

2025 CERTIFIED TOTALS

CBY - CITY OF BYNUM

Property Count: 154

Grand Totals

7/23/2026

10:55:32AM

Land		Value			
Homesite:		450,480			
Non Homesite:		725,310			
Ag Market:		130,220			
Timber Market:		0	Total Land	(+)	1,306,010
Improvement		Value			
Homesite:		8,226,250			
Non Homesite:		16,379,820	Total Improvements	(+)	24,606,070
Non Real		Count	Value		
Personal Property:	12		227,270		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					227,270
					26,139,350
Ag	Non Exempt	Exempt			
Total Productivity Market:	130,220	0			
Ag Use:	2,310	0	Productivity Loss	(-)	127,910
Timber Use:	0	0	Appraised Value	=	26,011,440
Productivity Loss:	127,910	0			
			Homestead Cap	(-)	1,251,178
			23.231 Cap	(-)	210,685
			Assessed Value	=	24,549,577
			Total Exemptions Amount (Breakdown on Next Page)	(-)	13,854,395
			Net Taxable	=	10,695,182

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

18,684.48 = 10,695,182 * (0.174700 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 154

CBY - CITY OF BYNUM

Grand Totals

7/23/2026

10:55:50AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
DV4S	2	0	12,000	12,000
DVHS	2	0	279,705	279,705
EX-XV	9	0	13,462,720	13,462,720
EX366	4	0	2,080	2,080
SO	2	85,890	0	85,890
Totals		85,890	13,768,505	13,854,395

2025 CERTIFIED TOTALS

Property Count: 154

CBY - CITY OF BYNUM
Effective Rate Assumption

7/23/2026 10:55:50AM

New Value

TOTAL NEW VALUE MARKET:	\$53,368
TOTAL NEW VALUE TAXABLE:	\$53,368

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	1	2024 Market Value	\$80
ABSOLUTE EXEMPTIONS VALUE LOSS				\$80
Exemption	Description	Count	Exemption Amount	
DVHS	Disabled Veteran Homestead	1		\$102,549
PARTIAL EXEMPTIONS VALUE LOSS				\$102,549
NEW EXEMPTIONS VALUE LOSS				\$102,629

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$102,629

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
63	\$135,190	\$19,811	\$115,379

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
63	\$135,190	\$19,811	\$115,379

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
63	\$130,920	\$15,341	\$115,579

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
63	\$130,920	\$15,341	\$115,579

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
-------------------------------	--------------------	------------------

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

2026 CERTIFIED TOTALS

Property Count: 157

CBY - CITY OF BYNUM

Grand Totals

7/21/2026

2:19:57PM

Land		Value			
Homesite:		427,840			
Non Homesite:		746,150			
Ag Market:		130,220			
Timber Market:		0	Total Land	(+)	1,304,210
Improvement		Value			
Homesite:		8,142,940			
Non Homesite:		16,729,130	Total Improvements	(+)	24,872,070
Non Real		Count	Value		
Personal Property:	13		252,060		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	252,060
					26,428,340
Ag	Non Exempt	Exempt			
Total Productivity Market:	130,220	0			
Ag Use:	2,310	0	Productivity Loss	(-)	127,910
Timber Use:	0	0	Appraised Value	=	26,300,430
Productivity Loss:	127,910	0			
			Homestead Cap	(-)	762,344
			23.231 Cap	(-)	84,604
			Assessed Value	=	25,453,482
			Total Exemptions Amount	(-)	14,336,584
			(Breakdown on Next Page)		
			Net Taxable	=	11,116,898

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 19,421.22 = 11,116,898 * (0.174700 / 100)

Certified Estimate of Market Value: 26,428,340
 Certified Estimate of Taxable Value: 11,116,898

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

HILL County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 157

CBY - CITY OF BYNUM

Grand Totals

7/21/2026

2:20:14PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	7	0	241,450	241,450
145D	6	0	10,610	10,610
DV4	1	0	0	0
DV4S	2	0	12,000	12,000
DVHS	2	0	529,740	529,740
EX-XV	9	0	13,505,344	13,505,344
SO	1	37,440	0	37,440
Totals		37,440	14,299,144	14,336,584

