Henderson County Appraisal District

CHIEF APPRAISER

Bill Jackson, CTA/RPA

July 25, 2026

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2026 value for CITY OF SEVEN POINTS as follows:

Certified Appraisal Roll Totals

Market Value:	$155,252,210
Taxable Value:	$118,074,995

+

Value of Property Under Protest
(Please Subtract 50% Possible Loss from Certified Totals)

	Value under Protest	50% Possible Loss
Market Value:	$2,025,219	$1,012,610
Taxable Value:	$1,603,867	$801,934

— line 19A

The above certified totals were submitted to the Tax Collector/Assessor on July 27, 2026.

Bill Jackson
Chief Appraiser
Henderson County Appraisal District

18A

total → Certified total value 2026 → $117,273,061

P.O. Box 430, 1751 Enterprise, Athens, TX 75751, 903/675-9296, FAX 903/264-1722

2026 CERTIFIED TOTALS

SP - CITY OF SEVEN POINTS

Grand Totals

Land		Value			
Homesite:		16,260,448			
Non Homesite:		39,725,611			
Ag Market:		1,336,658			
Timber Market:		0	Total Land	(+)	57,322,717

Improvement		Value			
Homesite:		36,425,548			
Non Homesite:		58,467,718	Total Improvements	(+)	94,893,266

Non Real	Count	Value			
Personal Property:	20	3,036,227			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	3,036,227
			Market Value	=	155,252,210

Ag	Non Exempt	Exempt			
Total Productivity Market:	1,336,658	0			
Ag Use:	18,399	0	Productivity Loss	(-)	1,318,259
Timber Use:	0	0	Appraised Value	=	153,933,951
Productivity Loss:	1,318,259	0			
			Homestead Cap	(-)	12,015,080
			23.231 Cap	(-)	10,453,963
			Assessed Value	=	131,464,908
			Total Exemptions Amount (Breakdown on Next Page)	(-)	13,389,913
			Net Taxable	=	118,074,995 *

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	18,202,191	15,693,139	35,182.92	37,155.22	144
Total	18,202,191	15,693,139	35,182.92	37,155.22	144
Tax Rate	0.2400000				

Freeze Taxable Line 20 (-) 15,693,139 *

Line 22 * Freeze Adjusted Taxable = 102,381,856

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
280,899.37 = 102,381,856 * (0.2400000 / 100) + 35,182.92

Certified Estimate of Market Value:	154,212,939
Certified Estimate of Taxable Value:	117,457,076 ?

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	16	0	889,094	889,094
145D	1	0	589	589
DP	36	235,859	0	235,859
DV1	2	0	9,429	9,429
DV2	1	0	5,954	5,954
DV4	15	0	129,595	129,595
DVHS	12	0	2,701,471	2,701,471
DVHSS	1	0	313,290	313,290
EX	2	0	337,975	337,975
EX-XT	1	0	68,433	68,433
EX-XV	48	0	5,265,379	5,265,379
HS	323	1,515,532	0	1,515,532
HT	36	711,382	0	711,382
OV65	147	1,205,931	0	1,205,931
	Totals	**3,668,704**	**9,721,209**	**13,389,913**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	569	281.4822	$2,588,788	$78,291,226	$56,031,757
B	MULTIFAMILY RESIDENCE	2	5.0000	$0	$1,618,410	$1,300,385
C1	VACANT LOTS AND LAND TRACTS	240	73.3559	$0	$4,428,502	$3,317,548
D1	QUALIFIED OPEN-SPACE LAND	22	158.1168	$0	$1,336,658	$18,399
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$16,193	$16,193
E	RURAL LAND, NON QUALIFIED OPE	131	300.1419	$262,080	$23,956,311	$20,505,776
F1	COMMERCIAL REAL PROPERTY	129	220.9806	$98,272	$35,481,466	$33,390,994
J7	CABLE TELEVISION COMPANY	1		$0	$2,990	$2,990
L1	COMMERCIAL PERSONAL PROPE	18		$0	$3,033,237	$2,143,554
M1	TANGIBLE OTHER PERSONAL, MOB	25		$20,870	$1,415,430	$1,347,399
S	SPECIAL INVENTORY TAX	1		$0	$0	$0
X	TOTALLY EXEMPT PROPERTY	51	28.1658	$0	$5,671,787	$0
		Totals	1,067.2432	$2,970,010	$155,252,210	$118,074,995

