2025 Tax Rates

McCulloch County M & O	0.495242	
McCulloch County I & S	0.075963	
McCulloch County Special	0.038985	
	Total	**0.610190**
City of Brady	0.317476	
City of Brady Cemetery	0.020000	
	Total	**0.337476**
City of Melvin	**0.370399**	
Brady ISD M & O	0.682200	
Brady ISD I & S	0.273500	
	Total	**0.955700**
Lohn ISD M & O	0.672300	
Lohn ISD I & S	0.043000	
	Total	**0.715300**
Rochelle ISD M & O	0.648900	
Rochelle ISD I & S	0.194033	
	Total	**0.842933**
Hickory UWCD #1	**0.029136**	
H.O.T. Hospital District	**0.078600**	
Mason ISD M & O	0.749400	
Mason ISD I & S	0.000000	
	Total	**0.749400**

AG RATES		**HOMESTEAD SAVINGS**	
Irrigated Cropland	214	**Brady ISD**	$1,372.42
Improved Pasture	93	**Lohn ISD**	$1,035.86
Native Pasture	94	**Rochelle ISD**	$942.90
Dry Cropland	168	**Mason ISD**	$1,083.60

		OVER 65 SAVINGS W/O CEILING	
Total City of Brady	2.011102		
Total City of Melvin	2.044025	**Brady ISD**	$2,014.72
Total Brady ISD(non city)	1.673626	**Lohn ISD**	$1,533.92
Total Rochelle	1.560859	**Rochelle ISD**	$1,789.18
Total Lohn	1.433226	**Mason ISD**	$1,602.12

Land

Land		Value	# of Items	Exempt
Homesite	(+)	31,403,820	2,159	0
Non Homesite	(+)	67,316,280	4,099	7,382,440
Productivity Market	(+)	2,316,511,310	5,301	0
Income	(+)	0	0	0
Total Land	(=)	*2,415,231,410*	*11,559*	*7,382,440*

Ag/Timber ***does not include protested**

Timber Gain	(+)	0	0
Productivity Market	(+)	2,316,511,310	5,301
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	68,776,680	5,301
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*2,247,734,630*	*5,301*

Improvements

Homesite	(+)	307,647,565	2,144	0
New Homesite	(+)	1,857,150	66	0
Non Homesite	(+)	288,437,820	3,351	22,259,910
New Non Homesite	(+)	15,451,230	203	0
Income	(+)	0	0	0
Total Improvement	(=)	*613,393,765*	*5,764*	*22,259,910*

Personal

Homesite	(+)	4,543,930	87	0
New Homesite	(+)	195,520	5	0
Non Homesite	(+)	38,743,250	483	2,180,520
New Non Homesite	(+)	906,480	14	0
Total Personal	(=)	*44,389,180*	*589*	*2,180,520*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	2,670,020	130
Industrial Real	(+)	191,415,210	25
Industrial/Utility Personal Property	(+)	400,359,640	248
Total Mineral Market Value	(=)	*594,444,870*	*403*

Total Real & Personal Market	(+)	3,073,014,355	17,912
Total Mineral/Industrial Market	(+)	594,444,870	403
Total Market Value	**(=)**	**3,667,459,225**	**18,315**
20% MIUP Circuit Breaker Limitation	(-)	316,480	25
10% Homestead Cap Loss	(-)	43,534,720	1,683
20% Circuit Breaker Limitation	(-)	13,964,329	1,312
Total Market After Cap	(=)	*3,609,643,696*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	2,247,734,630	5,301
Total Market Taxable	**(=)**	**1,361,909,066**	

Losses

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	31,985,430	539	380	1
Under $500/$2500	76,650	77	1,090	10
Abatements	0	0	188,439,830	17
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	26,588,840	25	(includes New Pollution Control Value of 18,884,420)	
Allocation	0	0		
Historical	0	0		
Disaster Exemption	29,670	1		
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 162,560)	58,680,590		188,441,300	

Total Losses (includes Prod. Loss & Cap Loss) (=) *2,552,672,049*

Total Appraised Value (=) 1,114,787,176

Homestead Exemptions

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	10,641,800	69
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*10,641,800*	*69*
Local Discount	(+)	10,757,250	2,186
Disabled Veteran	(+)	1,080,950	100
Optional 65	(+)	11,215,820	1,143
Local Disabled	(+)	485,080	49
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*34,180,900*	

Total Exemptions* (-) 34,180,900

60 - HOSPITAL DIST Net Taxable Value (=) 1,080,606,276

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
984	1,147	0	49	0	1	0	135	68	0	0

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

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

Total Parcels*: 12,852* Parcel count is figured by parcel per ownership
Total Owners: 5,329
Total Items: 13,779

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$138,929	1,556	**Market**	$ 216,174,115
Taxable	$108,127		**Taxable**	$ 168,245,235

Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	$158,151	2,150	**Market**	$ 340,025,855
Taxable	$122,758		**Taxable**	$ 263,930,065

Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	$153,981	2,239	**Market**	$ 344,765,305
Taxable	$119,490		**Taxable**	$ 267,538,875

Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	$53,252	89	**Market**	$ 4,739,450
Taxable	$40,548		**Taxable**	$ 3,608,810

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	**Market:** $157,330	**Market Value After Cap:** $144,420	**Net Taxable Value:** $0
DVET/Disabled	**Market:** $114,240	**Market Value After Cap:** $114,240	**Net Taxable Value:** $0
DVET/Over 65	**Market:** $160,240	**Market Value After Cap:** $124,030	**Net Taxable Value:** $0
DISABLED	**Market:** $75,550	**Market Value After Cap:** $63,450	**Net Taxable Value:** $48,450
HOMESTEAD	**Market:** $113,650	**Market Value After Cap:** $101,450	**Net Taxable Value:** $96,450
OVER 65	**Market:** $126,610	**Market Value After Cap:** $108,890	**Net Taxable Value:** $93,850
WIDOW-SCH	**Market:** $649,450	**Market Value After Cap:** $556,070	**Net Taxable Value:** $528,510
ALL Homesteads	**Market:** $119,580	**Market Value After Cap:** $105,800	**Net Taxable Value:** $90,800

Land

Land		Value	# of Items	Exempt
Homesite	(+)	31,999,470	2,113	0
Non Homesite	(+)	81,715,280	4,249	8,649,160
Productivity Market	(+)	2,622,865,860	5,291	0
Income	(+)	0	0	0
Total Land	(=)	*2,736,580,610*	*11,653*	*8,649,160*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	2,593,953,660	5,235
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	66,740,580	5,235
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*2,527,213,080*	*5,291*

