2025 CERTIFIED TOTALS

CHI - CITY OF HILLSBORO
Grand Totals

Property Count: 5,313

7/23/2026 10:55:32AM

Land		Value
Homesite:		27,560,200
Non Homesite:		124,269,084
Ag Market:		34,181,344
Timber Market:		0

Improvement		Value
Homesite:		253,585,910
Non Homesite:		722,826,430

Non Real	Count	Value
Personal Property:	576	298,852,220
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	34,181,344	0
Ag Use:	289,987	0
Timber Use:	0	0
Productivity Loss:	33,891,357	0

Total Land	(+)	186,010,628
Total Improvements	(+)	976,412,340
Total Non Real	(+)	298,852,220
Market Value	=	1,461,275,188
Productivity Loss	(-)	33,891,357
Appraised Value	=	1,427,383,831
Homestead Cap	(-)	20,229,283
23.231 Cap	(-)	13,555,999
Assessed Value	=	1,393,598,549
Total Exemptions Amount (Breakdown on Next Page)	(-)	471,616,869
Net Taxable	=	921,981,680

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	4,038,187	3,942,187	22,804.39	22,804.39	33
OV65	103,806,360	92,716,561	452,034.02	458,714.59	631
Total	107,844,547	96,658,748	474,838.41	481,518.98	664
Tax Rate	0.8024000				

Freeze Taxable	(-)	96,658,748
Freeze Adjusted Taxable	=	825,322,932

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
7,097,229.62 = 825,322,932 * (0.8024000 / 100) + 474,838.41

Tif Zone Code	Tax Increment Loss
TIRZ1 40%	26,287,632 x40%
TIRZ2 100%	673,316

10,515,052
+ 673,316
11,188,368

Tax Increment Finance Value: 26,960,948
Tax Increment Finance Levy: 216,334.65

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	18	124,811,951	0	124,811,951
CCF	1	169,122	0	169,122
DP	35	102,000	0	102,000
DV1	4	0	20,000	20,000
DV3	5	0	50,000	50,000
DV4	52	0	433,900	433,900
DV4S	10	0	60,000	60,000
DVHS	30	0	6,035,033	6,035,033
DVHSS	8	0	1,733,984	1,733,984
EX-XG	1	0	407,190	407,190
EX-XI	2	0	1,635,650	1,635,650
EX-XR	3	0	153,840	153,840
EX-XV	242	0	312,728,035	312,728,035
EX-XV (Prorated)	11	0	576,797	576,797
EX366	67	0	72,420	72,420
FR	5	14,970,147	0	14,970,147
OV65	650	6,161,970	0	6,161,970
OV65S	27	250,000	0	250,000
PC	3	487,650	0	487,650
SO	19	757,180	0	757,180
	Totals	**147,710,020**	**323,906,849**	**471,616,869**

New Value

TOTAL NEW VALUE MARKET:	$29,732,345
TOTAL NEW VALUE TAXABLE:	$20,364,352

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	4	2024 Market Value	$175,590
EX366	HOUSE BILL 366	13	2024 Market Value	$25,630
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$201,220**

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	2	$6,000
DV4	Disabled Veterans 70% - 100%	7	$60,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	$0
DVHS	Disabled Veteran Homestead	6	$756,600
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	$144,527
OV65	OVER 65	50	$470,000
	PARTIAL EXEMPTIONS VALUE LOSS	**68**	**$1,437,127**
	NEW EXEMPTIONS VALUE LOSS		**$1,638,347**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$1,638,347**

New Ag / Timber Exemptions

2024 Market Value	$18,790	Count: 2
2025 Ag/Timber Use	$80	
NEW AG / TIMBER VALUE LOSS	**$18,710**	

New Annexations

Count	Market Value	Taxable Value
162	$706,690	$488,560

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,556	$180,127	$12,992	$167,135

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,551	$180,081	$12,956	$167,125

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,556	$166,275	$3,988	$162,287

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,551	$165,060	$3,987	$161,073

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

CHI - CITY OF HILLSBORO

Grand Totals

Land		Value			
Homesite:		28,909,290			
Non Homesite:		128,898,679			
Ag Market:		34,301,454			
Timber Market:		0	**Total Land**	(+)	192,109,423
Improvement		**Value**			
Homesite:		257,414,840			
Non Homesite:		744,514,440	**Total Improvements**	(+)	1,001,929,280
Non Real	**Count**	**Value**			
Personal Property:	580	329,211,880			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	329,211,880
			Market Value	=	1,523,250,583
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	34,301,454	0			
Ag Use:	294,447	0	**Productivity Loss**	(-)	34,007,007
Timber Use:	0	0	**Appraised Value**	=	1,489,243,576
Productivity Loss:	34,007,007	0			
			Homestead Cap	(-)	14,018,182
			23.231 Cap	(-)	8,120,807
			Assessed Value	=	1,467,104,587
			Total Exemptions Amount (Breakdown on Next Page)	(-)	513,579,759
			Net Taxable	=	953,524,828

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,732,150	3,654,150	21,253.99	21,256.23	27			
OV65	113,134,276	101,454,197	492,290.56	497,627.96	647			
Total	116,866,426	105,108,347	513,544.55	518,884.19	674	**Freeze Taxable**	(-)	105,108,347
Tax Rate	0.8024000							

105,129,228

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	102,990	59,930	39,049	20,881	1			
Total	102,990	59,930	39,049	20,881	1	**Transfer Adjustment**	(-)	20,881

Freeze Adjusted Taxable = 848,395,600

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
7,321,070.84 = 848,395,600 * (0.8024000 / 100) + 513,544.55

Certified Estimate of Market Value:	1,523,250,583
Certified Estimate of Taxable Value:	953,524,828