New Value

TOTAL NEW VALUE MARKET: $2,970,010
TOTAL NEW VALUE TAXABLE: $2,891,350

Line 24

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	2	2025 Market Value	$979,925
	ABSOLUTE EXEMPTIONS VALUE LOSS			$979,925

10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	16	$889,094
145D	11.145 (d) Multiple Situs, Leases	1	$589
DP	Disability	3	$10,000
DV1	Disabled Veterans 10% - 29%	1	$4,429
DV4	Disabled Veterans 70% - 100%	1	$12,000
DVHS	Disabled Veteran Homestead	2	$201,779
HS	Homestead	15	$68,734
OV65	Over 65	4	$30,000
	PARTIAL EXEMPTIONS VALUE LOSS	43	$1,216,625
	NEW EXEMPTIONS VALUE LOSS		$2,196,550

10b 10C

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $2,196,550

10C

New Ag / Timber Exemptions

Ø Line 11

New Annexations

Ø Line 23

New Deannexations

Ø Line 9

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
318	$156,697	$42,429	$114,268

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
275	$148,357	$40,927	$107,430

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
318	$102,729	$6,291	$96,438

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
275	$94,249	$5,704	$88,545

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
4	$2,025,219	$985,948

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land		Value			
Homesite:		0			
Non Homesite:		933,397			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	933,397
Improvement		**Value**			
Homesite:		0			
Non Homesite:		1,091,822	Total Improvements	(+)	1,091,822
Non Real	**Count**	**Value**			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	2,025,219
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	2,025,219
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	390,102
			Assessed Value	=	1,635,117
			Total Exemptions Amount (Breakdown on Next Page)	(-)	31,250
			Net Taxable	=	1,603,867

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
3,849.28 = 1,603,867 * (0.240000 / 100)

Certified Estimate of Market Value:	985,948
Certified Estimate of Taxable Value:	985,948
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
HT	1	31,250	0	31,250
	Totals	**31,250**	**0**	**31,250**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3	0.5070	$0	$1,473,602	$1,052,250
F1	COMMERCIAL REAL PROPERTY	1	0.4590	$0	$551,617	$551,617
		Totals	0.9660	$0	$2,025,219	$1,603,867

HENDERSON County

2026 FREEZE TOTALS

SP - CITY OF SEVEN POINTS

Grand Totals

Property Count: 144 | 7/25/2026 | 5:13:51PM

Land		Value
Homesite:		9,049,793
Non Homesite:		33,818
Ag Market:		0
Timber Market:		0

Total Land	(+)	9,083,611

Improvement		Value
Homesite:		16,746,980
Non Homesite:		443,311

Total Improvements	(+)	17,190,291

Non Real	Count	Value
Personal Property:	0	0
Mineral Property:	0	0
Autos:	0	0

Total Non Real	(+)	0
Market Value	=	26,273,902

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Productivity Loss	(-)	0
Appraised Value	=	26,273,902
Homestead Cap	(-)	7,594,582
23.231 Cap	(-)	0
Assessed Value	=	18,679,320
Total Exemptions Amount (Breakdown on Next Page)	(-)	2,509,052
Net Taxable	=	16,170,268

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	18,202,191	15,693,139	35,182.92	37,155.22	144
Total	18,202,191	15,693,139	35,182.92	37,155.22	144
Tax Rate	0.2400000				

Freeze Taxable	(-)	15,693,139
Freeze Adjusted Taxable	=	477,129

line 20

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
36,328.03 = 477,129 * (0.2400000 / 100) + 35,182.92

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	7	0	81,754	81,754
DVHSS	1	0	313,290	313,290
HS	144	742,756	0	742,756
HT	12	195,321	0	195,321
OV65	144	1,175,931	0	1,175,931
	Totals	**2,114,008**	**395,044**	**2,509,052**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	122	53.4199	$41,637	$21,563,244	$12,684,327
E	RURAL LAND, NON QUALIFIED OPE	20	32.3559	$81,781	$4,563,513	$3,382,710
M1	TANGIBLE OTHER PERSONAL, MOB	2		$0	$147,145	$103,231
		Totals	85.7758	$123,418	$26,273,902	$16,170,268