Improvements

Homesite	(+)	328,026,345	2,098	0
New Homesite	(+)	4,975,670	231	0
Non Homesite	(+)	338,812,470	3,496	31,950,230
New Non Homesite	(+)	13,252,340	235	1,520,100
Income	(+)	0	0	0
Total Improvement	(=)	*685,066,825*	*6,060*	*33,470,330*

Personal

Homesite	(+)	4,982,370	89	0
New Homesite	(+)	141,420	8	0
Non Homesite	(+)	41,714,630	470	2,176,410
New Non Homesite	(+)	257,820	7	0
Total Personal	(=)	*47,096,240*	*574*	*2,176,410*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	1,708,260	131
Industrial Real	(+)	159,378,350	26
Industrial/Utility Personal Property	(+)	399,100,690	236
Total Mineral Market Value	(=)	*560,187,300*	*393*

Total Real & Personal Market	(+)	3,468,743,675	18,287
Total Mineral/Industrial Market	(+)	560,187,300	393
Total Market Value	(=)	**4,028,930,975**	**18,680**
20% MIUP Circuit Breaker Limitation	(-)	659,070	35
10% Homestead Cap Loss	(-)	43,002,168	1,466
20% Circuit Breaker Limitation	(-)	16,858,720	755
Total Market After Cap	(=)	*3,968,411,017*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	2,527,213,080	5,291
Total Market Taxable	(=)	**1,441,197,937**	

Protested Value: 75,382,570

Protested % of Market: 1.91 %

Losses

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	44,295,900	544	910	1
Under $500/$2500	0	0	1,890	13
Abatements	0	0	156,397,980	17
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	75,382,570	285	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	12,379,910	340	5,928,320	103
BPP Exempt: Multi Situs on L1H/L2H	0	0	125,190	2
BPP Exempt: Multi Situs on J	0	0	2,233,470	38
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	38,768,760	17		
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		
	170,827,140		164,687,760	

Total Losses (includes Prod. Loss & Cap Loss) (=) 2,923,247,938

Total Appraised Value (=) 1,105,683,037

Homestead Exemptions

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	12,192,650	69
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*12,192,650*	*69*
Local Discount	(+)	10,310,980	2,082
Disabled Veteran	(+)	987,700	92
Optional 65	(+)	10,984,210	1,118
Local Disabled	(+)	390,000	39
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*34,865,540*	

Total Exemptions* (-) 34,865,540

60 - HOSPITAL DIST Net Taxable Value (=) 1,070,817,497

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
943	1,150	0	42	0	0	0	131	69	0	0

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
D - Disabled Only
W - Widow
O - Over 65 (No HS)
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*: 12,867* **Parcel count is figured by parcel per ownership**
Total Owners: 5,293
Total Items: 13,749

Special Certified Totals

New Improvement/Personal
Market: $18,627,250
Taxable:$16,462,400

+

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

=

Grand Total New Value
Taxable: $16,462,400

New AG/Timber
Market: $263,650
Taxable: $8,550
Value Loss: $255,100

Exempt Value of First Time Absolute Exemption:$774,800
Exempt Value of First Time Partial Exemption: $1,036,100

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$153,428	1,514	**Market**	$232,290,975
Taxable	$114,494		**Taxable**	$173,343,915

Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	$172,931	2,105	**Market**	$364,021,605
Taxable	$131,730		**Taxable**	$277,292,147

Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	$168,175	2,195	**Market**	$369,145,395
Taxable	$128,083		**Taxable**	$281,141,977

Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	$56,931	90	**Market**	$5,123,790
Taxable	$42,776		**Taxable**	$3,849,830

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	**Market:** $189,380	**Market Value After Cap:** $175,560	**Net Taxable Value:** $0
DVET/Disabled	**Market:** $115,090	**Market Value After Cap:** $115,090	**Net Taxable Value:** $0
DVET/Over 65	**Market:** $174,870	**Market Value After Cap:** $132,410	**Net Taxable Value:** $0
DISABLED	**Market:** $92,300	**Market Value After Cap:** $73,220	**Net Taxable Value:** $50,380
HOMESTEAD	**Market:** $127,490	**Market Value After Cap:** $111,600	**Net Taxable Value:** $102,360
OVER 65	**Market:** $137,000	**Market Value After Cap:** $120,340	**Net Taxable Value:** $101,720
ALL Homesteads	**Market:** $132,610	**Market Value After Cap:** $117,460	**Net Taxable Value:** $96,640

McCulloch County Appr District

HISTORY SUMMARY BY JURISDICTION All years

From 07/01/2025 To 06/30/2026

60 - HOSPITAL DIST

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
1989	$8.92	$0.00	-$8.92	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1990	$8.85	$0.00	-$8.85	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1991	$9.14	$0.00	-$9.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1992	$9.14	$0.00	-$9.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1993	$42.27	$0.00	-$42.27	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1994	$40.16	$0.00	-$40.16	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1995	$40.70	$0.00	-$40.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1996	$39.90	$0.00	-$39.90	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1997	$39.88	$0.00	-$39.88	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1998	$310.73	$0.00	-$310.73	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1999	$250.34	$0.00	-$240.77	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9.57
2000	$249.63	$0.00	-$240.42	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9.21
2001	$260.83	$0.00	-$260.83	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2002	$125.26	$0.00	-$125.26	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2003	$160.81	$0.00	-$126.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$34.41
2004	$164.69	$0.00	-$156.54	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8.15
2005	$144.40	$0.00	-$144.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2006	$127.38	$0.00	-$36.41	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$90.97
2007	$175.12	$0.00	-$75.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$99.82
2008	$307.30	$0.00	-$204.24	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$103.06
2009	$371.54	$0.00	-$270.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.78
2010	$401.52	$0.00	-$304.15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$97.37
2011	$248.94	$0.00	-$182.03	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$66.91
2012	$154.31	$0.00	-$104.58	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$49.73
2013	$242.31	$0.00	-$104.67	$8.33	$0.00	$12.50	$4.17	$0.00	$25.00	$129.31
2014	$279.12	$0.00	-$120.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$158.40
2015	$255.86	$0.00	-$132.12	$0.05	$0.00	$0.06	$0.02	$0.00	$0.13	$123.69
2016	$274.81	$0.00	$0.00	$0.05	$0.00	$0.06	$0.02	$0.00	$0.13	$274.76
2017	$337.42	$0.00	$0.00	$9.63	$0.00	$10.01	$3.93	$0.00	$23.57	$327.79
2018	$488.05	$0.00	$0.00	$11.01	$0.00	$10.07	$4.21	$0.00	$25.29	$477.04
2019	$691.08	$0.00	$0.00	$56.23	$0.00	$45.31	$20.30	$0.00	$121.84	$634.85
2020	$964.51	$0.00	$0.00	$178.34	$0.00	$123.43	$60.33	$0.00	$362.10	$786.17
2021	$2,497.50	$0.00	-$5.81	$1,152.47	$0.00	$563.67	$341.49	$0.00	$2,057.63	$1,339.22
2022	$2,346.50	$0.00	-$5.40	$505.33	$0.00	$229.00	$146.69	$0.00	$881.02	$1,835.77
2023	$5,233.81	-$161.63	-$166.04	$2,418.86	$0.00	$861.45	$688.22	$0.00	$3,968.53	$2,648.91
2024	$24,819.12	-$630.15	-$655.64	$15,670.70	$0.00	$3,144.61	$3,608.58	$0.00	$22,423.89	$8,492.78

