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

Form 50-856

LIVE OAK COUNTY
Taxing Unit Name

(361) 449-6177
Phone *(area code and number)*

P.O. Box 487, George West Texas 78022
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 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:

https://liveoakappraisal.com/home/Custom?custurl=/home/TNTData/

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]	$ 4,920,133,437
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]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,920,133,437
4.	**Prior year total adopted tax rate.**	$ 0.36257 /$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.[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.		$ 4,920,133,437
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:	$ 15,250,250	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:	+ $ 4,076,279	
	C. **Value loss.** Add A and B. [7]		$ 19,326,529
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.		$ 19,326,529
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.		$ 4,900,806,908
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 17,768,855
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]		$ 2,545
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 17,771,400

[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: .... $ 4,670,206,817	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 10,298,182	
	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.	$ 4,680,504,999
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] .... $ 177,601,065	
	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.	$ 177,601,065
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]	$ 0
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]	$ 4,858,106,064
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]	$ 76,440,890

[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.	$ 76,440,890
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,781,665,174
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.37165 /$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]	$ 0.63071 /$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.		$ 0.36257 /$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.*		$ 4,920,133,437
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 17,838,927
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...........	+ $ 2,545	
	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....	$ 2,545	
	E. Add Line 31 to 32D.		$ 17,841,472
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 4,781,665,174
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.37312 /$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....................................	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$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..........	$ 624,551	
	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..........	– $ 626,217	
	C. Subtract B from A and divide by Line 33 and multiply by $100....................................	$ -0.00004 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$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..........	$ 177,020	
	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.............	$ 176,789	
	C. Subtract B from A and divide by Line 33 and multiply by $100....................................	$ 0.00000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100....................................	$ 0.00018 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.00000 /$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....................................	$ 0.00000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100....................................	$ 0.00000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.00000 /$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	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.37312 /$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	$ 3,357,897	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.07022 /$100	
	C. Add Line 41B to Line 40.		$ 0.44334 /$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.		$ 0.45885 /$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]		$ /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[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	$ 541,475	
	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.		$ 541,475
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.		$ 541,475
46.	**Current year anticipated collection rate.**		
	A. Enter the current year anticipated collection rate certified by the collector. [38]	98.00 %	
	B. Enter the prior year actual collection rate.	98.00 %	
	C. Enter the 2024 actual collection rate.	98.00 %	
	D. Enter the 2023 actual collection rate.	97.00 %	
	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]		98.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.		$ 552,525
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*		$ 4,858,106,064
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.		$ 0.01137 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.		$ 0.47022 /$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.		$ 0.00000 /$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.		$ 0.73937 /$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.	$ 3,749,982
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.07719 /$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.*	$ 0.63071 /$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.	$ 0.63071 /$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.*	$ 0.73937 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.66218 /$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]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$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).	$ 0.66218 /$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)	$ 0.64082 /$100
	B. Unused increment rate (Line 68)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.64082 /$100
	D. Adopted Tax Rate	$ 0.61474 /$100
	E. Subtract D from C	$ 0.02608 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 4,932,259,065
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,286,333
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)	$ 0.48109 /$100
	B. Unused increment rate (Line 67)	$ 0.00988 /$100
	C. Subtract B from A	$ 0.47121 /$100
	D. Adopted Tax Rate	$ 0.48109 /$100
	E. Subtract D from C	$ -0.00988 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 5,053,153,775
	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 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)	$ 0.51394 /$100
	B. Unused increment rate (Line 66)	$ 0.07520 /$100
	C. Subtract B from A	$ 0.43874 /$100
	D. Adopted Tax Rate	$ 0.49602 /$100
	E. Subtract D from C	$ -0.05728 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,609,216,558
	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	$ 1,286,333
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.02647 /$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)	$ 0.68865 /$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.*	$ 0.63318 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.01029 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.01137 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.65484 /$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.*	$ 0.61474 /$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.	$ 0.00000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.00000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,900,806,908
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,781,665,174
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.00000 /$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).	$ 0.68865 /$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. .... $ 0.63071 /$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: 28

Voter-approval tax rate.. $ 0.68865 /$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... $ 0.65484 /$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 Commissioner, Mitchell Williams
Printed Name of Taxing Unit Representative

sign here Mitchell Williams
Taxing Unit Representative

7-27-26
Date

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

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

LIVE OAK COUNTY — Farm to Market/Flood Control — (361) 449-6177

Taxing Unit Name — Phone *(area code and number)*

P.O. Box 487, George West Texas 78022

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 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:

https://liveoakappraisal.com/home/Custom?custurl=/home/TNTData/

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]	$ 4,915,337,249
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]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,915,337,249
4.	**Prior year total adopted tax rate.**	$ 0.19217 /$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.[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.		$ 4,915,337,249
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:	$ 15,250,250	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 3,522,783	
	C. Value loss. Add A and B. [7]		$ 18,773,033
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.		$ 18,773,033
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.		$ 4,896,564,216
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 9,409,727
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]		$ 47
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 9,409,774

[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: .... $ 4,666,020,949	
	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.	$ 4,666,020,949
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] .... $ 177,601,065	
	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.	$ 177,601,065
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]	$ 0
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]	$ 4,843,622,014
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]	$ 76,409,180