2026 FREEZE TOTALS

SP - CITY OF SEVEN POINTS

Effective Rate Assumption 7/25/2026 5:14:27PM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS $0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2026 City of Seven Points_Properties Under Protest

50% Possible Value Loss

YEAR	PROPERTY ID	GEO ID#	ENTITY	MARKET VALUE	MARKET 50% LOSS	TAXABLE VALUE	TAXABLE 50% LOSS
2026	275635	3805.0000.0490.89	CAD , HC , HE , HR , KE , SP , TV	$ 444,364	**$ 222,182**	$ 371,593	**$ 185,797**
2026	3258	3610.0000.018C.59	CAD , HC , HE , HR , MB , SP , TV	$ 551,617	**$ 275,809**	$ 551,617	**$ 275,809**
2026	275638	3805.0000.0510.89	CAD , HC , HE , HR , KE , SP , TV	$ 381,331	**$ 190,666**	$ 136,770	**$ 68,385**
2026	275639	3805.0000.0520.89	CAD , HC , HE , HR , KE , SP , TV	$ 647,907	**$ 323,954**	$ 543,887	**$ 271,944**
			TOTALS	**$ 2,025,219**	**$ 1,012,610**	**$ 1,603,867**	**$ 801,934**

19A

line 19A

Top 10 Taxpayer Report

For Entity : **CITY OF SEVEN POINTS**

Year: **2026**

Owner ID	Taxpayer Name	Market Value	Taxable Value
583574	BSL CEDAR CREEK LP	$3,621,605	$3,349,062
403303	BROOKSHIRE GROCERY CO	$2,816,158	$2,816,158
2238809	REZA MONICA & GABRIEL LANDA HERNANDEZ	$1,886,412	$1,886,412
417017	BROOKSHIRE GROCERY COMPANY	$1,914,271	$1,789,271
563562	SCHMOLDT CARY P	$1,469,799	$1,385,454
567527	PIERCE BRIAN & HEATHER	$1,666,316	$1,303,874
591256	WAITGO INC	$1,227,814	$1,227,814
2230495	COMMUNICATIONS HARDWARE INVESTMENTS	$1,186,304	$1,186,304
578702	DOXIE BOYS LLC	$1,124,196	$1,124,196
2237365	PRYOR MIKE JR	$1,096,786	$1,042,846

2025 CERTIFIED TOTALS

SP - CITY OF SEVEN POINTS

Grand Totals

Property Count: 1,159 | 7/25/2026 | 1:17:59PM

Land		Value			
Homesite:		13,582,276			
Non Homesite:		33,809,670			
Ag Market:		1,331,385			
Timber Market:		0	Total Land	(+)	48,723,331

Improvement		Value			
Homesite:		35,853,647			
Non Homesite:		55,455,537	Total Improvements	(+)	91,309,184

Non Real	Count	Value			
Personal Property:	11	2,619,416			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	2,619,416
			Market Value	=	142,651,931

Ag	Non Exempt	Exempt			
Total Productivity Market:	1,331,385	0			
Ag Use:	18,399	0	Productivity Loss	(-)	1,312,986
Timber Use:	0	0	Appraised Value	=	141,338,945
Productivity Loss:	1,312,986	0			
			Homestead Cap	(-)	11,649,517
			23.231 Cap	(-)	8,775,449
			Assessed Value	=	120,913,979
			Total Exemptions Amount (Breakdown on Next Page)	(-)	10,897,259
			Net Taxable	=	110,016,720

1 1

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	16,461,874	14,114,484	33,359.08	37,486.08	147			
Total	16,461,874	14,114,484	33,359.08	37,486.08	147	Freeze Taxable	(-)	14,114,484
Tax Rate	0.2400000							

2

Freeze Adjusted Taxable = 95,902,236

3

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
263,524.45 = 95,902,236 * (0.2400000 / 100) + 33,359.08

Certified Estimate of Market Value:	142,651,931
Certified Estimate of Taxable Value:	110,016,720

