NOTICE OF MEETING
CITY COUNCIL
OF THE CITY OF GALVESTON
FRIDAY, OCTOBER 3, 2025 - 9:00 AM
COUNCIL CHAMBERS - CITY HALL
823 ROSENBERG, GALVESTON, TEXAS
TELEPHONE: (409) 797-3510

SPECIAL MEETING AGENDA

1. DECLARATION OF A QUORUM AND CALL MEETING TO ORDER

2. ROLL CALL

3. PUBLIC COMMENT ON AGENDA ITEMS

4. ACTION ITEMS

   4.A Consider For Approval An Ordinance Of The City Of Galveston, Texas, Ratifying The Established Adopted Tax Rate And Levying Ad Valorem Taxes In The Amount Of 40 Cents And 8.687 Mills ($0.408687) Upon Each One Hundred Dollars ($100.00) Of Property Valuation For The Tax Year 2025; Making Various Findings And Provisions Related To The Subject. (C. Ludanyi)

   4.B Consider For Approval A Resolution Of The City Council Of The City Of Galveston, Texas, Submitting The Names Of Five (5) Nominees Or Less For Election To The Galveston Central Appraisal District Board Of Directors; Directing The City Secretary To Send A Certified Copy Of This Resolution To The Galveston Central Appraisal District Before October 15, 2025; Providing For Findings Of Fact And Providing For An Effective Date. (Brown)

5. ADJOURNMENT

I certify that the above Notice of Meeting was posted in a place convenient to the public in compliance with Chapter 551 of the Texas Government Code on 09/26/2025 at 8:30 AM.

Janelle Williams
Janelle Williams, City Secretary

IN ACCORDANCE WITH THE PROVISIONS OF THE AMERICANS WITH DISABILITIES ACT (ADA), PERSONS IN NEED OF A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHALL, WITHIN THREE (3) DAYS PRIOR TO ANY PROCEEDING, CONTACT THE CITY SECRETARY'S OFFICE, SUITE 201, 823 ROSENBERG, GALVESTON, TEXAS 77550 (409-797-3510).

One or more members of the City Council may attend the meeting by videoconference. A quorum of the members of the City Council will be physically present at the meeting location.

ORDINANCE NO. 25- ____

AN ORDINANCE OF THE CITY OF GALVESTON, TEXAS, RATIFYING THE ESTABLISHED ADOPTED TAX RATE AND LEVYING AD VALOREM TAXES IN THE AMOUNT OF 40 CENTS AND 8.687 MILLS ($0.408687) UPON EACH ONE HUNDRED DOLLARS ($100.00) OF PROPERTY VALUATION FOR THE TAX YEAR 2025; MAKING VARIOUS FINDINGS AND PROVISIONS RELATED TO THE SUBJECT.

WHEREAS, The City Charter, Article VIII, section 2, authorizes the City Council of the City of Galveston, Texas, to levy taxes upon taxable property situated within its corporate limits; and,

WHEREAS, the Texas Tax Code, Chapter 26 establishes the legal parameters for adopting a municipal tax rate; and,

WHEREAS, the Council deems it in the City's interest to levy a tax rate of 40 Cents and 8.687 Mills ($0.408687) upon each One Hundred Dollars ($100.00) of property valuation for the tax year 2025; and,

WHEREAS, the Galveston County Tax Assessor Collector in her capacity as the Galveston City Tax Assessor Collector published a notice in the newspaper on September 12, 2025 of the City's No New Revenue and Voter Approval tax rate calculation for tax year 2025, and announcing the date and time for a public hearing on September 18, 2025 on the proposed property tax rate; and,

WHEREAS, the City Council held a public hearing on the proposed tax rate on September 18, 2025; and,

WHEREAS, the Council at its meeting on August 28, 2025 adopted the FY 2026 Budget including revenue to be collected from a property tax rate of 43 Cents and 0.2 Mills ($0.4302) upon each One Hundred Dollars ($100.00) of property valuation for the tax year 2025; and,

WHEREAS, Section 26.05(b)(1) of the State Tax Code requires that certain specific language be included in the ordinance adopting the tax rate; and,

WHEREAS, Section 26.05(b) of the State Tax Code requires that certain specific language be included in the motion to approve the ordinance adopting the tax rate; and,

WHEREAS, Section 26.05(b)(2) of the State Tax Code requires that certain specific language be included on the home page of the City's website after the ordinance is approved by a record vote of City Council; and,

WHEREAS, the city by this ordinance and in accordance with Section 26.05(c) of the State Tax code states that if the governing body of a taxing unit does not adopt a tax rate before the date required by Subsection (a), the tax rate for the taxing unit for that tax year is the lower of the no-new-revenue tax rate calculated for that tax year or the tax rate adopted by the taxing unit for the preceding tax year. A tax rate established by this subsection is treated as an adopted tax rate. Before the fifth day after the establishment of a tax rate by this subsection, the governing body of the taxing unit must ratify the applicable tax rate in the manner required by Subsection (b)., hereby ratifies the adopted tax rate established based on Tax Code Chapter 26 Section 26.05(c); as provided below.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALVESTON, TEXAS:

SECTION 1. That the findings and recitations set out in the preamble to this Ordinance are found to be true and correct and they are hereby adopted by the City Council and made a part hereof for all purposes.

SECTION 2. That the City Council of the City of Galveston, Texas, hereby ratifies the adopted tax rate established based on Tax Code Chapter 26 Section 26.05(c) and therefore levies a tax rate of 40 Cents and 8.687 Mills ($0.408687) upon each One Hundred Dollars ($100.00) of property valuation for the tax year 2025. The tax rate consists of two components per Section 26.05(a)(1) and (2) of the Texas Tax Code:

Debt Service (Interest & Sinking) Tax Rate: 3 Cents and 9.755 Mills ($0.039755)
Maintenance & Operations Tax Rate: 36 Cents and 8.932 Mills ($0.368932)

SECTION 3. That the tax rate specified in the above Section 2 shall be levied upon all property, real, personal, or mixed that is not otherwise exempt from taxation pursuant to the Constitution or laws of the State of Texas, which is situated within the corporate limits of the City of Galveston, Texas, on January 1, 2024, as ad valorem taxes upon each One Hundred Dollars ($100.00) valuation of such property.

SECTION 4. That the tax rate of $0.408687 as specified in the above Section 2 shall be applied at the following rates for the specified municipal purposes:

(1) General Purposes – 31 Cents and 8.932 Mills ($0.318932).
(2) Rosenberg Library Fund – 5 Cents ($0.05); and
(3) Debt Service Fund – 3 Cents and 9.755 Mills ($0.039755).

SECTION 5. The City Council officially finds, determines, and declares that sufficient notice of the date, hour, place, and subject of each meeting at which this Ordinance was discussed, considered, or acted upon was given in the manner required by Chapter 551 of the Texas Government Code and Chapter 26 of the Texas Tax Code, and that each such meeting has been open to the public, as required by law, at all times during such discussion, consideration, and action. The City Council ratifies, approves, and confirms such notices in the contents and posting thereof.