McCulloch County Appr District

HISTORY SUMMARY BY JURISDICTION All years

From 07/01/2025 To 06/30/2026

60 - HOSPITAL DIST

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
2025	$851,530.94	-$196.75	-$544.00	$816,158.88	$0.00	$4,300.84	$359.66	$0.00	$820,819.38	$34,828.06
TOTALS	$893,652.79	($988.53)	($4,756.18)	$836,169.88	$0.00	$9,301.01	$5,237.62	$0.00	$850,708.51	$52,726.73
CURRENTS	$851,530.94	($196.75)	($544.00)	$816,158.88	$0.00	$4,300.84	$359.66	$0.00	$820,819.38	$34,828.06
DELINQUENTS	$42,121.85	($791.78)	($4,212.18)	$20,011.00	$0.00	$5,000.17	$4,877.96	$0.00	$29,889.13	$17,898.67

McCulloch County Appr District

HISTORY SUMMARY BY JURISDICTION All years

From 07/01/2025 To 06/30/2026

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
GRAND TOTAL	$893,652.79	($988.53)	($4,756.18)	$836,169.88	$0.00	$9,301.01	$5,237.62	$0.00	$850,708.51	$52,726.73
CURRENTS TOTAL	$851,530.94	($196.75)	($544.00)	$816,158.88	$0.00	$4,300.84	$359.66	$0.00	$820,819.38	$34,828.06
DELINQUENTS TOTAL	$42,121.85	($791.78)	($4,212.18)	$20,011.00	$0.00	$5,000.17	$4,877.96	$0.00	$29,889.13	$17,898.67

Hospital District Protested Property

Parcel_ID	Name	Market_Value	Net_Taxable_Value
20673	COUNTS CURTIS	$294,000	$250,000
20674	PITCOX SHANE EDWARD &	$283,800	$240,000
20678	WILSON QUINN & AMY L	$354,770	$330,000
20688	LITTLE COLTON	$59,220	$35,000
20689	OWENS LOGAN B	$7,770	$2,800
20691	GALINDO-SHERMAN JADEN TRI	$42,250	$35,000
20693	JAMES JOHNNY F & MERCEDES	$189,380	$130,000
20770	TALLY CARL	$99,780	$60,000
20774	ALEXANDER LOU	$84,740	$65,000
20814	VAUGHN JIMMIE L	$111,880	$78,000
20945	COUNTS CURTIS	$33,450	$15,000
21041	EVERETT STEPHEN JULIAN	$53,400	$30,000
21063	WILSON HAILEY RENEE	$35,510	$20,000
21077	SOTO JOHNNY PETE & TOMASA	$102,210	$89,960
21102	MITCHELL SHERRY D	$134,000	$30,000
21145	OLIVAREZ RAYMOND & CHRIST	$146,920	$40,000
21175	FRYE DEBBIE	$300,560	$290,000
21195	DOYAL GARY L	$116,000	$100,000
21199	BROWN PAMELA ANN	$138,550	$129,390
21203	FUENTES ADRIAN &	$73,090	$30,000
21229	WATKINS DEANNA LEA	$219,290	$125,000
21245	JNLS TRUST	$463,130	$425,000
21248	FUENTES ADRIAN	$438,800	$360,000
21256	GARNER HENRY & TERESA	$302,270	$264,240
21360	P W GILLIBRAND OF TEXAS INC	$9,370	$8,000
21361	P W GILLIBRAND OF TEXAS INC	$9,370	$8,000
21365	P W GILLIBRAND OF TEXAS INC	$12,500	$10,000
21366	P W GILLIBRAND OF TEXAS INC	$9,370	$8,000
21371	P W GILLIBRAND OF TEXAS INC	$9,370	$8,000
21375	P W GILLIBRAND OF TEXAS INC	$9,370	$8,000
21385	P W GILLIBRAND OF TEXAS INC	$1,560	$1,200
21400	AEBLY ROBERT	$183,130	$65,000

Hospital District Protested Property

21438	VILLARREAL ORLANDO & ELISA	$131,900	$115,000
21456	MC ANELLY STANLEY M JR	$117,790	$102,850
21489	RODDIE KIRK	$86,680	$80,000
21509	EVRIDGE DE ANN	$35,990	$20,000
21510	EVRIDGE DE ANN	$53,840	$30,000
21511	EVRIDGE DE ANN	$89,650	$50,000
21512	EVRIDGE DE ANN	$74,190	$45,000
21585	H3P LLC	$100,910	$90,000
21668	TWO BRILLIANT DIVAS LLC	$97,500	$52,160
21699	COUNTS CURTIS	$5,080	$4,500
21754	BEHRENS RODNEY & PADEN	$74,610	$55,000
21770	GROSS KURT ALLEN	$234,360	$195,000
21820	COLLINS EDDIE & JENNY	$169,420	$150,000
21860	OLVERA JOSE & RAFAELA	$71,080	$50,000
21897	AGUIRRE ORLANDO	$18,310	$9,000
21993	BUTLER W W JR TRUST #1	$16,110	$14,500
22007	TWO BRILLIANT DIVAS LLC	$119,160	$105,000
22029	SIMMONS STEPHEN R & CARYL	$102,570	$83,000
22033	JOHNSON SELESTER JR	$100,130	$87,000
22099	WRIGHT MICHAELS & PAULA	$401,480	$330,000
22104	BROWN BRENDA RENEE &	$227,710	$190,000
22125	MC DONALD MICHAEL P &	$368,820	$290,000
22200	RAMIREZ STEVE	$49,110	$40,000
22219	GARZA ALONZO H	$51,140	$39,740
22369	P W GILLIBRAND OF TEXAS INC	$2,610	$2,200
22422	OESTREICH DAVID NEAL	$121,420	$65,020
22439	P W GILLIBRAND OF TEXAS INC	$280	$200
22441	P W GILLIBRAND OF TEXAS INC	$800	$600
22442	P W GILLIBRAND OF TEXAS INC	$520	$400
22445	P W GILLIBRAND OF TEXAS INC	$520	$400
22448	P W GILLIBRAND OF TEXAS INC	$3,640	$2,500
22462	SLOAN RANDAL L	$42,160	$35,000
22505	JOHNSON MARY EST	$30,080	$25,000

