Freestone Central Appraisal District
218 N Mount Street
Fairfield TX 75840

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Certification of 2026 Appraisal Roll
For City of Fairfield

"I, Don Awalt, Chief Appraiser for the Freestone Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Freestone Central Appraisal District which lists property taxable by City of Fairfield Within the boundaries of the Freestone Central Appraisal District for 2026, and constitutes the appraisal roll for the year of 2026."

Total Market Value	565,708,853
Total Market Taxable Value	528,998,639
Value Remaining Under Protest	1,041,527
Certified Total Appraised Value	383,746,910
Certified Net Taxable Value	378,189,014
Certified Net Taxable Value Adjusted for Over 65	378,189,014
Certifiable Taxable Value of Property Remaining Under Protest	668,712
Total Certified Taxable Value of All Property	378,857,726
Corrected First Time Partial Exemption Amount to Account for Increases in Exemption Due to HB 9 *($125,000 BPP Exemption)* – *Includes the Amount Shown on the Attached Recap*	14,617,187 (10 b)
Total Parcel Count	4,623

Certified, the 24th day of July 2026.

Don Awalt

Don Awalt, RPA/CTA/CCA
Chief Appraiser

2026 Certified History Recap - Freestone Central Appraisal District

(10) - CITY OF FAIRFIELD

Land		Value	# of Items	Exempt
Homesite	(+)	17,224,616	624	0
Non Homesite	(+)	109,460,009	1,566	13,048,003
Productivity Market	(+)	14,910,982	119	0
Income	(+)	3,156,175	10	116,254
Total Land	(=)	*144,751,782*	*2,329*	*13,164,257*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	14,910,982	119	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	60,184	119	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*14,850,798*	*119*	
Improvements				
Homesite	(+)	93,003,007	584	0
New Homesite	(+)	86,282	7	0
Non Homesite	(+)	204,206,981	887	84,042,376
New Non Homesite	(+)	262,085	11	186,670
Income	(+)	7,958,150	20	434,327
Total Improvement	(=)	*305,516,505*	*1,509*	*84,663,373*
Personal				
Homesite	(+)	1,750,511	37	0
New Homesite	(+)	104,578	2	0
Non Homesite	(+)	36,989,521	621	1,742,807
New Non Homesite	(+)	77,536	4	0
Total Personal	(=)	*38,922,146*	*664*	*1,742,807*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	716,950	1,439	
Industrial Real	(+)	2,867,570	3	
Industrial/Utility Personal Property	(+)	72,933,900	127	
Total Mineral Market Value	(=)	*76,518,420*	*1,569*	
Total Real & Personal Market	(+)	489,190,433	4,502	*Protested Value:*
Total Mineral/Industrial Market	(+)	76,518,420	1,569	*1,041,527*
Total Market Value	**(=)**	**565,708,853**	**6,071**	
20% MIUP Circuit Breaker Limitation	(-)	107,410	333	
10% Homestead Cap Loss	(-)	5,376,805	232	*Protested % of*
20% Circuit Breaker Limitation	(-)	16,375,201	551	*Market: 0.18 %*
Total Market After Cap	**(=)**	*543,849,437*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	14,850,798	119	
Total Market Taxable	**(=)**	**528,998,639**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	99,570,437	176	420	1
Under $500/$2500	0	0	40,110	920
Abatements	0	0	9,870,780	5
Freeport	0	0	20,431,564	1
Goods In Transit	0	0	0	0
Protested Value	1,041,527	5	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	10,017,283	433	2,560,990	65
BPP Exempt: Multi Situs on L1H/L2H	522,047	81	163,790	7
BPP Exempt: Multi Situs on J	0	0	658,970	23
BPP Exempt: Related Business Entity	0	0	125,000	2
MultiUse	0	0		
Solar/Wind Power	220,141	5		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	0	0		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	111,400,105		33,851,624	

Total Losses (includes Prod. Loss & Cap Loss) (=) *181,961,943*

Total Appraised Value (=) 383,746,910

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	3,820,886	13
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*3,820,886*	*13*
Local Discount	(+)	0	0
Disabled Veteran	(+)	199,130	20
Optional 65	(+)	1,537,880	343
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*5,557,896*	

Total Exemptions* (-) 5,557,896

10 - CITY OF FAIRFIELD Net Taxable Value (=) 378,189,014

(189)

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
288	317	0	20	0	26	0	26	13	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran

DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 4,623* **Parcel count is figured by parcel per ownership**
Total Owners: 2,989
Total Items: 4,649

Special Certified Totals

New Improvement/Personal
Market: $530,481
Taxable:$325,442

+ **Industrial/Utility/Personal Property New Value**
Taxable: $0

= **Grand Total New Value**
Taxable: $325,442

(24)

New AG/Timber
Market: $0 119
Taxable: $0 116
Value Loss: $0

Exempt Value of First Time Absolute Exemption:$0 (109)
Exempt Value of First Time Partial Exemption: $569,107

Average Values* (includes protested & exempt value)

Average Homestead Value A*		**Parcels**	**Total Homestead Value A***		
Market	$178,706	608		**Market**	$108,653,322
Taxable	$161,921			**Taxable**	$98,448,194
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***		
Market	$179,322	612		**Market**	$109,745,405
Taxable	$162,139			**Taxable**	$99,229,066
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**		
Market	$173,381	643		**Market**	$111,484,213
Taxable	$156,905			**Taxable**	$100,889,802
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**		
Market	$56,090	31		**Market**	$1,738,808
Taxable	$53,572			**Taxable**	$1,660,736

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	**Market:** $366,178	**Market Value After Cap:** $366,178	**Net Taxable Value:** $0
DVET/Disabled	**Market:** $318,311	**Market Value After Cap:** $318,311	**Net Taxable Value:** $0
DVET/Over 65	**Market:** $252,433	**Market Value After Cap:** $237,382	**Net Taxable Value:** $0
DISABLED	**Market:** $115,502	**Market Value After Cap:** $115,502	**Net Taxable Value:** $115,502
GENERAL HOMESTEAD	**Market:** $171,846	**Market Value After Cap:** $164,969	**Net Taxable Value:** $164,969
OVER 65/General HS	**Market:** $145,732	**Market Value After Cap:** $135,000	**Net Taxable Value:** $129,807
WIDOW	**Market:** $193,366	**Market Value After Cap:** $174,289	**Net Taxable Value:** $169,289
ALL Homesteads	**Market:** $156,947	**Market Value After Cap:** $150,810	**Net Taxable Value:** $142,585