[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.	$ 76,409,180
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,767,212,834
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.19738 /$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]	$ 0.63071 /$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.	$ 0.19217 /$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.*	$ 4,915,337,249
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 9,445,803
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........... + $ 47	
	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....... $ 47	
	E. Add Line 31 to 32D.	$ 9,445,850
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,767,212,834
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.19814 /$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.	$ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ ______/$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.	$ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ ______/$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.	$ 0.00000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.00000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.00000/$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.	$ 0.00000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.00000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.00000/$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 . . . . $ ____ **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ ____/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.19814/$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 . . . . $ 0.00000/$100 **C.** Add Line 41B to Line 40.	$ 0.19814/$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.	$ 0.20507/$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] .... 98.00 % B. Enter the prior year actual collection rate. .... 98.00 % C. Enter the 2024 actual collection rate. .... 98.00 % D. Enter the 2023 actual collection rate. .... 97.00 % 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]	98.00 %
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.*	$ 4,843,622,014
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.00000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.20507 /$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.	$ 0.00000 /$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.	$ 0.73937 /$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.	$ 3,749,982
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.07719 /$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.*	$ 0.63071 /$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.	$ 0.63071 /$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.*	$ 0.73937 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.66218 /$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]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$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).	$ 0.66218 /$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)	$ 0.64082 /$100
	B. Unused increment rate (Line 68)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.64082 /$100
	D. Adopted Tax Rate	$ 0.61474 /$100
	E. Subtract D from C	$ 0.02608 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 4,932,259,065
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,286,333
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)	$ 0.48109 /$100
	B. Unused increment rate (Line 67)	$ 0.00988 /$100
	C. Subtract B from A	$ 0.47121 /$100
	D. Adopted Tax Rate	$ 0.48109 /$100
	E. Subtract D from C	$ -0.00988 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 5,053,153,775
	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 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)	$ 0.51394 /$100
	B. Unused increment rate (Line 66)	$ 0.07520 /$100
	C. Subtract B from A	$ 0.43874 /$100
	D. Adopted Tax Rate	$ 0.49602 /$100
	E. Subtract D from C	$ -0.05728 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,609,216,558
	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	$ 1,286,333
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.02647 /$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)	$ 0.68865 /$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.*	$ 0.63318 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.01029 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.01137 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.65484 /$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.*	$ 0.61474 /$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.	$ 0.00000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.00000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,900,806,908
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,781,665,174
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.00000 /$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).	$ 0.68865 /$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. .... $ 0.63071 /$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: 28

Voter-approval tax rate .... $ 0.68865 /$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. .... $ 0.65484 /$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 Commissioner, Mitchell Williams
Printed Name of Taxing Unit Representative

sign here Mitchell Williams
Taxing Unit Representative

7-27-26
Date

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

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

Form 50-856

LIVE OAK COUNTY Special Road & Bridge		(361) 449-6177
Taxing Unit Name		Phone *(area code and number)*
P.O. Box 487, George West Texas 78022		
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 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:

https://liveoakappraisal.com/home/Custom?custurl=/home/TNTData/

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]	$ 4,920,133,437
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]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,920,133,437
4.	**Prior year total adopted tax rate.**	$ 0.06000 /$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.[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.		$ 4,920,133,437
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:	$ 15,250,250	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 4,076,279	
	C. Value loss. Add A and B. [7]		$ 19,326,529
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.		$ 19,326,529
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.		$ 4,900,806,908
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 2,940,484
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]		$ 2,545
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 2,943,029

[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: .... $ 4,670,206,817	
	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.	$ 4,670,206,817
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] .... $ 177,601,065	
	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.	$ 177,601,065
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]	$ 0
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]	$ 4,847,807,882
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]	$ 76,440,890

[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.	$ 76,440,890
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,771,366,992
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.06168 /$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]	$ 0.63071 /$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.	$ 0.06000 /$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.*	$ 4,920,133,437
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 2,952,080
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. + $ 2,545	
	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. $ 2,545	
	E. Add Line 31 to 32D.	$ 2,954,625
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,771,366,992
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.06192 /$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. $ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ ______/$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. $ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ ______/$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. $ 0.00000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100. $ 0.00000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.00000/$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. $ 0.00000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100. $ 0.00000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.00000/$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 . . . . . . $	
	C. Subtract B from A and divide by Line 33 and multiply by $100 . . . . . . $ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.06192 /$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 . . . . . . $ 0.00000 /$100	
	C. Add Line 41B to Line 40.	$ 0.06192 /$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.	$ 0.06408 /$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]	$ /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[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] .... 98.00 % **B.** Enter the prior year actual collection rate. .... 98.00 % **C.** Enter the 2024 actual collection rate. .... 98.00 % **D.** Enter the 2023 actual collection rate. .... 97.00 % **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]	98.00 %
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*.	$ 4,847,807,882
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.00000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.06408 /$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.	$ 0.00000 /$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.	$ 0.73937 /$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.	$ 3,749,982
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.07719 /$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.*	$ 0.63071 /$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.	$ 0.63071 /$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.*	$ 0.73937 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.66218 /$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]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$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).	$ 0.66218 /$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)	$ 0.64082 /$100
	B. Unused increment rate (Line 68)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.64082 /$100
	D. Adopted Tax Rate	$ 0.61474 /$100
	E. Subtract D from C	$ 0.02608 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 4,932,259,065
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,286,333
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)	$ 0.48109 /$100
	B. Unused increment rate (Line 67)	$ 0.00988 /$100
	C. Subtract B from A	$ 0.47121 /$100
	D. Adopted Tax Rate	$ 0.48109 /$100
	E. Subtract D from C	$ -0.00988 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 5,053,153,775
	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 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)	$ 0.51394 /$100
	B. Unused increment rate (Line 66)	$ 0.07520 /$100
	C. Subtract B from A	$ 0.43874 /$100
	D. Adopted Tax Rate	$ 0.49602 /$100
	E. Subtract D from C	$ -0.05728 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,609,216,558
	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	$ 1,286,333
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.02647 /$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)	$ 0.68865 /$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.*	$ 0.63318 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,858,106,064
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.01029 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.01137 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.65484 /$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.*	$ 0.61474 /$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.	$ 0.00000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.00000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,900,806,908
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,781,665,174
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.00000 /$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).	$ 0.68865 /$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. .... $ 0.63071 /$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: 28

Voter-approval tax rate .... $ 0.68865 /$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. .... $ 0.65484 /$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 Commissioner, Mitchell Williams
Printed Name of Taxing Unit Representative

sign here Mitchell Williams
Taxing Unit Representative

7-27-26
Date

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

Land		Value	# of Items	Exempt
Homesite	(+)	40,395,177	2,793	0
Non Homesite	(+)	122,953,522	8,351	13,596,957
Productivity Market	(+)	1,854,965,340	6,940	35,410
Income	(+)	802,000	4	0
Total Land	(=)	*2,019,116,039*	*18,090*	*13,632,367*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	1,853,750,510	6,936
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	55,848,680	6,930
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*1,797,901,830*	*6,934*