Hospital District Protested Property

22512	P W GILLIBRAND OF TEXAS INC	$3,640	$2,500
22759	MUDD GARRY LEN	$144,740	$125,000
22798	DOYAL GARY L	$115,300	$100,000
22820	ZARA MICHELLE RENEE	$109,180	$90,000
22854	BRYSON TIMOTHY E	$91,620	$75,000
22890	BERGLUND FAMILY TRUST	$499,710	$400,000
22948	VINSON PROPERTIES LLC	$155,130	$130,000
23012	CLARK MATTHEW	$4,110	$2,500
23330	ADAMS BILLY K & WENDY S	$148,930	$99,000
23394	KENNEDY PATRICIA ANN	$283,730	$250,000
23428	WIESEN STEPHANIE	$5,480	$5,000
23429	COLLIER BLISS	$80,750	$0
23429	WIESEN STEPHANIE	$80,750	$55,000
23446	SWANEY KAREN B	$203,820	$175,000
23483	CLARK MATTHEW	$15,810	$8,000
23484	CLARK MATTHEW	$6,030	$4,000
23500	CLARK MATTHEW	$25,440	$15,000
23502	CLARK MATTHEW	$40,570	$25,000
23503	CLARK MATTHEW	$7,650	$5,000
23505	CLARK MATTHEW	$12,000	$8,000
23509	CLARK MATTHEW	$9,800	$7,500
23510	CLARK MATTHEW	$8,080	$6,500
23523	MOORE VICKI	$137,080	$115,000
23527	DOYAL GARY L	$132,910	$120,000
23548	CLARK MATTHEW	$19,400	$12,500
23569	GREENWOOD FAMILY LIVING T	$115,970	$100,000
23571	ELK HUNTER LLC	$92,520	$10,000
23574	COUNTS CURTIS	$18,500	$16,000
23575	SHADE & ASSOCIATES LLC	$162,740	$115,000
23608	MADERA ARACELY SAUCEDO	$82,730	$72,000
23636	VENTURE FOODS LLC	$303,730	$250,000
23670	WISE DANIEL EAD	$252,290	$225,000
23686	MOORE SIERRA B	$258,810	$220,000

Hospital District Protested Property

23725	JEFFREY BILLY & LESLIE	$126,380	$60,000
23733	DAVIS ELISA D	$112,630	$98,620
23744	DOYAL GARY L	$62,520	$55,000
23768	ACEQUIA PROPERTIES LLC	$346,820	$100,000
23782	DOYAL GARY L	$150,670	$130,000
23851	WILLIAMS LEON D & BETH A	$206,960	$122,000
23861	THOMAS ALISHA	$164,870	$140,000
23865	NANCE HARLAN & DEBORAH	$100,010	$85,000
23882	DOYAL GARY L	$199,410	$175,000
23885	MC ANALLY RONALD GENE	$183,140	$145,000
23898	MATTHEWS JOSEPH G	$105,140	$92,000
23918	BARRERA PETE & ORALIA	$316,680	$240,000
23923	VISHOM INC	$278,450	$250,000
23938	MAY JAY & VICTORIA M	$274,540	$234,700
24009	MILLER LESLIE & ELIZABETH	$221,190	$139,100
24041	SMITH DAVID W & ANDREA J	$241,590	$195,000
24077	DAY TARELL	$202,280	$155,000
24239	FLORES CARLOS FRANSISCO	$18,500	$6,000
24261	PENNINGTON LINDA	$85,680	$60,000
24577	GRINDELE OZELLA ESTES EST	$40,470	$25,000
24700	DALKAE INVESTMENTS LTD	$480,930	$8,840
24836	FRIDAY ENTERPRISES LLC	$312,240	$19,470
24888	REEDER DISTRIBUTORS INC	$71,550	$60,000
24901	VINSON PROPERTIES LLC	$54,050	$37,150
25006	CROWLEY INTEREST LLC	$273,090	$4,130
25007	CROWLEY INTEREST LLC	$411,120	$255,000
25012	CROWLEY INTEREST LLC	$168,290	$150,000
25197	TALLY CARL	$35,510	$20,000
25356	BENSON BILLY & JULIE	$84,040	$32,660
25429	DONLEY MARY ALICE	$29,650	$10,000
25491	ORTEGA ERIC & TAMMY JO	$178,290	$150,000
25504	CARSON BILLY DAN ETAL	$84,940	$15,000
25531	KENNEDY TEMPLE R IV	$976,520	$30,000

Hospital District Protested Property

25532	KENNEDY TEMPLE R IV	$35,020	$33,940
25533	TRKIII MANAGEMENT TRUST	$347,010	$9,620
25535	TRKIII MANAGEMENT TRUST	$214,860	$140,630
25666	7 HAPPY CAMPERS LLC	$29,230	$22,980
25673	DUSTY BOTTOMS RANCHES LLC	$29,450	$970
25754	P W GILLIBRAND OF TEXAS INC	$301,640	$258,550
25756	P W GILLIBRAND OF TEXAS INC	$199,150	$170,700
25757	P W GILLIBRAND OF TEXAS INC	$239,090	$204,930
25779	WISE KAREN KAY IND EXE	$929,530	$59,770
25831	CRAIG STUART JAMES &	$429,500	$391,700
25984	KIEFER ANDREW STEPHEN	$950,400	$10,040
26084	MORRIS RA LANDON	$35,970	$35,420
26088	MORRIS RA LANDON	$12,790	$10,000
26178	SMIKID LTD	$401,430	$94,630
26235	CROWLEY INTEREST LLC	$280,840	$4,240
26384	MORRIS T K RYDER & GINA K	$314,360	$13,510
26495	MISHLER DANIEL & KRISTI	$214,070	$190,000
26643	GURECKY FAMILY RANCH LLC	$605,650	$27,510
26661	DUSTY BOTTOMS RANCHES LLC	$1,012,830	$33,900
26696	JOHNSON GEORGE & MARIA	$290,670	$236,200
26734	DUSTY BOTTOMS RANCHES LLC	$845,360	$27,970
26831	J A Z TRUST	$715,620	$48,950
26907	2201 MENARD HWY LLC	$591,650	$591,650
26917	SATYA BRADY LLC	$895,810	$518,400
26940	BUTLER W W JR TRUST #1	$256,430	$225,000
26941	BRADY MOTEL LLC	$1,265,240	$1,090,060
26945	BUSH CHARLES	$131,090	$115,000
26949	THREADGILL COMMERCIAL A&(	$693,900	$650,000
26951	VANILLA SKY CAPITAL LTD	$423,480	$400,000
26953	SPECTATOR MANAGEMENT CO	$1,227,570	$1,000,000
26960	VISHOM INC	$4,776,610	$4,000,000
26961	YBAT SHOP LLC	$148,980	$140,430
26962	STORE MASTER FUNDING X LLC	$450,590	$391,200