2026 CERTIFIED TOTALS

Property Count: 157

CBY - CITY OF BYNUM

Grand Totals

7/21/2026

2:20:14PM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	95	31.4051	\$309,160	\$11,628,240	\$10,244,438
C1	VACANT LOTS AND LAND TRACTS	26	7.4928	\$0	\$143,510	\$113,870
D1	QUALIFIED OPEN-SPACE LAND	5	7.6747	\$0	\$130,220	\$2,310
F1	COMMERCIAL REAL PROPERTY	4	0.7464	\$0	\$199,040	\$199,040
F2	INDUSTRIAL AND MANUFACTURIN	4	4.9200	\$0	\$340,270	\$340,270
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$97,610	\$0
J4	TELEPHONE COMPANY (INCLUDI	3	0.1578	\$0	\$85,100	\$54,120
L1	COMMERCIAL PERSONAL PROPE	9		\$0	\$114,120	\$0
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$9,350	\$0
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$162,850	\$162,850
X	TOTALLY EXEMPT PROPERTY	9	11.9006	\$0	\$13,518,030	\$0
Totals			64.2974	\$309,160	\$26,428,340	\$11,116,898

2026 CERTIFIED TOTALS

Property Count: 157

CBY - CITY OF BYNUM
Effective Rate Assumption

7/21/2026

2:20:14PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$309,160
\$309,160**New Exemptions**

Exemption	Description	Count
-----------	-------------	-------

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	4	\$112,860
145D	11.145 (d) Multiple Situs, Leases	6	\$10,610
PARTIAL EXEMPTIONS VALUE LOSS		10	\$123,470
NEW EXEMPTIONS VALUE LOSS			\$123,470

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$123,470

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
62	\$135,612	\$12,296	\$123,316

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
62	\$135,612	\$12,296	\$123,316

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
62	\$132,130	\$5,455	\$126,675

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
62	\$132,130	\$5,455	\$126,675

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
-------------------------------	--------------------	------------------

2026 CERTIFIED TOTALS**CBY - CITY OF BYNUM
Uncontested Value**

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------



Chief Appraiser
Mike McKibben

Hill County Appraisal District

1407 Abbott Ave. • P.O. Box 416 • Hillsboro, Texas 76645
Phone: (254) 582-2508 • www.hillcad.org • Email: head@hillcad.org

CERTIFICATION OF 2026 APPRAISAL ROLL FOR CITY OF BYNUM

I, Mike McKibben, Chief Appraiser for Hill County, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Hill County Appraisal District which lists property taxable by City of Bynum and constitutes the Appraisal Roll for City of Bynum.

Mike McKibben
CHIEF APPRAISER

July 21, 2026
DATE

Tax Collections Activity Report - Current/Delinquent

Entity: ALL
Year: ALL
Date Range: 07/01/2025 to 06/30/2026
Batch(es): ALL

Report Criteria

Entity CITY OF BYNUM

Current Year			Delinquent Years			All Years		
M&O			M&O			M&O		
I&S			I&S			I&S		
Taxes	17,453.15	0.00	Taxes	2,336.31	0.00	Taxes	19,789.46	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	162.13	0.00	Penalty	280.36	0.00	Penalty	442.49	0.00
Interest	53.96	0.00	Interest	628.39	0.00	Interest	682.35	0.00
Total Collected	17,669.24	0.00	Total Collected	3,245.06	0.00	Total Collected	20,914.30	0.00
Total Collected	17,669.24		Total Collected	3,245.06		Total Collected	20,914.30	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	322.20	0.00	Taxes	0.00	0.00	Taxes	322.20	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	322.20	0.00	Total Refunded:	0.00	0.00	Total Refunded:	322.20	0.00
Total Refunded:	322.20		Total Refunded:	0.00		Total Refunded:	322.20	
Taxes	17,130.95	0.00	Taxes	2,336.31	0.00	Taxes	19,467.26	0.00
Penalty	162.13	0.00	Penalty	280.36	0.00	Penalty	442.49	0.00
Interest	53.96	0.00	Interest	628.39	0.00	Interest	682.35	0.00
Total Disbursed:	17,347.04	0.00	Total Disbursed:	3,245.06	0.00	Total Disbursed:	20,592.10	0.00
Total Disbursed:	17,347.04		Total Disbursed:	3,245.06		Total Disbursed:	20,592.10	
Current Year			Delinquent Years			All Years		
Total Collected	17,669.24		Total Collected	3,245.06		Total Collected	20,914.30	
Attorney Fees	21.25		Attorney Fees	649.01		Attorney Fees	670.26	
Other Fees	0.00		Other Fees	0.00		Other Fees	0.00	
Overpayments	0.01		Overpayments	20,592.10		Overpayments	0.01	
Total Paid	17,690.50		Total Paid	0.01		Total Paid	21,584.57	
Underpayments	0.04		Underpayments	20,592.10		Underpayments	0.04	
Total Paid	17,690.50		Total Paid	20,592.10		Total Paid	21,584.57	
Attorney Fees	21.25		Attorney Fees	20,592.10		Attorney Fees	670.26	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	18,684.48		Refunds Paid - Attorney Fees	0.00	
Attorney Fee Disbursement Amount	21.25		Attorney Fee Disbursement Amount	110.21		Attorney Fee Disbursement Amount	670.26	