Tif Zone Code	Tax Increment Loss
TIRZ1	29,192,296
TIRZ2	922,086

Tax Increment Finance Value:	30,114,382
Tax Increment Finance Levy:	241,637.80

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	487	0	23,881,089	23,881,089
145D	77	0	2,078,350	2,078,350
145D1	9	0	423,970	423,970
AB	16	134,378,583	0	134,378,583
DP	30	85,500	0	85,500
DV1	5	0	25,000	25,000
DV3	4	0	40,000	40,000
DV4	51	0	397,900	397,900
DV4S	12	0	72,000	72,000
DVHS	29	0	7,202,226	7,202,226
DVHSS	11	0	1,951,542	1,951,542
EX-XG	1	0	429,530	429,530
EX-XI	2	0	1,635,650	1,635,650
EX-XR	3	0	153,840	153,840
EX-XV	235	0	319,447,579	319,447,579
EX-XV (Prorated)	9	0	199,362	199,362
FR	4	13,615,951	0	13,615,951
OV65	649	6,112,667	0	6,112,667
OV65S	23	230,000	0	230,000
PC	2	464,940	0	464,940
SO	19	754,080	0	754,080
	Totals	**155,641,721**	**357,938,038**	**513,579,759**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,730	741.5801	$8,386,380	$421,556,630	$388,207,128
B	MULTIFAMILY RESIDENCE	48	34.1327	$0	$19,961,660	$19,955,946
C1	VACANT LOTS AND LAND TRACTS	1,072	390.5531	$0	$16,162,477	$14,720,546
D1	QUALIFIED OPEN-SPACE LAND	94	1,804.3256	$0	$34,301,454	$295,592
D2	IMPROVEMENTS ON QUALIFIED OP	11		$0	$299,890	$298,745
E	RURAL LAND, NON QUALIFIED OPE	44	569.1534	$0	$9,078,840	$8,965,424
F1	COMMERCIAL REAL PROPERTY	438	743.7725	$9,138,580	$251,919,012	$249,999,079
F2	INDUSTRIAL AND MANUFACTURIN	28	285.0462	$255,040	$112,977,580	$54,326,991
J2	GAS DISTRIBUTION SYSTEM	9	0.5542	$0	$7,990,460	$7,865,460
J3	ELECTRIC COMPANY (INCLUDING C	8	34.6900	$0	$18,064,100	$17,843,880
J4	TELEPHONE COMPANY (INCLUDI	16	0.7893	$0	$2,024,570	$1,148,490
J5	RAILROAD	4		$0	$5,059,690	$4,934,691
J6	PIPELAND COMPANY	7		$0	$135,540	$0
J7	CABLE TELEVISION COMPANY	1		$0	$1,013,520	$888,520
L1	COMMERCIAL PERSONAL PROPE	498		$3,060	$82,050,090	$59,866,326
L2	INDUSTRIAL AND MANUFACTURIN	41		$0	$206,199,480	$114,176,399
M1	TANGIBLE OTHER PERSONAL, MOB	36		$164,430	$1,018,750	$922,672
O	RESIDENTIAL INVENTORY	23	4.6215	$756,150	$1,358,060	$1,312,060
S	SPECIAL INVENTORY TAX	9		$0	$8,397,370	$7,796,879
X	TOTALLY EXEMPT PROPERTY	250	1,339.0217	$0	$323,681,410	$0
		Totals	5,948.2403	$18,703,640	$1,523,250,583	$953,524,828

New Value

TOTAL NEW VALUE MARKET:	$18,703,640
TOTAL NEW VALUE TAXABLE:	$18,643,890

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$130,210
	ABSOLUTE EXEMPTIONS VALUE LOSS			$130,210

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	433	$21,501,710
145D	11.145 (d) Multiple Situs, Leases	77	$2,078,350
145D1	11.145 (d-1) Multiple Situs, Consignment	9	$423,970
DP	DISABILITY	3	$7,500
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV4	Disabled Veterans 70% - 100%	3	$12,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	$0
DVHS	Disabled Veteran Homestead	2	$437,068
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	$321,210
OV65	OVER 65	25	$215,000
	PARTIAL EXEMPTIONS VALUE LOSS	557	$25,001,808
	NEW EXEMPTIONS VALUE LOSS		$25,132,018

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$25,132,018**

New Ag / Timber Exemptions

2025 Market Value	$17,909	Count: 2
2026 Ag/Timber Use	$280	
NEW AG / TIMBER VALUE LOSS	$17,629	

New Annexations

Count	Market Value	Taxable Value
2	$275,970	$34,498

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,539	$185,440	$9,104	$176,336

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,534	$185,413	$9,074	$176,339

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,539	$171,420	$0	$171,420

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,534	$171,335	$0	$171,335

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

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

Chief Appraiser
Mike McKibben

CERTIFICATION OF 2026 APPRAISAL ROLL
FOR CITY OF HILLSBORO

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 Hillsboro and constitutes the Appraisal Roll for City of Hillsboro.

Mike McKibben
CHIEF APPRAISER

July 21, 2026
DATE

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

City of Hillsboro
Taxing Unit Name

254-582-3271
Phone Number *(area code and number)*

214 E Elm St Hillsboro, TX 76645
Taxing Unit's Address, City, State, ZIP Code

www.hillsborotx.org
Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 2

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://hillcad.org/tnt-data/

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value that will be included on Form 50-856, Line 24.[3]
*TIRZ1	9,053,122
*TIRZ2	819,816
* SEE PAGE 2	
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	9,872,938

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

Tax Increment Finance Report

8/5/2026

Year: 2026

Entity	Entity Name	TIF Zone		Original TIF Value	Current Taxable Value	Increment Value
CHI	CITY OF HILLSBORO	TIRZ1		16,072,016	45,263,142	29,192,296
		TIRZ2		2,658,672	2,799,190	922,086
			Total	**18,730,688**	**48,062,332**	**30,114,382**

TIRZ1 29,192,296
New for 26' -6,559,490
22,632,806
x 40%
9,053,123

TIRZ2 922,086
New for 26' -102,270
819,816 at 100%

9053123
+ 819,816
9,872,939

CORRECTION OF APPRAISAL RECORDS
HILL COUNTY

TAX ROLL YEAR(S): 2025		PROPERTY ID#: 148337	
ISD: Hillsboro	☐ESD #1	☑Hill College	☐Hill College Grandview
CITY: Hillsboro	☐ESD #2	☐Tehuacana WID	☐Hill College Rio Vista

PROPERTY DESCRIPTION: Valley View #5 Blk 1 LT 1 2.00 AC

Geo# 11622-01005-00010-001000

ASSESSED OWNER: Shanta Dyaramji LLC

CURRENT OWNER:

Address: 1515 Old Brandon Rd

City/State/Zip: Hillsboro, TX 76645

CERTIFIED VALUE		REVISED VALUE	
Market Value	1,278,210	Market Value	1,150,000
Land	558,990	Land	558,990
Imps	719,220	Imps	591,010
Personal Property		Personal Property	
Ag Land	Non-Ag Land 558,990	Ag Land	Non-Ag Land 558,990
TOTAL Taxable Value	1,278,210	TOTAL Taxable Value	1,150,000

EXPLANATION OF CHANGES: 41A.09(c)(3) - Value per arbitration

I hereby certify the above changes to be true and correct to the best of my knowledge.

