Freestone Central Appraisal District
218 N Mount Street
Fairfield TX 75840

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Certification of 2026 Appraisal Roll For City of Teague

"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 Teague Within the boundaries of the Freestone Central Appraisal District for 2026, and constitutes the appraisal roll for the year of 2026."

Total Market Value	292,754,889
Total Market Taxable Value	277,619,918
Value Remaining Under Protest	482,868
Certified Total Appraised Value	206,393,317
Certified Net Taxable Value	199,729,836
Certified Net Taxable Value Adjusted for Over 65	199,729,836
Certifiable Taxable Value of Property Remaining Under Protest	295,042
Total Certified Taxable Value of All Property	200,024,878
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*	5,614,984 (10b)
Total Parcel Count	6,500

Certified, the 24th day of July 2026.

Don Awalt

Don Awalt, RPA/CTA/CCA
Chief Appraiser

Land		Value	# of Items	Exempt
Homesite	(+)	14,922,703	713	0
Non Homesite	(+)	32,449,055	1,718	4,961,362
Productivity Market	(+)	5,334,336	124	0
Income	(+)	396,289	4	0
Total Land	(=)	*53,102,383*	*2,563*	*4,961,362*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	5,334,336	124	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	61,770	124	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*5,272,566*	*124*	
Improvements				
Homesite	(+)	83,600,099	657	0
New Homesite	(+)	929,160	82	0
Non Homesite	(+)	116,147,964	874	59,682,660
New Non Homesite	(+)	3,312,111	87	66,027
Income	(+)	1,707,201	8	0
Total Improvement	(=)	*205,696,535*	*1,708*	*59,748,687*
Personal				
Homesite	(+)	2,519,392	58	0
New Homesite	(+)	96,811	8	0
Non Homesite	(+)	8,025,369	371	531,233
New Non Homesite	(+)	571,989	13	0
Total Personal	(=)	*11,213,561*	*450*	*531,233*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	245,400	3,452	
Industrial Real	(+)	125,000	1	
Industrial/Utility Personal Property	(+)	22,372,010	48	
Total Mineral Market Value	(=)	*22,742,410*	*3,501*	
Total Real & Personal Market	(+)	270,012,479	4,721	*Protested Value:*
Total Mineral/Industrial Market	(+)	22,742,410	3,501	*482,868*
Total Market Value	**(=)**	**292,754,889**	**8,222**	
20% MIUP Circuit Breaker Limitation	(-)	45,110	638	
10% Homestead Cap Loss	(-)	4,440,196	240	*Protested % of*
20% Circuit Breaker Limitation	(-)	5,377,099	263	*Market: 0.17 %*
Total Market After Cap	(=)	*282,892,484*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	5,272,566	124	
Total Market Taxable	**(=)**	**277,619,918**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	65,241,282	170	4,020	33
Under $500/$2500	0	0	30,840	1,598
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	482,868	4	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	2,715,335	184	1,294,490	23
BPP Exempt: Multi Situs on L1H/L2H	351,100	35	8,910	2
BPP Exempt: Multi Situs on J	0	0	958,860	17
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	124,756	3		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	14,140	6		
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		
	68,929,481		2,297,120	
Total Losses (includes Prod. Loss & Cap Loss) (=)			*86,361,572*	
Total Appraised Value (=)			**206,393,317**	

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	4,493,700	35
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	532,282	1
Total Reimbursable	(=)	*5,025,982*	*36*
Local Discount	(+)	0	0
Disabled Veteran	(+)	297,319	28
Optional 65	(+)	1,490,223	328
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*6,813,524*	

Total Exemptions* (-) 6,813,524

13 - CITY OF TEAGUE Net Taxable Value (=) 199,729,836 (184)

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
374	305	0	32	0	24	0	38	35	1	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*: 6,500* **Parcel count is figured by parcel per ownership**
Total Owners: 3,048
Total Items: 6,566

Special Certified Totals

New Improvement/Personal
Market: $4,910,071
Taxable:$4,834,967

\+

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

=

Grand Total New Value
Taxable: $4,834,967

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: $286,289

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$140,468	664	**Market**	$93,271,182
Taxable	$125,017		**Taxable**	$83,011,375
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$140,318	681	**Market**	$95,556,812
Taxable	$124,675		**Taxable**	$84,903,949
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$133,184	736	**Market**	$98,023,960
Taxable	$118,172		**Taxable**	$86,974,255
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$44,857	55	**Market**	$2,467,148
Taxable	$37,642		**Taxable**	$2,070,306

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	**Market:** $125,343	**Market Value After Cap:** $124,412	**Net Taxable Value:** $0
DVET/Over 65	**Market:** $135,889	**Market Value After Cap:** $109,750	**Net Taxable Value:** $0
SS FIRST RESP/Homestead	**Market:** $532,282	**Market Value After Cap:** $532,282	**Net Taxable Value:** $0
DISABLED	**Market:** $68,995	**Market Value After Cap:** $68,995	**Net Taxable Value:** $60,305
GENERAL HOMESTEAD	**Market:** $113,632	**Market Value After Cap:** $107,384	**Net Taxable Value:** $107,384
OVER 65/General HS	**Market:** $116,836	**Market Value After Cap:** $108,663	**Net Taxable Value:** $101,016
WIDOW	**Market:** $149,742	**Market Value After Cap:** $140,681	**Net Taxable Value:** $130,118
ALL Homesteads	**Market:** $115,113	**Market Value After Cap:** $107,384	**Net Taxable Value:** $98,775