Hospital District Protested Property

26975	DALKAE INVESTMENTS LTD	$255,890	$88,270
27042	HUFFMAN KATHLEEN L EST	$313,940	$290,000
27155	HARKEY JOHN D JR TRUSTEE FO	$1,023,760	$16,720
27156	HARKEY JOHN D JR TRUSTEE FO	$265,150	$250,000
27157	HARKEY JOHN D JR TRUSTEE FO	$212,970	$3,470
27158	HARKEY JOHN D JR TRUSTEE FO	$653,900	$10,660
27175	FLORES JERRY T	$452,790	$28,230
27381	RIDER JANIE	$85,900	$53,610
27403	GURECKY FAMILY RANCH LLC	$383,700	$28,370
27406	GURECKY FAMILY RANCH LLC	$173,590	$7,890
27428	P W GILLIBRAND OF TEXAS INC	$169,670	$145,430
27429	P W GILLIBRAND OF TEXAS INC	$92,400	$75,000
27473	301 PROPANE HOLDINGS LP	$195,890	$143,640
27661	JAMES CHRISTOPHER LOUIS &	$982,600	$49,990
27970	P W GILLIBRAND OF TEXAS INC	$343,010	$13,510
28124	MORENO JOEL A JR &	$344,380	$255,270
28214	LOUDER JOHNNY	$991,100	$69,940
28465	P W GILLIBRAND OF TEXAS INC	$386,560	$330,000
28547	DUSTY BOTTOMS RANCHES LLC	$932,490	$30,860
28587	P W GILLIBRAND OF TEXAS INC	$71,240	$64,760
28658	HENDERSON L D EST	$183,920	$151,160
28659	HENDERSON SHIRLEY	$192,860	$167,430
28791	DUSTY BOTTOMS RANCHES LLC	$247,030	$8,170
28793	DUSTY BOTTOMS RANCHES LLC	$234,560	$7,760
28799	DIVIDEND PROPERTIES LP	$1,085,400	$20,690
28833	KENNEDY TEMPLE R IV	$142,570	$9,540
29150	P W GILLIBRAND OF TEXAS INC	$2,950	$2,680
29160	P W GILLIBRAND OF TEXAS INC	$1,560	$1,080
29588	MOSELEY NESSYE F C FAMILY R	$328,690	$28,860
29589	MOSELEY NESSYE F C FAMILY R	$176,550	$112,270
29616	P W GILLIBRAND OF TEXAS INC	$117,810	$100,980
29617	P W GILLIBRAND OF TEXAS INC	$192,000	$164,580
29744	LAREDO PESCARA DG,LLC	$289,010	$37,910

Hospital District Protested Property

30019	QUINN CYNTHIA WHITWORTH	$388,350	$7,070
30025	DUSTY BOTTOMS RANCHES LLC	$353,340	$11,690
30432	HARKEY JOHN D JR TRUSTEE FO	$185,350	$3,370
30450	NELSON JOHN R	$25,630	$530
30459	HARKEY JOHN D JR TRUSTEE FO	$1,020,650	$27,230
30460	HARKEY JOHN D JR TRUSTEE FO	$232,050	$11,620
30461	HARKEY JOHN D JR TRUSTEE FO	$653,900	$10,660
30473	NELSON JOHN R	$444,310	$6,470
30487	P W GILLIBRAND OF TEXAS INC	$421,780	$361,530
30488	P W GILLIBRAND OF TEXAS INC	$231,000	$9,100
30500	HARKEY JOHN D JR TRUSTEE FO	$800,000	$14,560
30536	HARKEY JOHN D JR TRUSTEE FO	$3,021,060	$50,820
30766	DUSTY BOTTOMS RANCHES LLC	$1,833,810	$60,680
30839	WILDER DONALD EUGENE	$84,500	$30,000
30879	P W GILLIBRAND OF TEXAS INC	$230,790	$9,090
30882	HARKEY JOHN D JR TRUSTEE FO	$27,000	$490
30883	HARKEY JOHN D JR TRUSTEE FO	$164,950	$3,000
31020	DUSTY BOTTOMS RANCHES LLC	$916,920	$30,970
31021	DUSTY BOTTOMS RANCHES LLC	$126,400	$119,630
31082	301 PROPANE HOLDINGS LP	$5,990	$5,590
31544	7- ELEVEN INC	$198,520	$40,000
31615	7-ELEVEN	$372,130	$155,000
31663	YESWAY #1055	$659,930	$370,000
31996	DALKAE INVESTMENTS LTD	$30,880	$0
32081	KYZAR BROTHERS	$7,770	$2,780
32817	CROWLEY INTEREST LLC	$146,450	$104,270
32950	VENTURE FOODS LLC	$6,090	$3,000
32973	BREWSTER SYLVIA LIFE EST	$72,950	$1,010
33035	P W GILLIBRAND OF TEXAS INC	$28,180	$25,620
33037	P W GILLIBRAND OF TEXAS INC	$17,510	$15,920
33137	BREWSTER SYLVIA LIFE EST	$189,570	$25,450
33152	PRUIETT BRENTON GENE	$386,630	$300,880
33295	WARREN RICHARD P	$173,060	$2,390