Julia Scott

For Mike McKibben, Chief Appraiser

Date: 11-26-25

	Date	Initial
Prepared	11/13/2025	JM
Reviewed	11/13/25	KF
Data Entry	11/13/2025	JM
Copied Scanned	12/1/25	DM

Supp# 9 Yr '25 Supp# ____ Yr ____

Supp# ____ Yr ____ Supp# ____ Yr ____

Supp# ____ Yr ____ Supp# ____ Yr ____

CORRECTION OF APPRAISAL RECORDS
HILL COUNTY

TAX ROLL YEAR(S): 2025	PROPERTY ID#: 391977

ISD: Hillsboro ☐ESD #1 ☑Hill College ☐Hill College Grandview

CITY: Hillsboro ☐ESD #2 ☐Tehuacana WID ☐Hill College Rio Vista

PROPERTY DESCRIPTION: Hillsboro-WM Addn Blk 1 LT 3 4.54 AC

Geo# 11608-12020-00010-003000

ASSESSED OWNER: Hills Plaza LLC

CURRENT OWNER:

Address: 817 Burgess Ln

City/State/Zip: Murphy, TX 75094-3336

CERTIFIED VALUE	REVISED VALUE
Market Value 3,649,110	Market Value 3,249,290
Land 872,690	Land 872,690
Imps 2,776,420	Imps 2,376,600
Personal Property	Personal Property
Ag Land ____ Non-Ag Land 872,690	Ag Land ____ Non-Ag Land 872,690
TOTAL Taxable Value 3,649,110	TOTAL Taxable Value 3,249,290

EXPLANATION OF CHANGES: 41A.09(c)(3) - Value per Arbitration

I hereby certify the above changes to be true and correct to the best of my knowledge.

Julia Scott

For Mike McKibben, Chief Appraiser

Date: 12-29-25

	Date	Initial
Prepared	12/12/2025	gw
Reviewed	12/12/25	VF
Data Entry	12/12/2025	gw
Copied	12/30/25	GM
Scanned		

Supp# 10 Yr '25 Supp#____ Yr____

Supp#____ Yr____ Supp#____ Yr____

Supp#____ Yr____ Supp#____ Yr____

CORRECTION OF APPRAISAL RECORDS
HILL COUNTY

TAX ROLL YEAR(S): 2025	PROPERTY ID#: 238664

ISD: Hillsboro ☐ESD #1 ☑Hill College ☐Hill College Grandview

CITY: Hillsboro ☐ESD #2 ☐Tehuacana WID ☐Hill College Rio Vista

PROPERTY DESCRIPTION: Wal-Mart #211

Geo# 31623-00600-00000-001000

ASSESSED OWNER: Wal-Mart Stores Texas LP

CURRENT OWNER: Property Tax Dept

Address: PO Box 8050 MS 0555

City/State/Zip: Bentonville, AR 72716-8050

CERTIFIED VALUE		REVISED VALUE	
Market Value		Market Value	
Land		Land	
Imps		Imps	
Personal Property	4,747,030	Personal Property	4,420,220
Ag Land ____ Non-Ag Land		Ag Land ____ Non-Ag Land	
TOTAL Taxable Value		TOTAL Taxable Value	

EXPLANATION OF CHANGES: 42.41 - Value per Agreed Final Judgment

Cause No. CV424-25DC

Refunds are to be mailed to: Popp Hutcheson PLLC

1301 S Mopac, Suite 430

Austin, TX 78746

I hereby certify the above changes to be true and correct to the best of my knowledge.

Julia Scott

For Mike McKibben, Chief Appraiser

Date: 7-17-26

	Date	Initial
Prepared	06/16/2026	JM
Reviewed	6/23/26	KF
Data Entry	06/16/2026	JM
Copied	7/17/26	DMJ
Scanned		

Supp# 17 Yr '25 Supp#____ Yr____

Supp#____ Yr____ Supp#____ Yr____

Supp#____ Yr____ Supp#____ Yr____

Refunds Paid Report

City of Hillsboro

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2387598	BUC-EES HILLSBORO LLC	2024 HB	113209	3855	CHI	10/31/2025	21,553.76 / 4177.19	Applied to 2025 taxes	25,730.95	0.00	0.00	0.00	0.00	25,730.95
2313889	GARRISON JAMES & GRACE	2023 LHS	114318	10828	CHI	10/31/2025	67.35 / 13.29	applied to 2025 taxes	80.64	0.00	0.00	0.00	0.00	80.64
2313889	GARRISON JAMES & GRACE	2024	114318	10914	CHI	10/31/2025	95.16 / 18.44	applied to 2025 taxes	113.60	0.00	0.00	0.00	0.00	113.60
2396585	II TRILLION PROPERTIES LLC	2025	104822	15153	CHI	10/23/2025			-27.98	0.00	0.00	0.00	0.00	-27.98
2396585	II TRILLION PROPERTIES LLC	2025	104822	15153	CHI	10/23/2025		22511	27.98	0.00	0.00	0.00	0.00	27.98
2396585	II TRILLION PROPERTIES LLC	2025	104822	15153	CHI	10/23/2025		1	27.98	0.00	0.00	0.00	0.00	27.98
1069221	SALVADOR PEDRO	2023 LHS	100803	26475	CHI	10/31/2025	73.39 / 14.48	applied to 2025 taxes	87.87	20.23	21.63	0.00	0.00	129.73
1069221	SALVADOR PEDRO	2024	100803	26600	CHI	10/31/2025	56.96 / 11.03	applied to 2025 taxes	67.99	14.27	16.45	0.00	0.00	98.71
2390050	SLONE DEBORAH G	2025	452423	28267	CHI	10/23/2025		22510	47.69	0.00	0.00	0.00	0.00	47.69
	Totals For Batch: 25381 10262025KFrefunds; Batch Date: 10/26/2025								26,156.72	34.50	38.08	0.00	0.00	26,229.30