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	1,105	488.5718	20,464,581			112,049,727	0		**132,514,308**	128,055,714	122,141,583
A1X	1	0.0000	0			0	0		**0**	0	0
A2	228	82.3004	3,814,064			4,540,067	463,134		**8,817,265**	8,124,396	7,795,797
A3	45	19.3946	748,884			334,034	0		**1,082,918**	1,018,193	1,018,193
A*	**1,379**	**590.2668**	**25,027,529**			**116,923,828**	**463,134**		**142,414,491**	**137,198,303**	**130,955,573**
B1	1	0.1610	9,987			51,574	0		**61,561**	61,561	61,561
B2	3	7.1190	102,296			159,866	0		**262,162**	262,162	262,162
B3	3	7.9800	265,103			572,113	0		**837,216**	661,818	661,818
B*	**7**	**15.2600**	**377,386**			**783,553**	**0**		**1,160,939**	**985,541**	**985,541**
C1	678	251.5283	10,102,094			11,267	0		**10,113,361**	8,886,683	8,849,473
C*	**678**	**251.5283**	**10,102,094**			**11,267**	**0**		**10,113,361**	**8,886,683**	**8,849,473**
D1	124	533.6429	0	61,770	5,334,336	0	0		**5,334,336**	61,770	60,486
D2	27	0.0000	0			932,275	0		**932,275**	925,617	925,617
D*	**151**	**533.6429**	**0**	**61,770**	**5,334,336**	**932,275**	**0**		**6,266,611**	**987,387**	**986,103**
E1	51	224.6300	2,363,925			3,051,718	0		**5,415,643**	5,207,461	5,002,221
E2M	10	4.9540	59,039			261,501	0		**320,540**	304,166	285,551
E2S	28	29.8050	409,574			3,342,077	0		**3,751,651**	3,614,490	3,355,525
E*	**89**	**259.3890**	**2,832,538**			**6,655,296**	**0**		**9,487,834**	**9,126,117**	**8,643,297**
F1	31	27.4180	985,080			6,168,543	0	125,000	**7,278,623**	6,858,476	6,846,772
F1O	65	60.2628	1,431,205			7,621,872	0		**9,053,077**	7,925,852	7,925,852
F1T	46	44.8330	1,151,123			5,752,181	0		**6,903,304**	5,885,015	5,885,015
F1	**142**	**132.5138**	**3,567,408**			**19,542,596**	**0**	**125,000**	**23,235,004**	**20,669,343**	**20,657,639**
F2	5	20.7940	275,278			570,850	0		**846,128**	716,990	716,990
F2	**5**	**20.7940**	**275,278**			**570,850**	**0**		**846,128**	**716,990**	**716,990**
F*	**147**	**153.3078**	**3,842,686**			**20,113,446**	**0**	**125,000**	**24,081,132**	**21,386,333**	**21,374,629**
G1	3,419	0.0000	0			0	0	241,380	**241,380**	196,270	165,430
G*	**3,419**	**0.0000**	**0**			**0**	**0**	**241,380**	**241,380**	**196,270**	**165,430**
J2	2	0.1300	7,675			0	0	1,986,260	**1,993,935**	1,993,935	1,868,935
J3	4	8.4980	113,744			357,954	0	3,189,910	**3,661,608**	3,616,726	3,491,726
J4	5	0.4020	22,513			92,057	0	229,560	**344,130**	303,823	166,243
J5	3	0.0000	0			0	0	7,218,370	**7,218,370**	7,218,370	6,968,370
J5A	1	0.0000	0			0	0	37,650	**37,650**	37,650	37,650
J6	9	74.9600	472,056			0	0	353,320	**825,376**	825,376	688,936
J6A	3	0.0000	0			0	0	184,270	**184,270**	184,270	25,770
J7	1	0.0000	0			0	0	40,480	**40,480**	40,480	0
J*	**28**	**83.9900**	**615,988**			**450,011**	**0**	**13,239,820**	**14,305,819**	**14,220,630**	**13,247,630**
L1	142	0.0000	0			0	3,340,266		**3,340,266**	3,340,266	1,401,009
L11	1	0.0000	0			0	0		**0**	0	0
L1A	2	0.0000	0			0	287,261		**287,261**	287,261	157,386