Improvements

Homesite	(+)	487,898,667	3,011	0
New Homesite	(+)	9,328,270	211	0
Non Homesite	(+)	510,324,113	4,915	76,990,346
New Non Homesite	(+)	18,175,120	740	7,600
Income	(+)	23,489,002	21	0
Total Improvement	(=)	*1,049,215,172*	*8,898*	*76,997,946*

Personal

Homesite	(+)	8,292,150	137	0
New Homesite	(+)	209,520	2	0
Non Homesite	(+)	76,468,829	823	1,129,810
New Non Homesite	(+)	280,410	11	0
Total Personal	(=)	*85,250,909*	*973*	*1,129,810*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	2,660,915,036	35,858
Industrial Real	(+)	411,140,314	11
Industrial/Utility Personal Property	(+)	1,038,225,710	926
Total Mineral Market Value	(=)	*4,110,281,060*	*36,795*

Total Real & Personal Market	(+)	3,153,582,120	27,961
Total Mineral/Industrial Market	(+)	4,110,281,060	36,795
Total Market Value	(=)	**7,263,863,180**	**64,756**
20% MIUP Circuit Breaker Limitation	(-)	82,454,363	2,333
10% Homestead Cap Loss	(-)	88,653,252	2,076
20% Circuit Breaker Limitation	(-)	44,709,679	1,634
Total Market After Cap	(=)	*7,048,045,886*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	1,797,901,830	6,934
Total Market Taxable	(=)	**5,250,144,056**	

Protested Value: 3,488,089

Protested % of Market: 0.05 %

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	91,925,073	545	16,865,220	243
Under $500/$2500	97,270	99	13,952	113
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	3,424,472	10	63,617	3
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	97,789,374	50		
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		
(includes Prorated Exempt of 164,950)	193,236,189		16,942,789	

Total Losses (includes Prod. Loss & Cap Loss) (=) 2,223,898,102

Total Appraised Value (=) 5,039,965,078

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	15,394,995	88
Surviving Spouse of a Service Member	(+)	592,705	5
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*15,987,700*	*93*
Local Discount	(+)	88,273,664	3,112
Disabled Veteran	(+)	1,614,112	153
Optional 65	(+)	13,956,165	1,451
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*119,831,641*	

Total Exemptions* (-) 119,831,641

CL - LIVE OAK COUNTY Net Taxable Value	(=)	**4,920,133,437**
CLIS - LIVE OAK COUNTY I&S Net Taxable Value	(=)	**4,920,133,437**

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,543	1,453	0	110	0	9	0	160	87	0	5

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

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

Total Parcels*: 56,254* **Parcel count is figured by parcel per ownership**

Total Owners: 16,780

Total Items: 58,252

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$157,873	2,190	**Market**	$345,743,472
Taxable	$99,765		**Taxable**	$218,485,374
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$174,424	2,798	**Market**	$488,040,274
Taxable	$111,173		**Taxable**	$311,062,136
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$164,755	3,032	**Market**	$499,537,414
Taxable	$105,093		**Taxable**	$318,641,367
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$49,133	234	**Market**	$11,497,140
Taxable	$32,390		**Taxable**	$7,579,231

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	**Market:** $178,840	**Market Value After Cap:** $163,127	**Net Taxable Value:** $0
DVET/Disabled	**Market:** $113,780	**Market Value After Cap:** $52,530	**Net Taxable Value:** $0
DVET/Over 65	**Market:** $150,770	**Market Value After Cap:** $138,189	**Net Taxable Value:** $0
SS SVC MEMBER/Homestead	**Market:** $195,360	**Market Value After Cap:** $195,360	**Net Taxable Value:** $0
SS SVC MEMBER/Over 65	**Market:** $106,960	**Market Value After Cap:** $67,510	**Net Taxable Value:** $0
DISABLED	**Market:** $102,360	**Market Value After Cap:** $89,840	**Net Taxable Value:** $70,610
HOMESTEAD	**Market:** $132,260	**Market Value After Cap:** $112,640	**Net Taxable Value:** $89,490
OVER 65	**Market:** $136,300	**Market Value After Cap:** $116,450	**Net Taxable Value:** $82,320
WIDOW-SCH	**Market:** $56,990	**Market Value After Cap:** $52,703	**Net Taxable Value:** $32,163
ALL Homesteads	**Market:** $133,410	**Market Value After Cap:** $113,987	**Net Taxable Value:** $82,320

Land		Value	# of Items	Exempt
Homesite	(+)	49,074,170	2,749	0
Non Homesite	(+)	173,020,447	8,390	24,926,536
Productivity Market	(+)	2,708,181,960	7,006	0
Income	(+)	1,670,220	13	0
Total Land	(=)	*2,931,946,797*	*18,162*	*24,926,536*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	2,618,969,940	6,798
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	52,944,220	6,795
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*2,566,025,720*	*7,003*

Improvements

Homesite	(+)	479,418,194	2,980	0
New Homesite	(+)	7,152,910	220	0
Non Homesite	(+)	515,487,359	5,115	77,715,578
New Non Homesite	(+)	19,905,120	451	339,410
Income	(+)	28,059,504	21	0
Total Improvement	(=)	*1,050,023,087*	*8,787*	*78,054,988*

Personal

Homesite	(+)	8,965,930	137	0
New Homesite	(+)	95,350	10	0
Non Homesite	(+)	74,995,715	821	1,129,810
New Non Homesite	(+)	420,680	13	0
Total Personal	(=)	*84,477,675*	*981*	*1,129,810*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	2,524,024,327	30,766
Industrial Real	(+)	651,838,630	35
Industrial/Utility Personal Property	(+)	1,039,784,560	960
Total Mineral Market Value	(=)	*4,215,647,517*	*31,761*