SECTION 6. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable and, if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance.

SECTION 7. All Ordinances or parts thereof in conflict herewith are repealed to the extent of such conflict only.

SECTION 8. In accordance with the provisions of Sections 12 and 13 of Article II of The City Charter, this Ordinance has been publicly available in the office of the City Secretary for not less than 72 hours prior to its adoption; that this Ordinance may be read and published by descriptive caption only.

SECTION 9. This Ordinance shall be and become effective from and after its adoption and publication in accordance with the provisions of The City Charter of the City of Galveston.

APPROVED AS TO FORM:

____
DONNA M. FAIRWEATHER
INTERIM CITY ATTORNEY

I, Janelle Williams, Secretary of the City Council of the City of Galveston, do hereby certify that the foregoing is a true and correct copy of an Ordinance adopted by the City Council of the City of Galveston at a Special Meeting held on the 3rd day of October, 2025, as the same appears in records of this office.

IN TESTIMONY WHEREOF, I subscribe my name hereto officially under the corporate seal of the City of Galveston this _____ day of _________________, 2025.

____
Secretary for the City Council
of the City of Galveston

Csilla Ludanyi, Finance Director & CFO
CLudanyi@GalvestonTx.Gov | 409-797-3594 | www.galvestontx.gov

October 3, 2025

To: Brian Maxwell, City Manager
Hon. Mayor and City Council Members

From: Csilla Ludanyi, Finance Director & CFO

RE: Consider for approval an ordinance of the City of Galveston, Texas ratifying the established adopted rate and levying ad valorem taxes for tax year 2025 in the amount of 40 cents and 8.687 mills ($0.408687) upon each one hundred dollars ($100.00) of property valuation for the tax year 2025; Making various findings and provisions related to the subject. (C. Ludanyi)

I. Background

A. The Texas Tax Code Section 26.05(d) requires a public hearing on a proposed tax rate that exceeds the lower of the no-new-revenue or voter-approval tax rate.

B. Section 26.06 requires that Notice be provided for the public hearing on the tax rate and this was done in the Galveston County Daily News on September 12. The Notice included the proposed tax rate of $0.4302 and therefore this is the maximum tax rate the City Council is able to approve without re-noticing a public hearing.

C. The proposed tax rate included in the FY 2026 Adopted Budget is $0.4302 per $100 of taxable value. This rate is above the established adopted tax rate (the no-new-revenue rate) and therefore the budget will need to be amended to align with Charter requirements.

26.05(c) Established Adopted Tax Rate = NNR	Current (FY25)	Adopted Budget	VAR (3.5%)	Charter Cap (5%)
0.408687	0.408850	0.430200	0.448764	0.455346

D. Due to the Truth in Taxation requirements established in Section 26.05(c) required that the adopted property tax rate for tax year 2025 will be set at $0.408687 per $100 of taxable property value, which is the no-new-revenue rate of $0.408687 and less than the voter-approval rate of $0.448764.

E. Council must adopt the two components of the rate separately - TTC Section 26.05 (a):

a. $0.039755 for debt service (I&S)

b. $0.368932 for maintenance and operations (M&O). Included in the M&O rate is $0.05 per $100 of taxable property value for the Rosenberg Library.

F. Section 102.009(a) of the Local Government Codes states "The governing body of the municipality may levy taxes only in accordance with the budget." The approval of the FY 2026 Budget based on a property tax rate of $0.4302 per $100 of valuation occurred on August 28, 2025, in advance of the tax rate consideration. A budget amendment will be required to incorporate in the lower tax rate in the adopted budget.

II. **Current Situation**

A. The State Tax Code in Section 26.05(b) does not provide for specific language to be used in the motion to adopt the tax rate ordinance since the No New Revenue rate is being ratified. The suggest motion is:

"I move that the Tax Code Chapter 26, Section 26.05(c) established adopted tax rate be ratified and taxes levied for tax year 2025 in the amount of 40 cents and 8.687 mills ($0.408687) upon each one hundred dollars ($100.00) of property valuation for the tax year 2025. This provides for a debt service rate of $0.039755 and a maintenance and operations tax rate of $0.368932.

B. As of the timing of vote on October 3, the Property Tax Code's requirements for public notices, public hearings, and certification of the tax roll and calculation of the no-new-revenue and voter-approval rates by the Galveston County Tax Assessor Collector have been met.

III. Issues

A. The FY 2026 Adopted Budget is based on a property tax rate of $0.4302 per $100 taxable value.

B. State law calls for the tax rate for 2025 to be adopted by City Council no more than seven days after the completion of the public hearing. If it is not adopted, State law calls for the council to ratify the no-new-revenue tax rate ($0.408687) or last year's rate ($0.408850), whichever is less. In this case, that would be the no-new-revenue tax rate of $0.408687 for 2025. This will reduce total property tax revenue to be collected with the $0.4302 rate by $2,439,556.

C. Single family properties comprise approximately 72.0 percent of total taxable value for the City of Galveston. Approximately 41.7 percent of these properties (9,812 out of 23,528) are homesteaders. The City increased its minimum homestead exemption amount from $5,000 to $60,000 for Tax Year 2022. This increase saves homesteaders approximately a total of $5.6 million in FY 2026.

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Homesteaded Property Owners Tax Rate Impact:
Ten Percent Increase in Assessed Value

			GCTAC Value #			
Assessed Value (AV) Last Year	$200,000	$300,000	**TY2024**	$400,000	$500,000	$600,000
Less Homestead Exemption	$60,000	$60,000	**Avg. HS TV**	$80,000	$100,000	$120,000
Taxable Value (TV)	$140,000	$240,000	$285,654	$320,000	$400,000	$480,000
Last Year's Tax Rate/$100 TV	$0.408850	$0.408850	$0.408850	$0.408850	$0.408850	$0.408850
Last Year's Tax Total	$572	$981	$1,168	$1,308	$1,635	$1,962
AV with 10% Increase This Year	$220,000	$330,000	**TY2025**	$440,000	$550,000	$660,000
Less Homestead Exemption	$60,000	$66,000	**Avg. HS TV**	$88,000	$110,000	$132,000
Taxable Value (TV)	$160,000	$264,000	$303,413	$352,000	$440,000	$528,000
This Year's Tax Rate/$100 TV	*$0.408687*	*$0.408687*	*$0.408687*	*$0.408687*	*$0.408687*	*$0.408687*
This Year's Tax Total	$654	$1,079	$1,240	$1,439	$1,798	$2,158
Change in Annual Tax	**$82**	**$98**	**$72**	**$130**	**$163**	**$195**

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City of Galveston Property Tax Exemptions
Tax Year 2025: Certified Estimate Tax Roll