Hospital District Protested Property

33712	HIFAM INVESTMENTS LLC	$510,930	$362,380
33834	GURECKY FAMILY RANCH LLC	$370,880	$83,140
34270	DELAND ELDEN E JR EST	$199,500	$172,110
34314	BREWSTER SYLVIA LIFE EST	$219,340	$218,010
34334	GURECKY FAMILY RANCH LLC	$1,002,610	$45,540
34753	MORRIS T K RYDER & GINA K	$276,270	$14,060
35061	CARDTRONICS USA INC	$1,480	$0
35086	VANILLA SKY CAPITAL LTD	$576,150	$520,135
35087	VANILLA SKY CAPITAL LTD	$791,820	$712,638
35738	O REILLYS AUTOMOTIVE INC	$325,950	$120,000
35756	TRACTOR SUPPLY	$1,081,770	$685,000
36121	COUNTS CURTIS	$23,150	$20,835
36253	WULFF BLUFF CREEK RANCH LT	$24,620	$22,000
36346	RODDIE JENNIFER JORDAN	$582,240	$452,080
36415	JM BURNS RANCH LLC	$37,520	$28,800
36618	GURECKY FAMILY RANCH LLC	$171,290	$170,810
36694	301 PROPANE HOLDINGS LP	$1,576,260	$1,050,000
36975	TREVINO ERNEST	$110,200	$65,000
37175	TRKIII MANAGEMENT TRUST	$417,290	$359,530
37416	P W GILLIBRAND OF TEXAS INC	$66,580	$57,070
37417	P W GILLIBRAND OF TEXAS INC	$2,450	$2,100
37418	P W GILLIBRAND OF TEXAS INC	$2,590	$2,220
37419	P W GILLIBRAND OF TEXAS INC	$46,650	$42,410
37533	HIGHWAY 190 WEST STORAGE	$1,191,000	$868,260
37616	HUTH JOSEPH & LEAH R	$49,750	$750
37723	TRIPLE D BOYS PROPERTIES LLC	$27,860	$25,070
38074	TASAJILLO HOLDINGS LLC	$471,120	$464,710
38208	9999 BUCK RIDGE LLC	$483,400	$399,900
38209	9999 BUCK RIDGE LLC	$1,090	$0
38276	KELLY TRACTOR CO	$693,760	$400,000
38297	PENSKE TRUCK LEASING CO., L.	$412,900	$185,000
38312	WARREN RICHARD P	$82,120	$81,700
38357	TRIPLE D BOYS PROPERTIES LLC	$781,150	$780,650

Hospital District Protested Property

38369	LANCASTER ROYCELLA	$217,560	$175,000
38465	KUBACAK GREG & CHERYL	$30,820	$22,380
38479	FRIDAY ENTERPRISES LLC	$117,650	$105,880
38486	WILDER DONALD EUGENE	$260,050	$48,500
38497	DUSTY BOTTOMS RANCHES LLC	$136,750	$123,000
38498	RODDIE GARRETT L	$173,460	$156,110
		$75,382,570	$36,572,658

Jan-26	$	26,400.24	2026 Calc	Last Year sales tax is April - March	
Feb-26	$	33,735.46			
Mar-26	$	24,556.74	last year	$	340,269.65
Apr-26	$	25,334.07			
May-26	$	29,645.77	Estimate Last 4 Quarters		
Jun-26	$	28,209.28			
Jul-26	$	27,834.93	estimate	$	342,564.85
Aug-26					
Sep-26					
Oct-26					
Nov-26					
Dec-26					
Jan-25	$	27,830.32			
Feb-25	$	34,650.15			
Mar-25	$	26,042.61			
Apr-25	$	24,960.47			
May-25	$	27,792.03			
Jun-25	$	28,141.42			
Jul-25	$	26,667.31			
Aug-25	$	31,203.10			
Sep-25	$	29,793.02			
Oct-25	$	28,209.35			
Nov-25	$	30,312.92			
Dec-25	$	28,497.59			
Jan-24	$	27,692.90			
Feb-24	$	29,027.54			
Mar-24	$	22,604.62			
Apr-24	$	29,818.86			
May-24	$	26,900.47			
Jun-24	$	26,718.88			
Jul-24	$	27,743.51			
Aug-24	$	26,621.49			
Sep-24	$	27,191.01			
Oct-24	$	26,766.63			
Nov-24	$	29,072.78			
Dec-24	$	31,987.85			
Jan-23	$	24,309.88			
Feb-23	$	29,610.47			
Mar-23	$	21,360.92			
Apr-23	$	21,376.17			
May-23	$	29,828.09			
Jun-23	$	23,538.06			
Jul-23	$	25,896.95			
Aug-23	$	31,146.03			
Sep-23	$	31,281.20			
Oct-23	$	27,492.66			
Nov-23	$	28,987.60			

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

Form 50-856

McCulloch County Hospital District
Taxing Unit Name

Phone *(area code and number)*

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 929,470,373
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 929,470,373
4.	**Prior year total adopted tax rate.**	$ 0.0899 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 0 **B. Prior year values resulting from final court decisions:** .... - $ 0 **C. Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 929,470,373
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: $ 222,150	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + $ 2,124,150	
	C. Value loss. Add A and B.[6]	$ 2,346,300
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: $ 173,270	
	B. Current year productivity or special appraised value: - $ 2,180	
	C. Value loss. Subtract B from A.[7]	$ 171,090
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 2,517,390
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 926,952,983
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 833,330.73
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 9.48
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 833,340.21
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values: $ 1,030,911,680	
	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 financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 1,030,911,680

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 46,619,275 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 46,619,275
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 1,077,530,955
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 18,271,120
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 18,271,120
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 1,059,259,835
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.078671 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ .0899 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 929,470,373

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100.		$ 835,593.87
31.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.	+ $ 9.48	
	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.	$ 9.48	
	E. Add Line 30 to 31D.		$ 835,603.35
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 1,059,259,835
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ .078885 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$	
	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.	– $	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.	– $	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **A. Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ ______ **B. Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . . $ ______ **C.** Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ ______/$100 **D.** Multiply B by 0.05 and divide by Line 32 and multiply by $100. . . . . $ ______/$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **A. Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . $ ______ **B. Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. . . . . $ ______ **C.** Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ ______/$100 **D.** Multiply B by 0.08 and divide by Line 32 and multiply by $100. . . . . $ ______/$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ ______ **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 32 and multiply by $100 . . . . $ ______/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.078885 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 341,344.56 **B.** Divide Line 40A by Line 32 and multiply by $100 . . . . $ 0.032224 /$100 **C.** Add Line 40B to Line 39.	$ 0.111109 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.114997 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ ______/$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ ______ **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ ______ **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ ______ **D.** Subtract **amount paid** from other resources .... – $ ______ **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ ______
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 0
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] .... ______% **B.** Enter the prior year actual collection rate. .... ______% **C.** Enter the 2023 actual collection rate. .... ______% **D.** Enter the 2022 actual collection rate. .... ______% **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	______%
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 0
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,077,530,955
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0/$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.114997/$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ______/$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 338,800.27
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,077,530,955
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.031442/$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.078671/$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ ________/$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.114997/$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.083555/$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ ________
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,077,530,955
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ ________/$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 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)	$ 0.108168/$100
	B. Unused increment rate (Line 67)	$ 0.012342/$100
	C. Subtract B from A	$ 0.095826/$100
	D. Adopted Tax Rate	$ 0.0899/$100
	E. Subtract D from C	$ .005926/$100
	F. 2024 Total Taxable Value (Line 60)	$ 925,642,841
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 54,853.59
64.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.115424/$100
	B. Unused increment rate (Line 66)	$ 0.015654/$100
	C. Subtract B from A	$ 0.09977/$100
	D. Adopted Tax Rate	$ 0.094808/$100
	E. Subtract D from C	$ 0.004962/$100
	F. 2023 Total Taxable Value (Line 60)	$ 824,832,796
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 40,928.20
65.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.12891/$100
	B. Unused increment rate (Line 66)	$ 0.01415/$100
	C. Subtract B from A	$ 0.11476/$100
	D. Adopted Tax Rate	$ 0.108040/$100
	E. Subtract D from C	$ 0.00672/$100
	F. 2022 Total Taxable Value (Line 60)	$ 723,290,009
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 48,605.09
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 144,386.88/$100
67.	**2025 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.013399/$100
68.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.096954/$100