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2335388	CLIFF STREET APARTMENTS LLC	2025	112950	5978	CHI	12/2/2025		22574	33.58	0.00	0.00	0.00	0.00	33.58
2335388	CLIFF STREET APARTMENTS LLC	2025	113462	5979	CHI	12/2/2025		22574	658.81	0.00	0.00	0.00	0.00	658.81
2335388	CLIFF STREET APARTMENTS LLC	2025	112749	5977	CHI	12/2/2025		22574	425.42	0.00	0.00	0.00	0.00	425.42
2335388	CLIFF STREET APARTMENTS LLC	2025	112746	5976	CHI	12/2/2025		22574	1,211.45	0.00	0.00	0.00	0.00	1,211.45
1804918	COBB LEON M & EMMA M	2025	112690	6029	CHI	12/3/2025		22579	80.24	0.00	0.00	0.00	0.00	80.24
2331753	JGJM 10 LLC	2025	145407	15748	CHI	12/2/2025		22574	1,138.95	0.00	0.00	0.00	0.00	1,138.95
2388702	JGJM 12 LLC	2025	113982	15750	CHI	12/2/2025		22574	487.62	0.00	0.00	0.00	0.00	487.62
2388702	JGJM 12 LLC	2025	114004	15751	CHI	12/2/2025		22574	894.61	0.00	0.00	0.00	0.00	894.61
2388702	JGJM 12 LLC	2025	113968	15749	CHI	12/2/2025		22574	679.43	0.00	0.00	0.00	0.00	679.43
1804066	WALMART REAL ESTATE BUSINESS TRUST	2022	155140	65905	CHI	12/5/2025			-1,693.19	0.00	0.00	0.00	0.00	-1,693.19
1804066	WALMART REAL ESTATE BUSINESS TRUST	2022 HB	155140	65905	CHI	12/5/2025	1372.36 / 320.83	apply refund to 2025 taxes	1,693.19	0.00	0.00	0.00	0.00	1,693.19
1804066	WALMART REAL ESTATE BUSINESS TRUST	2022	155140	65905	CHI	12/4/2025		22590	~~1,693.19~~	0.00	0.00	0.00	0.00	1,693.19
1804066	WALMART REAL ESTATE BUSINESS TRUST	2023	155140	32289	CHI	12/4/2025	569.44 / 112.37	22590	681.81	0.00	0.00	0.00	0.00	681.81
1804066	WALMART REAL ESTATE BUSINESS TRUST	2023	155140	32289	CHI	12/5/2025		apply refund to 2025 taxes	681.81	0.00	0.00	0.00	0.00	681.81
1804066	WALMART REAL ESTATE BUSINESS TRUST	2023	155140	32289	CHI	12/5/2025			-681.81	0.00	0.00	0.00	0.00	-681.81
1804066	WALMART REAL ESTATE BUSINESS TRUST	2024	155140	32648	CHI	12/5/2025		apply refund to 2025 taxes	770.60	0.00	0.00	0.00	0.00	770.60
1804066	WALMART REAL ESTATE BUSINESS TRUST	2024	155140	32648	CHI	12/5/2025			-770.60	0.00	0.00	0.00	0.00	-770.60
1804066	WALMART REAL ESTATE BUSINESS TRUST	2024	155140	32648	CHI	12/4/2025	645.50 / 125.10	22590	770.60	0.00	0.00	0.00	0.00	770.60
	Totals For Batch: 25539 11302025KF refund; Batch Date: 11/30/2025								8,755.71	0.00	0.00	0.00	0.00	8,755.71

Refunds Paid Report

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
1804066	WALMART REAL ESTATE BUSINESS TRUST	2022	155140	65905	CHI	12/4/2025		22590	1,693.19	0.00	0.00	0.00	0.00	1,693.19
1804066	WALMART REAL ESTATE BUSINESS TRUST	2022	155140	65905	CHI	12/4/2025			-1,693.19	0.00	0.00	0.00	0.00	-1,693.19
1804066	WALMART REAL ESTATE BUSINESS TRUST	2023	155140	32289	CHI	12/4/2025		22590	681.81	0.00	0.00	0.00	0.00	681.81
1804066	WALMART REAL ESTATE BUSINESS TRUST	2023	155140	32289	CHI	12/4/2025			-681.81	0.00	0.00	0.00	0.00	-681.81
1804066	WALMART REAL ESTATE BUSINESS TRUST	2024	155140	32648	CHI	12/4/2025		22590	770.60	0.00	0.00	0.00	0.00	770.60
1804066	WALMART REAL ESTATE BUSINESS TRUST	2024	155140	32648	CHI	12/4/2025			-770.60	0.00	0.00	0.00	0.00	-770.60
	Totals For Batch: 25546 12042025KF; Batch Date: 12/04/2025								0.00	0.00	0.00	0.00	0.00	0.00

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2333314	ELIZONDO JOSE D	2022	396725	42743	CHI	1/7/2026			-24.19	-1.70	0.00	0.00	0.00	-25.89
2333314	ELIZONDO JOSE D	2022	396725	42743	CHI	1/5/2026		22660	24.19	1.70	0.00	0.00	0.00	25.89
2333851	LAMMERS STEPHANIE	2024 LHS	112168	17230	CHI	12/31/2025	64.55/12.51	22640	77.06	0.00	0.00	0.00	0.00	77.06
2333851	LAMMERS STEPHANIE	~~2025~~	112168	17350	CHI	12/31/2025		22640	338.47	0.00	0.00	0.00	0.00	338.47
2322226	MANCILLA SIMON M	2024 LHS	113380	18876	CHI	12/31/2025	64.55/12.51	applied to 2025 taxes	77.06	0.00	0.00	0.00	0.00	77.06
2389587	WARD HELEN M	2025	113831	33075	CHI	12/31/2025		22635	934.87	0.00	0.00	0.00	0.00	934.87
	Totals For Batch: 25636 12272025KFrefund; Batch Date: 12/27/2025								1,427.46	0.00	0.00	0.00	0.00	1,427.46