Description	Tax Exemption Basis	Number of Exemptions from Tax Year 2025 Certified Roll	Value Exempted from Tax Year 2025 Certified Roll	Estimated Tax Break at $0.408687 Rate	Current Estimated Tax Break Per Exemption
Homestead	Minimum of $60,000 of Assessed Value	9,812	815,681,855	3,333,586	$ 340
Over 65 Exemption	$15,000 off Assessed Value	5,327	78,271,318	319,885	$ 60
Disabled Exemption	$10,000 off Assessed Value	460	4,196,734	17,152	$ 37
Permanent Freeze - Adopted by City Council in December 2005					
Over 65 Freeze		4,522	1,280,610,461	1,457,944	$ 322
Disabled Freeze		430	78,508,204	117,479	$ 273
	Total Local Exemptions		**2,257,268,572**	**5,246,044**	
State Exemptions					
Veterans' Exemptions & Others		2,183	3,787,388,745	15,478,565	

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D. By way of explanation, the calculation of the tax rate under State law produces the no-new-revenue tax rate (NNR) and the voter-approval rate (VAR). The NNR is the rate that would generate last year's revenues using this year's values on the same properties. The VAR results in roughly 3.5 percent more revenue for maintenance and operations than the NNR. Once the M&O rate is calculated, it is then segmented into two portions: The General Fund rate and the Library Rate as established by the City Charter.

IV. Alternatives:

A. A rate other than $0.408687 cannot be ratified and levied due to the constraints established in Section 26.05(c) of the Tax Code.

IV. **Recommendation**

Ratify the established adopted property tax rate of $0.408687 per $100 of taxable value.

"I move that the Tax Code Chapter 26, Section 26.05(c) established adopted tax rate be ratified and taxes levied for tax year 2025 in the amount of 40 cents and 8.687 mills ($0.408687) upon each one hundred dollars ($100.00) of property valuation for the tax year 2025. This provides for a debt service rate of $0.039755 and a maintenance and operations tax rate of $0.368932.

Four votes of City Council are required for passage.

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

Form 50-856

City of Galveston	409-797-3562
Taxing Unit Name	Phone *(area code and number)*
823 Rosenberg Street, Galveston, Texas 77550	www.galvestontx.gov
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]		$ 12,509,665,786
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]		$ 1,345,712,663
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 11,163,953,123
4.	**Prior year total adopted tax rate.**		$ 0.408850 /$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:**	$ 688,143,279	
	B. **Prior year values resulting from final court decisions:**	- $ 574,639,374	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 113,503,905
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.		$ 113,503,905

[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.		$ 11,277,457,028
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]		$ 4,300
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:	$ 8,596,233	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:	+ $ 37,087,821	
	C. **Value loss.** Add A and B.[6]		$ 45,684,054
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:**	$ 208,876	
	B. **Current year productivity or special appraised value:**	- $ 1,150	
	C. **Value loss.** Subtract B from A.[7]		$ 207,726
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 45,896,080
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.		$ 172,080,005
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 11,059,480,943
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 45,216,687
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]		$ 339,227
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]		$ 45,555,914
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:**	$ 12,407,888,224	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.[12]	- $ 173,045,368	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 12,234,842,856

[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] $ 464,366,788 **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.	$ 464,366,788
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]	$ 1,359,292,184
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 11,339,917,460
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 193,040,568
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 193,040,568
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 11,146,876,892
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.408687 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ____ /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.368637 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,277,457,028
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 41,572,879
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.. + $ 303,067 **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. − $ 634,357 **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. $ -331,290 **E.** Add Line 31 to 32D.	$ 41,241,589
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,146,876,892
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.369983 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] **A. Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B. Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. − $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] **A. Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. $ 0 **B. Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.. − $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.369983 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 7,669,460	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.068803 /$100	
	C. Add Line 41B to Line 40.		$ 0.438786 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.454143 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount ..... $ 4,674,253 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 4,674,253
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 211,146
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 4,463,107
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] ..... 99.00 % **B.** Enter the prior year actual collection rate. ..... 99.00 % **C.** Enter the 2023 actual collection rate. ..... 99.39 % **D.** Enter the 2022 actual collection rate. ..... 99.84 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	99.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 4,508,188
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,339,917,460
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.039755 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.493898 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 7,669,460
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,339,917,460
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.067632 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.408687 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.408687 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.493898 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.426266 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,339,917,460
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.426266 /$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.430530 /$100
	B. Unused increment rate (Line 67)	$ 0.022748 /$100
	C. Subtract B from A	$ 0.407782 /$100
	D. Adopted Tax Rate	$ 0.408850 /$100
	E. Subtract D from C	$ -0.001068 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 11,215,044,521
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.430721 /$100
	B. Unused increment rate (Line 66)	$ 0.003728 /$100
	C. Subtract B from A	$ 0.426993 /$100
	D. Adopted Tax Rate	$ 0.408850 /$100
	E. Subtract D from C	$ 0.018143 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 10,601,722,153
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,923,470
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.451386 /$100
	B. Unused increment rate (Line 66)	$ 0.000037 /$100
	C. Subtract B from A	$ 0.451349 /$100
	D. Adopted Tax Rate	$ 0.444500 /$100
	E. Subtract D from C	$ 0.006849 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 9,166,160,829
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 627,790
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 2,551,260 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.022498 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.448764 /$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.369983 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,339,917,460
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.004409 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.039755 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.408850 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,059,480,943
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,146,876,892
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.448764/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.408687/$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.448764/$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. .... $ 0.000000/$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Cheryl E. Johnson, PCC, CTOP
Printed Name of Taxing Unit Representative

sign here Cheryl E. Johnson
Taxing Unit Representative

August 8, 2025
Date

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

Land		Value			
Homesite:		972,516,502			
Non Homesite:		3,410,326,478			
Ag Market:		54,642,117			
Timber Market:		0	**Total Land**	(+)	4,437,485,097

Improvement		Value			
Homesite:		3,323,485,307			
Non Homesite:		9,910,988,138	**Total Improvements**	(+)	13,234,473,445

Non Real	Count	Value			
Personal Property:	4,858	761,435,543			
Mineral Property:	19	1,112,421			
Autos:	0	0	**Total Non Real**	(+)	762,547,964
			Market Value	=	18,434,506,506

Ag	Non Exempt	Exempt			
Total Productivity Market:	53,213,457	1,428,660			
Ag Use:	173,191	3,970	**Productivity Loss**	(-)	53,040,266
Timber Use:	0	0	**Appraised Value**	=	18,381,466,240
Productivity Loss:	53,040,266	1,424,690			
			Homestead Cap	(-)	716,991,666
			23.231 Cap	(-)	475,811,556
			Assessed Value	=	17,188,663,018
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,780,774,794
			Net Taxable	=	12,407,888,224