L1G	74	0.0000	0			0	184,936		**184,936**	184,936	0
L1H	2	0.0000	0			0	6,698		**6,698**	6,698	6,698
L1I	9	0.0000	0			0	519,141		**519,141**	519,141	59,639
L1L	15	0.0000	0			0	429,092		**429,092**	429,092	60,115
L1Z	1	0.0000	0			0	96,940		**96,940**	96,940	0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1	**246**	**0.0000**	**0**			**0**	**4,864,334**		**4,864,334**	**4,864,334**	**1,684,847**
L2A	3	0.0000	0			0	0	490,920	**490,920**	490,920	302,310
L2C	7	0.0000	0			0	0	7,295,550	**7,295,550**	7,295,550	6,878,050
L2D	1	0.0000	0			0	0	142,130	**142,130**	142,130	142,130
L2G	5	0.0000	0			0	0	283,140	**283,140**	283,140	89,410
L2H	2	0.0000	0			0	0	8,910	**8,910**	8,910	0
L2J	3	0.0000	0			0	0	17,660	**17,660**	17,660	0
L2M	2	0.0000	0			0	0	634,650	**634,650**	634,650	399,340
L2O	1	0.0000	0			0	0	1,420	**1,420**	1,420	0
L2P	1	0.0000	0			0	0	52,500	**52,500**	52,500	0
L2Q	3	0.0000	0			0	0	205,310	**205,310**	205,310	17,550
L2	**28**	**0.0000**	**0**			**0**	**0**	**9,132,190**	**9,132,190**	**9,132,190**	**7,828,790**
L*	**274**	**0.0000**	**0**			**0**	**4,864,334**	**9,132,190**	**13,996,524**	**13,996,524**	**9,513,637**
M1	188	0.0000	0			78,172	5,127,052		**5,205,224**	5,160,517	4,778,212
M*	**188**	**0.0000**	**0**			**78,172**	**5,127,052**		**5,205,224**	**5,160,517**	**4,778,212**
O1	1	0.3375	8,464			0	0		**8,464**	2,503	2,503
O*	**1**	**0.3375**	**8,464**			**0**	**0**		**8,464**	**2,503**	**2,503**
SHI	1	0.0000	0			0	221,541		**221,541**	221,541	221,541
SMV	1	0.0000	0			0	6,267		**6,267**	6,267	6,267
S*	**2**	**0.0000**	**0**			**0**	**227,808**		**227,808**	**227,808**	**227,808**
XE	12	5.6160	212,942			1,706,509	0		**1,919,451**	1,919,451	0
XL	5	24.9860	205,932			236,552	0		**442,484**	442,484	0
XN	15	0.0000	0			0	513,351		**513,351**	513,351	0
XUA	2	21.5900	205,726			0	0		**205,726**	205,726	0
XUB	3	0.7680	44,493			291,767	0		**336,260**	336,260	0
XV	33	0.0000	0			0	0	4,020	**4,020**	4,020	0
XVA	6	1.4840	70,876			174,372	0		**245,248**	245,248	0
XVB	30	101.4502	1,117,448			1,305,112	0		**2,422,560**	2,422,560	0
XVC	7	174.9720	1,112,105			44,541,694	0		**45,653,799**	45,653,799	0
XVD	2	1.8660	73,546			629,476	8,282		**711,304**	711,304	0
XVE	1	0.1930	2,997			65,134	0		**68,131**	68,131	0
XVF	5	2.8250	127,093			0	0		**127,093**	127,093	0
XVG	1	0.3210	18,627			206,590	0		**225,217**	225,217	0
XVJ	72	33.3348	1,119,569			9,769,605	0		**10,889,174**	10,889,174	0
XVK	2	1.0820	56,657			496,658	0		**553,315**	553,315	0
XVM	1	0.4820	26,028			178,234	0		**204,262**	204,262	0
XVO	3	0.4340	18,670			87,432	9,600		**115,702**	115,702	0
XVQ	1	0.1190	3,261			59,552	0		**62,813**	62,813	0
XVR	2	121.7100	545,392			0	0		**545,392**	545,392	0
X*	**203**	**493.2330**	**4,961,362**			**59,748,687**	**531,233**	**4,020**	**65,245,302**	**65,245,302**	**0**
TOTAL:	**6,566**	**2,380.9553**	**47,768,047**	**61,770**	**5,334,336**	**205,696,535**	**11,213,561**	**22,742,410**	**292,754,889**	**277,619,918**	**199,729,836**