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	34	235,000	0	235,000
DV1	2	0	17,000	17,000
DV2	1	0	5,954	5,954
DV4	14	0	117,579	117,579
DVHS	10	0	2,385,865	2,385,865
DVHSS	1	0	313,290	313,290
EX	2	0	337,975	337,975
EX-XT	1	0	79,473	79,473
EX-XV	47	0	4,598,625	4,598,625
EX366	2	0	1,030	1,030
HS	330	1,505,687	0	1,505,687
HT	1	25,000	0	25,000
OV65	155	1,274,781	0	1,274,781
	Totals	3,040,468	7,856,791	10,897,259

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	565	276.5843	$1,842,479	$72,587,575	$51,343,757
B	MULTIFAMILY RESIDENCE	2	5.0000	$0	$1,162,398	$1,162,398
C1	VACANT LOTS AND LAND TRACTS	277	132.0394	$0	$6,288,651	$5,420,657
D1	QUALIFIED OPEN-SPACE LAND	22	158.1168	$0	$1,331,385	$18,399
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$16,193	$16,193
E	RURAL LAND, NON QUALIFIED OPE	92	240.9712	$146,811	$18,703,556	$16,412,232
F1	COMMERCIAL REAL PROPERTY	120	230.6374	$378,871	$33,427,710	$31,727,147
J7	CABLE TELEVISION COMPANY	1		$0	$5,050	$5,050
L1	COMMERCIAL PERSONAL PROPE	8		$0	$2,613,336	$2,613,336
M1	TANGIBLE OTHER PERSONAL, MOB	24		$270,485	$1,394,888	$1,297,551
X	TOTALLY EXEMPT PROPERTY	52	24.5690	$0	$5,121,189	$0
		Totals	1,067.9181	$2,638,646	$142,651,931	$110,016,720

New Value

TOTAL NEW VALUE MARKET:	$2,638,646
TOTAL NEW VALUE TAXABLE:	$2,521,680

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	6	2024 Market Value	$3,002,167
	ABSOLUTE EXEMPTIONS VALUE LOSS			$3,002,167

Exemption	Description	Count	Exemption Amount
DP	Disability	4	$25,000
DV4	Disabled Veterans 70% - 100%	2	$23,825
HS	Homestead	330	$1,505,687
OV65	Over 65	8	$65,000
	PARTIAL EXEMPTIONS VALUE LOSS	344	$1,619,512
	NEW EXEMPTIONS VALUE LOSS		$4,621,679

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $4,621,679

New Ag / Timber Exemptions

New Annexations

New Deannexations

Count	Market Value	Taxable Value
3	$657,254	$644,147

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
325	$147,404	$40,288	$107,116

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
282	$139,946	$40,379	$99,567

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
325	$101,247	$7,919	$93,328

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
282	$93,866	$7,579	$86,287

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2025 FREEZE TOTALS

SP - CITY OF SEVEN POINTS
Grand Totals

Property Count: 147 | 7/25/2026 | 1:20:31PM

Land	Value			
Homesite:	7,508,020			
Non Homesite:	0			
Ag Market:	0			
Timber Market:	0	Total Land	(+)	7,508,020

Improvement	Value			
Homesite:	16,496,402			
Non Homesite:	349,721	Total Improvements	(+)	16,846,123

Non Real	Count	Value			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	24,354,143

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	24,354,143
Productivity Loss:	0	0			

Homestead Cap	(-)	7,542,548
23.231 Cap	(-)	0
Assessed Value	=	16,811,595
Total Exemptions Amount (Breakdown on Next Page)	(-)	2,347,390
Net Taxable	=	14,464,205

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	16,461,874	14,114,484	33,359.08	37,486.08	147			
Total	16,461,874	14,114,484	33,359.08	37,486.08	147	Freeze Taxable	(-)	14,114,484
Tax Rate	0.2400000							

2

Freeze Adjusted Taxable = 349,721

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
34,198.41 = 349,721 * (0.2400000 / 100) + 33,359.08