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	1,074	518.0183	28,057,971			134,140,841	0		**162,198,812**	155,858,961	150,503,921
A1X	2	0.0000	0			0	0		**0**	0	0
A2	132	51.7558	3,268,894			2,290,069	163,534		**5,722,497**	4,766,356	4,686,836
A3	31	16.1914	850,527			455,189	0		**1,305,716**	1,062,367	983,190
A*	**1,239**	**585.9655**	**32,177,392**			**136,886,099**	**163,534**		**169,227,025**	**161,687,684**	**156,173,947**
B1	11	2.5609	256,044			953,595	0		**1,209,639**	1,182,265	1,182,265
B2	1	1.0200	75,120			114,674	0		**189,794**	189,794	189,794
B3	7	13.7380	361,583			3,336,523	0		**3,698,106**	3,540,120	3,540,120
B*	**19**	**17.3189**	**692,747**			**4,404,792**	**0**		**5,097,539**	**4,912,179**	**4,912,179**
C1	427	239.7739	13,134,706			14,489	0		**13,149,195**	10,028,470	9,698,073
C1X	6	0.0000	0			0	0		**0**	0	0
C*	**433**	**239.7739**	**13,134,706**			**14,489**	**0**		**13,149,195**	**10,028,470**	**9,698,073**
D1	119	546.2483	0	60,184	14,910,982	0	0		**14,910,982**	60,184	60,184
D2	13	0.0000	0			337,681	0		**337,681**	337,443	337,443
D*	**132**	**546.2483**	**0**	**60,184**	**14,910,982**	**337,681**	**0**		**15,248,663**	**397,627**	**397,627**
E1	76	259.9413	12,935,651			1,380,724	0		**14,316,375**	6,017,778	5,359,437
E2M	5	3.5400	82,379			30,377	0		**112,756**	83,958	83,958
E2S	5	3.2000	83,303			243,733	0		**327,036**	308,609	286,609
E*	**86**	**266.6813**	**13,101,333**			**1,654,834**	**0**		**14,756,167**	**6,410,345**	**5,730,004**
F1	45	91.4231	10,683,967			8,918,084	0		**19,602,051**	19,174,638	19,174,638
F1O	140	212.1812	24,870,324			26,583,425	0		**51,453,749**	50,615,061	50,615,061
F1T	91	131.3490	16,735,594			38,937,061	0		**55,672,655**	54,763,411	54,763,411
F1	**276**	**434.9533**	**52,289,885**			**74,438,570**	**0**		**126,728,455**	**124,553,110**	**124,553,110**
F2	17	96.1450	5,036,864			2,993,605	0	2,867,570	**10,898,039**	10,548,350	7,721,310
F2	**17**	**96.1450**	**5,036,864**			**2,993,605**	**0**	**2,867,570**	**10,898,039**	**10,548,350**	**7,721,310**
F*	**293**	**531.0983**	**57,326,749**			**77,432,175**	**0**	**2,867,570**	**137,626,494**	**135,101,460**	**132,274,420**
G1	1,438	0.0000	0			0	0	716,530	**716,530**	609,120	569,010
G*	**1,438**	**0.0000**	**0**			**0**	**0**	**716,530**	**716,530**	**609,120**	**569,010**
J1	1	0.0000	0			0	0	18,160	**18,160**	18,160	0
J2	1	0.0000	0			0	0	2,768,220	**2,768,220**	2,768,220	2,643,220
J3	4	2.3500	130,608			0	0	6,467,230	**6,597,838**	6,597,838	6,472,838
J4	19	0.1940	39,400			0	0	700,700	**740,100**	740,100	421,040
J4A	2	0.0000	0			0	0	84,630	**84,630**	84,630	68,250
J7	1	0.0000	0			0	0	55,370	**55,370**	55,370	0
J*	**28**	**2.5440**	**170,008**			**0**	**0**	**10,094,310**	**10,264,318**	**10,264,318**	**9,605,348**
L1	263	0.0000	0			0	16,861,421		**16,861,421**	16,861,421	10,007,185
L11	11	0.0000	0			0	0		**0**	0	0
L1A	3	0.0000	0			0	181,806		**181,806**	181,806	17,556
L1G	215	0.0000	0			0	1,451,689		**1,451,689**	1,451,689	55,315
L1H	6	0.0000	0			0	8,301		**8,301**	8,301	8,301
L1I	25	0.0000	0			0	2,918,580		**2,918,580**	2,918,580	1,551,271
L1J	1	0.0000	0			0	37,685		**37,685**	37,685	0
L1L	38	0.0000	0			0	5,717,900		**5,717,900**	5,717,900	4,763,473
L1M	1	0.0000	0			0	13,860		**13,860**	13,860	0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1	**563**	**0.0000**	**0**			**0**	**27,191,242**		**27,191,242**	**27,191,242**	**16,403,101**
L2A	7	0.0000	0			0	0	1,283,180	**1,283,180**	1,283,180	1,092,600
L2C	18	0.0000	0			0	0	44,248,390	**44,248,390**	44,248,390	22,973,986
L2D	4	0.0000	0			0	0	378,730	**378,730**	378,730	377,190
L2G	23	0.0000	0			0	0	12,152,730	**12,152,730**	12,152,730	4,757,960
L2H	8	0.0000	0			0	0	495,330	**495,330**	495,330	331,540
L2J	17	0.0000	0			0	0	218,200	**218,200**	218,200	52,500
L2M	7	0.0000	0			0	0	1,358,260	**1,358,260**	1,358,260	1,021,940
L2O	9	0.0000	0			0	0	1,788,930	**1,788,930**	1,788,930	1,608,850
L2P	7	0.0000	0			0	0	304,310	**304,310**	304,310	61,410
L2Q	3	0.0000	0			0	0	611,530	**611,530**	611,530	236,530
L2	**103**	**0.0000**	**0**			**0**	**0**	**62,839,590**	**62,839,590**	**62,839,590**	**32,514,506**
L*	**666**	**0.0000**	**0**			**0**	**27,191,242**	**62,839,590**	**90,030,832**	**90,030,832**	**48,917,607**
M1	95	0.0000	0			0	3,492,846		**3,492,846**	3,489,722	3,414,774
M2	1	0.0000	0			0	0		**0**	0	0
M*	**96**	**0.0000**	**0**			**0**	**3,492,846**		**3,492,846**	**3,489,722**	**3,414,774**
O1	22	2.2150	73,608			123,062	0		**196,670**	164,308	164,308
O*	**22**	**2.2150**	**73,608**			**123,062**	**0**		**196,670**	**164,308**	**164,308**
SHI	1	0.0000	0			0	0		**0**	0	0
SHR	1	0.0000	0			0	36,907		**36,907**	36,907	36,907
SMH	1	0.0000	0			0	555,547		**555,547**	555,547	555,547
SMV	17	0.0000	0			0	5,739,263		**5,739,263**	5,739,263	5,739,263
S*	**20**	**0.0000**	**0**			**0**	**6,331,717**		**6,331,717**	**6,331,717**	**6,331,717**
XL	19	385.4510	1,940,225			204,542	0		**2,144,767**	2,144,767	0
XN	28	0.0000	0			0	1,150,602		**1,150,602**	1,150,602	0
XR	1	0.2900	19,741			153,507	0		**173,248**	173,248	0
XUA	1	0.3200	8,598			0	0		**8,598**	8,598	0
XUB	2	2.8000	116,254			434,327	3,325		**553,906**	553,906	0
XUC	2	2.4200	135,691			212,496	0		**348,187**	348,187	0
XV	1	0.0000	0			0	0	420	**420**	420	0
XVA	10	14.7370	951,683			4,995,094	0		**5,946,777**	5,946,777	0
XVB	37	70.5958	3,120,689			948,118	0		**4,068,807**	4,068,807	0
XVC	15	176.9810	2,623,149			44,288,890	2,981		**46,915,020**	46,915,020	0
XVD	8	14.4770	819,232			10,860,634	585,899		**12,265,765**	12,265,765	0
XVF	10	10.0109	471,832			0	0		**471,832**	471,832	0
XVG	3	6.4600	257,379			779,759	0		**1,037,138**	1,037,138	0
XVJ	33	41.6697	2,527,725			21,135,494	0		**23,663,219**	23,663,219	0
XVK	4	1.0200	122,134			407,560	0		**529,694**	529,694	0
XVO	2	0.3780	25,554			102,812	0		**128,366**	128,366	0
XVQ	1	0.1200	24,371			140,140	0		**164,511**	164,511	0
X*	**177**	**727.7304**	**13,164,257**			**84,663,373**	**1,742,807**	**420**	**99,570,857**	**99,570,857**	**0**
TOTAL:	**4,649**	**2,919.5756**	**129,840,800**	**60,184**	**14,910,982**	**305,516,505**	**38,922,146**	**76,518,420**	**565,708,853**	**528,998,639**	**378,189,014**

Properties Remaining Under Protest for

CITY OF FAIRFIELD

Parcel: 3541	Name: ARNDT ANDREW J	Market Value: 111,226	Certifiable Market 100,103	Taxable Value: 111,226	Cerftifiable Taxable 100,103
Parcel: 18824	Name: ATCHISON EDWIN KEITH ETAL	Market Value: 104,447	Certifiable Market 94,002	Taxable Value: 104,447	Cerftifiable Taxable 94,002
Parcel: 5653	Name: BETTS BARBARA A HATCHER ETAL	Market Value: 80,000	Certifiable Market 72,000	Taxable Value: 80,000	Cerftifiable Taxable 72,000
Parcel: 53316	Name: SJN6 HOTELS INC	Market Value: 304,639	Certifiable Market 274,175	Taxable Value: 114,425	Cerftifiable Taxable 102,982
Parcel: 51067	Name: TEXAN STORE PROPERTIES SERIES N INC	Market Value: 441,215	Certifiable Market 397,094	Taxable Value: 332,917	Cerftifiable Taxable 299,625

Summary

Total Market Value Under Protest:	**1,041,527**	**Total Taxable Value Under Protest:**	**743,015**
Total Certifiable Market Value:	**937,374**	**Total Certifiable Taxable Value:**	**668,712** (199)