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2384138	ALBA GUSTAVO	2025	453710	486	CHI	2/5/2026		22749	91.38	0.00	0.00	0.00	0.00	91.38
2384138	ALBA GUSTAVO	2025	453710	486	CHI	2/9/2026			-91.38	0.00	0.00	0.00	0.00	-91.38
2384138	ALBA GUSTAVO	2025	111916	485	CHI	2/5/2026		22749	91.38	0.00	0.00	0.00	0.00	91.38
2384138	ALBA GUSTAVO	2025	111916	485	CHI	2/9/2026			-91.38	0.00	0.00	0.00	0.00	-91.38
2382786	AMAZON COM SERVICES LLC	2025	452603	808	CHI	2/9/2026			-20.67	0.00	0.00	0.00	0.00	-20.67
2382786	AMAZON COM SERVICES LLC	2025	452603	808	CHI	2/6/2026		22757	20.67	0.00	0.00	0.00	0.00	20.67
2324909	JONES RANDALL L & PAMELA W	2025	112693	16149	CHI	2/9/2026			-144.94	0.00	0.00	0.00	0.00	-144.94
2324909	JONES RANDALL L & PAMELA W	2025	112693	16149	CHI	2/6/2026		22759	144.94	0.00	0.00	0.00	0.00	144.94
2384318	KRAGT BRUCE & DONNA	2025	115055	17090	CHI	2/6/2026		22756	834.79	0.00	0.00	0.00	0.00	834.79
2394499	LAN SE LLC	2025	396716	17371	CHI	2/6/2026		22758	9,297.13	0.00	0.00	0.00	0.00	9,297.13
2394499	LAN SE LLC	2025	376230	17367	CHI	2/9/2026			-8,105.11	0.00	0.00	0.00	0.00	-8,105.11
2394499	LAN SE LLC	2025	393406	17369	CHI	2/9/2026			-11,379.25	0.00	0.00	0.00	0.00	-11,379.25
2394499	LAN SE LLC	2025	380440	17368	CHI	2/6/2026		22758	168.57	0.00	0.00	0.00	0.00	168.57
2394499	LAN SE LLC	2025	380440	17368	CHI	2/9/2026			-168.57	0.00	0.00	0.00	0.00	-168.57
2394499	LAN SE LLC	2025	396716	17371	CHI	2/9/2026			-9,297.13	0.00	0.00	0.00	0.00	-9,297.13
2394499	LAN SE LLC	2025	376230	17367	CHI	2/6/2026		22758	8,105.11	0.00	0.00	0.00	0.00	8,105.11
2394499	LAN SE LLC	2025	393406	17369	CHI	2/6/2026		22758	11,379.25	0.00	0.00	0.00	0.00	11,379.25
2394499	LAN SE LLC	2025	395742	17370	CHI	2/6/2026		22758	7,127.27	0.00	0.00	0.00	0.00	7,127.27
2394499	LAN SE LLC	2025	395742	17370	CHI	2/9/2026			-7,127.27	0.00	0.00	0.00	0.00	-7,127.27
2397097	MERCADO MARYCARMEN &	2025	114839	20532	CHI	2/6/2026		22756	75.50	0.00	0.00	0.00	0.00	75.50
2392466	TERRY GARRETT W & MARIA	2025	112383	30548	CHI	2/6/2026		22756	1,343.14	0.00	0.00	0.00	0.00	1,343.14
	Totals For Batch: 25664 01312026KF Refunds; Batch Date: 01/31/2026								2,253.43	0.00	0.00	0.00	0.00	2,253.43

Refunds Paid Report

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
1806628	ABNEY CONCRETE	2025	139197	194	CHI	2/19/2026		22843	393.99	0.00	0.00	0.00	0.00	393.99
1050047	ABNEY JOHN TIMOTHY	2025	113302	214	CHI	2/19/2026		22841	97.12	0.00	0.00	0.00	0.00	97.12
2384138	ALBA GUSTAVO	2025	453710	486	CHI	2/19/2026		22749	91.38	0.00	0.00	0.00	0.00	91.38
2384138	ALBA GUSTAVO	2025	111916	485	CHI	2/19/2026		22749	91.38	0.00	0.00	0.00	0.00	91.38
2328182	ALEJANDRO MARTIN	2025	112317	529	CHI	2/18/2026		22819	109.37	0.00	0.00	0.00	0.00	109.37
2382786	AMAZON COM SERVICES LLC	2025	452603	808	CHI	2/19/2026		applied to PID 454938	20.67	0.00	0.00	0.00	0.00	20.67
1808695	BRYANT BRAD S & MICHELLE M	2025	112731	3864	CHI	2/19/2026		22842	104.82	0.00	0.00	0.00	0.00	104.82
2387449	CHAVEZ JESUS & MARIA E P	2023	112907	5174	CHI	2/18/2026	27.41/5.41	22812	32.82	0.00	0.00	0.00	0.00	32.82
2387449	CHAVEZ JESUS & MARIA E P	2024	112907	5218	CHI	2/18/2026	26.27/5.09	22812	31.36	0.00	0.00	0.00	0.00	31.36
2387449	CHAVEZ JESUS & MARIA E P	2025	112907	5277	CHI	2/18/2026		22812	32.65	0.00	0.00	0.00	0.00	32.65
2339118	HEFFNER CHASE & JAMIE	2025	112048	13238	CHI	2/18/2026		22818	859.76	0.00	0.00	0.00	0.00	859.76
2324909	JONES RANDALL L & PAMELA W	2025	112693	16149	CHI	2/19/2026		22758	144.94	0.00	0.00	0.00	0.00	144.94
2328892	JOSEPH MCKIBBIN CORPORATION	2025	355252	16210	CHI	2/19/2026		22849	17.36	0.00	0.00	0.00	0.00	17.36
2331162	KAAV INC	2025	385604	16276	CHI	2/19/2026		22851	95.72	0.00	0.00	0.00	0.00	95.72
2319699	LIBRADO JOSE N & HERMELINDA LIBRADO	2025	113108	18010	CHI	2/18/2026		22815	31.56	0.00	0.00	0.00	0.00	31.56
2393336	MENDOZA JUAN &	2025	113109	20505	CHI	2/18/2026		22820	52.63	0.00	0.00	0.00	0.00	52.63
1071917	TILLMAN JOSEPHINE	1990	104604	27800	CHI	2/19/2026		22763	188.84	0.00	0.00	0.00	0.00	188.84
2337494	YANKIE CLAYTON C & ALESHA M	2025	112672	34709	CHI	2/19/2026		22838	454.42	0.00	0.00	0.00	0.00	454.42
	Totals For Batch: 25812 02212025KF refunds; Batch Date: 02/21/2026								2,850.79	0.00	0.00	0.00	0.00	2,850.79