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DV4	6	0	69,754	69,754
DVHSS	1	0	313,290	313,290
HS	147	717,565	0	717,565
HT	1	25,000	0	25,000
OV65	147	1,209,781	0	1,209,781
	Totals	**1,952,346**	**395,044**	**2,347,390**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	126	55.5159	$75,706	$20,282,149	$11,321,969
E	RURAL LAND, NON QUALIFIED OPE	19	27.8820	$43,243	$3,924,849	$3,049,191
M1	TANGIBLE OTHER PERSONAL, MOB	2		$0	$147,145	$93,045
		Totals	83.3979	$118,949	$24,354,143	$14,464,205

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS $0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2025 CERTIFIED TOTALS

SP - CITY OF SEVEN POINTS

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

LOW SWINNEY EVANS & JAMES
PLLC

July 16, 2026

Ms. Linda Moncada
Henderson County Appraisal District
lindam@hcadtx.org

Re: Value Resolutions regarding tax year 2025

Dear Ms. Moncada:

Several lawsuits affecting the tax year 2025 value of property in Henderson County have been resolved. For some cases, the resolution resulted in the changing of the account's final appraised value as follows:

Matter Name	**Docket #**	**PID(s)**	**Certified Value**	**Final Disposition**	**Final Certified Value**	**Value Loss**
Brian Webster & Marilyn Webster	CV25-0487-3	226502	$858,886	Nonsuit	$858,886	$0
		298307	$1,327,914		$1,327,914	$0
Richard A Hosley II & Marguerite C Hosley	CV25-0484-173	316626	$1,881,884	Agreed Judgment	$1,673,683	$208,201
B&B Pointe, LLC	CV25-0568-3	290626	$401,505	Agreed Judgment	$209,750	$191,755
Cedar Creek Lotco LLC	CV25-0535-392	200003991	$984,000	Agreed Judgment	$937,000	$47,000
B&G Trust	CV25-0489-3	246566	$1,911,223	Agreed Judgment	$1,275,000	$636,223
Brown Family Trust	CV25-0501-392	275710	$97,200 ✓ 5A	Nonsuit	$97,200 ✓ 5B	$0 5C
Ben Abbott	CV25-0488-3	311198	$3,000,000	Agreed Judgment	$2,855,883	$144,117

Ryan L. James | rjames@lsejlaw.com | (512) 379-5800 | 120 S. Lakeline Blvd., Bldg. 4, Ste. 200, Cedar Park, TX 78613

Sooner Than Later LLC	CV25-0486-3	287686	$1,508,279	Agreed Judgment	$1,268,169	$240,110
Douglas H Robison & Lisa M Robison	CV25-0485-173	312637	$4,801,360	Agreed Judgment	$4,664,075	$137,285
Turner Home LLC	CV25-0490-173	288146	$1,821,940	Agreed Judgment	$1,610,410	$211,530
Rajchandra LLC	CV25-0494-392	3414	$1,994,845	Nonsuit	$1,994,845	$0
JHW Manageme nt Trust	CV25-0524-173	310116	$6,280,277	Agreed Judgment	$4,395,000	$1,885,277
Iasion, LLC	CV25-0516-173	4738	$55,728	Agreed Judgment	$55,728	$0
		1933	$1,958,969	Agreed Judgment	$1,500,000	$458,969
DP Sea Island, LLC	CV25-0505-173	313373	$6,593,597	Agreed Judgment	$5,195,000	$1,398,597
Toby W. Burke and Rebecca A. Burke	CV25-0482-392	306934	$775,000	Agreed Judgment	$750,000	$25,000
Ryan Holdings Texas LLC (Henderson - Land)	CV25-0471-392	215203	$435,861	Agreed Judgment	$435,861	$0
		215204	$44,863		$44,863	$0
		215205	$119,667		$119,667	$0
		215206	$3,721,036		$2,851,654	$869,382
		215207	$7,347		$7,347	$0
		296374	$9,522		$9,522	$0
		304174	$31,086		$31,086	$0
Bluescape Holdings LLC	CV25-0386-392	311082	$2,800,000	Agreed Judgment	$2,607,175	$192,825
		314199	$12,574,109		$10,288,625	$2,285,484
John D. Jordan and Heidi A. Jordan	CV25-0359-392	238795	$3,000,404	Agreed Judgment	$2,330,000	$670,404

Mark Francis and Amanda Francis (13380 Waterside Dr)	CV24-0599-173	310145/3384.0001.0313.68	$7,487,500	Agreed Judgment	$4,700,000	$2,787,500
		TOTALS:	**$66,484,002**		**$54,094,343**	**$12,389,659**

Please let me know if I may be of further assistance.