Total Real & Personal Market	(+)	4,066,447,559	27,930
Total Mineral/Industrial Market	(+)	4,215,647,517	31,761
Total Market Value	(=)	**8,282,095,076**	**59,691**
20% MIUP Circuit Breaker Limitation	(-)	369,486,401	4,476
10% Homestead Cap Loss	(-)	55,014,475	1,524
20% Circuit Breaker Limitation	(-)	53,036,238	2,103
Total Market After Cap	(=)	*7,804,557,962*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	2,566,025,720	7,003
Total Market Taxable	(=)	**5,238,532,242**	

Protested Value: 177,601,065

Protested % of Market: 2.19 %

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	104,111,334	564	9,996,310	216
Under $500/$2500	0	0	234,290	2,936
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	170,681,965	576	6,919,100	475
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	18,269,690	563	19,732,240	236
BPP Exempt: Multi Situs on L1H/L2H	0	0	1,668,680	33
BPP Exempt: Multi Situs on J	0	0	8,166,760	136
BPP Exempt: Related Business Entity	0	0	625,000	14
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	100,547,120	47		
Allocation	1,235,840	2		
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		
	394,845,949		47,342,380	

Total Losses (includes Prod. Loss & Cap Loss) (=) *3,485,751,163*

Total Appraised Value (=) 4,796,343,913

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	17,669,420	93
Surviving Spouse of a Service Member	(+)	635,842	5
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*18,305,262*	*98*
Local Discount	(+)	91,256,237	2,997
Disabled Veteran	(+)	1,546,390	145
Optional 65	(+)	15,029,207	1,555
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*126,137,096*	

Total Exemptions* (-) 126,137,096

CL - LIVE OAK COUNTY Net Taxable Value (=)	**4,670,206,817**
CLIS - LIVE OAK COUNTY I&S Net Taxable Value (=)	**4,670,206,817**

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,382	1,597	0	75	0	9	0	160	94	0	5

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

Total Parcels*: 51,284* Parcel count is figured by parcel per ownership
Total Owners: 15,729
Total Items: 53,392

Special Certified Totals

New Improvement/Personal
Market: $27,574,060
Taxable:$23,378,970

+

Industrial/Utility/Personal Property New Value
Taxable: $53,061,920

=

Grand Total New Value
Taxable: $76,440,890

New AG/Timber
Market: $28,520
Taxable: $240
Value Loss: $28,280

Exempt Value of First Time Absolute Exemption:$523,144
Exempt Value of First Time Partial Exemption: $4,076,279

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$158,650	2,151	Market	$341,257,722
Taxable	$102,253		Taxable	$219,945,505

Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	$176,918	2,752	Market	$486,878,774
Taxable	$114,707		Taxable	$315,674,267

Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	$167,289	2,985	Market	$499,358,664
Taxable	$108,435		Taxable	$323,678,825

Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	$53,561	233	Market	$12,479,890
Taxable	$34,354		Taxable	$8,004,558

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $187,650	Market Value After Cap: $176,460	Net Taxable Value: $0
DVET/Disabled	Market: $98,160	Market Value After Cap: $50,130	Net Taxable Value: $0
DVET/Over 65	Market: $149,110	Market Value After Cap: $149,110	Net Taxable Value: $0
SS SVC MEMBER/Over 65	Market: $111,260	Market Value After Cap: $105,500	Net Taxable Value: $0
DISABLED	Market: $97,940	Market Value After Cap: $91,240	Net Taxable Value: $72,990
HOMESTEAD	Market: $135,640	Market Value After Cap: $123,596	Net Taxable Value: $94,120
OVER 65	Market: $134,250	Market Value After Cap: $120,700	Net Taxable Value: $82,818
WIDOW-SCH	Market: $47,690	Market Value After Cap: $47,690	Net Taxable Value: $28,150
ALL Homesteads	Market: $134,750	Market Value After Cap: $121,800	Net Taxable Value: $84,410

		LIVE OAK COUNTY	
	FOR TNT 2026 Tax Rate Calculation		
		7/1/25-6/30/26	**7/1/24-6/30/25**
		35A	**35B**
012.566.4295	Prisoner Meds	**$6,203.90**	**$11,507.14**
012.566.4615	Jail Contract Medical	**$63,336.00**	**$46,000.00**
Jail nurse costs	Jail Nurses wages/bnfts	**$217,850.70**	**$208,375.28**
012.566.4855	Prisoner Medical Service	**$23,689.37**	**$28,253.76**
012.636.XXXX	Transportation Program	**$38,082.00**	**$38,061.00**
012.640.5650	Welfare, Other Prof Svc	**$6,000.00**	**$6,000.00**
012.645.XXXX	Indigent Health Care Dept	**$86,971.96**	**$79,092.52**
FUND 13	Indigent Health Care FUND	**$182,416.80**	**$208,926.94**
Total		**$624,550.73**	**$626,216.64**
LINE 36			
012.640.4547	Court Appt Attorney (Dist)	**$198,770.50**	**$197,520.20**
	Less Ind. Def Grant Inc	**-$21,751.00**	**-$20,731.00**
	NET INDIGENT DEFENSE	**$177,019.50**	**$176,789.20**
(for 2027 budget)			

COMPTROLLER OF PUBLIC ACCOUNTS
Property Tax Assistance Division
P.O. Box 13528
Austin, Texas 78711-3528

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
CERTIFICATION OF RAILROAD ROLLING STOCK

Pursuant to the requirements of Tax Code Section 24.38, and on behalf of the Comptroller of Public Accounts, I hereby certify to the assessor-collector for each county in which a railroad operates the amount of the market value of each owner's rolling stock apportioned to the county, and the owner's name and address, as set forth in Attachment A, which is incorporated and made a part of this document.

Signed this 24th day of July, 2026.

Lisa Craven

Lisa Craven
Deputy Comptroller of Public Accounts

RAILROAD ROLLING STOCK

Live Oak County

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
PROPERTY TAX ASSISTANCE DIVISION

January 1, 2026

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
Union Pacific Railroad	Harris	1400 Douglas St., STOP 1640, Property Tax	Omaha	Nebraska	68179-1640	10,298,182

Irene Gonzales

From: Regina Dove <RDove@loctx.org>
Sent: Tuesday, June 30, 2026 4:30 PM
To: Irene Gonzales
Cc: Mitchell Williams; Melissa Soliz; Punky Kerr

Subject: Live Oak County: TNT info and tax rate calendar
Attachments: 2026 TNT Calculation info from LO County auditor 7.1.25-6.30.26.pdf; 2027 Budget Calendar (LOC).pdf

Good afternoon Irene,

Commissioner Williams was selected as the person to calculate the TNT for Live Oak County.