Properties Remaining Under Protest for

CITY OF TEAGUE

Parcel: 23232		Market Value:	150,043	Taxable Value:	0
Name: CITY OF TEAGUE		Certifiable Market	135,039	Cerftifiable Taxable	0
Parcel: 23562		Market Value:	21,717	Taxable Value:	21,717
Name: HUCKABY JESSIE EST		Certifiable Market	19,545	Cerftifiable Taxable	19,545
Parcel: 22714		Market Value:	224,641	Taxable Value:	219,641
Name: LACKEY ANDREW		Certifiable Market	202,177	Cerftifiable Taxable	197,677
Parcel: 22779		Market Value:	86,467	Taxable Value:	86,467
Name: MCALPINE KIMBERLY C		Certifiable Market	77,820	Cerftifiable Taxable	77,820

Summary

Total Market Value Under Protest:	**482,868**	**Total Taxable Value Under Protest:**	**327,825**
Total Certifiable Market Value:	**434,581**	**Total Certifiable Taxable Value:**	**295,042** (199)

Land		Value	# of Items	Exempt
Homesite	(+)	15,095	2	0
Non Homesite	(+)	14,143	2	4,156
Productivity Market	(+)	0	0	0
Income	(+)	0	0	0
Total Land	(=)	*29,238*	*4*	*4,156*
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	(+)	296,013	2	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	157,617	2	145,887
New Non Homesite	(+)	0	0	0
Income	(+)	0	0	0
Total Improvement	(=)	*453,630*	*4*	*145,887*
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	(+)	482,868	8	
Total Mineral/Industrial Market	(+)	0	0	
Total Market Value	**(=)**	**482,868**	**8**	
20% MIUP Circuit Breaker Limitation	(-)	0	0	
10% Homestead Cap Loss	(-)	0	0	
20% Circuit Breaker Limitation	(-)	0	0	
Total Market After Cap	**(=)**	*482,868*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	0	0	
Total Market Taxable	**(=)**	**482,868**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	150,043	1	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		
	150,043		0	
Total Losses (includes Prod. Loss & Cap Loss) (=)				*150,043*
Total Appraised Value (=)				**332,825**

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	(+)	5,000	1
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*5,000*	
Total Exemptions* (-)			5,000
13 - CITY OF TEAGUE Net Taxable Value (=)			**327,825**

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1	0	0	0	0	1	0	0	0	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* Parcel count is figured by parcel per ownership
Total Owners: 4
Total Items: 4

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	$155,554	2	Market	$311,108
Taxable	$153,054		Taxable	$306,108
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$155,554	2	Market	$311,108
Taxable	$153,054		Taxable	$306,108
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$155,554	2	Market	$311,108
Taxable	$153,054		Taxable	$306,108

Median Homestead Values* (includes protested & exempt value)

GENERAL HOMESTEAD	**Market:** $86,467	**Market Value After Cap:** $86,467	**Net Taxable Value:** $86,467
WIDOW	**Market:** $224,641	**Market Value After Cap:** $224,641	**Net Taxable Value:** $219,641
ALL Homesteads	**Market:** $86,467	**Market Value After Cap:** $86,467	**Net Taxable Value:** $86,467

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	3	0.4540	25,082			307,743	0		332,825	332,825	327,825
A*	**3**	**0.4540**	**25,082**			**307,743**	**0**		**332,825**	**332,825**	**327,825**
XVB	1	0.0800	4,156			145,887	0		150,043	150,043	0
X*	**1**	**0.0800**	**4,156**			**145,887**	**0**		**150,043**	**150,043**	**0**
TOTAL:	4	.5340	29,238	0	0	453,630	0	0	482,868	482,868	327,825

2025 TAX RATES

JURISDICTION	Total	M/O	I/S
1 COUNTY	0.3335	0.3335	
10 FAIRFIELD CITY	0.351747	0.28033	0.071417
12 STREETMAN CITY	0.292409	0.292409	
13 TEAGUE CITY	0.543805	0.543805	
14 WORTHAM CITY (29) (4)	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

Land		Value	# of Items	Exempt
Homesite	(+)	16,322,851	728	0
Non Homesite	(+)	32,843,428	1,690	5,307,610
Productivity Market	(+)	6,276,443	130	0
Income	(+)	472,930	5	0
Total Land	(=)	*55,915,652*	*2,557*	*5,307,610*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	6,276,443	130	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	63,910	130	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*6,212,533*	*130*	
Improvements				
Homesite	(+)	85,170,943	672	0
New Homesite	(+)	268,195	4	0
Non Homesite	(+)	108,978,109	864	57,973,753
New Non Homesite	(+)	862,465	6	570,730
Income	(+)	2,976,426	9	0
Total Improvement	(=)	*198,256,138*	*1,555*	*58,544,483*
Personal				
Homesite	(+)	2,771,622	56	0
New Homesite	(+)	352,879	6	0
Non Homesite	(+)	7,870,366	380	521,131
New Non Homesite	(+)	134,425	2	0
Total Personal	(=)	*11,129,292*	*444*	*521,131*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	309,650	4,047	
Industrial Real	(+)	125,000	1	
Industrial/Utility Personal Property	(+)	21,219,560	47	
Total Mineral Market Value	(=)	*21,654,210*	*4,095*	
Total Real & Personal Market	(+)	265,301,082	4,556	
Total Mineral/Industrial Market	(+)	21,654,210	4,095	
Total Market Value	(=)	**286,955,292**	**8,651**	
20% MIUP Circuit Breaker Limitation	(-)	75,095	903	
10% Homestead Cap Loss	(-)	7,321,610	377	
20% Circuit Breaker Limitation	(-)	3,471,401	614	
Total Market After Cap	(=)	*276,087,186*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	6,212,533	130	
Total Market Taxable	(=)	**269,874,653**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	64,373,224	168	7,290	44
Under $500/$2500	74,831	103	33,655	2,054
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	62,754	2		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	16,460	5		
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		
	64,527,269		40,945	
Total Losses (includes Prod. Loss & Cap Loss) (=)				*81,648,853*
Total Appraised Value (=)				**205,306,439**

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	4,272,910	35
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	533,533	1
Total Reimbursable	(=)	*4,806,443*	*36*
Local Discount	(+)	0	0
Disabled Veteran	(+)	333,133	30
Optional 65	(+)	1,552,510	339
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*6,692,086*	
Total Exemptions*	(-)		6,692,086
13 - CITY OF TEAGUE Net Taxable Value	(=)		**198,614,353**

(1)

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
380	309	0	33	0	30	0	41	35	1	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*: 7,097* **Parcel count is figured by parcel per ownership**
Total Owners: 3,512
Total Items: 7,166