Land		Value	# of Items	Exempt
Homesite	(+)	29,493	1	0
Non Homesite	(+)	713,731	4	0
Productivity Market	(+)	0	0	0
Income	(+)	0	0	0
Total Land	(=)	*743,224*	*5*	*0*
Ag/Timber *does not include protested*				
Timber Gain	(+)	0	0	
Productivity Market	(+)	0	0	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	0	0	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*0*	*0*	
Improvements				
Homesite	(+)	81,733	1	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	216,570	3	0
New Non Homesite	(+)	0	0	0
Income	(+)	0	0	0
Total Improvement	(=)	*298,303*	*4*	*0*
Personal				
Homesite	(+)	0	0	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	0	0	0
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*0*	*0*	*0*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	0	0	
Industrial Real	(+)	0	0	
Industrial/Utility Personal Property	(+)	0	0	
Total Mineral Market Value	(=)	*0*	*0*	
Total Real & Personal Market	(+)	1,041,527	9	
Total Mineral/Industrial Market	(+)	0	0	
Total Market Value	(=)	**1,041,527**	**9**	
20% MIUP Circuit Breaker Limitation	(-)	0	0	
10% Homestead Cap Loss	(-)	0	0	
20% Circuit Breaker Limitation	(-)	298,512	2	
Total Market After Cap	(=)	*743,015*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	0	0	
Total Market Taxable	(=)	**743,015**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	0	0	0	0
Under $500/$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	0	0		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	0		0	
Total Losses (includes Prod. Loss & Cap Loss) (=)				*298,512*
Total Appraised Value (=)				**743,015**

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*0*	*0*
Local Discount	(+)	0	0
Disabled Veteran	(+)	0	0
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*0*	
Total Exemptions*	(-)		0
10 - CITY OF FAIRFIELD Net Taxable Value (=)			**743,015**

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1	0	0	0	0	0	0	0	0	0	0

Total Parcels*: 5* Parcel count is figured by parcel per ownership

Total Owners: 5

Total Items: 5

H - Homestead; D - Disabled Only
S - Over 65; W - Widow
F - Disabled Widow; O - Over 65 (No HS)
B - Disabled; DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Special Certified Totals

New Improvement/Personal
Market: $0
Taxable:$0

\+

Industrial/Utility/Personal Property New Value
Taxable: $0

=

Grand Total New Value
Taxable: $0

New AG/Timber
Market: $0
Taxable: $0
Value Loss: $0

Exempt Value of First Time Absolute Exemption:$0
Exempt Value of First Time Partial Exemption: $0

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$111,226	1	**Market**	$111,226
Taxable	$111,226		**Taxable**	$111,226
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$111,226	1	**Market**	$111,226
Taxable	$111,226		**Taxable**	$111,226
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$111,226	1	**Market**	$111,226
Taxable	$111,226		**Taxable**	$111,226

Median Homestead Values* (includes protested & exempt value)

GENERAL HOMESTEAD	**Market:** $111,226	**Market Value After Cap:** $111,226	**Net Taxable Value:** $111,226
ALL Homesteads	**Market:** $111,226	**Market Value After Cap:** $111,226	**Net Taxable Value:** $111,226

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	3	1.2755	56,745			238,928	0		**295,673**	295,673	295,673
A*	**3**	**1.2755**	**56,745**			**238,928**	**0**		**295,673**	**295,673**	**295,673**
C1	1	1.5000	304,639			0	0		**304,639**	114,425	114,425
C*	**1**	**1.5000**	**304,639**			**0**	**0**		**304,639**	**114,425**	**114,425**
E1	1	9.9670	381,840			59,375	0		**441,215**	332,917	332,917
E*	**1**	**9.9670**	**381,840**			**59,375**	**0**		**441,215**	**332,917**	**332,917**
TOTAL:	**5**	**12.7425**	**743,224**	**0**	**0**	**298,303**	**0**	**0**	**1,041,527**	**743,015**	**743,015**

Ch 42

Total Prior Year Value Under Appeal	Prior Year Value of Accounts With Court Order Since Last Certification	Final Court Ordered Value	Total Value Difference	Average % Diference
182,347,677	0	-	-	#DIV/0!

Total By Year	
2020	0
2021	0
2022	0
2023	0
2024	0
2025	182,347,677

Total By Jurisdiction	
01	182,347,677
10	17,218,917 (69)
12	-
13	-
14	-
30	17,510,340
31	39,782,877
34	-
35	-
36	37,414,500
37	40,358,210
38	47,281,750
39	-
60	39,782,877
61	40,358,210

Cause #	Parcel	Name	Cat Code	Appraisal Year	ARB Value	Resolution	Date Resolved	Final Value	Difference	% Difference	Jurisdictions	Notes
25275	52850	Envy Hospitality	F1	2025	2,938,200						01, 10, 31, 60	
25276	51781	Parmattma Corp	F1	2025	5,971,915						01, 10, 31, 60	
25277	47597	Trilokanath LLC	F1	2025	2,061,720						01, 10, 31, 60	
25287	5527	Chandrakeshwar LLC	F1	2025	1,038,578						01, 10, 31, 60	
25288	5238	Chandrakeshwar LLC	F1	2025	130,427						01, 10, 31, 60	
25290	673175	Grand Prix Pipeline	J	2025	45,083,580						01, 38, 65	
25290	675130	Grand Prix Pipeline	J	2025	22,563,960						01, 31, 60	
25290	673181	Grand Prix Pipeline	J	2025	27,750,560						01, 37, 61	
25290	672358	Grand Prix Pipeline	J	2025	37,414,500						01, 36, 65	
25290	672900	Grand Prix Pipeline	J	2025	17,510,340						01, 30, 65	
25290	673530	Grand Prix Pipeline	L2	2025	70,000						01, 10, 31, 60	
25295	664825	DCP Southern Hills Pipeline	J	2025	11,000						01, 37, 61	
25295	629519	DCP Southern Hills Pipeline	J	2025	7,958,110						01, 37, 61	
25295	629627	DCP Southern Hills Pipeline	J	2025	4,638,540						01, 37, 61	
25295	627912	DCP Southern Hills Pipeline	J	2025	2,198,170						01, 38, 65	
25305	5947	New Fairfield Property Inc	F1	2025	4,025,243						01, 10, 31, 60	
25306	5386	Sun Development LP	F1	2025	982,834						01, 10, 31, 60	

Land		Value	# of Items	Exempt
Homesite	(+)	14,182,228	634	0
Non Homesite	(+)	89,939,520	1,558	11,802,368
Productivity Market	(+)	14,537,887	121	0
Income	(+)	4,654,304	12	59,220
Total Land	(=)	*123,313,939*	*2,333*	*11,861,588*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	14,537,887	121	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	61,798	121	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*14,476,089*	*121*	
Improvements				
Homesite	(+)	90,752,467	592	0
New Homesite	(+)	504,908	11	0
Non Homesite	(+)	178,224,852	870	77,260,602
New Non Homesite	(+)	1,642,663	10	0
Income	(+)	19,499,709	23	462,097
Total Improvement	(=)	*290,624,599*	*1,506*	*77,722,699*
Personal				
Homesite	(+)	1,964,322	38	0
New Homesite	(+)	183,770	3	0
Non Homesite	(+)	34,288,762	635	1,555,134
New Non Homesite	(+)	109,738	2	0
Total Personal	(=)	*36,546,592*	*678*	*1,555,134*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	1,011,240	1,503	
Industrial Real	(+)	2,746,560	3	
Industrial/Utility Personal Property	(+)	64,959,090	139	
Total Mineral Market Value	(=)	*68,716,890*	*1,645*	
Total Real & Personal Market	(+)	450,485,130	4,517	
Total Mineral/Industrial Market	(+)	68,716,890	1,645	
Total Market Value	**(=)**	**519,202,020**	**6,162**	
20% MIUP Circuit Breaker Limitation	(-)	60,880	383	
10% Homestead Cap Loss	(-)	4,053,138	230	
20% Circuit Breaker Limitation	(-)	2,962,913	230	
Total Market After Cap	**(=)**	*512,125,089*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	14,476,089	121	
Total Market Taxable	**(=)**	**497,649,000**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	91,139,421	173	320	2
Under $500/$2500	121,509	159	41,970	910
Abatements	5,506,528	5	9,677,890	5
Freeport	0	0	25,305,620	2
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	93,180	1		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	0	0		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	96,860,638		35,025,800	
Total Losses (includes Prod. Loss & Cap Loss) (=)				*153,439,458*
Total Appraised Value (=)				**365,762,562**

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	3,232,854	13
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*3,232,854*	*13*
Local Discount	(+)	0	0
Disabled Veteran	(+)	206,666	22
Optional 65	(+)	1,532,160	338
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*4,971,680*	

Total Exemptions* (-) 4,971,680

10 - CITY OF FAIRFIELD Net Taxable Value (=) 360,790,882

-17,218917

(1) 343,571,965

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
304	311	0	21	0	26	0	28	13	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran

DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 4,733* **Parcel count is figured by parcel per ownership**
Total Owners: 2,957
Total Items: 4,759