In preparation for your meeting with Mitchell, as soon as possible once the final valuations are released, I have attached the information you normally request from my office for the TNT Worksheet. The Sale Tax is all used for M&O and the Debt Service for the period of 7.1.25 to 6.30.26 is: P = $420,000 I= $121,475
TOTAL (P&I) Debt payment = $541,475.

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
08/01/2025			60,737.50	60,737.5(
09/30/2025				
02/01/2026	420,000	4.300%	60,737.50	[illegible]

I also wanted to touch base with you on Live Oak County Tax Rate process. Attached is a tentative "budget calendar" for Live Oak County.

We plan to have our public hearing on the budget at Court at 9am on August 28th , and also plan to have the public hearing on the tax rate at the same time or 15 minutes later. The Comm. Court will approve the Proposed Tax Rate on August 10th, and then you (normally) will need to get the notice to the newspaper (our budget will in the paper on the 12th, but I'll have to get the notice to the newspaper by August 5th - which seems pretty quick) so it can run at least 5 days before the public hearing. Just trying to keep our dates, times, and procedures aligned - please let me know of any questions or concerns on your end.

Before August 10th, I'll need a Budget Cover Page (wording) for the 2027 budget if we leave the tax rate the same, and I'll have to let you of any other rates the Court is thinking about.

Also, when convenient, can you please send me info on the 2025 Live Oak County and road Tax collection summary, and also the top 10 taxpayers so I can add that info to our budget report?

2026 TNT

Local Sales Tax Rate History

Search

The local sales and use tax rate history shows the current and prior sales tax rates imposed by a local jurisdiction, along with the effective date and end date of each tax. Rate histories for cities who have elected to impose an additional tax for property tax relief, Economic and Industrial Development Section 4A/4B, Sports and Community Venue, Municipal Development, and Street maintenance and Repair also show the effective date, end date, and rate of each tax imposed.
List of cities who have adopted an additional local sales and use tax.

Expand All

City or County Rates

City or County Rates ○ City ◉ County

City or County Name: LIVE OAK

Transit Rates

Special Purpose District Rates

Get State Rates History

Search   Reset

Sales Tax Rate History

1 matches found for the search string : Live Oak New Search

Authority Code : 4149002

Results

Eff Date	End Date	Rate
10/01/2001		0.0050000
County Property Tax Relief		0.0050000

RECEIVED
JUL 24 2026
LIVE OAK COUNTY
APPRAISAL DISTRICT

2026 TNT

Allocation Historical Summary

Report

City/County | MTA/CTD/CTA | SPD | Statewide

* Required

City County

* City or County Name: Live Oak

Get report

County of Live Oak
Authority Code: 4149002

Select a year

2025	
January	220,248.14
February	233,938.17
March	194,677.52
April	260,448.79
May	303,138.86
June	294,824.15
July	313,651.75
August	289,699.96
September	286,660.33
October	317,538.80
November	268,514.00
December	374,556.10
TOTAL #41 →	3,357,896.57

County of Live Oak
Authority Code: 4149002

Select a year

2026	
January	295,958.65
February	319,070.26
March	270,026.49
April	317,949.41
May	355,744.10
June	340,612.48
July	301,816.33
August	.
September	.
October	.
November	.
December	.
TOTAL	2,201,177.72

RECEIVED
JUL 24 2026
LIVE OAK COUNTY
APPRAISAL DISTRICT

Tax Clearing Account
Transaction Detail By Account
September 1, 2025 through July 21, 2026