Sincerely,

Ryan L. James

2026 Certification Value Loss Due to Appeal_2025 _ City of Seven Points

Matter Name	Docket #	Tax Years at Issue	Property in Lawsuit	GeoID	Entities	Certified Value (ARB Market Value)	Final Disposition	Final Certified (Market) Value	Value Loss
own Family Trust	CV25-0501-392	2025	275710	3805.0000.1590.89	KE, SP, HE, HC, HR, TV	$97,200	Nonsuit	$97,200	$0
						5A		5B	5C

CITY OF SEVEN POINTS

	PROPERTY TAX RELIEF			TOTAL RATE	PERCENTAGE
	0.005			0.02	0.25
24-Jul	$ 69,336.61				
24-Aug	$ 83,151.77				
24-Sep	$ 82,975.19				
24-Oct	$ 71,350.17				
24-Nov	$ 69,643.83				
24-Dec	$ 70,800.59				
25-Jan	$ 64,776.68				
25-Feb	$ 70,505.25				
25-Mar	$ 58,447.47				
25-Apr	$ 64,045.33				
25-May	$ 73,490.12				
25-Jun	$ 66,841.89				
	$ 845,364.90	***$ 211,341.23***	***LINE ~~40A~~*** * Line 41		

CITY OF SEVEN POINTS

	PROPERTY TAX RELIEF			TOTAL RATE	PERCENTAGE
	0.005			0.02	0.25
25-Jul	$ 78,607.60				
25-Aug	$ 77,333.98				
25-Sep	$ 79,499.97				
25-Oct	$ 75,863.58				
25-Nov	$ 67,184.96				
25-Dec	$ 75,627.69				
26-Jan	$ 78,217.77				
26-Feb	$ 81,110.66				
26-Mar	$ 64,349.46				
26-Apr	$ 64,601.27				
26-May	$ 76,476.50				
26-Jun	$ 67,154.30				
	$ 886,027.74	***$ 221,506.94***	***LINE 53*** *		

Allocation Historical Summary

Results

For Line ~~40A~~ 41

City of Seven Points
Authority Code: 2107048

Select a year ▾

2024

January	75,012.88
February	74,909.12
March	63,414.80
April	67,338.01
May	74,006.72
June	~~67,796.43~~
July	69,336.61
August	83,151.77
September	82,975.19
October	71,350.17
November	69,643.83
December	70,800.59
TOTAL	869,736.12

Allocation Historical Summary

Results

For line ~~20A~~ 41 continued

City of Seven Points
Authority Code: 2107048

Select a year ▾

2025

January	64,776.68
February	70,505.25
March	58,447.47
April	64,045.33
May	73,490.12
June	66,841.89
July	78,607.60
August	77,333.98
September	.
October	.
November	.
December	.
TOTAL	554,048.32

Allocation Historical Summary

Results

For line 53

City of Seven Points
Authority Code: 2107048

Select a year

2025	
January	64,776.68
February	70,505.25
March	58,447.47
April	64,045.33
May	73,490.12
June	66,841.89
July	78,607.60
August	77,333.98
September	79,499.97
October	75,863.58
November	67,184.96
December	75,627.69
TOTAL	852,224.52

Allocation Historical Summary

Results

For Line 53 continued

City of Seven Points
Authority Code: 2107048

Select a year ▾

2026

January	78,217.77
February	81,110.66
March	64,349.46
April	64,601.27
May	76,476.50
June	67,154.30
July	74,103.41
August	.
September	.
October	.
November	.
December	.
TOTAL	506,013.37