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$169,120	613	**Market**	$103,670,793
Taxable	$155,820		**Taxable**	$95,517,407
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$169,820	617	**Market**	$104,779,297
Taxable	$156,074		**Taxable**	$96,297,644
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$164,105	651	**Market**	$106,832,976
Taxable	$150,851		**Taxable**	$98,204,260
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$60,402	34	**Market**	$2,053,679
Taxable	$56,077		**Taxable**	$1,906,616

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	**Market:** $134,951	**Market Value After Cap:** $134,951	**Net Taxable Value:** $0
DVET/Over 65	**Market:** $245,776	**Market Value After Cap:** $234,957	**Net Taxable Value:** $0
DISABLED	**Market:** $111,106	**Market Value After Cap:** $106,453	**Net Taxable Value:** $106,453
GENERAL HOMESTEAD	**Market:** $162,003	**Market Value After Cap:** $155,873	**Net Taxable Value:** $155,873
OVER 65/General HS	**Market:** $139,362	**Market Value After Cap:** $128,771	**Net Taxable Value:** $123,771
WIDOW	**Market:** $176,077	**Market Value After Cap:** $157,988	**Net Taxable Value:** $152,988
ALL Homesteads	**Market:** $152,168	**Market Value After Cap:** $145,232	**Net Taxable Value:** $138,995

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	1,073	508.0352	22,184,647			127,535,598	0		**149,720,245**	146,110,024	141,634,952
A1X	3	0.0000	0			0	0		**0**	0	0
A2	126	50.1928	2,551,904			2,217,268	147,795		**4,916,967**	4,438,949	4,365,039
A3	30	16.1309	676,144			418,809	0		**1,094,953**	966,673	887,952
A*	**1,232**	**574.3589**	**25,412,695**			**130,171,675**	**147,795**		**155,732,165**	**151,515,646**	**146,887,943**
B1	11	2.5609	206,054			874,458	0		**1,080,512**	1,080,512	1,080,512
B2	1	1.0200	75,120			122,018	0		**197,138**	197,138	197,138
B3	6	13.7380	400,304			3,075,151	0		**3,475,455**	3,270,293	3,270,293
B*	**18**	**17.3189**	**681,478**			**4,071,627**	**0**		**4,753,105**	**4,547,943**	**4,547,943**
C1	454	236.2455	11,527,500			12,963	0		**11,540,463**	10,927,183	10,882,817
C1X	7	0.0000	0			0	0		**0**	0	0
C*	**461**	**236.2455**	**11,527,500**			**12,963**	**0**		**11,540,463**	**10,927,183**	**10,882,817**
D1	121	560.2973	0	61,798	14,537,887	0	0		**14,537,887**	61,798	60,824
D2	13	0.0000	0			427,731	0		**427,731**	427,102	427,102
D*	**134**	**560.2973**	**0**	**61,798**	**14,537,887**	**427,731**	**0**		**14,965,618**	**488,900**	**487,926**
E1	72	302.8932	5,961,070			1,242,024	0		**7,203,094**	7,047,729	6,849,642
E2M	5	3.5400	51,198			24,814	0		**76,012**	76,012	76,012
E2S	5	3.2000	55,149			221,952	0		**277,101**	277,101	255,101
E*	**82**	**309.6332**	**6,067,417**			**1,488,790**	**0**		**7,556,207**	**7,400,842**	**7,180,755**
F1	34	68.5720	7,873,940			8,191,473	0		**16,065,413**	15,965,659	11,255,219
F1O	141	209.7622	23,803,110			26,136,432	0		**49,939,542**	49,501,870	49,501,870
F1T	93	135.6800	16,899,964			39,153,232	0		**56,053,196**	54,894,950	54,894,950
F1	**268**	**414.0142**	**48,577,014**			**73,481,137**	**0**		**122,058,151**	**120,362,479**	**115,652,039**
F2	16	61.7950	4,353,995			3,126,855	0	2,746,560	**10,227,410**	10,209,328	7,503,298
F2	**16**	**61.7950**	**4,353,995**			**3,126,855**	**0**	**2,746,560**	**10,227,410**	**10,209,328**	**7,503,298**
F*	**284**	**475.8092**	**52,931,009**			**76,607,992**	**0**	**2,746,560**	**132,285,561**	**130,571,807**	**123,155,337**
G1	1,501	0.0000	0			0	0	1,010,920	**1,010,920**	950,040	908,070
G*	**1,501**	**0.0000**	**0**			**0**	**0**	**1,010,920**	**1,010,920**	**950,040**	**908,070**
J1	1	0.0000	0			0	0	19,320	**19,320**	19,320	19,320
J2	1	0.0000	0			0	0	2,404,350	**2,404,350**	2,404,350	2,404,350
J3	4	2.3500	152,209			0	0	6,501,680	**6,653,889**	6,653,889	6,653,889
J4	21	0.1940	32,470			0	0	749,590	**782,060**	773,801	773,751
J4A	2	0.0000	0			0	0	108,800	**108,800**	108,800	108,800
J7	1	0.0000	0			0	0	55,370	**55,370**	55,370	55,370
J*	**30**	**2.5440**	**184,679**			**0**	**0**	**9,839,110**	**10,023,789**	**10,015,530**	**10,015,480**
L1	269	0.0000	0			0	17,169,584		**17,169,584**	17,169,584	16,194,863
L11	10	0.0000	0			0	0		**0**	0	0
L1A	9	0.0000	0			0	2,748,650		**2,748,650**	2,748,650	2,748,650
L1G	258	0.0000	0			0	2,808,494		**2,808,494**	2,808,494	2,786,337
L1H	6	0.0000	0			0	8,323		**8,323**	8,323	0
L1I	27	0.0000	0			0	3,172,545		**3,172,545**	3,172,545	3,168,809
L1J	1	0.0000	0			0	34,587		**34,587**	34,587	34,587
L1L	4	0.0000	0			0	211,375		**211,375**	211,375	211,375
L1M	1	0.0000	0			0	13,050		**13,050**	13,050	13,050

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1	**585**	**0.0000**	**0**			**0**	**26,166,608**		**26,166,608**	**26,166,608**	**25,157,671**
L2A	10	0.0000	0			0	0	1,279,890	**1,279,890**	1,279,890	1,279,890
L2C	18	0.0000	0			0	0	38,215,930	**38,215,930**	38,215,930	12,910,310
L2D	4	0.0000	0			0	0	380,880	**380,880**	380,880	380,880
L2G	27	0.0000	0			0	0	12,306,880	**12,306,880**	12,306,880	5,370,550
L2H	6	0.0000	0			0	0	574,510	**574,510**	574,510	572,720
L2J	18	0.0000	0			0	0	242,030	**242,030**	242,030	228,160
L2L	3	0.0000	0			0	0	446,740	**446,740**	446,740	446,740
L2M	6	0.0000	0			0	0	685,150	**685,150**	685,150	685,150
L2O	11	0.0000	0			0	0	254,230	**254,230**	254,230	232,570
L2P	7	0.0000	0			0	0	321,450	**321,450**	321,450	321,450
L2Q	3	0.0000	0			0	0	412,290	**412,290**	412,290	412,290
L2	**113**	**0.0000**	**0**			**0**	**0**	**55,119,980**	**55,119,980**	**55,119,980**	**22,840,710**
L*	**698**	**0.0000**	**0**			**0**	**26,166,608**	**55,119,980**	**81,286,588**	**81,286,588**	**47,998,381**
M1	98	0.0000	0			0	3,768,469		**3,768,469**	3,697,164	3,618,614
M2	1	0.0000	0			0	0		**0**	0	0
M*	**99**	**0.0000**	**0**			**0**	**3,768,469**		**3,768,469**	**3,697,164**	**3,618,614**
O1	24	12.9550	109,686			121,122	0		**230,808**	199,030	199,030
O*	**24**	**12.9550**	**109,686**			**121,122**	**0**		**230,808**	**199,030**	**199,030**
SHI	1	0.0000	0			0	0		**0**	0	0
SHR	1	0.0000	0			0	44,520		**44,520**	44,520	44,520
SMH	1	0.0000	0			0	539,412		**539,412**	539,412	539,412
SMV	17	0.0000	0			0	4,324,654		**4,324,654**	4,324,654	4,324,654
S*	**20**	**0.0000**	**0**			**0**	**4,908,586**		**4,908,586**	**4,908,586**	**4,908,586**
XL	19	385.4510	1,594,091			190,398	0		**1,784,489**	1,784,489	0
XN	26	0.0000	0			0	938,850		**938,850**	938,850	0
XR	1	0.2900	28,790			155,033	0		**183,823**	183,823	0
XUA	1	0.3200	8,598			0	0		**8,598**	8,598	0
XUB	2	2.8000	59,220			462,097	3,325		**524,642**	524,642	0
XUC	2	2.4200	135,691			193,255	0		**328,946**	328,946	0
XV	2	0.0000	0			0	0	320	**320**	320	0
XVA	10	14.7370	748,957			4,785,696	0		**5,534,653**	5,534,653	0
XVB	37	70.5958	2,702,302			663,502	0		**3,365,804**	3,365,804	0
XVC	15	176.9810	2,810,853			41,106,808	11,925		**43,929,586**	43,929,586	0
XVD	8	14.4770	1,001,726			10,618,265	601,034		**12,221,025**	12,221,025	0
XVF	10	10.0109	202,461			0	0		**202,461**	202,461	0
XVG	3	6.4600	283,013			689,272	0		**972,285**	972,285	0
XVJ	33	41.6697	2,155,358			18,263,856	0		**20,419,214**	20,419,214	0
XVK	4	1.0200	86,960			362,941	0		**449,901**	449,901	0
XVO	2	0.3780	23,483			98,614	0		**122,097**	122,097	0
XVQ	1	0.1200	20,085			132,962	0		**153,047**	153,047	0
X*	**176**	**727.7304**	**11,861,588**			**77,722,699**	**1,555,134**	**320**	**91,139,741**	**91,139,741**	**0**
TOTAL:	**4,759**	**2,916.8924**	**108,776,052**	**61,798**	**14,537,887**	**290,624,599**	**36,546,592**	**68,716,890**	**519,202,020**	**497,649,000**	**360,790,882**