Type	Date	Num	Name	Memo	Original Amount	Paid Amount	Balance
6110 · Live Oak County							
6110-1 · Current Tax Roll-Road							
Check	09/03/2025	13119	Deanna Atkinson Ta...	Current M&O - LOC RD	1,020.71	1,020.71	1,020.71
Check	10/02/2025	13137	Deanna Atkinson Ta...	Current M&O - LOC RD	569.61	569.61	1,590.32
Check	10/15/2025	13147	Deanna Atkinson Ta...	Current M&O - LOC RD	8,336.83	8,336.83	9,927.15
Check	11/05/2025	13159	Deanna Atkinson Ta...	Current M&O - LOC RD	714,837.10	714,837.10	724,764.25
Check	11/17/2025	13179	Deanna Atkinson Ta...	Current M&O - LOC RD	1,160,416.25	1,160,416.25	1,885,180.50
Check	12/02/2025	13221	Deanna Atkinson Ta...	Current M&O - LOC RD	2,055,426.74	2,055,426.74	3,940,607.24
Check	12/16/2025	13242	Deanna Atkinson Ta...	Current M&O - LOC RD	804,487.78	804,487.78	4,745,095.02
Check	01/05/2026	13244	Deanna Atkinson Ta...	Current M&O - LOC RD	236,147.63	236,147.63	4,981,242.65
Check	01/20/2026	13256	Deanna Atkinson Ta...	Current M&O - LOC RD	180,414.19	180,414.19	5,161,656.84
Check	02/02/2026	13267	Deanna Atkinson Ta...	Current M&O - LOC RD	3,096,363.33	3,096,363.33	8,258,020.17
Check	02/17/2026	13278	Deanna Atkinson Ta...	Current M&O - LOC RD	608,691.77	608,691.77	8,866,711.94
Check	03/13/2026	13289	Deanna Atkinson Ta...	Current M&O - LOC RD	62,623.29	62,623.29	8,929,335.23
Check	03/16/2026	13300	Deanna Atkinson Ta...	Current M&O - LOC RD	32,351.65	32,351.65	8,961,686.88
Check	04/01/2026	13308	Deanna Atkinson Ta...	Current M&O - LOC RD	41,721.65	41,721.65	9,003,408.53
Check	04/30/2026	13318	Deanna Atkinson Ta...	Current M&O - LOC RD	44,721.12	44,721.12	9,048,129.65
Check	05/29/2026	13329	Deanna Atkinson Ta...	Current M&O - LOC RD	53,625.19	53,625.19	9,101,754.84
Check	07/01/2026	13339	Deanna Atkinson Ta...	Current M&O - LOC RD	29,778.04	29,778.04	9,131,532.88
Total 6110-1 · Current Tax Roll-Road						9,131,532.88	9,131,532.88
6110-2 · Current Tax Roll-Operating Fund							
Check	09/03/2025	13119	Deanna Atkinson Ta...	Current M&O - LOC	47,483.21	47,483.21	47,483.21
Check	10/02/2025	13137	Deanna Atkinson Ta...	Current M&O - LOC	26,512.40	26,512.40	73,995.61
Check	10/15/2025	13147	Deanna Atkinson Ta...	Current M&O - LOC	15,386.02	15,386.02	89,381.63
Check	11/05/2025	13159	Deanna Atkinson Ta...	Current M&O - LOC	1,315,117.67	1,315,117.67	1,404,499.30
Check	11/17/2025	13179	Deanna Atkinson Ta...	Current M&O - LOC	2,128,688.70	2,128,688.70	3,533,188.00
Check	12/02/2025	13221	Deanna Atkinson Ta...	Current M&O - LOC	3,768,621.20	3,768,621.20	7,301,809.20
Check	12/16/2025	13242	Deanna Atkinson Ta...	Current M&O - LOC	1,474,888.03	1,474,888.03	8,776,697.23
Check	01/05/2026	13244	Deanna Atkinson Ta...	Current M&O - LOC	433,498.98	433,498.98	9,210,196.21
Check	01/20/2026	13256	Deanna Atkinson Ta...	Current M&O - LOC	331,279.78	331,279.78	9,541,475.99
Check	02/02/2026	13267	Deanna Atkinson Ta...	Current M&O - LOC	5,675,160.22	5,675,160.22	15,216,636.21
Check	02/17/2026	13278	Deanna Atkinson Ta...	Current M&O - LOC	1,115,878.45	1,115,878.45	16,332,514.66
Check	03/13/2026	13289	Deanna Atkinson Ta...	Current M&O - LOC	115,261.08	115,261.08	16,447,775.74
Check	03/16/2026	13300	Deanna Atkinson Ta...	Current M&O - LOC	59,523.25	59,523.25	16,507,298.99
Check	04/01/2026	13308	Deanna Atkinson Ta...	Current M&O - LOC	76,750.34	76,750.34	16,584,049.33
Check	04/30/2026	13318	Deanna Atkinson Ta...	Current M&O - LOC	82,282.18	82,282.18	16,666,331.51
Check	05/29/2026	13329	Deanna Atkinson Ta...	Current M&O - LOC	98,887.90	98,887.90	16,765,219.41
Check	07/01/2026	13339	Deanna Atkinson Ta...	Current M&O - LOC	54,842.63	54,842.63	16,820,062.04
Total 6110-2 · Current Tax Roll-Operating Fund						16,820,062.04	16,820,062.04
6110-3 · Current Tax Roll-I&S							
Check	09/03/2025	13119	Deanna Atkinson Ta...	Current I&S - LOC	1,024.55	1,024.55	1,024.55
Check	10/02/2025	13137	Deanna Atkinson Ta...	Current I&S - LOC	572.05	572.05	1,596.60
Check	10/15/2025	13147	Deanna Atkinson Ta...	Current I&S - LOC	454.73	454.73	2,051.33
Check	11/05/2025	13159	Deanna Atkinson Ta...	Current I&S - LOC	38,878.26	38,878.26	40,929.59
Check	11/17/2025	13179	Deanna Atkinson Ta...	Current I&S - LOC	62,927.62	62,927.62	103,857.21
Check	12/02/2025	13221	Deanna Atkinson Ta...	Current I&S - LOC	111,403.38	111,403.38	215,260.59
Check	12/16/2025	13242	Deanna Atkinson Ta...	Current I&S - LOC	43,602.40	43,602.40	258,862.99
Check	01/05/2026	13244	Deanna Atkinson Ta...	Current I&S - LOC	12,816.45	12,816.45	271,679.44
Check	01/20/2026	13256	Deanna Atkinson Ta...	Current I&S - LOC	9,795.31	9,795.31	281,474.75
Check	02/02/2026	13267	Deanna Atkinson Ta...	Current I&S - LOC	167,765.18	167,765.18	449,239.93
Check	02/17/2026	13278	Deanna Atkinson Ta...	Current I&S - LOC	32,990.80	32,990.80	482,230.73
Check	03/13/2026	13289	Deanna Atkinson Ta...	Current I&S - LOC	3,411.29	3,411.29	485,642.02
Check	03/16/2026	13300	Deanna Atkinson Ta...	Current I&S - LOC	1,761.34	1,761.34	487,403.36
Check	04/01/2026	13308	Deanna Atkinson Ta...	Current I&S - LOC	2,264.49	2,264.49	489,667.85
Check	04/30/2026	13318	Deanna Atkinson Ta...	Current I&S - LOC	2,435.51	2,435.51	492,103.36
Check	05/29/2026	13329	Deanna Atkinson Ta...	Current I&S - LOC	2,921.18	2,921.18	495,024.54
Check	07/01/2026	13339	Deanna Atkinson Ta...	Current I&S - LOC	1,630.47	1,630.47	496,655.01
Total 6110-3 · Current Tax Roll-I&S						496,655.01	496,655.01
6110-4 · Delinq Tax Roll-Road							
Check	09/03/2025	13119	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	16,703.89	16,703.89	16,703.89
Check	10/02/2025	13137	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	1,359.04	1,359.04	18,062.93
Check	10/15/2025	13147	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	1,326.93	1,326.93	19,389.86
Check	11/05/2025	13159	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	884.93	884.93	20,274.79
Check	11/17/2025	13179	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	448.42	448.42	20,723.21
Check	12/02/2025	13221	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	377.99	377.99	21,101.20
Check	12/16/2025	13242	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	2,232.84	2,232.84	23,334.04
Check	01/05/2026	13244	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	405.68	405.68	23,739.72
Check	01/20/2026	13256	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	773.72	773.72	24,513.44
Check	02/02/2026	13267	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	1,258.81	1,258.81	25,772.25
Check	02/17/2026	13278	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	1,032.02	1,032.02	26,804.27
Check	03/13/2026	13289	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	513.55	513.55	27,317.82
Check	03/16/2026	13300	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	949.42	949.42	28,267.24
Check	04/01/2026	13308	Deanna Atkinson Ta...	Delinquent M&O - LOC RD	1,454.41	1,454.41	29,721.65