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$139,821	679	**Market**	$94,938,610
Taxable	$121,779		**Taxable**	$82,687,723
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$140,136	696	**Market**	$97,534,869
Taxable	$121,614		**Taxable**	$84,643,347
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$133,251	754	**Market**	$100,471,641
Taxable	$115,534		**Taxable**	$87,112,683
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$50,634	58	**Market**	$2,936,772
Taxable	$42,575		**Taxable**	$2,469,336

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	**Market:** $154,305	**Market Value After Cap:** $126,893	**Net Taxable Value:** $0
DVET/Over 65	**Market:** $128,227	**Market Value After Cap:** $95,993	**Net Taxable Value:** $0
SS FIRST RESP/Homestead	**Market:** $533,533	**Market Value After Cap:** $533,533	**Net Taxable Value:** $0
DISABLED	**Market:** $70,698	**Market Value After Cap:** $67,441	**Net Taxable Value:** $67,441
GENERAL HOMESTEAD	**Market:** $112,782	**Market Value After Cap:** $100,998	**Net Taxable Value:** $100,998
OVER 65/General HS	**Market:** $118,795	**Market Value After Cap:** $105,494	**Net Taxable Value:** $99,368
WIDOW	**Market:** $149,010	**Market Value After Cap:** $138,916	**Net Taxable Value:** $129,015
ALL Homesteads	**Market:** $116,652	**Market Value After Cap:** $103,210	**Net Taxable Value:** $95,783

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	1,102	484.9080	21,292,245			110,113,186	0		**131,405,431**	125,594,797	120,163,762
A1X	1	0.0000	0			0	0		**0**	0	0
A2	219	77.5811	3,744,302			4,440,008	550,825		**8,735,135**	7,557,343	7,208,435
A3	41	19.3258	795,148			350,878	0		**1,146,026**	1,011,259	1,011,259
A*	**1,363**	**581.8149**	**25,831,695**			**114,904,072**	**550,825**		**141,286,592**	**134,163,399**	**128,383,456**
B1	1	0.1610	9,982			51,278	0		**61,260**	61,260	61,260
B3	3	7.9800	271,472			332,069	0		**603,541**	603,541	603,541
B*	**4**	**8.1410**	**281,454**			**383,347**	**0**		**664,801**	**664,801**	**664,801**
C1	684	246.3434	10,311,414			11,359	0		**10,322,773**	8,899,550	8,859,151
C*	**684**	**246.3434**	**10,311,414**			**11,359**	**0**		**10,322,773**	**8,899,550**	**8,859,151**
D1	130	554.0728	0	63,910	6,276,443	0	0		**6,276,443**	63,910	62,626
D2	27	0.0000	0			865,389	0		**865,389**	864,525	864,525
D*	**157**	**554.0728**	**0**	**63,910**	**6,276,443**	**865,389**	**0**		**7,141,832**	**928,435**	**927,151**
E1	50	148.0760	2,484,478			2,960,529	0		**5,445,007**	4,971,029	4,775,409
E2M	12	5.9540	79,306			311,703	0		**391,009**	358,212	340,862
E2S	30	31.1050	466,284			3,668,379	0		**4,134,663**	3,912,749	3,649,625
E*	**92**	**185.1350**	**3,030,068**			**6,940,611**	**0**		**9,970,679**	**9,241,990**	**8,765,896**
F1	29	27.3480	942,425			4,040,921	0	125,000	**5,108,346**	4,879,914	4,879,914
F1O	67	66.3788	1,666,588			6,873,924	0		**8,540,512**	7,705,788	7,705,788
F1T	47	45.7160	1,301,946			4,782,785	0		**6,084,731**	5,820,716	5,820,716
F1	**143**	**139.4428**	**3,910,959**			**15,697,630**	**0**	**125,000**	**19,733,589**	**18,406,418**	**18,406,418**
F2	5	20.7940	314,218			475,940	0		**790,158**	760,694	760,694
F2	**5**	**20.7940**	**314,218**			**475,940**	**0**		**790,158**	**760,694**	**760,694**
F*	**148**	**160.2368**	**4,225,177**			**16,173,570**	**0**	**125,000**	**20,523,747**	**19,167,112**	**19,167,112**
G1	4,003	0.0000	0			0	0	302,360	**302,360**	227,265	193,610
G*	**4,003**	**0.0000**	**0**			**0**	**0**	**302,360**	**302,360**	**227,265**	**193,610**
J2	2	0.1300	7,675			0	0	1,725,170	**1,732,845**	1,732,845	1,732,845
J3	5	8.4980	164,747			253,071	0	3,172,810	**3,590,628**	3,590,628	3,578,924
J4	6	0.4020	6,242			83,968	0	320,130	**410,340**	382,016	381,476
J5	2	0.0000	0			0	0	6,089,420	**6,089,420**	6,089,420	6,089,420
J5A	5	0.0000	0			0	0	514,090	**514,090**	514,090	514,090
J6	7	72.2000	466,371			0	0	328,890	**795,261**	761,944	745,484
J6A	3	0.0000	0			0	0	186,620	**186,620**	186,620	186,620
J7	1	0.0000	0			0	0	40,480	**40,480**	40,480	40,480
J*	**31**	**81.2300**	**645,035**			**337,039**	**0**	**12,377,610**	**13,359,684**	**13,298,043**	**13,269,339**
L1	151	0.0000	0			0	3,114,816		**3,114,816**	3,114,816	3,019,886
L11	1	0.0000	0			0	0		**0**	0	0
L1A	7	0.0000	0			0	466,194		**466,194**	466,194	466,194
L1G	87	0.0000	0			0	212,809		**212,809**	212,809	186,984
L1H	2	0.0000	0			0	6,698		**6,698**	6,698	6,698
L1I	10	0.0000	0			0	511,925		**511,925**	511,925	509,959
L1L	2	0.0000	0			0	123,440		**123,440**	123,440	121,860
L1Z	1	0.0000	0			0	100,779		**100,779**	100,779	100,779
L1	**261**	**0.0000**	**0**			**0**	**4,536,661**		**4,536,661**	**4,536,661**	**4,412,360**