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

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. [46]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.078885 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,077,530,955
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.046402 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.125287 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[47]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [48]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
75.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [49] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ ______ /$100
76.	**Increase in 2024 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ ______ /$100
77.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ ______
79.	**Adjusted 2024 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,059,259,835
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [50]	$ ______ /$100

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

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ .078671 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate .... $ 0.096954 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. .... $ 0.125287 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [51]

print here Zane Brandenberger
Printed Name of Taxing Unit Representative

sign here Zane Brandenberger Digitally signed by Zane Brandenberger Date: 2025.08.04 14:42:11 -05'00'
Taxing Unit Representative

8/4/25
Date

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

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

Form 50-856

McCulloch County Hospital District
Taxing Unit Name

Phone *(area code and number)*

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 826,455,216
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 826,455,216
4.	**Prior year total adopted tax rate.**		$ 0.094808 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 0	
	B. **Prior year values resulting from final court decisions:**	- $ 0	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 0	
	B. **Prior year disputed value:**	- $ 0	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 826,455,216
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 916,180 **C. Value loss.** Add A and B.[6]	$ 916,180
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:** $ 59,980 **B. Current year productivity or special appraised value:** - $ 1,190 **C. Value loss.** Subtract B from A.[7]	$ 58,790
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 974,970
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 825,480,246
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 782,621.31
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 158.70
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 782,780.01
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] **A. Certified values:** $ 897,802,433 **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: - $ 567,000 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 897,235,433

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] $ 28,407,408 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 28,407,408
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 925,642,841
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 54,926,510
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 54,926,510
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 870,716,331
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.089900 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ ______ /$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.094808 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 826,455,216

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 783,545.66
31.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.. + $ 158.70 **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. $ 158.70 **E.** Add Line 30 to 31D.	$ 783,704.36
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 870,149,331
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.090065 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **A. Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B. Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. $ 0 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **A. Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ **B. Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.. – $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. $ 0 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. . . . . $ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. . . . . $ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 . . . . $ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.090065 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 325,225.80	
	B. Divide Line 40A by Line 32 and multiply by $100 . . . . $ 0.037375 /$100	
	C. Add Line 40B to Line 39.	$ 0.12744 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.1319 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount . . . . $ ______ **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ ______ **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . . – $ ______ **D.** Subtract **amount paid** from other resources . . . . – $ ______ **E. Adjusted debt.** Subtract B, C and D from A.	$ ______
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ ______
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ ______
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] . . . . ______% **B.** Enter the prior year actual collection rate. . . . . ______% **C.** Enter the 2022 actual collection rate. . . . . ______% **D.** Enter the 2021 actual collection rate. . . . . ______% **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	______%
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ ______
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 925,642,841
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ ______ /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.1319 /$100
D49.	***Disaster Line 49 (D49):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ______ /$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ ______
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 333,921.69
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 925,642,841
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.036074/$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ .0899/$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ ______/$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.1319/$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.095826/$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ ______
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 925,642,841
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ ______/$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.115424/$100
	B. Unused increment rate (Line 66)	$ 0.015654/$100
	C. Subtract B from A	$ 0.09977/$100
	D. Adopted Tax Rate	$ 0.094808/$100
	E. Subtract D from C	$ 0.004962/$100
	F. 2023 Total Taxable Value (Line 60)	$ 824,832,796
	G. Multiply E by F and divide the results by $100	$ 40,928.20
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.12891/$100
	B. Unused increment rate (Line 66)	$ 0.01415/$100
	C. Subtract B from A	$ 0.11476/$100
	D. Adopted Tax Rate	$ 0.10804/$100
	E. Subtract D from C	$ 0.00672/$100
	F. 2022 Total Taxable Value (Line 60)	$ 723,290,009
	G. Multiply E by F and divide the results by $100	$ 48,605.09
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.125124/$100
	B. Unused increment rate (Line 66)	$ 0.005223/$100
	C. Subtract B from A	$ 0.119901/$100
	D. Adopted Tax Rate	$ 0.11619/$100
	E. Subtract D from C	$ 0.003711/$100
	F. 2021 Total Taxable Value (Line 60)	$ 665,886,365
	G. Multiply E by F and divide the results by $100	$ 24,711.04
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 114,244.33
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.012342/$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.108168/$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.090065
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 925,642,841
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.054016 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.144081 /$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ ______ /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ ______ /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ ______
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ ______ /$100

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

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ .0899 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate .... $ 0.108168 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. .... $ 0.144081 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [52]

print here Zane Brandenberger
Printed Name of Taxing Unit Representative

sign here Zane Brandenberger 7/31/24
Taxing Unit Representative Date

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

Reset Print

2024 Tax Rates

McCulloch County M & O	0.597700	
McCulloch County I & S	0.080900	
McCulloch County Special	0.002900	
	Total	**0.681500**
City of Brady	0.322092	
City of Brady Cemetery	0.020000	
	Total	**0.342092**
City of Melvin	**0.420805**	
Brady ISD M & O	0.725600	
Brady ISD I & S	0.280200	
	Total	**1.005800**
Lohn ISD M & O	0.720300	
Lohn ISD I & S	0.043000	
	Total	**0.763300**
Rochelle ISD M & O	0.696900	
Rochelle ISD I & S	0.240000	
	Total	**0.936900**
Hickory UWCD #1	**0.029762**	
H.O.T. Hospital District	**0.089900**	
Mason ISD M & O	0.787800	
Mason ISD I & S	0.320200	
	Total	**1.108000**