Henderson County Tax Office

Deposit Date from 7/1/2025 to 6/30/2026

Type		Gen Operating	Interest Sinking	Special 1	Total
SP - SEVEN POINTS					
Current					
	Levy	240,782.76	0.00	0.00	240,782.76
	Interest	420.48	0.00	0.00	420.48
	Penalty	1,413.28	0.00	0.00	1,413.28
	Rendition Penalty	162.28	0.00	0.00	162.28
	Rendition Penalty Admin Fee	(8.11)	0.00	0.00	(8.11)
	Recalc Refund	(107.60)	0.00	0.00	(107.60)
	Current	**242,663.09**	**0.00**	**0.00**	**242,663.09**
Delinquent					
	Levy	25,799.76	0.00	0.00	25,799.76
	Interest	2,384.73	0.00	0.00	2,384.73
	Penalty	2,759.12	0.00	0.00	2,759.12
	Recalc Refund	(2,168.29)	0.00	0.00	(2,168.29)
	Recalc Refund P&I	(257.18)	0.00	0.00	(257.18)
	Delinquent	**28,518.14**	**0.00**	**0.00**	**28,518.14**
	Distribution Total	**271,181.23**	**0.00**	**0.00**	**271,181.23**

Line 32A:
$2,168.29
+ 257.18
$2,425.47

Line 16:
$ 2,168.29
+ $257.18
$ 2,425.47

Mary Wennerstrom

From: Barbara Lovelady <blovelady@henderson-county.com>
Sent: Wednesday, July 29, 2026 2:53 PM
To: Mary Wennerstrom
Cc: SP Jennifer Thompson; raymond.wennerstrom-mayor@sevenpointstexas.org
Subject: Fwd: Forms/Reports for TNT
Attachments: SP SALES TAX-LINE 53.pdf; LINE 41A-SALES TAX SPENT ON M&O EXP.pdf; SEVEN POINTS-LINES 16 & 32A.pdf; EXAMPLE-LINE 16 & 32A.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Mrs. Wennerstrom,

I forwarded the information below to Jennifer on July 23rd, can you please confirm that she received it?

You can find a copy of your TNT worksheets on the county website at: https://www.henderson-county.com/departments/county-tax-assessor-collector/tax-rates I will start updating the county website tomorrow or friday so you may want to print a copy of your worksheets just in case.

46A

Please note that your anticipated collection rate will be 100%. This percentage does not affect the city, as the city does not compute a debt rate. Your 2025 collection percentage is 102.90%. Hopefully I have answered all of your questions. Please let me know if you need anything further.

46B Line 46

SP - SEVEN POINTS

2025	263,524.42	240,829.33	1,833.76	23,374.29	5,143.85	271,181.23	102.90%

Best regards,

---------- Forwarded message ---------
From: **Barbara Lovelady** <blovelady@henderson-county.com>
Date: Thu, Jul 23, 2026 at 9:16 AM
Subject: Forms/Reports for TNT
To: SP Jennifer Thompson <jennifer.thompson@sevenpointstexas.org>

Good morning,

I have attached several forms you will need for TNT calculations.

1. Sales tax for property tax relief for line 53-you just need to verify

2. Information needed for line 41A
3. Refund report as well as an "example" report for lines 16 & 32A

If you have any questions, please let me know!

--

Barbara Lovelady, CTOP, PCC
Chief Deputy
Henderson County Tax Office

blovelady@henderson-county.com

“ Vision is the art of seeing what is invisible to others. ”
— Jonathan Swift

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Barbara Lovelady, CTOP, PCC
Chief Deputy
Henderson County Tax Office

blovelady@henderson-county.com

“ Vision is the art of seeing what is invisible to others. ”
— Jonathan Swift

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ ______ /$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.254487 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.254487 /$100
	D. Adopted Tax Rate	$ 0.240000 /$100
	E. Subtract D from C	$ 0.014487 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 110,544,580
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 16,014
	line 65 A-G	
64.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.008425 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.008425 /$100
	D. Adopted Tax Rate	$ 0.240000 /$100
	E. Subtract D from C	$ -0.231575 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 99,264,713
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
	line 66 A-G	
65.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.000000 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 16,014.000000
67.	**2025 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100 Line 64B	$ 0.016907 /$100
68.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) Line 64A	$ 0.345419 /$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.*	0.286232
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* line 64F	$ 94,713,764
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.527906 /$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.	$ 0.814138 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
75.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ ______ /$100
76.	**Increase in 2024 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ ______ /$100
77.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ ______
79.	**Adjusted 2024 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ ______ /$100