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2A	3	0.0000	0			0	0	514,450	**514,450**	514,450	514,450
L2B	1	0.0000	0			0	0	270,090	**270,090**	270,090	270,090
L2C	5	0.0000	0			0	0	7,116,550	**7,116,550**	7,116,550	7,115,910
L2D	2	0.0000	0			0	0	201,940	**201,940**	201,940	201,940
L2G	4	0.0000	0			0	0	303,500	**303,500**	303,500	303,500
L2H	1	0.0000	0			0	0	400	**400**	400	0
L2J	2	0.0000	0			0	0	1,240	**1,240**	1,240	1,240
L2M	1	0.0000	0			0	0	165,520	**165,520**	165,520	165,520
L2O	1	0.0000	0			0	0	2,370	**2,370**	2,370	2,370
L2P	1	0.0000	0			0	0	52,500	**52,500**	52,500	52,500
L2Q	3	0.0000	0			0	0	213,390	**213,390**	213,390	213,390
L2	**24**	**0.0000**	**0**			**0**	**0**	**8,841,950**	**8,841,950**	**8,841,950**	**8,840,910**
L*	**285**	**0.0000**	**0**			**0**	**4,536,661**	**8,841,950**	**13,378,611**	**13,378,611**	**13,253,270**
M1	184	0.0000	0			96,268	5,292,867		**5,389,135**	5,295,039	4,900,673
M*	**184**	**0.0000**	**0**			**96,268**	**5,292,867**		**5,389,135**	**5,295,039**	**4,900,673**
O1	1	0.3375	6,756			0	0		**6,756**	2,086	2,086
O*	**1**	**0.3375**	**6,756**			**0**	**0**		**6,756**	**2,086**	**2,086**
SHI	1	0.0000	0			0	221,541		**221,541**	221,541	221,541
SMV	1	0.0000	0			0	6,267		**6,267**	6,267	6,267
S*	**2**	**0.0000**	**0**			**0**	**227,808**		**227,808**	**227,808**	**227,808**
XE	12	5.6160	256,481			1,505,432	0		**1,761,913**	1,761,913	0
XL	5	24.9860	216,928			243,047	0		**459,975**	459,975	0
XN	13	0.0000	0			0	500,278		**500,278**	500,278	0
XUA	2	21.5900	240,251			0	0		**240,251**	240,251	0
XUB	3	0.7680	45,634			302,577	0		**348,211**	348,211	0
XV	44	0.0000	0			0	0	7,290	**7,290**	7,290	0
XVA	6	1.4840	73,125			68,833	0		**141,958**	141,958	0
XVB	30	101.0212	1,338,543			1,286,815	0		**2,625,358**	2,625,358	0
XVC	7	174.9720	1,036,816			43,883,530	0		**44,920,346**	44,920,346	0
XVD	2	1.8660	73,546			570,730	11,253		**655,529**	655,529	0
XVE	1	0.1930	2,997			61,198	0		**64,195**	64,195	0
XVF	5	2.8250	127,090			0	0		**127,090**	127,090	0
XVG	1	0.3210	19,100			211,096	0		**230,196**	230,196	0
XVJ	72	33.3348	1,294,221			9,619,824	0		**10,914,045**	10,914,045	0
XVK	2	1.0820	60,445			462,020	0		**522,465**	522,465	0
XVM	1	0.4820	27,426			190,809	0		**218,235**	218,235	0
XVO	3	0.4340	18,940			81,611	9,600		**110,151**	110,151	0
XVQ	1	0.1190	2,624			56,961	0		**59,585**	59,585	0
XVR	2	121.7100	473,443			0	0		**473,443**	473,443	0
X*	**212**	**492.8040**	**5,307,610**			**58,544,483**	**521,131**	**7,290**	**64,380,514**	**64,380,514**	**0**
TOTAL:	**7,166**	**2,310.1154**	**49,639,209**	**63,910**	**6,276,443**	**198,256,138**	**11,129,292**	**21,654,210**	**286,955,292**	**269,874,653**	**198,614,353**

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

2023	13	T-CITY	-104.31
2024	13	T-CITY	-887.1

-991.41 (16) (329)

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

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 Teague,

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 $ 1,037,705.56 **/ 4 = $** 259,426.39 (41)