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2338760	CASTILLEJA MARTIN	2025	113169	4913	CHI	3/30/2026		22922	570.38	0.00	0.00	0.00	0.00	570.38
2379435	JOHNSON VICTORIA E	2025	134317	15986	CHI	3/30/2026		22912	20.72	0.00	0.00	0.00	0.00	20.72
2390050	SLONE DEBORAH G	2025	452423	28267	CHI	3/9/2026		applied to pid 133227	312.61	0.00	0.00	0.00	0.00	312.61
2386038	SOLOMON LLC	2025	105515	28664	CHI	3/31/2026		22938	32.46	0.00	0.00	0.00	0.00	32.46
2310517	STERLING TRUST COMPANY	2023	134160	28821	CHI	3/30/2026		22918	134.52	0.00	0.00	0.00	0.00	134.52
	Totals For Batch: 25874 03282026KF refunds; Batch Date: 03/28/2026								1,070.69	0.00	0.00	0.00	0.00	1,070.69

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
1809194	AARON'S LLC	2020	355438	66	CHI	5/1/2026	1301.64/320.43	23007	1,622.07	0.00	0.00	0.00	0.00	1,622.07
1809194	AARON'S LLC	2024	355438	109	CHI	5/1/2026	1389.24/269.24	23007	1,658.48	0.00	0.00	0.00	0.00	1,658.48
2385892	ANTHONY RUBY L 2007 IRREVOCABLE TRUST	2025	450688	1001	CHI	5/1/2026		applied to pid 107604	9.38	0.85	0.00	0.00	0.00	10.23
2380389	COLLINS VIVIAN A	2025	113541	6222	CHI	5/1/2026		22996	24.07	0.00	0.00	0.00	0.00	24.07
2397198	VAUGHAN DOUGLAS C (L/E)	2025	114857	32337	CHI	5/1/2026		22998	80.24	0.00	0.00	0.00	0.00	80.24
	Totals For Batch: 26023 04252026KF Refund; Batch Date: 04/25/2026								3,394.24	0.85	0.00	0.00	0.00	3,395.09

Refunds Paid Report

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2314135	BOSQUEZ VANESSA	2024	114816	3105	CHI	5/12/2026	24:24|4.70	23059	28.94	0.00	0.00	0.00	0.00	28.94
2393631	SELMON SHIRLEY	2025	143445	27709	CHI	5/12/2026		23069	3,182.40	0.00	0.00	0.00	0.00	3,182.40
2328666	SIZEMORE CHESTER	2025	112675	28211	CHI	6/2/2026		23094	6.02	0.00	0.00	0.00	0.00	6.02
2392690	STREET CHASE	2025	112278	29712	CHI	5/12/2026		23070	1,633.59	0.00	0.00	0.00	0.00	1,633.59
	Totals For Batch: 26060 05302026KF Refunds; Batch Date: 05/30/2026								4,850.95	0.00	0.00	0.00	0.00	4,850.95

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2337485	F & C EATON ENTERPRISES LLC	2025	113031	9534	CHI	6/25/2026		23139	12.43	0.00	0.00	0.00	0.00	12.43
2307521	LONG JEWELLA L	2025	112679	18293	CHI	6/25/2026		23133	60.70	0.00	0.00	0.00	0.00	60.70
2393564	MB AUTOMOTIVE GROUP LLC	2025	392517	19723	CHI	6/25/2026		23142	21,760.94	0.00	0.00	0.00	0.00	21,760.94
2397119	PITTMAN PATRICIA C	2025	114595	24116	CHI	6/25/2026		23154	80.24	0.00	0.00	0.00	0.00	80.24
	Totals For Batch: 26186 06272026KF Refunds; Batch Date: 06/27/2026								21,914.31	0.00	0.00	0.00	0.00	21,914.31

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2393564	MB AUTOMOTIVE GROUP LLC	2025	392517	19723	CHI	6/25/2026			-21,760.94	0.00	0.00	0.00	0.00	-21,760.94
2393564	MB AUTOMOTIVE GROUP LLC	2025	392517	19723	CHI	6/25/2026		23142	21,760.94	0.00	0.00	0.00	0.00	21,760.94
	Totals For Batch: 26187 06252026KF; Batch Date: 06/25/2026								0.00	0.00	0.00	0.00	0.00	0.00
								Grand Totals:	72,674.30	35.35	38.08	0.00	0.00	72,747.73

UB

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
Chief Appraiser
Mike McKibben

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

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 HILLSBORO, hereby certify the following:

2026 Anticipated Collection Rate: 100%

2026 Excess Debt Collections: $106,329.17

Mike McKibben
CHIEF APPRAISER

July 22, 2026
DATE

Tax Collections Activity Report - Current/Delinquent

7/22/2026 9:30:01AM

Report Criteria

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

Entity CITY OF HILLSBORO

Current Year	M&O	I&S
Taxes	5,856,840.89	1,029,932.77
Discounts	0.00	0.00
Penalty	34,422.57	6,053.15
Interest	12,993.17	2,284.70
Total Collected	5,904,256.63	1,038,270.62
Total Collected	6,942,527.25	
Refunds Paid		
Taxes	33,674.81	5,921.69
Penalty	0.56	0.10
Interest	0.16	0.03
Total Refunded:	33,675.53	5,921.82
Total Refunded:	39,597.35	
Taxes	5,823,166.08	1,024,011.08
Penalty	34,422.01	6,053.05
Interest	12,993.01	2,284.67
Total Disbursed:	5,870,581.10	1,032,348.80
Total Disbursed:	6,902,929.90	