C 20,592.11
SL 18,684.48
Collection Rate
110.21%

NO debt

2025 CERTIFIED TOTALS

CBY - CITY OF BYNUM

Property Count: 154

Grand Totals

7/22/2026

10:15:59AM

Land		Value			
Homesite:		450,480			
Non Homesite:		725,310			
Ag Market:		130,220			
Timber Market:		0	Total Land	(+)	1,306,010
Improvement		Value			
Homesite:		8,226,250			
Non Homesite:		16,379,820	Total Improvements	(+)	24,606,070
Non Real		Count	Value		
Personal Property:	12		227,270		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					227,270
					26,139,350
Ag	Non Exempt		Exempt		
Total Productivity Market:	130,220		0		
Ag Use:	2,310		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	127,910		0		127,910
				Homestead Cap	(-)
				23.231 Cap	(-)
					1,251,178
				Assessed Value	=
					210,685
					24,549,577
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	13,854,395
				Net Taxable	=
					10,695,182

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

18,684.48 = 10,695,182 * (0.174700 / 100)

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 154

CBY - CITY OF BYNUM
Grand Totals

7/22/2026

10:16:03AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
DV4S	2	0	12,000	12,000
DVHS	2	0	279,705	279,705
EX-XV	9	0	13,462,720	13,462,720
EX366	4	0	2,080	2,080
SO	2	85,890	0	85,890
Totals		85,890	13,768,505	13,854,395

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 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 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	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. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate 96.21 % C. Enter the 2023 actual collection rate 94.35 % D. Enter the 2022 actual collection rate 96.75 % 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%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,788,831
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.1808 /\$100
D49.	Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(b), (h-1) and (h-2)



Chief Appraiser
Mike McKibben

Hill County Appraisal District

1407 Abbott Ave. • P.O. Box 416 • Hillsboro, Texas 76645
Phone: (254) 582-2508 • www.hillcad.org • Email: hcad@hillcad.org

CERTIFICATION OF THE 2026 ANTICIPATED COLLECTION RATE AND EXCESS DEBT COLLECTIONS FOR CITY OF BYNUM

Section 26.04(b) requires a taxing unit's collector to certify the anticipated collection rate as calculated under Subsections (h), (h-1), and (h-2) for the current year to the governing body. It goes on to say that if the collector certified an anticipated rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated rate amount in the preceding year.

Please find this information below.

I, Mike McKibben, Tax Assessor/Collector for CITY OF BYNUM, hereby certify the following:

2026 Anticipated Collection Rate: 100%

2026 Excess Debt Collections: \$0.00

Mike McKibben
CHIEF APPRAISER

July 22, 2026
DATE

Refunds Paid Report

City of Durham

HILL CAD TAX COLLECTIONS

Owner Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
1808492 YOUNGBLOOD LORI	2025	300017	34824	CBY	12/31/2025		22632	102.34	0.00	0.00	0.00	0.00	102.34
Totals For Batch: 25636 12272025KF Refund; Batch Date: 12/27/2025													
1064446 MCCURLIE SANDY D & DEBORAH L	2025	122652	19951	CBY	3/30/2026		22911	6.37	0.00	0.00	0.00	0.00	6.37
2336077 MOORE KHOURY & STEPHANIE	2025	100322	21361	CBY	3/31/2026		22926	34.33	0.00	0.00	0.00	0.00	34.33
Totals For Batch: 25874 03282026KF refunds; Batch Date: 03/28/2026													
2336077 MOORE KHOURY & STEPHANIE	2025	100322	21361	CBY	3/31/2026		22926	34.33	0.00	0.00	0.00	0.00	34.33
Totals For Batch: 25936 03312026KF; Batch Date: 03/31/2026													
2388941 FAULKNER BLAKE A & MYRANDA K	2025	102952	9767	CBY	5/1/2026		22991	179.16	0.00	0.00	0.00	0.00	179.16
Totals For Batch: 26023 04252026KF Refund; Batch Date: 04/25/2026													
Grand Totals:								322.20	0.00	0.00	0.00	0.00	322.20



Chief Appraiser
Mike McKibben

Hill County Appraisal District

1407 Abbott Ave. • P.O. Box 416 • Hillsboro, Texas 76645
Phone: (254) 582-2508 • www.hillcad.org • Email: hcad@hillcad.org

July 17, 2025

Please fax or e-mail (kfort@hillcad.org) back the following information needed to calculate the effective and rollback tax rates and complete the notices for your entity. Please do not leave any blanks. There are some items that will not be applicable to your city, so please put "NA" in those.