FREESTONE COUNTY TAX OFFICE
DANIEL M. RALSTIN, CTA, TAX ASSESSOR-COLLECTOR
P.O. BOX 257
FAIRFIELD, TX 75840
903-389-2336
freestone.co@freestonetax.org

July 7, 2026

Dear City of Fairfield,

I will soon be receiving the 2026 certified values from the Appraisal District and will begin tax rate calculations. Therefore, I am in the process of collecting information from the taxing entities. Please complete the following, sign, and return to me by Friday, **July 17**. If something does not apply to your jurisdiction, please note N/A or enter zero.

The Truth in Taxation Guide is available on the Texas State Comptroller's website to assist you in the process of adopting your tax rate.

In order to get the tax statements processed timely, please be sure that all of your meetings are scheduled so that you can have your set rate to me no later than **September 15**. This will allow me to get in line with our software provider to have the statements printed and give us time to get them processed to be mailed by October, 1. As soon as your rate is set, please e-mail me your signed minutes or ordinance.

Sincerely,

Daniel M. Ralstin, CTA

List of properties annexed after January 1, 2026, if any:

Some entities have allocated half a cent of its sales tax to reduce property tax, please let me know the total sales tax collected from July 1, 2025 through June 30, 2026 then divide by 4 to extrapolate the portion allocated to property tax.

Total Sales Tax $2,861,567.66/ 4 = $715,391.92 (419) (53)

42. Total 2026 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.

Enter debt amount .... $ 277,000.00 (43 a)
B. Subtract unencumbered fund amount used to reduce total debt. .... – $ 0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) ....- $ 0
D. Subtract amount paid from other resources... – $ 0

Signed: ______________________

Title: City Administrator

Truth in Taxation

(You may skip this form if there have been no changes since last year.)

Contact Information for Truth in Taxation Purposes:

Name: Douglas P Key____________Title: City Administrator____________

Phone Number: 903-389-2633_____ Email: douglas.key@fairfieldtexas.gov

Property Tax Database Information:
PTC Section 26.17(d): The database must allow the property owner to electronically complete and submit to a taxing unit a form on which the owner may provide their opinion as to whether the proposed tax rate should be adopted.

Mailing Address: PO BOX 1149

Phone Number: 903-389-2633

Website: www.fairfieldtexas.com

Email Address: douglas.key@fairfieldtexas.gov

Form 50-882

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,
County of Freestone

Chief Financial Officer or Auditor: Douglas P Key

For the taxing unit: City of Fairfield Texas

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 Fairfield Texas on 7/8/26.

Signature of Financial Officer or Auditor

2025 Freestone County Tax Office
Collection M&O Report Summary for **10 - F-CITY**
From 07/01/2025 To 06/30/2026

M&O/I&S Breakdown

Jur - 10	Current	Delinquent	Total
Base Tax:	$1,184,923.93	$39,920.02	$1,224,843.95
Discount:	$0.00	$0.00	$0.00
Penalty:	$8,742.87	$10,466.14	$19,209.01
Overshort:	$0.00	$0.00	$0.00
Total Taxes:	$1,193,666.80	$50,386.16	$1,244,052.96
M&O Base Tax:	$944,341.71	$29,736.72	$974,078.43
M&O Discount:	$0.00	$0.00	$0.00
M&O Penalty:	$6,967.75	$7,570.76	$14,538.51
M&O Overshort:	$0.00	$0.00	$0.00
M&O Total Taxes:	$951,309.46	$37,307.48	$988,616.94
I&S Base Tax:	$240,582.22	$10,183.30	$250,765.52
I&S Discount:	$0.00	$0.00	$0.00
I&S Penalty:	$1,775.12	$2,895.38	$4,670.50
I&S Overshort:	$0.00	$0.00	$0.00
I&S Total Taxes:	$242,357.34	$13,078.68	$255,436.02

Payout Breakdown

Total		Refunds		NSF	
		M&OTax:	$(1,235.02)	M&OTax:	$(104.11)
Jurisdiction Total:	$1,244,052.96	M&O Penalty/Int:	$13.11	M&O Penalty/Int:	$(8.50)
Less Collection Fee:	0.00	M&O Overshort:	$0.00	M&O Overshort:	$0.00
Less M&O Over/Short:	$0.00	I&S Tax:	$(367.06)	I&S Tax:	$(26.52)
Less I&S Over/Short:	$0.00	I&S Penalty/Int:	$4.62	I&S Penalty/Int:	$(2.16)
Due to Jurisdiction:	$1,244,052.96	I&S Overshort:	$0.00	I&S Overshort:	$0.00
Due to Attorney:	$10,268.97	Tax & P/I & OS	$(1,584.35)	Tax & P/I & OS	$(141.29)
Due to Abstract:	$0.00	Attorney:	$12.89	Attorney:	$(13.90)
Due to Court Cost:	$0.00	Abstract:	$0.00	Abstract:	$0.00
Due to NSF:	$0.00	Court Cost:	$0.00	Court Cost:	$0.00
Due to PPP:	$0.00	Other:	$0.00	Other:	$0.00
		PPP:	$0.00	PPP:	$0.00

Fees Breakdown

Attorney Fees:	$10,268.97
Court Cost:	$0.00
Abstract Fees:	$0.00
NSF Fees:	$0.00
Over/Short:	$0.00
Personal Penalty:	$0.00
Total:	$10,268.97

$$\frac{255,436}{277,000}$$

.92

255,436
- 277,000
(21,564)

I, Daniel M. Ralstin, Tax Assessor-Collector for Freestone County Tax Office, and also by contract or statute, do hereby affirm and certify the above amounts to be true and correct to the best of my knowledge as of the date of this report.

Daniel M. Ralstin

2024	38	WISD M&O	-3077.29	0	0	0
2025	38	WISD M&O	-13404.69	0	-5.64	0
2012	38IS	WISD I&S	-0.91	0	0	0
2013	38IS	WISD I&S	-0.99	0	0	0
2014	38IS	WISD I&S	-0.94	0	0	0
2015	38IS	WISD I&S	-0.88	0	0	0
2016	38IS	WISD I&S	-0.86	0	0	0
2017	38IS	WISD I&S	-0.87	0	0	0
2018	38IS	WISD I&S	-1.37	0	0	0
2019	38IS	WISD I&S	-1.73	0	0	0
2020	38IS	WISD I&S	-1.54	0	0	0
2021	38IS	WISD I&S	-1.48	0	0	0
2022	38IS	WISD I&S	-2.22	0	0	0
2023	38IS	WISD I&S	-410.87	0	-2.96	0
2024	38IS	WISD I&S	-780.37	0	0	0
2025	38IS	WISD I&S	-3739.83	0	-1.57	0
2021	60	FHOSP	-24.44	0	0	0
2022	60	FHOSP	-20.74	0	0	0
2023	60	FHOSP	-534.3	0	-7.89	-5.17
2024	60	FHOSP	-1134.32	0	-61.22	-60.83
2025	60	FHOSP	-2213.37	0	-2.08	0
2014	61	THOSP	-13.97	0	0	0
2015	61	THOSP	-13.64	0	0	0
2016	61	THOSP	-17.32	0	0	0
2017	61	THOSP	-19.03	0	0	0
2018	61	THOSP	-20.75	0	0	0
2019	61	THOSP	-19.5	0	0	0
2020	61	THOSP	-22.4	0	0	0
2021	61	THOSP	-24.64	0	0	0
2022	61	THOSP	-38.9	0	0	0
2023	61	THOSP	-51.59	0	0	0
2024	61	THOSP	-94.08	0	-2.12	-2.12
2025	61	THOSP	-407.24	0	0	0
2021	PPP	PERSONALPEN	-733.16	0	-366.58	-219.95

$$\frac{.28033}{.351747} \times \frac{90}{100} = 79$$

2023	10	F-CITY	-782.38
2024	10	F-CITY	-742.54

(329)