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

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Seven Points
Taxing Unit Name

(903) 432-4610
Phone *(area code and number)*

715 South Seven Points Drive, Ste. D, Seven Points, TX 75143
Taxing Unit's Address, City, State, ZIP Code

https://www.sevenpointstexas.com/
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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

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).[2]	$ 110,016,720
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.[3]	$ 14,114,484
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 95,902,236
4.	**Prior year total adopted tax rate.**	$ 0.240000 /$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:** $ 97,200	
	B. **Prior year values resulting from final court decisions:** - $ 97,200	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 95,902,236
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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: .... $ 979,925 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 1,216,625 **C. Value loss.** Add A and B. [7]	$ 2,196,550
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. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 2,196,550
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. [9] 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.	$ 93,705,686
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 224,893
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. [10]	$ 2,425
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 227,318

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
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. [12]		
	A. **Certified values:**	$ 117,273,061	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 117,273,061
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	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. [16]	$ 801,934	
	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. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 801,934
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.[18]		$ 15,693,139
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] 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.[22]		$ 102,381,856
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. [23]		$ 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. [24]		$ 2,891,350

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 2,891,350
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 99,490,506
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.228482 /$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. [26]	$ 0.000000 /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.240000 /$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.*	$ 95,902,236
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 230,165
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 2025. This line applies only to tax years preceding the prior tax year........... + $ 2,425	
	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.............. $ 2,425	
	E. Add Line 31 to 32D.	$ 232,590
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 99,490,506
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.233781 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]	
	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.** [29]	
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]	
	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, 2024 and ending on June 30, 2025, 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.** [31]	
	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, 2024 and ending on June 30, 2025.......... $ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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.	$ 0.233781 /$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 .... $ 211,341 **B.** Divide Line 41A by Line 33 and multiply by $100 .... $ 0.212423 /$100 **C.** Add Line 41B to Line 40.	$ 0.446204 /$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.	$ 0.461821 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] .... $ ____ /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** .... $ ____ b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 .... $ ____ /$100 c. Add Line D42(B)(b) to Line 42. .... $ ____ /$100 d. Enter the **current year unused increment rate** from Line 68 .... $ ____ /$100 e Add Line D42(c) to Line D42(d). .... $ ____ /$100 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. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ ____ /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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. [36] 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. [37]	$ 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. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 102.90 % **C.** Enter the 2024 actual collection rate. .... 96.79 % **D.** Enter the 2023 actual collection rate. .... 90.00 % **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%. [39]	100.00 %
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.*	$ 102,381,856
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.	$ 0.461821 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ ______ /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.000000 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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.[41] **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.[42] - 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.	$ 221,506
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 102,381,856
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.216352 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.228482 /$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.	$ ______ /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.461821 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.245469 /$100

SECTION 4: 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	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.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ ______
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ ______ /$100
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).	$ ______ /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.345419 /$100
	B. Unused increment rate (Line 68)	$ 0.016907 /$100
	C. Subtract B from A	$ 0.328512 /$100
	D. Adopted Tax Rate	$ 0.240000 /$100
	E. Subtract D from C	$ 0.088512 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 94,713,764
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 83,833
65.	**Year 2 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)	$ 0.254487 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.254487 /$100
	D. Adopted Tax Rate	$ 0.240000 /$100
	E. Subtract D from C	$ 0.014487 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 110,544,580
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 16,014
66.	**Year 1 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)	$ 0.008425 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.008425 /$100
	D. Adopted Tax Rate	$ 0.240000 /$100
	E. Subtract D from C	$ -0.231575 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 99,264,713
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 99,847.000000
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.097524 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.342993 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.233781 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 102,381,856
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.488367 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.722148 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________ /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ ________ /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ ________ /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ ________
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ ________ /$100
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).	$ ________ /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.228482 /$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........ $ 0.342993 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate......... $ 0.722148 /$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. [59]

print here ▶ Mary Wennerstrom
Printed Name of Taxing Unit Representative

sign here ▶ *Mary Wennerstrom*
Taxing Unit Representative

8/7/2026
Date

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