

## 2026 TAX RATES AND EXEMPTIONS

|    | ENTITY                   | ENTITY CODE | 2026 TAX RATES |          |          | STATE MANDATED EXEMPTIONS |         |          | LOCAL OPTION EXEMPTIONS |         |          | ENTITIES WITH TAX CEILING |
|----|--------------------------|-------------|----------------|----------|----------|---------------------------|---------|----------|-------------------------|---------|----------|---------------------------|
|    |                          |             | TOTAL TAX RATE | M&O RATE | I&S RATE | GENERAL HOMESTEAD         | OVER 65 | DISABLED | GENERAL HOMESTEAD       | OVER 65 | DISABLED |                           |
| *  | ABBOTT ISD               | SAB         | 1.055840       | 0.663200 | 0.392640 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | AQUILLA ISD              | SAQ         | 1.110700       | 0.755200 | 0.355500 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | AXTELL ISD               | SAX         | 0.739200       | 0.739200 |          | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | BLUM CITY                | CBL         | 0.423000       | 0.423000 |          |                           |         |          |                         |         |          |                           |
|    | BLUM ISD                 | SBL         | 0.950100       | 0.722300 | 0.227800 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | BYNUM CITY               | CBY         | 0.190100       | 0.190100 |          |                           |         |          |                         |         |          |                           |
| *  | BYNUM ISD                | SBY         | 0.941100       | 0.701100 | 0.240000 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | CARL'S CORNER CITY       | CCC         | 0.203320       | 0.203320 |          |                           |         |          |                         |         |          |                           |
|    | COVINGTON CITY           | CCO         | 0.208700       | 0.208700 |          |                           |         |          |                         |         |          |                           |
| *  | COVINGTON ISD            | SCO         | 1.031200       | 0.716000 | 0.315200 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | DAWSON ISD               | SDA         | 0.939900       | 0.628900 | 0.311000 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | FROST ISD                | SFR         | 1.196200       | 0.706200 | 0.490000 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | GRANDVIEW ISD            | SGR         | 1.232890       | 0.768100 | 0.464790 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | HILL COLLEGE             | JCH         | 0.089944       | 0.089944 |          |                           |         |          |                         |         |          | ✓                         |
|    | HILL COLLEGE GRANDVIEW   | JCG         | 0.050000       | 0.050000 |          |                           |         |          | 1% or 5,000 min         | 10,000  | 10,000   | ✓                         |
|    | HILL COLLEGE RIO VISTA   | JCR         | 0.033796       | 0.033796 |          |                           |         |          | 1% or 5,000 min         | 10,000  | 10,000   | ✓                         |
|    | HILL COUNTY              | GHI         | 0.398576       | 0.388538 | 0.010038 |                           |         |          |                         | 10,000  | 10,000   | ✓                         |
| ** | HILL COUNTY LATERAL ROAD | RDL         | 0.069314       | 0.069314 |          | 3,000                     |         |          |                         | 10,000  | 10,000   | ✓                         |
|    | HILL COUNTY ESD #1       | ESD1        | 0.030000       | 0.030000 |          |                           |         |          |                         | 10,000  | 10,000   |                           |
|    | HILL COUNTY ESD # 2      | ESD2        | 0.029432       | 0.029432 |          |                           |         |          |                         | 10,000  | 10,000   |                           |
|    | HILLSBORO CITY           | CHI         | 0.800000       | 0.729800 | 0.070200 |                           |         |          |                         | 10,000  | 3,000    | ✓                         |
| *  | HILLSBORO ISD            | SHI         | 1.131100       | 0.730800 | 0.400300 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | HUBBARD CITY             | CHU         | 0.787500       | 0.541800 | 0.245700 |                           |         |          |                         |         |          | ✓                         |
|    | HUBBARD ISD              | SHU         | 1.146080       | 0.707000 | 0.439080 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | ITASCA CITY              | CIT         | 0.353600       | 0.353600 |          |                           |         |          |                         |         |          |                           |
| *  | ITASCA ISD               | SIT         | 0.758500       | 0.701100 | 0.057400 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | MALONE CITY              | CMA         | 0.407317       | 0.407317 |          |                           |         |          | 10% or 5,000 min        | 5,000   | 5,000    |                           |
|    | MALONE ISD               | SMA         | 0.762970       | 0.701100 | 0.061870 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | MERTENS CITY             | CME         | 0.199125       | 0.199125 |          |                           |         |          |                         |         |          |                           |
|    | MILFORD ISD              | SMI         | 1.023200       | 0.711400 | 0.311800 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | MT CALM CITY             | CMT         | 0.317600       | 0.317600 |          |                           |         |          |                         |         |          |                           |
|    | MT CALM ISD              | SMT         | 1.097400       | 0.701100 | 0.396300 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | PENELOPE CITY            | CPE         | 0.285689       | 0.285689 |          |                           |         |          |                         |         |          |                           |
|    | PENELOPE ISD             | SPE         | 0.907200       | 0.707200 | 0.200000 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | RIO VISTA ISD            | SRI         | 1.170290       | 0.744500 | 0.425790 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | TEHUACANA WID            | WBE         | 0.022589       | 0.022589 |          |                           |         |          |                         |         |          |                           |
|    | WEST ISD                 | SWE         | 0.799650       | 0.696400 | 0.103250 | 140,000                   | 60,000  | 60,000   |                         |         |          | ✓                         |
|    | WHITNEY CITY             | CWH         | 0.541100       | 0.541100 |          |                           |         |          | 5,000                   | 5,000   | 5,000    |                           |
| *  | WHITNEY ISD              | SWH         | 0.888540       | 0.744700 | 0.143840 | 140,000                   | 60,000  | 60,000   |                         | 5,000   | 5,000    | ✓                         |

\* Member of Hill College District

\*\* Will not receive the state mandated of \$3,000 if you are over-65 or disabled and get the \$10,000 local option.

100% Disabled Veterans receive a total exemption on their residence.

| Disabled Veteran's Exemptions: State mandated for all entities |             |        |
|----------------------------------------------------------------|-------------|--------|
| DV1                                                            | 10% to 29%  | 5,000  |
| DV2                                                            | 30% to 49%  | 7,500  |
| DV3                                                            | 50% to 69%  | 10,000 |
| DV4                                                            | 70% to 100% | 12,000 |

### NOTES:

Hillsboro City and Whitney City: NO ESD#1 or ESD#2 tax.

Hubbard City freezes tax ceilings for over-65 only, **not disabled**; but does not grant homestead exemptions.

Hill College freezes tax ceilings for over-65 & disabled, but does not grant homestead exemptions.