Delinquent Years	M&O	I&S
Taxes	277,654.01	61,769.96
Discounts	0.00	0.00
Penalty	29,974.64	6,491.73
Interest	76,693.92	24,342.16
Total Collected	384,322.57	92,603.85
Total Collected	476,926.42	
Refunds Paid		
Taxes	33,308.13	6,545.83
Penalty	15.65	3.07
Interest	13.20	2.58
Total Refunded:	33,336.98	6,551.48
Total Refunded:	39,888.46	
Taxes	244,345.88	55,224.13
Penalty	29,958.99	6,488.66
Interest	76,680.72	24,339.58
Total Disbursed:	350,985.59	86,052.37
Total Disbursed:	437,037.96	

All Years	M&O	I&S
Taxes	6,134,494.90	1,091,702.73
Discounts	0.00	0.00
Penalty	64,397.21	12,544.88
Interest	89,687.09	26,626.86
Total Collected	6,288,579.20	1,130,874.47
Total Collected	7,419,453.67	
Refunds Paid		
Taxes	66,982.94	12,467.52
Penalty	16.21	3.17
Interest	13.36	2.61
Total Refunded:	67,012.51	12,473.30
Total Refunded:	79,485.81	
Taxes	6,067,511.96	1,079,235.21
Penalty	64,381.00	12,541.71
Interest	89,673.73	26,624.25
Total Disbursed:	6,221,566.69	1,118,401.17
Total Disbursed:	7,339,967.86	

Current Year	
Total Collected	6,942,527.25
Attorney Fees	2,139.01
Other Fees	0.00
Overpayments	2.83
Total Paid	6,944,669.09
Underpayments	3.28
Total Paid	6,944,669.09
Attorney Fees	2,139.01
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	2,139.01

Total Collect	
Attorney Fee	
Other Fees	
Overpaymen	
Total Paid	
Underpayme	
Total Paid	
Attorney Fee	
Refunds Pai Attorney Fee	
Attorney Fee	

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7,339,976.03 ÷
7,099,851.94 ÷
103.39 ×
000
0.006 +
1,118,401.17 +
1,012,072.00 −
002
106,329.176 +

All Years	
Total Collected	7,419,453.67
Attorney Fees	85,364.96
Other Fees	0.00
Overpayments	8.17
Total Paid	7,504,826.80
Underpayments	3.74
Total Paid	7,504,826.80
Attorney Fees	85,364.96
Refunds Paid - Attorney Fees	38.08
Attorney Fee Disbursement Amount	85,326.88

C 7,339,976.03
SL 7,099,851.94
Collection Rate
103.39%
2025 Debt
1,012,072.
Excess Debt
106,329.17

Land		Value			
Homesite:		27,560,200			
Non Homesite:		124,269,084			
Ag Market:		34,181,344			
Timber Market:		0	Total Land	(+)	186,010,628

Improvement		Value			
Homesite:		253,585,910			
Non Homesite:		722,826,430	Total Improvements	(+)	976,412,340

Non Real	Count	Value			
Personal Property:	576	299,179,030			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	299,179,030
			Market Value	=	1,461,601,998

Ag	Non Exempt	Exempt			
Total Productivity Market:	34,181,344	0			
Ag Use:	289,987	0	Productivity Loss	(-)	33,891,357
Timber Use:	0	0	Appraised Value	=	1,427,710,641
Productivity Loss:	33,891,357	0			
			Homestead Cap	(-)	20,229,283
			23.231 Cap	(-)	13,555,999
			Assessed Value	=	1,393,925,359
			Total Exemptions Amount (Breakdown on Next Page)	(-)	471,616,869
			Net Taxable	=	922,308,490

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,038,187	3,942,187	22,804.39	22,804.39	33			
OV65	103,806,360	92,716,561	452,034.02	458,714.59	631			
Total	107,844,547	96,658,748	474,838.41	481,518.98	664	Freeze Taxable	(-)	96,658,748
Tax Rate	0.8024000							

Freeze Adjusted Taxable = 825,649,742

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
7,099,851.94 = 825,649,742 * (0.8024000 / 100) + 474,838.41

Tif Zone Code	Tax Increment Loss
TIRZ1	26,287,632
TIRZ2	673,316
Tax Increment Finance Value:	26,960,948
Tax Increment Finance Levy:	216,334.65

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	18	124,811,951	0	124,811,951
CCF	1	169,122	0	169,122
DP	35	102,000	0	102,000
DV1	4	0	20,000	20,000
DV3	5	0	50,000	50,000
DV4	52	0	433,900	433,900
DV4S	10	0	60,000	60,000
DVHS	30	0	6,035,033	6,035,033
DVHSS	8	0	1,733,984	1,733,984
EX-XG	1	0	407,190	407,190
EX-XI	2	0	1,635,650	1,635,650
EX-XR	3	0	153,840	153,840
EX-XV	242	0	312,728,035	312,728,035
EX-XV (Prorated)	11	0	576,797	576,797
EX366	67	0	72,420	72,420
FR	5	14,970,147	0	14,970,147
OV65	650	6,161,970	0	6,161,970
OV65S	27	250,000	0	250,000
PC	3	487,650	0	487,650
SO	19	757,180	0	757,180
	Totals	**147,710,020**	**323,906,849**	**471,616,869**

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 .... $ 1,613,584 **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 .... –$ 601,512 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,012,072
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[29]	$ 46,491
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 965,581
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. .... 100.73 % **C.** Enter the 2023 actual collection rate. .... 101.75 % **D.** Enter the 2022 actual collection rate. .... 97.68 % **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.	$ 965,581
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 804,505,512
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.1200 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.9373 /$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)