-1524.92 x .79 = $1204.68 M/O Refunds

trans_year	jurisd	Short_Name	base tax	discoui	penalty	addtn pena
2012	1	COUNTY	-0.82	0	0	0
2013	1	COUNTY	-0.89	0	0	0
2014	1	COUNTY	-97.35	0	0	0
2015	1	COUNTY	-93.91	0	0	0
2016	1	COUNTY	-118.45	0	0	0
2017	1	COUNTY	-130.07	0	0	0
2018	1	COUNTY	-151.11	0	0	0
2019	1	COUNTY	-162.2	0	0	0
2020	1	COUNTY	-2916.55	0	-1697.28	-886.97
2021	1	COUNTY	-2009.05	0	-880.18	-528.11
2022	1	COUNTY	-376.72	0	0	0
2023	1	COUNTY	-2495.13	0	-60.62	-19.72
2024	1	COUNTY	-6375.4	0	-360.58	-315.6
2025	1	COUNTY	-16284.1	0	-41.84	0
2023	10	F-CITY	-782.38	0	-3.84	-3.1
2024	10	F-CITY	-742.54	0	-1.62	0
2025	10	F-CITY	-191.02	0	0	0
2021	12	S-CITY	-47.9	0	0	0
2022	12	S-CITY	-37.13	0	0	0
2023	12	S-CITY	-33.4	0	0	0
2024	12	S-CITY	-31.87	0	0	0
2025	12	S-CITY	-29.24	0	0	0
2023	13	T-CITY	-104.31	0	0	0
2024	13	T-CITY	-887.1	0	-9.71	-10.1
2025	13	T-CITY	-1347.18	0	0	0
2012	14	W-CITY	-2.02	0	0	0
2013	14	W-CITY	-2.14	0	0	0
2014	14	W-CITY	-2.22	0	0	0
2015	14	W-CITY	-2.15	0	0	0
2016	14	W-CITY	-2.33	0	0	0
2017	14	W-CITY	-2.59	0	0	0
2018	14	W-CITY	-4.66	0	0	0
2019	14	W-CITY	-5.67	0	0	0
2020	14	W-CITY	-5.25	0	0	0
2021	14	W-CITY	-5.23	0	0	0
2022	14	W-CITY	-8.23	0	0	0
2023	14	W-CITY	-9.81	0	-0.69	0
2024	14	W-CITY	-9.92	0	0	0
2025	14	W-CITY	-1276.48	0	0	0
2023	30	BUFFALO ISD M	-325.22	0	0	0
2024	30	BUFFALO ISD M	-1173.72	0	-23	0
2025	30	BUFFALO ISD M	-3273.45	0	-72.83	0
2023	30IS	BUFFALO ISD I&	-145.98	0	0	0
2024	30IS	BUFFALO ISD I&	-489.11	0	-7.68	0
2025	30IS	BUFFALO ISD I&	-1525.44	0	-33.93	0
2021	31	FISD M&O	-134.83	0	0	0
2022	31	FISD M&O	-122.26	0	0	0
2023	31	FISD M&O	-10327.33	0	-401.93	-191.84

2024	31	FISD M&O	-24818.32	0	-702.38	-390.25
2025	31	FISD M&O	-46986.81	0	-140.75	0
2021	31IS	FISD I&S	-17.92	0	0	0
2022	31IS	FISD I&S	-20.73	0	0	0
2023	31IS	FISD I&S	-3426.97	0	-127.27	-58.57
2024	31IS	FISD I&S	-8008.66	0	-231.28	-128.55
2025	31IS	FISD I&S	-16278.71	0	-48.77	0
2024	34	OISD M&O	-370.57	0	-63.24	-63.24
2025	34	OISD M&O	-359.2	0	-25.14	0
2024	34IS	OISD I&S	-98.06	0	-16.74	-16.74
2025	34IS	OISD I&S	-95.05	0	-6.66	0
2023	36	DISD M&O	-757.5	0	0	0
2024	36	DISD M&O	-3227.71	0	-258.72	-283.58
2025	36	DISD M&O	-6974.99	0	0	0
2014	37	TISD M&O	-352	0	0	0
2015	37	TISD M&O	-339.42	0	0	0
2016	37	TISD M&O	-360.15	0	0	0
2017	37	TISD M&O	-395.8	0	0	0
2018	37	TISD M&O	-431.67	0	0	0
2019	37	TISD M&O	-378.28	0	0	0
2020	37	TISD M&O	-427.71	0	0	0
2021	37	TISD M&O	-470.51	0	0	0
2022	37	TISD M&O	-746.58	0	0	0
2023	37	TISD M&O	-9367.44	0	-389.8	-226.84
2024	37	TISD M&O	-16272.8	0	-647.56	-420.3
2025	37	TISD M&O	-19960.83	0	-53.06	0
2014	37IS	TISD I&S	-162.88	0	0	0
2015	37IS	TISD I&S	-157.06	0	0	0
2016	37IS	TISD I&S	-176.9	0	0	0
2017	37IS	TISD I&S	-205.72	0	0	0
2018	37IS	TISD I&S	-221.67	0	0	0
2019	37IS	TISD I&S	-198.29	0	0	0
2020	37IS	TISD I&S	-138.86	0	0	0
2021	37IS	TISD I&S	-158.4	0	0	0
2022	37IS	TISD I&S	-231.29	0	0	0
2023	37IS	TISD I&S	-2643.32	0	-108.24	-64.32
2024	37IS	TISD I&S	-950.75	0	-37.91	-24.63
2012	38	WISD M&O	-3.23	0	0	0
2013	38	WISD M&O	-3.23	0	0	0
2014	38	WISD M&O	-3.23	0	0	0
2015	38	WISD M&O	-3.23	0	0	0
2016	38	WISD M&O	-3.23	0	0	0
2017	38	WISD M&O	-3.23	0	0	0
2018	38	WISD M&O	-5.49	0	0	0
2019	38	WISD M&O	-6.4	0	0	0
2020	38	WISD M&O	-5.82	0	0	0
2021	38	WISD M&O	-5.82	0	0	0
2022	38	WISD M&O	-10.16	0	0	0
2023	38	WISD M&O	-1613.57	0	-11.67	0

2025 TAX RATES

JURISDICTION	Total	M/O	I/S
1 COUNTY	0.3335	0.3335	
10 FAIRFIELD CITY	(4) 0.351747	(29) 0.28033	0.071417
12 STREETMAN CITY	0.292409	0.292409	
13 TEAGUE CITY	0.543805	0.543805	
14 WORTHAM CITY	0.581698	0.465167	0.116531
30 BUFFALO ISD	1.1105	0.7575	0.353
31 FAIRFIELD ISD	0.9716	0.7216	0.25
34 OAKWOOD ISD	0.8813	0.6969	0.1844
36 DEW ISD	0.7575	0.7575	
37 TEAGUE ISD	0.6692	0.6692	
38 WORTHAM ISD	0.85296	0.6669	0.18606
60 FAIRFIELD HOSPITAL	0.134323	0.134323	
61 TEAGUE HOSPITAL	0.054186	0.054186	

COMBINED RATES

FAIRFIELD CITY	1.79117
STREETMAN CITY	1.731832
TEAGUE CITY	1.600691
WORTHAM CITY	1.768158
BUFFALO ISD	1.444
FAIRFIELD ISD	1.439423
OAKWOOD ISD	1.2148
DEW ISD	1.091
TEAGUE ISD	1.056886
WORTHAM ISD	1.18646

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 277,000 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 277,000
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 13,751
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 263,249
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate........ (46 C) 104.96 % **C.** Enter the 2023 actual collection rate. .... (46d) 88.79 % **D.** Enter the 2022 actual collection rate. .... 112.07 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 263,249
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 368,605,922
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.071417 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.509142 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Total Prior Year Value Under Appeal	Prior Year Value of Accounts With Court Order Since Last Certification	Final Court Ordered Value	Total Value Difference	Average % Diference
182,347,677	0	-	-	#DIV/0!