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

Signed: Sydney Allyn-Long
Title: Financial Director

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: Sydney Allyse Long Title: Financial Director

Phone Number: 254-739-2547 Email: accounting@cityofteaguetx.com

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: 105 South 4th Avenue

Phone Number: 254-739-2547

Website: www.cityofteaguetx.com

Email Address: accounting@cityofteaguetx.com

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

Form 50-856

STREETMAN CITY	903-599-2567
Taxing Unit Name	Phone *(area code and number)*
204 East Main St. / P.O. Box 7, Streetman, TX 75859-0007	n/a
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]	$ 17,072,833
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.	$ 17,072,833
4.	**Prior year total adopted tax rate.**	$ 0.318700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... - $ 0 C. **Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 0 B. **Prior year disputed value:** .... - $ 0 C. **Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 17,072,833
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: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 22,174 **C. Value loss.** Add A and B. [6]	$ 22,174
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 22,174
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.	$ 17,050,659
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 54,340
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]	$ 11
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 54,351
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:** .... $ 19,400,285 **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.	$ 19,400,285

[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] .... $ 41,040 **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.	$ 41,040
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]	$ 19,441,325
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]	$ 854,058
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 854,058
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 18,587,267
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.292409 /$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.	$ 0.318700 /$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.*	$ 17,072,833
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 54,411
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.......... + $ 11	
	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.......... $ 11	
	E. Add Line 31 to 32D.	$ 54,422
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 18,587,267
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.292791 /$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.		$ 0.292791 /$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..	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000 /$100	
	C. Add Line 41B to Line 40.		$ 0.292791 /$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.		$ 0.303038 /$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 .... $ 0 B. Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 D. Subtract **amount paid** from other resources .... –$ 0 E. **Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** A. Enter the current year anticipated collection rate certified by the collector. [33] .... 0.00 % B. Enter the prior year actual collection rate........ 0.00 % C. Enter the 2023 actual collection rate. .... 0.00 % D. Enter the 2022 actual collection rate. .... 0.00 % 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]	0.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 19,441,325
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.303038 /$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.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 19,441,325
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$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.*	$ 0.292409 /$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.	$ 0.292409 /$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.*	$ 0.303038 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.303038 /$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.*	$ 19,441,325
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).	$ 0.303038 /$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)	$ 0.318745 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.318745 /$100
	D. Adopted Tax Rate	$ 0.318700 /$100
	E. Subtract D from C	$ 0.000045 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 17,203,101
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 7
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)	$ 0.334801 /$100
	B. Unused increment rate (Line 66)	$ 0.013140 /$100
	C. Subtract B from A	$ 0.321661 /$100
	D. Adopted Tax Rate	$ 0.334000 /$100
	E. Subtract D from C	$ -0.012339 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 15,255,510
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 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)	$ 0.384482 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.384482 /$100
	D. Adopted Tax Rate	$ 0.371342 /$100
	E. Subtract D from C	$ 0.013140 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 12,439,224
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,634
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,641 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.008440 /$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)	$ 0.311478 /$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.*	$ 0.292791 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 19,441,325
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 2.571841 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 2.864632 /$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.*	$ 0.318700 /$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.*	$ 17,050,659
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.*	$ 18,587,267
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).	$ 0.311478 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.292409 /$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 .... $ 0.311478 /$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: 27

De minimis rate. .... $ 2.864632 /$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 7/30/25

[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

TEAGUE CITY	254-739-2547
Taxing Unit Name	Phone *(area code and number)*
105 S 4th St., Teague, TX 75860	http://www.cityofteaguetx.com/contact.html
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]	$ 184,546,402
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.	$ 184,546,402
4.	**Prior year total adopted tax rate.**	$ 0.535922 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... - $ 0 C. **Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 0 B. **Prior year disputed value:** .... - $ 0 C. **Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 184,546,402
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: .... $ 14,371 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 148,180 C. **Value loss.** Add A and B. [6]	$ 162,551
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 proper- ties that qualified in the prior year. A. **Prior year market value:** .... $ 0 B. **Current year productivity or special appraised value:** .... - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 162,551
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.	$ 184,383,851
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 988,153
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]	$ 630
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 988,783
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:** .... $ 194,414,935 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.	$ 194,414,935

[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 home- steads 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]	$ 194,414,935
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]	$ 841,359
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 841,359
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 193,573,576
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.510804 /$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.	$ 0.535922 /$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.*	$ 184,546,402

[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	$ 989,024
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 2022. This line applies only to tax years preceding the prior tax year. + $ 630	
	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. $ 630	
	E. Add Line 30 to 31D.	$ 989,654
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 193,573,576
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.511254 /$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.	$ /$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 expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 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.	$ 0.511254 /$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.. $ 234,600	
	B. Divide Line 40A by Line 32 and multiply by $100 .... $ 0.121194 /$100	
	C. Add Line 40B to Line 39.	$ 0.632448 /$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.	$ 0.654583 /$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 .... $ 0 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 D. Subtract **amount paid** from other resources .... – $ 0 E. **Adjusted debt.** Subtract B, C and D from A.	$ 0
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 0
45.	**Current year anticipated collection rate.** A. Enter the current year anticipated collection rate certified by the collector. [30] .... 0.00 % B. Enter the prior year actual collection rate. .... 0.00 % C. Enter the 2022 actual collection rate. .... 0.00 % D. Enter the 2021 actual collection rate. .... 0.00 % 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]	0.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 0
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 194,414,935
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.000000 /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.654583 /$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.	$ 234,601
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 194,414,935
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.120670 /$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.*	$ 0.510804 /$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.	$ 0.510804 /$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.*	$ 0.654583 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.533913 /$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.*	$ 194,414,935
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).	$ 0.533913 /$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] 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 that was used 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 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]