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

Chief Appraiser
Mike McKibben

July 22, 2026

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 Hillsboro, Texas

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

Place of meeting: Historic City Hall 127 E. Franklin

	Public Hearing #1	Public Hearing #2	Vote on Tax Rate
Date of meeting(s):	September 1, 2026	September 15, 2026	September 15, 2026
Time of meeting(s):	6:00 PM	6:00 PM	6:00 PM

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

Name of Fund	General Fund	$8,336,414
Name of Fund	Water and Sewer	$7,897,609
Name of Fund	Debt Service	$386,878

August 3, 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
Interest and Sinking Series 2012	$110,000	$21,450	$0	$131,450
Interest and Sinking Series 2016	$115,000	$3,795	$0	$118,795
Interest and Sinking Series 2020	$135,000	$6,268	$0	$141,268
Interest and Sinking Series 2021	$210,000	$97,778	$0	$307,778

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

	Principal	Interest	Other	Total
Water and Sewer Series 2022	$265,000	$148,456	$0	$412,456
Water and Sewer TWDB Loan	$150,000	$39,274	$0	$189,274

Newspaper: Hillsboro Reporter

Edition Date(s): Notice of Public Hearing August 24, 2026 (seven days before first hearing)

Additional sales tax to reduce property taxes (if your city collected additional sales tax to reduce property taxes)
amount collected in preceding 4 quarters(July 2024-June 2025) $ 1,402,169
amount spent $ 1,402,169

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

Website: Hillsborotx.org
(special notice provisions required if you have website)

Name of person submitting information Dale Snyder

Phone Number: 254.582.3405 ext 2521

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131,450 +
118,795 +
141,268 +
307,778 +
412,456 +
189,274 +
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Form 50-882

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,
County of Hill

Chief Financial Officer or Auditor: Dale Snyder

For the taxing unit: ______

Hereby certifies that the amount of additional sales and use tax revenue collected to pay debt service has been deducted from the total amount described by Tax Code Section 26.05(e-1), 26.04(e)(3)(C) and 26.05(a)(1).

This certification is submitted to the governing body of City of Hillsboro, Texas on 7/31/26.

Dale Snyder Digitally signed by Dale Snyder Date: 2026.07.31 08:28:42 -05'00'

Signature of Financial Officer or Auditor

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF HILLSBORO
Taxing Unit Name

(254) 582-3271
Phone *(area code and number)*

214 EAST ELM, PO BOX 568, HILLSBORO, 76645
Taxing Unit's Address, City, State, ZIP Code

www.hillsborotx.org
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]		$ 836,957,891
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]		$ 86,198,580
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 750,759,311
4.	**Prior year total adopted tax rate.**		$ 0.7706 /$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:**	$ 10,354,960	
	B. **Prior year values resulting from final court decisions:**	- $ 9,314,370	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 1,040,590
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.		$ 1,040,590

[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.		$ 751,799,901
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:	$ 61,960	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 688,349	
	C. Value loss. Add A and B. [6]		$ 750,309
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:	$ 18,790	
	B. Current year productivity or special appraised value:	- $ 80	
	C. Value loss. Subtract B from A. [7]		$ 18,710
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 769,019
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.		$ 17,733,199
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 733,297,683
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 5,650,791
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]		$ 2,824
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]		$ 5,653,615
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:	$ 925,692,187	
	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]	- $ 24,904,019	
	E. Total current year value. Add A and B, then subtract C and D.		$ 900,788,168

[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]	$ 96,282,656
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 804,505,512
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]	$ 488,560
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]	$ 20,446,976
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 20,935,536
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 783,569,976
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.7215 /$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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.6455 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 751,799,901

[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	$ 4,852,868
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.......... + $ 2,348	
	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.......... – $ 54,660	
	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.......... $ -52,312	
	E. Add Line 30 to 31D.	$ 4,800,556
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 783,569,976
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.6126 /$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

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] 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.		$ 0.6126 /$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..	$ 1,387,997	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.1771 /$100	
	C. Add Line 40B to Line 39.		$ 0.7897 /$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.		$ 0.8173 /$100

[25] Tex. Tax Code §26.0442
[26] 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 .... $ 1,613,584 **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 .... – $ 601,512 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,012,072
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 46,491
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 965,581
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. .... 100.73 % **C.** Enter the 2023 actual collection rate. .... 101.75 % **D.** Enter the 2022 actual collection rate. .... 97.68 % **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.	$ 965,581
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 804,505,512
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.1200 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.9373 /$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.	$ 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.	$ 1,387,997
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 804,505,512
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.1725 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.7215 /$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 *Voter-Approval Tax Rate Worksheet.*	$ 0.9373 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.7648 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ ______
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] I

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 68)	$ 0.8469 /$100
	B. Unused increment rate (Line 67)	$ 0.0354 /$100
	C. Subtract B from A	$ 0.8115 /$100
	D. Adopted Tax Rate	$ 0.7706 /$100
	E. Subtract D from C	$ 0.0409 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 740,162,025
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 302,726
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)	$ 0.8304 /$100
	B. Unused increment rate (Line 66)	$ 0.0704 /$100
	C. Subtract B from A	$ 0.7600 /$100
	D. Adopted Tax Rate	$ 0.8064 /$100
	E. Subtract D from C	$ -0.0464 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 684,471,430
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
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)	$ 0.8767 /$100
	B. Unused increment rate (Line 66)	$ 0.0916 /$100
	C. Subtract B from A	$ 0.7851 /$100
	D. Adopted Tax Rate	$ 0.8064 /$100
	E. Subtract D from C	$ -0.0213 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 607,250,361
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 302,726.0000
67.	**2025 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0376 /$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)	$ 0.8024 /$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 *Voter-Approval Tax Rate Worksheet.*	0.6126
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 804,505,512
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.0621 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.1200 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.7947 /$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.[48]

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 *No-New-Revenue Tax Rate Worksheet.*	$ ____ /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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 *No-New-Revenue Tax Rate Worksheet.*	$ ____
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 *No-New-Revenue Tax Rate Worksheet.*	$ ____
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ ____ /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] 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. .... $ 0.7215 /$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 .... $ 0.8024 /$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. .... $ 0.7947 /$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 Kristi Hill
Taxing Unit Representative

08/01/2025
Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Date amended: 08/01/02025