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	103,204,412	71,184,021	182,843.66	187,675.38	393			
DPS	7,032,945	5,186,910	10,531.95	10,600.82	26			
OV65	1,725,879,878	1,250,144,686	3,617,348.22	3,702,370.94	4,395			
Total	1,836,117,235	1,326,515,617	3,810,723.83	3,900,647.14	4,814	**Freeze Taxable**	(-)	1,326,515,617
Tax Rate	0.4088500							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	335,660	259,632	187,518	72,114	1			
OV65	6,398,784	4,740,900	4,028,819	712,081	13			
Total	6,734,444	5,000,532	4,216,337	784,195	14	**Transfer Adjustment**	(-)	784,195

Freeze Adjusted Taxable = 11,080,588,412

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
49,113,709.55 = 11,080,588,412 * (0.4088500 / 100) + 3,810,723.83

Certified Estimate of Market Value:	18,434,506,506
Certified Estimate of Taxable Value:	12,407,888,224

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

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO (Partial)	1	169,980	0	169,980
DP	423	4,086,734	0	4,086,734
DPS	26	0	0	0
DV1	47	0	438,000	438,000
DV1S	2	0	10,000	10,000
DV2	34	0	345,000	345,000
DV3	39	0	428,000	428,000
DV4	106	0	1,260,000	1,260,000
DV4S	10	0	114,000	114,000
DVHS	152	0	55,175,432	55,175,432
DVHSS	14	0	4,814,737	4,814,737
EX-XG	9	0	4,912,274	4,912,274
EX-XJ	2	0	6,774,690	6,774,690
EX-XV	1,427	0	3,711,248,728	3,711,248,728
EX-XV (Prorated)	5	0	725,758	725,758
EX366	324	0	395,690	395,690
FR	6	59,636,875	0	59,636,875
HS	9,432	787,148,579	0	787,148,579
HT	33	9,130,481	0	9,130,481
LVE	18	14,937,020	0	14,937,020
OV65	5,135	75,458,818	0	75,458,818
OV65S	35	480,000	0	480,000
PC	5	42,394,608	0	42,394,608
SO	5	689,390	0	689,390
	Totals	**994,132,485**	**3,786,642,309**	**4,780,774,794**

Land	Value			
Homesite:	39,117,410			
Non Homesite:	154,396,038			
Ag Market:	1,173,270			
Timber Market:	0	**Total Land**	(+)	194,686,718

Improvement	Value			
Homesite:	122,554,031			
Non Homesite:	366,842,417	**Total Improvements**	(+)	489,396,448

Non Real	Count	Value			
Personal Property:	85	147,044,872			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	147,044,872
			Market Value	=	831,128,038

Ag	Non Exempt	Exempt			
Total Productivity Market:	1,173,270	0			
Ag Use:	9,660	0	**Productivity Loss**	(-)	1,163,610
Timber Use:	0	0	**Appraised Value**	=	829,964,428
Productivity Loss:	1,163,610	0			
			Homestead Cap	(-)	35,046,314
			23.231 Cap	(-)	80,271,798
			Assessed Value	=	714,646,316
			Total Exemptions Amount (Breakdown on Next Page)	(-)	168,332,448
			Net Taxable	=	546,313,868

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	2,988,549	2,137,273	5,690.64	5,696.06	11			
OV65	42,229,196	30,465,775	88,129.55	89,209.29	127			
Total	45,217,745	32,603,048	93,820.19	94,905.35	138	**Freeze Taxable**	(-)	32,603,048
Tax Rate	0.4088500							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	149,640	74,640	55,016	19,624	1			
Total	149,640	74,640	55,016	19,624	1	**Transfer Adjustment**	(-)	19,624

Freeze Adjusted Taxable = 513,691,196

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,194,046.64 = 513,691,196 * (0.4088500 / 100) + 93,820.19

Certified Estimate of Market Value:	587,433,602
Certified Estimate of Taxable Value:	466,517,118
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	110,000	0	110,000
DV2	2	0	19,500	19,500
DV3	1	0	12,000	12,000
DV4	5	0	60,000	60,000
DVHS	3	0	652,856	652,856
EX366	1	0	2,080	2,080
HS	380	28,533,276	0	28,533,276
HT	1	386,614	0	386,614
OV65	156	2,317,500	0	2,317,500
OV65S	1	15,000	0	15,000
PC	1	136,223,622	0	136,223,622
	Totals	**167,586,012**	**746,436**	**168,332,448**

Land		Value			
Homesite:		1,011,633,912			
Non Homesite:		3,564,722,516			
Ag Market:		55,815,387			
Timber Market:		0	Total Land	(+)	4,632,171,815

Improvement		Value			
Homesite:		3,446,039,338			
Non Homesite:		10,277,830,555	Total Improvements	(+)	13,723,869,893

Non Real	Count	Value			
Personal Property:	4,943	908,480,415			
Mineral Property:	19	1,112,421			
Autos:	0	0	Total Non Real	(+)	909,592,836
			Market Value	=	19,265,634,544

Ag	Non Exempt	Exempt			
Total Productivity Market:	54,386,727	1,428,660			
Ag Use:	182,851	3,970	Productivity Loss	(-)	54,203,876
Timber Use:	0	0	Appraised Value	=	19,211,430,668
Productivity Loss:	54,203,876	1,424,690			
			Homestead Cap	(-)	752,037,980
			23.231 Cap	(-)	556,083,354
			Assessed Value	=	17,903,309,334
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,949,107,242
			Net Taxable	=	12,954,202,092

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	106,192,961	73,321,294	188,534.30	193,371.44	404			
DPS	7,032,945	5,186,910	10,531.95	10,600.82	26			
OV65	1,768,109,074	1,280,610,461	3,705,477.77	3,791,580.23	4,522			
Total	1,881,334,980	1,359,118,665	3,904,544.02	3,995,552.49	4,952	Freeze Taxable	(-)	1,359,118,665
Tax Rate	0.4088500							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	335,660	259,632	187,518	72,114	1			
OV65	6,548,424	4,815,540	4,083,835	731,705	14			
Total	6,884,084	5,075,172	4,271,353	803,819	15	Transfer Adjustment	(-)	803,819

Freeze Adjusted Taxable = 11,594,279,608

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
51,307,756.20 = 11,594,279,608 * (0.4088500 / 100) + 3,904,544.02

Certified Estimate of Market Value:	19,021,940,108
Certified Estimate of Taxable Value:	12,874,405,342

