.00	127.23	0.00
2006	66.17	(2.79)	0.00	63.38	0.00	0.00	0.00	0.00	63.38	0.00	63.38	0.00
2005	47.64	(47.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	36.42	(36.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	7.32	(7.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	3.69	(3.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	3.65	(3.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000(PRIOR)	276.28	(276.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
=====												
	8,723,244.20	(14,018.38)	2,371.49	8,711,597.31	8,498,303.09	8,512,513.33	88,118.16	54,853.34	213,294.22	8,498,303.09	215,474.81	8,512,513.33
RATE SUMMARY INFORMATION												
M&O	8,432,986.68	(12,847.04)	2,282.32	8,422,421.94	8,216,800.77		84,862.08	52,773.94	205,621.15	8,216,800.79		
I&S	290,010.34	(924.16)	89.17	289,175.37	281,502.32		3,256.08	2,079.40	7,673.07	281,502.30		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	8,221,106.19	(3,398.18)	750.96	8,218,458.97	8,066,100.52		45,365.44	16,286.38	152,358.45	8,066,100.52		
I&S	280,554.81	(115.97)	25.63	280,464.47	275,265.06		1,548.15	555.79	5,199.41	275,265.06		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
=====												
	8,501,661.00	(3,514.15)	776.59	8,498,923.44	8,341,365.58		46,913.59	16,842.17	157,557.86	8,341,365.58		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	211,880.49	(9,448.86)	1,531.36	203,962.97	150,700.25		39,496.64	36,487.56	53,262.70	150,700.27		
I&S	9,455.53	(808.19)	63.54	8,710.90	6,237.26		1,707.93	1,523.61	2,473.66	6,237.24		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
=====												
	221,583.20	(10,504.23)	1,594.90	212,673.87	156,937.51		41,204.57	38,011.17	55,736.36	156,937.51		
PERCENT COLLECTED ORIGINAL ROLL = 98.103%												
ADJUSTED ROLL= 98.146%												

JOB - 107211 11 CITY OF STEPHENVILLE

	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	0-
LESS \$500 MIN INT	0-	0*	0-
TOTAL VALUE	0		0
(INV) REAL VALUE	0	0	0
PERS VALUE	8,002,800	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	7,877,800		0
TOTAL VALUE ALL PROPERTY	7,877,800	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	7,877,800	
J	1		

** FINAL TOTAL ** 1 7,877,800

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Stephenville

Taxing Unit Name

(254) 918-1218

Phone (area code and number)

298 W. Washington St, Stephenville, TX, 76401

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

www.stephenvilletx.gov

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	\$ 2,100,144,223
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	\$ 234,102,032
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,866,042,191
4.	Prior year total adopted tax rate.	\$ 0.3829 /\$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: \$ 14,717,060 B. Prior year values resulting from final court decisions: - \$ 13,900,000 C. Prior year value loss. Subtract B from A.³	\$ 817,060
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 3,003,860 B. Prior year disputed value: - \$ 300,386 C. Prior year undisputed value. Subtract B from A.⁴	\$ 2,703,474
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,520,534

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,869,562,725
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. ⁵	\$ 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: \$ 1,959,527 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 534,611 C. Value loss. Add A and B. ⁶	\$ 2,494,138
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,494,138
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,343,604
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,831,724,983
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,013,675
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	\$ 18,494
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,032,169
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. ¹¹ A. Certified values: \$ 2,191,247,243 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ N/A 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 - \$ 43,763,058 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,147,484,185

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² 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. ¹³ 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. ¹⁴ \$ _____ 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. ¹⁵ + \$ _____ 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. ¹⁶	\$ _____ 259,110,287
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. ¹⁹ Taxing units that are not affected, enter 0.	\$ N/A
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ _____ 1,888,373,898
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	\$ _____ 14,330
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	\$ _____ 36,864,450
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ _____ 36,878,780
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ _____ 1,851,495,118
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ _____ 0.3798 /\$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	\$ N/A /\$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:

- 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 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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.3680 /\$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> .	\$ 1,869,562,725
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 6,879,990
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..... + \$ 17,774 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..... - \$ 120,967 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..... \$ -103,193 E. Add Line 31 to 32D.	\$ 6,776,797
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,851,495,118
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3660 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ 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..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ 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..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ 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..... \$ <u>0</u> 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..... \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	 \$ <u>0.0000</u> /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ 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..... \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.0000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	 \$ <u>0.0000</u> /\$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..... \$ <u>0</u> 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..... \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ <u>0.0000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.3660</u> /\$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..... \$ <u>2,422,856</u> B. Divide Line 41A by Line 33 and multiply by \$100..... \$ <u>0.1308</u> /\$100 C. Add Line 41B to Line 40.	 \$ <u>0.4968</u> /\$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.	 \$ <u>0.5141</u> /\$100

²⁸ Tex. Tax Code §26.0442²⁹ 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 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.0000 /\$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.³¹ Enter debt amount \$ 278,575 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. \$ 278,575	\$ 278,575
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 28,358
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 250,217
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³³ 100 % B. Enter the prior year actual collection rate..... 98 % C. Enter the 2023 actual collection rate. 99 % D. Enter the 2022 actual collection rate. 99 % 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%.³⁴ 100 %	100 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 250,217
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,888,373,898.00
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.0132 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.5273 /\$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.	\$ 0.0000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-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.	\$ <u>N/A</u> /\$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.	\$ <u>0</u>
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.	\$ <u>2,404,373</u>
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,888,373,898</u>
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ <u>0.1273</u> /\$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> .	\$ <u>0.3798</u> /\$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.	\$ <u>0.0000</u> /\$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> .	\$ <u>0.5273</u> /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ <u>0.4000</u> /\$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	\$ <u>0</u>
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,888,373,898</u>
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ <u>0.0000</u> /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

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 D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.4000 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

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 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.3829 /\$100 \$ 0.0000 /\$100 \$ 0.3829 /\$100 \$ 0.3829 /\$100 \$ 0.0000 /\$100 \$ 1,840,028,205.00 \$ 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 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.3872 /\$100 \$ 0.0000 /\$100 \$ 0.3872 /\$100 \$ 0.3872 /\$100 \$ 0.0000 /\$100 \$ 1,719,773.002 \$ 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 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.3958 /\$100 \$ 0.0000 /\$100 \$ 0.3958 /\$100 \$ 0.3958 /\$100 \$ 0.0000 /\$100 \$ 1,829,810,329 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0.0000 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 /\$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)	\$ 0.4000 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸ 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.⁴⁹

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> .	\$ 0.3660 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,888,373,898
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0264 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0132 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.4056 /\$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.⁵⁰

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> .	\$ 0.3829 /\$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 <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 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.	\$ 0.3829 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,831,724,983
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,851,495,118
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.0000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

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).	\$ 0.4000 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3798 /\$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: 56

Voter-approval tax rate. \$ 0.4000 /\$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: 59

De minimis rate. \$ 0.4056 /\$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 Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here**

Jason M. King

Printed Name of Taxing Unit Representative

**sign
here**

Jason M. King

Taxing Unit Representative

Digitally signed by Jason M. King
Date: 2025.08.05 17:10:23 -0500

08/05/2025

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)