Total By Year	
2020	0
2021	0
2022	0
2023	0
2024	0
2025	182,347,677

Total By Jurisdiction		
01	182,347,677	
10	17,218,917	(6)
12	-	
13	-	
14	-	
30	17,510,340	
31	39,782,877	
34	-	
35	-	
36	37,414,500	
37	40,358,210	
38	47,281,750	
39	-	
60	39,782,877	
61	40,358,210	

Cause #	Parcel	Name	Cat Code	Appraisal Year	ARB Value	Resolution	Date Resolved	Final Value	Difference	% Difference	Jurisdictions	Notes
25275	52850	Envy Hospitality	F1	2025	2,938,200						01, 10, 31, 60	
25276	51781	Parmattma Corp	F1	2025	5,971,915						01, 10, 31, 60	
25277	47597	Trilokanath LLC	F1	2025	2,061,720						01, 10, 31, 60	
25287	5527	Chandrakeshwar LLC	F1	2025	1,038,578						01, 10, 31, 60	
25288	5238	Chandrakeshwar LLC	F1	2025	130,427						01, 10, 31, 60	
25290	673175	Grand Prix Pipeline	J	2025	45,083,580						01, 38, 65	
25290	675130	Grand Prix Pipeline	J	2025	22,563,960						01, 31, 60	
25290	673181	Grand Prix Pipeline	J	2025	27,750,560						01, 37, 61	
25290	672358	Grand Prix Pipeline	J	2025	37,414,500						01, 36, 65	
25290	672900	Grand Prix Pipeline	J	2025	17,510,340						01, 30, 65	
25290	673530	Grand Prix Pipeline	L2	2025	70,000						01, 10, 31, 60	
25295	664825	DCP Southern Hills Pipeline	J	2025	11,000						01, 37, 61	
25295	629519	DCP Southern Hills Pipeline	J	2025	7,958,110						01, 37, 61	
25295	629627	DCP Southern Hills Pipeline	J	2025	4,638,540						01, 37, 61	
25295	627912	DCP Southern Hills Pipeline	J	2025	2,198,170						01, 38, 65	
25305	5947	New Fairfield Property Inc	F1	2025	4,025,243						01, 10, 31, 60	
25306	5386	Sun Development LP	F1	2025	982,834						01, 10, 31, 60	

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

Form 50-856

FAIRFIELD CITY	903-389-2828
Taxing Unit Name	Phone *(area code and number)*
P.O. Box 1149 / 527 E Commerce St., Fairfield, TX 75840	http://www.fairfieldtexas.com/
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 355,928,194
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 355,928,194
4.	**Prior year total adopted tax rate.**	$ 0.308700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... - $ 0 C. **Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 4,539,239 B. **Prior year disputed value:** .... - $ 453,923 C. **Prior year undisputed value.** Subtract B from A.[4]	$ 4,085,316
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 4,085,316

[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.	$ 360,013,510
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: $ 13,017 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 287,499 C. **Value loss.** Add A and B. [6]	$ 300,516
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:** $ 120,237 B. **Current year productivity or special appraised value:** - $ 1,021 C. **Value loss.** Subtract B from A. [7]	$ 119,216
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 419,732
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 359,593,778
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,110,065
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]	$ 736
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 1,110,801
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:** $ 365,524,146 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 365,524,146

[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] $ 3,081,776 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.	$ 3,081,776
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 368,605,922
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 2,436,229
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 2,436,229
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 366,169,693
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.303356 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

[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)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.230117 /$100
30.	**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.*	$ 360,013,510
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 828,452
32.	**Adjusted prior year levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.......... + $ 548 B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 0 C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0 D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 548 E. Add Line 31 to 32D.	$ 829,000
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 366,169,693
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.226397 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.......... – $ 0 C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.......... $ 0 B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.......... – $ 0 C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose......... $ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose......................... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100........ $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100........ $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.............. $ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100........ $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100........ $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year............ $ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.226397 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .... $ 719,622	
	B. Divide Line 41A by Line 33 and multiply by $100 .... $ 0.196526 /$100	
	C. Add Line 41B to Line 40.	$ 0.422923 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.437725 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	*Disaster Line 42 (D42):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 277,000 B. Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 D. Subtract **amount paid** from other resources .... –$ 0 E. **Adjusted debt.** Subtract B, C and D from A.	$ 277,000
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 13,751
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 263,249
46.	**Current year anticipated collection rate.** A. Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % B. Enter the prior year actual collection rate .... 104.96 % C. Enter the 2023 actual collection rate. .... 88.79 % D. Enter the 2022 actual collection rate. .... 112.07 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 263,249
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 368,605,922
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.071417 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.509142 /$100
D50.	*Disaster Line 50 (D50):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 719,622
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 368,605,922
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.195228 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.303356 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.303356 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.509142 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.313914 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 368,605,922
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.313914 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.358342 /$100
	B. Unused increment rate (Line 67)	$ 0.019334 /$100
	C. Subtract B from A	$ 0.339008 /$100
	D. Adopted Tax Rate	$ 0.308700 /$100
	E. Subtract D from C	$ 0.030308 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 359,687,125
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 109,013
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.324989 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.324989 /$100
	D. Adopted Tax Rate	$ 0.316488 /$100
	E. Subtract D from C	$ 0.008501 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 358,132,912
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 30,444
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.432511 /$100
	B. Unused increment rate (Line 66)	$ 0.016945 /$100
	C. Subtract B from A	$ 0.415566 /$100
	D. Adopted Tax Rate	$ 0.432511 /$100
	E. Subtract D from C	$ -0.016945 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 264,850,341
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 139,457 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.037833 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.351747 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.226397 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 368,605,922
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.135646 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.071417 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.433460 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

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

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.308700 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, 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. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 359,593,778
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 366,169,693
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.351747 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.303356 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.351747 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. .... $ 0.433460 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Daniel M. Ralstin CTA
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date 7/29/25

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

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

FAIRFIELD CITY	903-389-2828
Taxing Unit Name	Phone *(area code and number)*
P.O. Box 1149 / 527 E Commerce St., Fairfield, TX 75840	http://www.fairfieldtexas.com/
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	Prior year **total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 347,471,483
2.	Prior year **tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	Preliminary **prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 347,471,483
4.	Prior year **total adopted tax rate.**		$ 0.316488 /$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:**	$ 17,100,942	
	B. **Prior year values resulting from final court decisions:**	- $ 16,871,817	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 229,125
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.		$ 229,125

[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.	$ 347,700,608
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** 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: $ 556,142 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 80,000 C. **Value loss.** Add A and B. [6]	$ 636,142
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:** $ 289,675 B. **Current year productivity or special appraised value:** - $ 221 C. **Value loss.** Subtract B from A. [7]	$ 289,454
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 925,596
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 346,775,012
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,097,501
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]	$ 6,509
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 1,104,010
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimates 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:** $ 359,687,125 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 359,687,125

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 359,687,125
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 2,055,396
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 2,055,396
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 357,631,729
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.308700 /$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]	$ ______ /$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.	$ 0.249389 /$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.*	$ 347,700,608

[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.	$ 867,127
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 2023. This line applies only to tax years preceding the prior tax year. . . . . +$ 5,128	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . –$ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/-$ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ 5,128	
	E. Add Line 30 to 31D.	$ 872,255
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 357,631,729
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.243897 /$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. . . . . $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. . . . . –$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[22] [Reserved for [illegible]]
[23] Tex. Tax Code [illegible]
[24] Tex. Tax Code [illegible]