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

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO (Partial)	1	169,980	0	169,980
DP	434	4,196,734	0	4,196,734
DPS	26	0	0	0
DV1	47	0	438,000	438,000
DV1S	2	0	10,000	10,000
DV2	36	0	364,500	364,500
DV3	40	0	440,000	440,000
DV4	111	0	1,320,000	1,320,000
DV4S	10	0	114,000	114,000
DVHS	155	0	55,828,288	55,828,288
DVHSS	14	0	4,814,737	4,814,737
EX-XG	9	0	4,912,274	4,912,274
EX-XJ	2	0	6,774,690	6,774,690
EX-XV	1,427	0	3,711,248,728	3,711,248,728
EX-XV (Prorated)	5	0	725,758	725,758
EX366	325	0	397,770	397,770
FR	6	59,636,875	0	59,636,875
HS	9,812	815,681,855	0	815,681,855
HT	34	9,517,095	0	9,517,095
LVE	18	14,937,020	0	14,937,020
OV65	5,291	77,776,318	0	77,776,318
OV65S	36	495,000	0	495,000
PC	6	178,618,230	0	178,618,230
SO	5	689,390	0	689,390
	Totals	**1,161,718,497**	**3,787,388,745**	**4,949,107,242**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	22,190	3,195.4611	$153,551,000	$10,598,291,882	$8,903,073,133
B	MULTIFAMILY RESIDENCE	1,047	300.3627	$18,699,390	$921,472,588	$851,291,613
C1	VACANT LOTS AND LAND TRACTS	4,263	3,347.4679	$4,730	$546,332,192	$410,197,853
D1	QUALIFIED OPEN-SPACE LAND	210	3,099.7691	$0	$53,213,457	$173,191
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$2,390	$2,390
E	RURAL LAND, NON QUALIFIED OPE	374	2,782.5330	$1,048,900	$56,641,678	$45,702,624
ERROR		5		$0	$11,852,650	$11,830,250
F1	COMMERCIAL REAL PROPERTY	1,370	1,302.5564	$23,598,520	$1,637,992,959	$1,502,771,755
F2	INDUSTRIAL AND MANUFACTURIN	37	198.4267	$0	$78,829,780	$78,257,223
G1	OIL AND GAS	19		$0	$1,112,421	$1,112,421
J2	GAS DISTRIBUTION SYSTEM	6	0.0028	$0	$15,843,680	$15,843,680
J3	ELECTRIC COMPANY (INCLUDING C	19	13.0550	$0	$79,396,490	$79,384,774
J4	TELEPHONE COMPANY (INCLUDI	25	6.2621	$0	$8,187,460	$8,090,053
J5	RAILROAD	23	92.6927	$0	$40,698,770	$40,695,941
J6	PIPELAND COMPANY	23		$0	$1,491,110	$1,491,110
J7	CABLE TELEVISION COMPANY	12		$0	$13,495,860	$13,495,860
L1	COMMERCIAL PERSONAL PROPE	4,140		$3,180,380	$315,816,143	$301,914,504
L2	INDUSTRIAL AND MANUFACTURIN	228		$0	$208,355,810	$119,701,322
M1	TANGIBLE OTHER PERSONAL, MOB	3		$11,200	$25,590	$24,760
O	RESIDENTIAL INVENTORY	133	11.9126	$0	$11,636,316	$10,186,857
S	SPECIAL INVENTORY TAX	18		$0	$12,646,910	$12,646,910
X	TOTALLY EXEMPT PROPERTY	1,786	12,237.8976	$102,043,830	$3,821,170,370	$0
		Totals	26,588.3997	$302,137,950	$18,434,506,506	$12,407,888,224

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,338	170.7019	$7,645,520	$515,141,416	$424,713,681
B	MULTIFAMILY RESIDENCE	109	9.3030	$353,710	$51,529,270	$36,853,059
C1	VACANT LOTS AND LAND TRACTS	295	108.5688	$0	$43,884,290	$26,674,629
D1	QUALIFIED OPEN-SPACE LAND	6	170.6593	$0	$1,173,270	$9,660
E	RURAL LAND, NON QUALIFIED OPE	43	378.4255	$0	$5,304,160	$2,938,081
F1	COMMERCIAL REAL PROPERTY	69	47.4872	$112,960	$66,150,940	$43,405,768
F2	INDUSTRIAL AND MANUFACTURIN	1	112.1940	$0	$899,820	$899,820
L1	COMMERCIAL PERSONAL PROPE	82		$0	$10,818,740	$10,818,740
L2	INDUSTRIAL AND MANUFACTURIN	1		$0	$136,223,622	$0
S	SPECIAL INVENTORY TAX	1		$0	$430	$430
X	TOTALLY EXEMPT PROPERTY	1		$0	$2,080	$0
		Totals	997.3397	$8,112,190	$831,128,038	$546,313,868

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	23,528	3,366.1630	$161,196,520	$11,113,433,298	$9,327,786,814
B	MULTIFAMILY RESIDENCE	1,156	309.6657	$19,053,100	$973,001,858	$888,144,672
C1	VACANT LOTS AND LAND TRACTS	4,558	3,456.0367	$4,730	$590,216,482	$436,872,482
D1	QUALIFIED OPEN-SPACE LAND	216	3,270.4284	$0	$54,386,727	$182,851
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$2,390	$2,390
E	RURAL LAND, NON QUALIFIED OPE	417	3,160.9585	$1,048,900	$61,945,838	$48,640,705
ERROR		5		$0	$11,852,650	$11,830,250
F1	COMMERCIAL REAL PROPERTY	1,439	1,350.0436	$23,711,480	$1,704,143,899	$1,546,177,523
F2	INDUSTRIAL AND MANUFACTURIN	38	310.6207	$0	$79,729,600	$79,157,043
G1	OIL AND GAS	19		$0	$1,112,421	$1,112,421
J2	GAS DISTRIBUTION SYSTEM	6	0.0028	$0	$15,843,680	$15,843,680
J3	ELECTRIC COMPANY (INCLUDING C	19	13.0550	$0	$79,396,490	$79,384,774
J4	TELEPHONE COMPANY (INCLUDI	25	6.2621	$0	$8,187,460	$8,090,053
J5	RAILROAD	23	92.6927	$0	$40,698,770	$40,695,941
J6	PIPELAND COMPANY	23		$0	$1,491,110	$1,491,110
J7	CABLE TELEVISION COMPANY	12		$0	$13,495,860	$13,495,860
L1	COMMERCIAL PERSONAL PROPE	4,222		$3,180,380	$326,634,883	$312,733,244
L2	INDUSTRIAL AND MANUFACTURIN	229		$0	$344,579,432	$119,701,322
M1	TANGIBLE OTHER PERSONAL, MOB	3		$11,200	$25,590	$24,760
O	RESIDENTIAL INVENTORY	133	11.9126	$0	$11,636,316	$10,186,857
S	SPECIAL INVENTORY TAX	19		$0	$12,647,340	$12,647,340
X	TOTALLY EXEMPT PROPERTY	1,787	12,237.8976	$102,043,830	$3,821,172,450	$0
		Totals	27,585.7394	$310,250,140	$19,265,634,544	$12,954,202,092