2025 Live Oak County Appraisal District YEAR TO DATE TOTALS FOR LIVE OAK COUNTY

From 10/01/2025 To 07/20/2026

Run Date/Time: 07/20/2026 8:53:24 am

		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
CL	Beginning Balance:	17,326,034.58	0.00	17,326,034.58		1,049,511.68		18,375,546.26
	Late Exemption:	0.00	0.00	0.00		0.00		0.00
	Other Adjustments:	-23,384.39	0.00	-23,384.39		-101,866.84		-125,251.23
	Supplements:	31,213.14	0.00	31,213.14		28,236.92		59,450.06
	Total Adjustments:	7,828.75	0.00	7,828.75		-73,629.92		-65,801.17
	Adjusted Balance:	17,333,863.33	0.00	17,333,863.33		975,881.76		18,309,745.09
	Total Tax Collected:	16,998,626.72	0.00	16,998,626.72	98.07%	209,873.66	0.22%	17,208,500.38
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
	Uncollected Balance:	335,236.61	0.00	335,236.61		766,008.10		1,101,244.71
	Tax:	16,998,626.72	0.00	16,998,626.72	98.07%	209,873.66	0.22%	17,208,500.38
	Discount:	-257,027.63	0.00	-257,027.63		49.46		-256,978.17
	Penalty:	48,785.28	0.00	48,785.28		66,243.50		115,028.78
	Overshort:	(85.31)	0.00	-85.31		4.59		-80.72
	Net Collected :	16,790,299.06	0.00	16,790,299.06		276,171.21		17,066,470.27
	Attorney:	11,936.43	0.00	11,936.43		52,374.49		64,310.92
	Court Cost:	0.00	0.00	0.00		0.00		0.00
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00
	Total :	16,802,235.49	0.00	16,802,235.49		328,545.70		17,130,781.19

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	$372,386.22	-$73,317.73	$12,752.90	$311,821.39	$132,653.21	42.54%	$0.00	$179,168.18
2023	$191,294.05	-$1,244.39	$14,389.09	$204,438.75	$44,778.39	21.90%	$0.00	$159,660.36
2022	$95,807.71	-$396.80	$98.11	$95,509.02	$22,340.59	23.39%	$0.00	$73,168.43
2021	$56,554.02	-$365.22	$24.51	$56,213.31	$3,352.50	5.96%	$0.00	$52,860.81
2020	$41,930.51	-$273.91	$25.44	$41,682.04	$2,011.02	4.82%	$0.00	$39,671.02
2019	$37,105.29	-$243.57	$0.00	$36,861.72	$1,470.74	3.99%	$0.00	$35,390.98
2018	$29,692.73	-$238.25	$7.31	$29,461.79	$1,027.56	3.49%	$0.00	$28,434.23
2017	$24,393.91	-$258.50	$41.00	$24,176.41	$729.66	3.02%	$0.00	$23,446.75
2016	$23,170.74	-$140.04	$0.00	$23,030.70	$259.37	1.13%	$0.00	$22,771.33
2015	$19,576.91	-$2,536.39	$0.00	$17,040.52	$443.48	2.60%	$0.00	$16,597.04
2014	$19,272.12	-$1,214.51	$0.00	$18,057.61	$206.36	1.14%	$0.00	$17,851.25
2013	$23,268.71	-$1,465.60	$0.00	$21,803.11	$141.89	0.65%	$0.00	$21,661.22
2012	$13,579.01	-$685.30	$380.54	$13,274.25	$83.91	0.63%	$0.00	$13,190.34
2011	$10,303.79	-$533.62	$518.02	$10,288.19	$39.47	0.38%	$0.00	$10,248.72
2010	$13,417.74	-$12.56	$0.00	$13,405.18	$80.83	0.60%	$0.00	$13,324.35
2009	$13,167.22	-$10.92	$0.00	$13,156.30	$53.25	0.40%	$0.00	$13,103.05
2008	$13,252.56	-$11.66	$0.00	$13,240.90	$38.73	0.29%	$0.00	$13,202.17
2007	$9,359.75	-$12.30	$0.00	$9,347.45	$31.47	0.34%	$0.00	$9,315.98
2006	$11,357.77	-$12.30	$0.00	$11,345.47	$31.47	0.28%	$0.00	$11,314.00
2005	$12,365.16	-$10,575.57	$0.00	$1,789.59	$33.08	1.85%	$0.00	$1,756.51
2004	$4,768.57	-$2,742.14	$0.00	$2,026.43	$33.08	1.63%	$0.00	$1,993.35
2003	$4,826.14	-$3,217.49	$0.00	$1,608.65	$33.60	2.09%	$0.00	$1,575.05
2002	$2,879.25	-$1,670.94	$0.00	$1,208.31	$0.00	0.00%	$0.00	$1,208.31
2001	$898.18	-$111.15	$0.00	$787.03	$0.00	0.00%	$0.00	$787.03
2000	$936.94	-$116.88	$0.00	$820.06	$0.00	0.00%	$0.00	$820.06
1999	$757.88	-$93.52	$0.00	$664.36	$0.00	0.00%	$0.00	$664.36
1998	$565.26	-$95.72	$0.00	$469.54	$0.00	0.00%	$0.00	$469.54
1997	$531.33	-$83.50	$0.00	$447.83	$0.00	0.00%	$0.00	$447.83
1996	$431.17	-$32.69	$0.00	$398.48	$0.00	0.00%	$0.00	$398.48
PREVIOUS YEARS	$1,661.04	-$153.67	$0.00	$1,507.37	$0.00	0.00%	$0.00	$1,507.37