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, 2022 and ending on June 30, 2023, 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... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.. $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$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... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.. $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$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 .... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.243897 /$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 .... $ 702,099	
	B. Divide Line 40A by Line 32 and multiply by $100 .... $ 0.196318 /$100	
	C. Add Line 40B to Line 39.	$ 0.440215 /$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.	$ 0.455622 /$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).	$ 0.000000 /$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 .... $ 277,000 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 D. Subtract **amount paid** from other resources .... – $ 0 E. Adjusted **debt.** Subtract B, C and D from A.	$ 277,000
43.	Certified prior year **excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	Adjusted **current year debt.** Subtract Line 43 from Line 42E.	$ 277,000
45.	Current year **anticipated collection rate.** A. Enter the current year anticipated collection rate certified by the collector. [30] .... 98.00 % B. Enter the prior year actual collection rate .... 88.79 % C. Enter the 2022 actual collection rate .... 112.07 % D. Enter the 2021 actual collection rate .... 101.35 % 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]	98.00 %
46.	Current year **debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 282,653
47.	Current year **total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 359,687,125
48.	Current year **debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.078583 /$100
49.	Current year **voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.534205 /$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.	$ 0.000000 /$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.	$ 0.000000 /$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.	$ 702,099
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 359,687,125
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.195197 /$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.*	$ 0.308700 /$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.	$ 0.308700 /$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.*	$ 0.534205 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.339008 /$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]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 359,687,125
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$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).	$ 0.339008 /$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [43]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 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)	$ 0.324989 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.324989 /$100
	D. Adopted Tax Rate	$ 0.316488 /$100
	E. Subtract D from C	$ 0.008501 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 358,132,912
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 30,444
64.	**Year 2 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)	$ 0.432511 /$100
	B. Unused increment rate (Line 66)	$ 0.016945 /$100
	C. Subtract B from A	$ 0.415566 /$100
	D. Adopted Tax Rate	$ 0.432511 /$100
	E. Subtract D from C	$ -0.016945 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 264,850,341
	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 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.477082 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.477082 /$100
	D. Adopted Tax Rate	$ 0.460137 /$100
	E. Subtract D from C	$ 0.016945 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 230,750,984
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 39,100
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 69,544 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.019334 /$100
68.	**Total 2024 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)	$ 0.358342 /$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.*	$ 0.243897 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 359,687,125
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.139009 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.078583 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.461489 /$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.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.316488 /$100
75.	**Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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 2023 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 2023, 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 2023 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 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 346,775,012
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 357,631,729
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[44] Tex. Tax Code [illegible]
[45] Tex. Tax Code [illegible]
[47] Tex. Tax Code [illegible]
[48] Tex. Tax Code [illegible]
[49] Tex. Tax Code [illegible]
[50] Tex. Tax Code [illegible]
[51] Tex. Tax Code [illegible]

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).	$ 0.358342 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.308700 /$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 .... $ 0.358342 /$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. .... $ 0.461489 /$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 Daniel M. Ralstin CTA
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

8/8/24
Date

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

2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

FAIRFIELD CITY	903-389-2828
Taxing Unit Name	Phone *(area code and number)*
425 West Commerce St., Fairfield, TX 75840	http://www.fairfieldtexas.com/
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 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]		$ 263,169,145
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 263,169,145
4.	**2022 total adopted tax rate.**		$ 0.432511 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. **Original 2022 ARB values:**	$ 0	
	B. **2022 values resulting from final court decisions:**	- $ 0	
	C. **2022 value loss.** Subtract B from A.[3]		$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 0	
	B. **2022 disputed value:**	- $ 0	
	C. **2022 undisputed value.** Subtract B from A.[4]		$ 0
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, **adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 263,169,145
9.	2022 taxable value **of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory. [5]	$ 0
10.	2022 taxable value **lost because property first qualified for an exemption in 2023.** 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 2023 does not create a new exemption or reduce taxable value. A. Absolute **exemptions.** Use 2022 market value: .... $ 440,561 B. Partial **exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: .... + $ 523,083 C. Value loss. Add A and B. [6]	$ 963,644
11.	2022 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 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 **market value:** .... $ 0 B. 2023 **productivity or special appraised value:** .... - $ 0 C. Value loss. Subtract B from A. [7]	$ 0
12.	Total adjustments **for lost value.** Add Lines 9, 10C and 11C.	$ 963,644
13.	2022 captured value **of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	$ 262,205,501
15.	Adjusted 2022 **total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,134,067
16.	Taxes refunded **for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. [9]	$ -618
17.	Adjusted 2022 levy **with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 1,133,449
18.	Total 2023 taxable **value on the 2023 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:** .... $ 356,014,877 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] .... - $ 0 E. Total 2023 **value.** Add A and B, then subtract C and D.	$ 356,014,877

[5] Tex. Tax Code §26.0[illegible]
[6] Tex. Tax Code §26.0[illegible]
[7] Tex. Tax Code §26.01[illegible]
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012[illegible]
[10] Tex. Tax Code §26.0[illegible]
[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. 2023 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] .... $ 2,118,035 B. 2023 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.	$ 2,118,035
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 358,132,912
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 0
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 0
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 358,132,912
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.316488 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ ______ /$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.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.330777 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 263,169,145

[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 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 870,503
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding tax year 2022.** 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 2022. This line applies only to tax years preceding tax year 2022. .... + $ -470	
	B. **2022 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 2023 captured appraised value in Line 18D, enter 0. .... – $ 0	
	C. **2022 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. **2022 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function .... $ -470	
	E. Add Line 30 to 31D.	$ 870,033
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 358,132,912
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.242935 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**	
	A. **2023 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. **2022 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 .... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**	
	A. **2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... $ 0	
	B. **2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 .... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$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] **If not applicable or less than zero, enter 0.**		
	A. **2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	$ 0	
	B. **2022 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, 2021 and ending on June 30, 2022, 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.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**		
	A. **2023 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	
	B. **2022 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, 2021 and ending on June 30, 2022.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$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 2022.** 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 2022.** 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	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.242935 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 660,413	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.184404 /$100	
	C. Add Line 40B to Line 39.		$ 0.427339 /$100
41.	**2023 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.		$ 0.442295 /$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):* **2023 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).	$ 0.000000 /$100
42.	**Total 2023 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 .... $ 277,000 B. Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 C. Subtract certified **amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 D. Subtract amount **paid** from other resources .... –$ 0 E. **Adjusted debt.** Subtract B, C and D from A.	$ 277.000
43.	Certified 2022 excess **debt collections.** Enter the amount certified by the collector.[29]	$ 33,449
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	$ 243,551
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector.[30] .... 101.00 % B. Enter the 2022 actual collection rate. .... 112.07 % C. Enter the 2021 actual collection rate. .... 101.35 % D. Enter the 2020 actual collection rate. .... 109.60 % **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]	101.35 %
46.	2023 debt adjusted for **collections.** Divide Line 44 by Line 45E.	$ 240,306
47.	2023 total **taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 358,132,912
48.	**2023** debt rate. Divide Line 46 by Line 47 and multiply by $100.	$ 0.067099 /$100
49.	2023 voter-approval **tax rate.** Add Lines 41 and 48.	$ 0.509394 /$100
D49.	*Disaster Line 49 (D49):* **2023 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 §[illegible]
[28] Tex. Tax Code §[illegible]
[29] Tex. Tax Code §26.[illegible] and 26.04(b)
[30] Tex. Tax Code §26.[illegible]
[31] Tex. Tax Code §§26.[illegible]) 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 2023 county voter-approval tax rate.	$ 0.000000 /$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 2022 or May 2023, 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 2022, 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 2022 or in May 2023.** 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 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 660,413
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 358,132,912
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.184405 /$100
55.	**2023 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.*	$ 0.316488 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** Taxing units that **adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.316488 /$100
57.	**2023 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.*	$ 0.509394 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.324989 /$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. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 358,132,912
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100
62.	**2023 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).	$ 0.324989 /$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)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.[39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] 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. [42]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.432511 /$100	
	B. Unused increment rate (Line 66)	$ 0.016945 /$100	
	C. Subtract B from A	$ 0.415566 /$100	
	D. Adopted Tax Rate	$ 0.432511 /$100	
	E. Subtract D from C	$ -0.016945 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.477082 /$100	
	B. Unused increment rate (Line 66)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.477082 /$100	
	D. Adopted Tax Rate	$ 0.460137 /$100	
	E. Subtract D from C	$ 0.016945 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65)	$ 0.407624 /$100	
	B. Unused increment rate (Line 64)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.407624 /$100	
	D. Adopted Tax Rate	$ 0.464582 /$100	
	E. Subtract D from C	$ -0.056958 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.000000 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		$ 0.324989 /$100

[39] Tex. Tax Code §26.013
[40] Tex. Tax Code §26.013
[41] Tex. Tax Code §26.063
[42] Tex. Local Gov't Code §120.002(a), effective Jan. 1, 2022
[43] Tex. Tax Code §26.0501
[44] Tex. Tax Code
[45] Tex. Tax Code

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
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.242935 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 358,132,912
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.139612 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.067099 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.449646 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

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
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.432511 /$100
74.	**Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 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 2022 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 2022, complete the separate *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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.000000 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 262,205,501
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 0
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 358,132,912
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000 /$100

[46] Tex. Tax Code [illegible]
[47] Tex. Tax Code [illegible]
[48] Tex. Tax Code [illegible]
[49] Tex. Tax Code [illegible]

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 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 67 (taxing units with the unused increment rate).	$ 0.324989 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate .... $ 0.316488 /$100
As applicable, enter the 2023 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 .... $ 0.324989 /$100
As applicable, enter the 2023 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 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 58

De minimis rate .... $ 0.449646 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

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.[50]

print here Daniel M. Ralstin CTA
Printed Name of Taxing Unit Representative

sign here 7/31/23
Taxing Unit Representative Date

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