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		3	0.2225	$0	$565,302	$339,369
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	18,369	3,107.0157	$150,297,670	$9,240,874,244	$7,647,329,137
A2	REAL, RESIDENTIAL, MOBILE HOME	13	1.8434	$79,660	$1,371,558	$1,347,950
A3	REAL, RESIDENTIAL, CONDOMINIUM	3,819	86.3795	$3,173,670	$1,355,480,778	$1,254,056,677
B1	APARTMENTS	243	220.4874	$18,427,410	$639,279,000	$615,267,011
B2	DUPLEXES	810	79.8753	$271,980	$282,193,588	$236,024,602
C1	VACANT LOT	4,263	3,347.4679	$4,730	$546,332,192	$410,197,853
D1	QUALIFIED AG LAND	210	3,099.7691	$0	$53,213,457	$173,191
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$2,390	$2,390
E1	FARM OR RANCH IMPROVEMENT	374	2,782.5330	$1,048,900	$56,641,678	$45,702,624
ERROR		5		$0	$11,852,650	$11,830,250
F1	COMMERCIAL REAL PROPERTY	1,369	1,302.4972	$23,598,520	$1,637,935,809	$1,502,716,722
F2	INDUSTRIAL REAL PROPERTY	37	198.4267	$0	$78,829,780	$78,257,223
F9	COMMERCIAL REAL PROPERTY EX	1	0.0592	$0	$57,150	$55,033
G1	OIL AND GAS	19		$0	$1,112,421	$1,112,421
J2	GAS DISTRIBUTION SYSTEM	6	0.0028	$0	$15,843,680	$15,843,680
J3	ELECTRIC COMPANY	19	13.0550	$0	$79,396,490	$79,384,774
J4	TELEPHONE COMPANY	25	6.2621	$0	$8,187,460	$8,090,053
J5	RAILROAD	23	92.6927	$0	$40,698,770	$40,695,941
J6	PIPELINE COMPANY	23		$0	$1,491,110	$1,491,110
J7	CABLE TELEVISION COMPANY	12		$0	$13,495,860	$13,495,860
L1	COMMERCIAL PERSONAL PROPER	4,140		$3,180,380	$315,816,143	$301,914,504
L2	INDUSTRIAL PERSONAL PROPERTY	228		$0	$208,355,810	$119,701,322
M1	MOBILE HOMES	3		$11,200	$25,590	$24,760
O1	RESIDENTIAL INVENTORY VACANT L	133	11.9126	$0	$11,636,316	$10,186,857
S	SPECIAL INVENTORY	18		$0	$12,646,910	$12,646,910
X		1,786	12,237.8976	$102,043,830	$3,821,170,370	$0
		Totals	26,588.3997	$302,137,950	$18,434,506,506	$12,407,888,224

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	1,075	165.2972	$7,559,550	$434,167,856	$348,528,397
A2	REAL, RESIDENTIAL, MOBILE HOME	2	0.3240	$0	$238,040	$162,236
A3	REAL, RESIDENTIAL, CONDOMINIUM	263	5.0807	$85,970	$80,735,520	$76,023,048
B1	APARTMENTS	15	0.2533	$0	$16,761,980	$10,385,695
B2	DUPLEXES	95	9.0497	$353,710	$34,767,290	$26,467,364
C1	VACANT LOT	295	108.5688	$0	$43,884,290	$26,674,629
D1	QUALIFIED AG LAND	6	170.6593	$0	$1,173,270	$9,660
E1	FARM OR RANCH IMPROVEMENT	43	378.4255	$0	$5,304,160	$2,938,081
F1	COMMERCIAL REAL PROPERTY	69	47.4872	$112,960	$66,150,940	$43,405,768
F2	INDUSTRIAL REAL PROPERTY	1	112.1940	$0	$899,820	$899,820
L1	COMMERCIAL PERSONAL PROPER	82		$0	$10,818,740	$10,818,740
L2	INDUSTRIAL PERSONAL PROPERTY	1		$0	$136,223,622	$0
S	SPECIAL INVENTORY	1		$0	$430	$430
X		1		$0	$2,080	$0
		Totals	997.3397	$8,112,190	$831,128,038	$546,313,868

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		3	0.2225	$0	$565,302	$339,369
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	19,444	3,272.3129	$157,857,220	$9,675,042,100	$7,995,857,534
A2	REAL, RESIDENTIAL, MOBILE HOME	15	2.1674	$79,660	$1,609,598	$1,510,186
A3	REAL, RESIDENTIAL, CONDOMINIUM	4,082	91.4602	$3,259,640	$1,436,216,298	$1,330,079,725
B1	APARTMENTS	258	220.7407	$18,427,410	$656,040,980	$625,652,706
B2	DUPLEXES	905	88.9250	$625,690	$316,960,878	$262,491,966
C1	VACANT LOT	4,558	3,456.0367	$4,730	$590,216,482	$436,872,482
D1	QUALIFIED AG LAND	216	3,270.4284	$0	$54,386,727	$182,851
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$2,390	$2,390
E1	FARM OR RANCH IMPROVEMENT	417	3,160.9585	$1,048,900	$61,945,838	$48,640,705
ERROR		5		$0	$11,852,650	$11,830,250
F1	COMMERCIAL REAL PROPERTY	1,438	1,349.9844	$23,711,480	$1,704,086,749	$1,546,122,490
F2	INDUSTRIAL REAL PROPERTY	38	310.6207	$0	$79,729,600	$79,157,043
F9	COMMERCIAL REAL PROPERTY EX	1	0.0592	$0	$57,150	$55,033
G1	OIL AND GAS	19		$0	$1,112,421	$1,112,421
J2	GAS DISTRIBUTION SYSTEM	6	0.0028	$0	$15,843,680	$15,843,680
J3	ELECTRIC COMPANY	19	13.0550	$0	$79,396,490	$79,384,774
J4	TELEPHONE COMPANY	25	6.2621	$0	$8,187,460	$8,090,053
J5	RAILROAD	23	92.6927	$0	$40,698,770	$40,695,941
J6	PIPELINE COMPANY	23		$0	$1,491,110	$1,491,110
J7	CABLE TELEVISION COMPANY	12		$0	$13,495,860	$13,495,860
L1	COMMERCIAL PERSONAL PROPER	4,222		$3,180,380	$326,634,883	$312,733,244
L2	INDUSTRIAL PERSONAL PROPERTY	229		$0	$344,579,432	$119,701,322
M1	MOBILE HOMES	3		$11,200	$25,590	$24,760
O1	RESIDENTIAL INVENTORY VACANT L	133	11.9126	$0	$11,636,316	$10,186,857
S	SPECIAL INVENTORY	19		$0	$12,647,340	$12,647,340
X		1,787	12,237.8976	$102,043,830	$3,821,172,450	$0
		Totals	27,585.7394	$310,250,140	$19,265,634,544	$12,954,202,092

New Value

TOTAL NEW VALUE MARKET:	**$310,250,140**
TOTAL NEW VALUE TAXABLE:	**$193,040,568**

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	1	2024 Market Value	$8,400
EX-XV	Other Exemptions (including public property, r	14	2024 Market Value	$8,341,553
EX366	HB366 Exempt	100	2024 Market Value	$246,280
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$8,596,233**