AG RATES		**HOMESTEAD SAVINGS**	
Irrigated Cropland	206	**Brady ISD**	$1,044.37
Improved Pasture	94	**Lohn ISD**	$801.87
Native Pasture	97	**Rochelle ISD**	$735.47
Dry Cropland	170	**Mason ISD**	$826.37

Total City of Brady	2.149054	**OVER 65 SAVINGS W/O CEILING**	
Total City of Melvin	2.227767	**Brady ISD**	$1,222.09
Total Brady ISD(non city)	1.806962	**Lohn ISD**	$955.34
Total Rochelle	1.738062	**Rochelle ISD**	$1,146.30
Total Lohn	1.564462	**Mason ISD**	$1,334.51

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

Form 50-856

McCulloch County Hospital District	
Taxing Unit Name	Phone *(area code and number)*
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 723,692,482
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 723,692,482
4.	**2022 total adopted tax rate.**		$ 0.10804/$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. **Original 2022 ARB values:**	$ 0	
	B. **2022 values resulting from final court decisions:**	- $ 0	
	C. **2022 value loss.** Subtract B from A.[3]		$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 0	
	B. **2022 disputed value:**	- $ 0	
	C. **2022 undisputed value.** Subtract B from A.[4]		$ 0
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 723,692,482
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory.[5]		$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.		
	A. **Absolute exemptions.** Use 2022 market value:	$ 810,660	
	B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value:	+ $ 1,053,570	
	C. **Value loss.** Add A and B.[6]		$ 1,864,230
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.		
	A. **2022 market value:**	$ 2,027,050	
	B. **2023 productivity or special appraised value:**	- $ 64,190	
	C. **Value loss.** Subtract B from A.[7]		$ 1,962,860
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 3,827,090
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.		$ 719,865,392
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 777,742.57
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.[9]		$ 34.72
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]		$ 777,777.29
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]		
	A. **Certified values:**	$ 803,828,466	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $	
	D. **Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]	- $	
	E. **Total 2023 value.** Add A and B, then subtract C and D.		$ 803,828,466

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 21,004,330	
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 21,004,330
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 824,832,796
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 4,464,960
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 4,464,960
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 820,367,836
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.094808 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ ______ /$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.10804 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 723,692,482

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 781,877.36
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. . . . . + $ 34.72	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. . . . . – $ 0	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ 0	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ 34.72	
	E. Add Line 30 to 31D.	$ 781,912.08
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 820,367,836
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.095312 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ ______	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . – $ ______	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. . . . . $ ______	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.. . . . . – $ ______	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**		
	A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	$	
	B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.	$	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.	$ /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**		
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	$	
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	$	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.	$ /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$	
	B. Expenditures for public safety in 2022. 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 32 and multiply by $100	$ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.095312 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 292,197.49	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.035617 /$100	
	C. Add Line 40B to Line 39.		$ 0.130929 /$100
41.	**2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.135511 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ ________/$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount . . . . . . $ ________ **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . . . – $ ________ **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . . . – $ ________ **D.** Subtract **amount paid** from other resources . . . . . . – $ ________ **E. Adjusted debt.** Subtract B, C and D from A.	$ ________
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ ________
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ ________
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector. [30] . . . . . . ________% **B.** Enter the 2022 actual collection rate. . . . . . . ________% **C.** Enter the 2021 actual collection rate. . . . . . . ________% **D.** Enter the 2020 actual collection rate. . . . . . . ________% **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	________%
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ ________
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ ________/$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.135511/$100
D49.	***Disaster Line 49 (D49):*** **2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ________/$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ ______/$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ ______
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 294,803.60
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 824,832,796
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.035741/$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.094808/$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ ______/$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.135511/$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.09977/$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ ______
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ ______
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ ______/$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ ______/$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

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

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

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

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [42]

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

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

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.12891 /$100	
	B. Unused increment rate (Line 66)	$ 0.01415 /$100	
	C. Subtract B from A	$ 0.11476 /$100	
	D. Adopted Tax Rate	$ 0.108040 /$100	
	E. Subtract D from C	$ 0.00672 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.125124 /$100	
	B. Unused increment rate (Line 66)	$ 0.005223 /$100	
	C. Subtract B from A	$ 0.119901 /$100	
	D. Adopted Tax Rate	$ 0.116190 /$100	
	E. Subtract D from C	$ 0.003711 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65)	$ .124505 /$100	
	B. Unused increment rate (Line 64)	$ 0 /$100	
	C. Subtract B from A	$ .124505 /$100	
	D. Adopted Tax Rate	$ 0.119282 /$100	
	E. Subtract D from C	$ 0.005223 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.015654 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		$ 0.115424 /$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.095312 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 824,832,796
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.060618 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.15593 /$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ ______ /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ ______ /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ ______
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ ______ /$100

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ ______________/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. . . . . $ 0.094808 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate . . . . $ 0.115424 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. . . . . $ 0.15593 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [50]

print here Zane Brandenberger
Printed Name of Taxing Unit Representative

sign here Zane Brandenberger
Taxing Unit Representative

September 5, 2023
Date

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

2023 Tax Rates

McCulloch County M & O	0.617200	
McCulloch County I & S	0.088700	
McCulloch County Special	0.002900	
	Total	**0.708800**
City of Brady	0.322220	
City of Brady Cemetery	0.020000	
	Total	**0.342220**
City of Melvin	**0.435807**	
Brady ISD M & O	0.725600	
Brady ISD I & S	0.286800	
	Total	**1.012400**
Lohn ISD M & O	0.722600	
Lohn ISD I & S	0.043000	
	Total	**0.765600**
Rochelle ISD M & O	**0.669200**	
Hickory UWCD #1	**0.030300**	
H.O.T. Hospital District	**0.094808**	
Mason ISD M & O	0.793500	
Mason ISD I & S	0.320200	
	Total	**1.113700**

AG RATES		**HOMESTEAD SAVINGS**	
Irrigated Cropland	194	**Brady ISD**	$1,052.58
Improved Pasture	87	**Lohn ISD**	$805.78
Native Pasture	92	**Rochelle ISD**	$709.38
Dry Cropland	161	**Mason ISD**	$833.68

		OVER 65 SAVINGS W/O CEILING	
Total City of Brady	2.188528	**Brady ISD**	$1,234.18
Total City of Melvin	2.282115	**Lohn ISD**	$962.70
Total Brady ISD(non city)	1.846308	**Rochelle ISD**	$856.66
Total Rochelle	1.503108	**Mason ISD**	$1,345.61
Total Lohn	1.599508		