Individual components can be negative, but the overall rate will 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. [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)	$ 0.535922 /$100
	B. Unused increment rate (Line 66)	$ 0.020357 /$100
	C. Subtract B from A	$ 0.515565 /$100
	D. Adopted Tax Rate	$ 0.535922 /$100
	E. Subtract D from C	$ -0.020357 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 185,854,290
	G. Multiply E by F and divide the results by $100	$ -37,835
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)	$ 0.592696 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.592696 /$100
	D. Adopted Tax Rate	$ 0.592696 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 153,212,093
	G. Multiply E by F and divide the results by $100	$ 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)	$ 0.616477 /$100
	B. Unused increment rate (Line 65)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.616477 /$100
	D. Adopted Tax Rate	$ 0.627920 /$100
	E. Subtract D from C	$ -0.011443 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 138,003,482
	G. Multiply E by F and divide the results by $100	$ -15,792
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 0 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.000000 /$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)	$ 0.533913 /$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.*	0.511254
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 194,414,935
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.257181 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.000000 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.768435 /$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.*	$ 0.535922 /$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 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
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.*	$ 184,383,851
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.*	$ 193,573,576
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 0.533913 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.510804 /$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 .... $ 0.533913 /$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: 58

De minimis rate. .... $ 0.768435 /$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
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

7/26/24
Date

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

Reset | Print

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

Form 50-856

TEAGUE CITY	254-739-2547
Taxing Unit Name	Phone *(area code and number)*
105 S 4th St., Teague, TX 75860	http://www.cityofteaguetx.com/contact.html
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]	$ 152,735,354
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.	$ 152,735,354
4.	**2022 total adopted tax rate.**	$ 0.592696 /$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.		$ 152,735,354
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:	$ 82,162	
	B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value:	+ $ 821,872	
	C. **Value loss.** Add A and B. [6]		$ 904,034
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:**	$ 167,701	
	B. **2023 productivity or special appraised value:**	- $ 1,329	
	C. **Value loss.** Subtract B from A. [7]		$ 166,372
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 1,070,406
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.		$ 151,664,948
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 898,912
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]		$ 385
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]		$ 899,297
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:**	$ 185,569,445	
	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.		$ 185,569,445

[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. 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] .... $ 284,845	
	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.	$ 284,845
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]	$ 185,854,290
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]	$ 2,416,351
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 2,416,351
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 183,437,939
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.490245 /$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.	$ 0.592696 /$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.*	$ 152,735,354

[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	$ 905,256
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. . . . . + $ 385 **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. . . . . $ 385 **E.** Add Line 30 to 31D.	 $ 905,641
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 183,437,939
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.493704 /$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.		$ 0.493704 /$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	$ 175,110	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.095460 /$100	
	C. Add Line 40B to Line 39.		$ 0.589164 /$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.		$ 0.609784 /$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 .... $ 0 B. Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 D. Subtract **amount paid** from other resources .... –$ 0 E. **Adjusted debt.** Subtract B, C and D from A.	$ 0
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 0
45.	**2023 anticipated collection rate.** A. Enter the 2023 anticipated collection rate certified by the collector. [30] .... 0.00 % B. Enter the 2022 actual collection rate. .... 0.00 % C. Enter the 2021 actual collection rate. .... 0.00 % D. Enter the 2020 actual collection rate. .... 0.00 % 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]	0.00 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 0
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 185,854,290
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.000000 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.609784 /$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 §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 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.	$ 175,110
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 185,854,290
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.094219 /$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.*	$ 0.490245 /$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.	$ 0.490245 /$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.*	$ 0.609784 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.515565 /$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.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 185,854,290
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).	$ 0.515565 /$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)	$ 0.592696 /$100	
	B. Unused increment rate (Line 66)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.592696 /$100	
	D. Adopted Tax Rate	$ 0.592696 /$100	
	E. Subtract D from C	$ 0.000000 /$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)	$ 0.648277 /$100	
	B. Unused increment rate (Line 66)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.648277 /$100	
	D. Adopted Tax Rate	$ 0.627920 /$100	
	E. Subtract D from C	$ 0.020357 /$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)	$ 0.627920 /$100	
	B. Unused increment rate (Line 64)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.627920 /$100	
	D. Adopted Tax Rate	$ 0.627920 /$100	
	E. Subtract D from C	$ 0.000000 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.020357 /$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).		$ 0.535922 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

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*	$ 0.493704 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 185,854,290
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.269027 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.000000 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.762731 /$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.*	$ 0.592696 /$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.*	$ 151,664,948
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.*	$ 183,437,939
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

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).	$ 0.535922 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.490245 /$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 .... $ 0.535922 /$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: 67

De minimis rate. .... $ 0.762731 /$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
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date 7/28/23

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