Exemption	Description	Count	Exemption Amount
DP	Disability	5	$50,000
DPS	DISABLED Surviving Spouse	1	$0
DV1	Disabled Veterans 10% - 29%	2	$10,000
DV2	Disabled Veterans 30% - 49%	2	$15,000
DV3	Disabled Veterans 50% - 69%	4	$42,000
DV4	Disabled Veterans 70% - 100%	17	$204,000
DVHS	Disabled Veteran Homestead	14	$4,130,984
HS	Homestead	282	$27,256,919
OV65	Over 65	363	$5,378,918
	PARTIAL EXEMPTIONS VALUE LOSS	**690**	**$37,087,821**
		NEW EXEMPTIONS VALUE LOSS	**$45,684,054**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$45,684,054**

New Ag / Timber Exemptions

2024 Market Value	$208,876	Count: 3
2025 Ag/Timber Use	$1,150	
NEW AG / TIMBER VALUE LOSS	**$207,726**	

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1	$4,300	$4,300

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,627	$455,494	$159,669	$295,825

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,622	$455,434	$159,661	$295,773

2025 CERTIFIED TOTALS

C30 - GALVESTON CITY

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,914	$831,128,038.00	$466,517,118

RESOLUTION NO. 25-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GALVESTON, TEXAS, SUBMITTING THE NAMES OF FIVE (5) NOMINEES OR LESS FOR ELECTION TO THE GALVESTON CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS; DIRECTING THE CITY SECRETARY TO SEND A CERTIFIED COPY OF THIS RESOLUTION TO THE GALVESTON CENTRAL APPRAISAL DISTRICT BEFORE OCTOBER 15, 2025; PROVIDING FOR FINDINGS OF FACT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Directors of the Galveston Central Appraisal District consists of five (5) members who serve four-year terms without term limits, the next term beginning January 1, 2026, and ending December 31, 2029; and,

WHEREAS, the Directors are elected by the voting units of the Galveston Central Appraisal District; and,

WHEREAS, the City Council of the City of Galveston, Texas, is a voting unit in the Galveston Central Appraisal District; and,

WHEREAS, this is the selection year for the Board of Directors of the Galveston Central Appraisal District; and,

WHEREAS, the City Council of the City of Galveston, Texas, in open session, deems it in the public interest to submit the names of five (5) nominees or less to serve on the Board of Directors of the Galveston Central Appraisal District.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GALVESTON, TEXAS:

SECTION 1. The findings and recitations set out in the preamble to this Resolution are found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes.

SECTION 2. The City Council of the City of Galveston, Texas, hereby formally nominates **Thomas Farmer** for the selection to the Board of Directors for the Galveston Central Appraisal District, as shown in **Exhibit A,** attached hereto and incorporated herein for all intents and purposes.

SECTION 3. The City Council of the City of Galveston, Texas, hereby directs the City Secretary to send a certified copy of this Resolution to the Central Appraisal District before October 15, 2025.

SECTION 4. This Resolution shall be and become effective from and after its adoption.

APPROVED AS TO FORM:

____

DONNA M. FAIRWEATHER
INTERIM CITY ATTORNEY

I, Janelle Williams, Secretary of the City Council of the City of Galveston, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the City Council of the City of Galveston at a Special meeting held on October 3, 2025, as the same appears in records of this office.

IN TESTIMONY WHEREOF, I subscribe my name hereto officially under the corporate seal of the City of Galveston this ______ day of October, 2025.

____

Secretary for the City Council
of the City of Galveston

GALVESTON CENTRAL APPRAISAL DISTRICT
9850 Emmett F. Lowry Expressway, Suite A
Texas City, Texas 77591
Phone: (409) 935 - 1980
Fax: (409) 935 - 4319
Chief Appraiser, Krystal L. McKinney RPA, CCA

September 16, 2025

The Honorable Craig Brown
Mayor
City of Galveston
P. O. Box 779
Galveston, TX 77553

Dear The Honorable Brown:

Due to the Legislative Changes, this is a selection year for the Board of Directors of the Galveston Central Appraisal District. Section 6.0301 (c) Members of the board of directors other than a county assessor-collector serving as a nonvoting director are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, the junior college districts, and, if entitled to vote, the conservation and reclamation districts that participate in the district and of the county. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships. The Board of Directors consists of five appointed members, three elected members and 1 tax assessor collector who serves as a voting ex-officio. Two of the Appointed Members, Mr. Tom Farmer and Mr. Matt Doyle are up for reappointment for the 2026-2029 (4-year term).

In accordance with Sec. 6.03(e) of the Property Tax Code, the Chief Appraiser notifies the taxing entities of the number of votes to which each is entitled based on the 2024 tax levy (*Vote Allocation enclosed*), receives nominations, prepares, and distributes the ballot, counts votes, and announces the winners. Each voting unit is entitled to nominate (1) one candidate for each position to be filled, up to (5) five nominees (*Nomination Form enclosed*). The nomination must be done in open session and submitted by the presiding officer to the chief appraiser along with a **written resolution.** Please include the address and telephone number of the nominee(s) with the resolution. We ask you to return your nomination(s) and the resolution **before October 15th, 2025**. Any nominations received on or after October 15th cannot be considered as they were not received in a timely manner according to the tax code. You may email the nominations to us at gcad@galvestoncad.org.

An alphabetized ballot will be delivered to you before October 30th, 2025. Your vote (**and resolution**) must be submitted to the chief appraiser **before December 15th,2025**.

I have enclosed a *Calendar of Events* for the selection process for your information. This calendar exhibits the dates prescribed by the Property Tax Code. If you have any questions, please call me at your convenience.

Sincerely,

KMcKinney

Krystal L. McKinney,
Chief Appraiser

KLM:LDFF
Enclosures

GALVESTON CENTRAL APPRAISAL DISTRICT

9850 Emmett F. Lowry Expressway, Suite A
Texas City, Texas 77591

Phone: (409) 935 - 1980
Fax: (409) 935 - 4319

Chief Appraiser, Krystal L. McKinney RPA, CCA

September 16, 2025

Ms. Janelle Williams
City Secretary
City of Galveston
P.O. Box 779
Galveston, TX 77553

Dear Ms. Williams:

Due to the Legislative Changes, this is a selection year for the Board of Directors of the Galveston Central Appraisal District. Section 6.0301 (c) Members of the board of directors other than a county assessor-collector serving as a nonvoting director are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, the junior college districts, and, if entitled to vote, the conservation and reclamation districts that participate in the district and of the county. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships. The Board of Directors consists of five appointed members, three elected members and 1 tax assessor collector who serves as a voting ex-officio. Two of the Appointed Members, Mr. Tom Farmer and Mr. Matt Doyle are up for reappointment for the 2026-2029 (4-year term).

In accordance with Sec. 6.03(e) of the Property Tax Code, the Chief Appraiser notifies the taxing entities of the number of votes to which each is entitled based on the 2024 tax levy (*Vote Allocation enclosed*), receives nominations, prepares, and distributes the ballot, counts votes, and announces the winners. Each voting unit is entitled to nominate (1) one candidate for each position to be filled, up to (5) five nominees (*Nomination Form enclosed*). The nomination must be done in open session and submitted by the presiding officer to the chief appraiser along with a **written resolution.** Please include the address and telephone number of the nominee(s) with the resolution. We ask you to return your nomination(s) and the resolution **before October 15th, 2025**. Any nominations received on or after October 15th cannot be considered as they were not received in a timely manner according to the tax code. You may email the nominations to us at gcad@galvestoncad.org.