If you would like for me to publish the required notice, please also indicate the newspaper and edition(s).

The notice has to be in the paper before September 1.

Feel free to call if you have any questions.

Kerri Fort

Entity Name City of Bynum

Will budget and rate be adopted at the same meeting? Yes
(Please list the meeting dates if you plan separate meetings)

City of Bynum, City Hall
Place of meeting: 106 Saylor St Bynum, TX 76631

Vote on Tax Rate

Date of meeting(s): September 9, 2026

Time of meeting(s): 6:00 PM

Amount of any unencumbered fund balances: (all funds not just tax funds)

Name of Fund Money Market IA \$ \$8071.07

Name of Fund TexPool Investment Acct \$ 10,046.92

Name of Fund _____ \$ _____

July 25, 2026

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues for the 2025/2026 budget year (or additional sales tax revenues, if applicable).

Name of Debt Fund	Principal	Interest	Other	Total
NA	NA	NA	NA	NA
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Any amounts to be paid from other sources (i.e. water and sewer account, unencumbered funds, etc.) NA

Newspaper: Hillsboro Reporter

Edition Date(s): Notice of Public Hearing _____ (seven days before first hearing)

Additional sales tax to reduce property taxes (if your city collected additional sales tax to reduce property taxes) NA

amount collected in preceding 4 quarters(July 2024-June 2025) \$ _____

amount spent \$ NA

Did you have any pollution control expenses that were certified through TCEQ, TIF funds, transferring functions, disaster funds, abatements that expired, annexation or deannexation?
NA

Website: https://bynum.myruralwater.com/
(special notice provisions required if you have website)

Name of person submitting information Crystal Pustejovsky

Phone Number: 940-442-8332

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF BYNUM

(254) 623-4400

Taxing Unit Name

Phone (area code and number)

106 SAYLOR ST, PO BOX 8, BYNUM, 76631

<https://bynum.myruralwater.com>

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

Taxing Unit's Website Address

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

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

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

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

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	\$ 9,683,811
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 9,683,811
4.	Prior year total adopted tax rate.	\$ 0.1937 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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.	\$ 9,683,811
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: \$ 80 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 0 C. Value loss. Add A and B.⁶	\$ 80
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.	\$ 80
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.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 9,683,731
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 18,757
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 18,757
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: \$ 10,788,831 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 10,788,831

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	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 10,788,831
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 53,368
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 53,368
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 10,735,463
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.1747 /\$100
27.	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. ²¹	\$ 0.0000 /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.1937 /\$100
29.	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> .	\$ 9,683,811

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 §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 18,757
31.	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..... + \$ 0	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0..... +/- \$ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0	
	E. Add Line 30 to 31D.	\$ 18,757
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,735,463
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1747 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	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 32 and multiply by \$100..... \$ 0.0000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	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 32 and multiply by \$100..... \$ 0.0000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²³ [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	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, 2022 and ending on June 30, 2023. \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	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 32 and multiply by \$100. \$ 0.0000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.1747 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0	
	B. Divide Line 40A by Line 32 and multiply by \$100. \$ 0.0000 /\$100	
	C. Add Line 40B to Line 39.	\$ 0.1747 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.1808 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 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 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	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. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate 96.21 % C. Enter the 2023 actual collection rate 94.35 % D. Enter the 2022 actual collection rate 96.75 % 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%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,788,831
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.1808 /\$100
D49.	Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	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.	\$ 0.0000 /\$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
51.	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. ³² 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.	\$ _____
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$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
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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 67) B. Unused increment rate (Line 66) 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	\$ 0.1948 /\$100 \$ 0.0114 /\$100 \$ 0.1834 /\$100 \$ 0.1937 /\$100 \$ -0.0103 /\$100 \$ 9,873,429 \$ 0
64.	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	\$ 0.2066 /\$100 \$ 0.0059 /\$100 \$ 0.2007 /\$100 \$ 0.1937 /\$100 \$ 0.0070 /\$100 \$ 8,638,731 \$ 604
65.	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	\$ 0.2057 /\$100 \$ 0.0194 /\$100 \$ 0.1863 /\$100 \$ 0.1999 /\$100 \$ -0.0136 /\$100 \$ 8,207,190 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 604.0000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0055 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.1863 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.1747
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,788,831
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 4.6344 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 4.8091 /\$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.⁴⁶

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.⁴⁹

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. 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. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.1747 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.1863 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 4.8091 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵²

print
here

Kristi Hill

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

07/29/2025

Date

⁵² Tex. Tax Code §526.04(c-2) and (d-2)

Date submitted: 07/29/2025