2025 Live Oak County Appraisal District
Collection M&O Report Summary for **CL - LIVE OAK COUNTY**
From 10/01/2025 To 07/21/2026

Tax Year	Total Base Tax	Total Discount	M&O Tax	I&S Tax	Total Penalty	M&O Penalty	I&S Penalty	Total Taxes	Total Attorney	M&O Attorney	I&S Attorney	Total Other	Collection %	Grand Total
2025	**$17,506,638.47**	$(264,617.88)	$16,746,946.42	$495,074.17	**$51,177.33**	$49,708.40	$1,468.93	**$17,293,197.92**	$13,510.20	$13,122.83	$387.37		0.00	**$17,306,625.32**
***Refunds	$(1,355.80)	$46.19	$(1,272.08)	$(38.87)	$(11.29)	$(10.96)	$(0.33)	$(1,320.90)	$0.00	$0.00	$0.00	$0.00		$(1,320.90)
***Overshort			$(82.80)	$0.00								$(82.80)		$(82.80)
2024	**$133,151.67**	$39.19	$130,377.70	$2,813.16	**$31,023.58**	$30,368.32	$655.26	**$164,214.44**	$31,618.25	$30,950.43	$667.82		0.00	**$195,833.95**
***Refunds	$(1,964.88)	$39.14	$(1,885.07)	$(41.50)	$14.47	$14.16	$0.31	$(1,911.27)	$9.54	$9.34	$0.20	$0.00		$(1,901.73)
***Overshort			$1.23	$0.03								$1.26		$1.26
2023	**$44,864.22**	$2.92	$43,800.90	$1,066.24	**$14,185.95**	$13,848.83	$337.12	**$59,053.09**	$10,308.11	$10,063.14	$244.97		0.00	**$69,361.09**
***Refunds	$(569.98)	$2.92	$(553.58)	$(13.55)	$(11.29)	$(11.02)	$(0.27)	$(578.35)	$20.99	$20.49	$0.50	$0.00		$(557.36)
***Overshort			$(0.11)	$0.00								$(0.11)		$(0.11)
2022	**$22,407.10**	$3.37	$21,362.12	$1,048.35	**$11,986.43**	$11,425.71	$560.72	**$34,396.90**	$6,900.05	$6,577.27	$322.78		0.00	**$41,298.48**
***Refunds	$(53.97)	$3.37	$(48.24)	$(2.52)	$32.12	$30.62	$1.50	$(18.48)	$17.55	$16.73	$0.82	$0.00		$(0.93)
***Overshort			$1.46	$0.07								$1.53		$1.53
2021	**$3,391.72**	$3.37	$3,202.39	$192.70	**$2,232.15**	$2,105.46	$126.69	**$5,627.24**	$1,145.36	$1,080.35	$65.01		0.00	**$6,775.06**
***Refunds	$(54.97)	$3.37	$(48.67)	$(3.12)	$38.50	$36.31	$2.19	$(13.10)	$18.62	$17.56	$1.06	$0.00		$5.52
***Overshort			$2.32	$0.14								$2.46		$2.46
2020	**$2,051.67**	$0.61	$1,932.46	$119.82	**$1,565.24**	$1,473.86	$91.38	**$3,617.52**	$723.57	$681.33	$42.24		0.00	**$4,340.07**
***Refunds	$(7.08)	$0.61	$(6.10)	$(0.41)	$12.24	$11.53	$0.71	$5.77	$4.62	$4.35	$0.27	$0.00		$10.39
***Overshort			$(0.96)	$(0.06)								$(1.02)		$(1.02)
2019	**$1,490.72**	$0.00	$1,407.54	$83.18	**$1,305.14**	$1,232.32	$72.82	**$2,795.86**	$555.71	$524.70	$31.01		0.00	**$3,351.04**
***Refunds	$20.70	$0.00	$19.55	$1.15	$21.45	$20.25	$1.20	$42.15	$7.68	$7.25	$0.43	$0.00		$49.83
***Overshort			$(0.50)	$(0.03)								$(0.53)		$(0.53)
2018	**$1,047.19**	$0.00	$965.28	$81.91	**$1,048.20**	$966.21	$81.99	**$2,095.39**	$417.46	$384.81	$32.65		0.00	**$2,512.85**
***Refunds	$7.45	$0.00	$6.87	$0.58	$10.23	$9.43	$0.80	$17.68	$2.98	$2.75	$0.23	$0.00		$20.66
***Overshort			$0.00	$0.00								$0.00		$0.00
2017	**$729.66**	$0.00	$670.18	$59.48	**$801.54**	$736.20	$65.34	**$1,531.20**	$306.26	$281.29	$24.97		0.00	**$1,838.44**
***Refunds	$(41.00)	$0.00	$(37.66)	$(3.34)	$(43.05)	$(39.54)	$(3.51)	$(84.05)	$(16.81)	$(15.44)	$(1.37)	$0.00		$(100.86)
***Overshort			$0.90	$0.08								$0.98		$0.98
2016	**$259.37**	$0.00	$237.90	$21.47	**$316.43**	$290.24	$26.19	**$575.80**	$115.18	$105.65	$9.53		0.00	**$690.98**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2015	**$443.48**	$0.00	$443.48	$0.00	**$595.50**	$595.50	$0.00	**$1,038.98**	$155.86	$155.86	$0.00		0.00	**$1,194.83**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$(0.01)	$0.00								$(0.01)		$(0.01)
2014	**$206.36**	$0.00	$206.36	$0.00	**$302.78**	$302.78	$0.00	**$509.14**	$76.37	$76.37	$0.00		0.00	**$585.52**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.01	$0.00								$0.01		$0.01
2013	**$141.89**	$0.00	$141.89	$0.00	**$225.71**	$225.71	$0.00	**$367.60**	$55.14	$55.14	$0.00		0.00	**$422.75**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.01	$0.00								$0.01		$0.01