An alphabetized ballot will be delivered to you before October 30th, 2025. Your vote (**and resolution**) must be submitted to the chief appraiser **before December 15th,2025**.

I have enclosed a *Calendar of Events* for the selection process for your information. This calendar exhibits the dates prescribed by the Property Tax Code. If you have any questions, please call me at your convenience.

Sincerely,

Krystal L. McKinney,
Chief Appraiser

KLM:LDFF
Enclosures

GALVESTON CENTRAL APPRAISAL DISTRICT

2026
Board of Directors Election

Section 6.03 Board of Directors

Voting Calendar Schedule & Formula of Voting Entitlement

Step 1	Subsection (d)	$\dfrac{\text{2024 Voting Districts' Levy}}{\text{Total of all Voting Districts' Levy 2024}}$ **x 1000 = x 5**
Step 2	Subsection (e)	The Chief Appraiser calculates the number of votes of each entitled taxing unit (other than a conservation and reclamation district) and delivers written notice to each unit of its voting entitlement ***before October 1st, 2025.*** **(Mail out September 19, 2025)**
Step 3	Subsection (g)	Each unit other than a conservation and reclamation district that is entitled to vote may nominate by resolution one candidate for each position on the board. The presiding officer of each unit shall submit the names of the nominees to the Chief Appraiser ***before October 15th, 2025.***
Step 4	Subsection (j)	***Before October 30th, 2025,*** the Chief Appraiser prepares a ballot (*alpha order*) and delivers it to the presiding officer of each entitled unit.
Step 5	Subsection (k)	***Before December 15th, 2025,*** the governing body shall submit to the Chief Appraiser its vote.
Step 6	Subsection (k)	Chief Appraiser counts votes and submits results to each governing body **before *December 31st, 2025.***

GALVESTON CENTRAL APPRAISAL DISTRICT

2026 Board of Directors Election

NOMINATION

VOTING UNIT **City of Galveston**

You may nominate up to (5) five **before October 15th, 2025.**
Anything received on or after October 15th will be considered late.

NOMINEE(S)

1. ______________________________
Name
____
Address
____
Telephone Number

2. ______________________________
Name
____
Address
____
Telephone Number

3. ______________________________
Name
____
Address
____
Telephone Number

4. ______________________________
Name
____
Address
____
Telephone Number

5. ______________________________
Name
____
Address
____
Telephone Number

Please note: The written resolution showing the nominee's name is required.

09-16-2025

A RESOLUTION OF
[[ENTITY NAME HERE]]

SUBMITTING THE NAMES OF FIVE NOMINEES OR LESSFOR ELECTION TO THE GALVESTON CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

WHEREAS, the Board of Directors of the Galveston Central Appraisal District consist of five members who serve two-year terms beginning January 01; and

WHEREAS, the Directors are elected by the voting units of the Galveston Central Appraisal District; and

WHEREAS, the [[VOTING BODY]] of the [[ENTITY NAME]] is a voting unit in the Galveston Central AppraisalDistrict; and

WHEREAS, this is the selection year for the Board of Directors of the Galveston Central Appraisal District; and

WHEREAS, the [[VOTING BODY]] of the [[ENTITY NAME]] is entitled to submit the names of five nominees or less for election to the Board of Directors of the Galveston Central Appraisal District.

NOW, THEREFORE, BE IT RESOLVED BY THE [[THE VOTING BODY]] OF [[THE ENTITY VOTING]]:

SECTION 1. The findings and recitations set out in the preamble to this Resolution are found to be true and correct and are hereby adopted by [[THE VOTING BODY]] and made a part hereof for all purposes.

SECTION 2. The [[VOTING BODY]] of the [[ENTITY NAME]] hereby nominates [[CANDIDATE NAME(S)]] for the selection to the Board of Directors for the Galveston Central Appraisal District, as shown in **"Exhibit A"** attached hereto and incorporated herein for all intents and purposes.

PASSED, APPROVED, AND ADOPTED on the ___ day of ____________ 2024.

____
Name of Presiding Officer
Position

ATTEST:

____
Name of Witness
Position

INSERT SYMBOL OR SEAL OF ENTITY HERE

2026 BOD Election Voting Allocation Sheet

ENTITIES	2024 Levy	Levy/TTL Levy	1,000	x5	Total of Votes
Galveston ISD	$119,815,089.55	13.312%	133.12141	665.60705	666
Dickinson ISD	$77,688,658.39	8.632%	86.316539	431.58269	431
Friendswood ISD	$45,712,938.99	5.079%	50.789687	253.94844	254
High Island ISD	$4,560,784.59	0.507%	5.0672923	25.336461	25
Hitchcock ISD	$15,227,487.71	1.692%	16.918609	84.593045	84
Clear Creek ISD	$104,431,107.00	11.603%	116.02893	580.14463	580
Santa Fe ISD	$25,290,777.00	2.810%	28.099498	140.49749	140
Texas City ISD	$75,256,958.99	8.361%	83.614782	418.07391	418
City of Galveston	$50,910,286.06	5.656%	56.564237	282.82118	283
City of Texas City	$39,000,515.27	4.333%	43.331801	216.659	217
City of La Marque	$7,534,661.37	0.837%	8.3714393	41.857197	42
City of Hitchcock	$4,497,998.26	0.500%	4.9975331	24.987665	25
City of Jamaica Beach	$1,030,333.32	0.114%	1.1447592	5.723796	6
City of Dickinson	$6,789,923.69	0.754%	7.5439932	37.719966	38
City of Friendswood	$23,199,867.48	2.578%	25.776378	128.88189	129
City of Kemah	$1,307,917.46	0.145%	1.453171	7.2658552	7
City of League City	$49,338,068.61	5.482%	54.817413	274.08707	274
City of Santa Fe	$3,534,227.10	0.393%	3.9267283	19.633641	20
Village of Tiki Island	$2,858,731.30	0.318%	3.1762138	15.881069	16
City of Bayou Vista	$1,325,626.65	0.147%	1.472847	7.3642348	7
Galveston County Road and Flood	$21,061.00	0.002%	0.0234	0.1169999	1
GALVESTON COUNTY	$171,327,049.28	19.035%	190.35414	951.77071	952
Galveston College	$18,995,427.53	2.111%	21.105005	105.52503	105
College of the Mainland	$50,388,222.77	5.598%	55.984195	279.92097	280
Total Levy Amount Voting Entities:	$900,043,719.37	100.00%	1000	x5	5000
Formula: 2023 Voting Districts Levy/ Grand Total All Voting Levy		%	X1000	x5	equals # of Votes

Total votes to be elected: 834