NOTICE OF MEETING
CITY COUNCIL
OF THE CITY OF GALVESTON
THURSDAY, SEPTEMBER 10, 2026 - 5:00 PM
COUNCIL CHAMBERS - CITY HALL
823 ROSENBERG, GALVESTON, TEXAS
TELEPHONE: (409) 797-3510

REGULAR MEETING AGENDA

1. DECLARATION OF A QUORUM AND CALL MEETING TO ORDER

2. ROLL CALL

3. INVOCATION

   Heather Gates

4. PLEDGE OF ALLEGIANCE

   American Flag Texas Flag - Honor the Texas Flag. I pledge allegiance to thee, Texas, one state, under God, one and indivisible.

5. CONFLICTS OF INTEREST

6. PRESENTATIONS/REPORTS OF COUNCIL, OFFICER BOARDS, AND CITY MANAGER

   6.A Pursuant to Texas Government Code Section 551.0415, the City Council may report on any of the following items:

   1. Expressions of thanks, gratitude and condolences
   2. Information regarding holiday schedules
   3. Recognition of Individuals
   4. Reminders regarding City Council events
   5. Reminders regarding community events
   6. Health and safety announcements

7. PUBLIC COMMENT

   7.A Agenda Items

   7.B Non-Agenda Items

8. PUBLIC HEARINGS

   8.A Consider for approval an ordinance of the City of Galveston, Texas levying ad valorem taxes for tax year 2026 in the amount of 41 cents and 6.273 mills ($0.416273) upon each one hundred dollars ($100.00) of property valuation for the tax year 2026; Making various findings and provisions related to the subject. (C. Ludanyi)

9. 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 09/03/2026 at 1:00 PM.

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.

PO Box 779 | Galveston, TX 77553-0779
| 409-797-3594

Date:	September 10, 2026
To:	Brian Maxwell, City Manager Hon. Mayor and City Council Members
From:	Csilla Ludanyi, Director of Finance

Request: Consider for approval an ordinance of the City of Galveston, Texas levying ad valorem taxes for tax year 2026 in the amount of 41 cents and 0.6273 mills ($0.416273) upon each one hundred dollars ($100.00) of property valuation for the tax year 2026; Making various findings and provisions related to the subject. **(C. Ludanyi)**

Prior Council Action:

A. June 25, 2026 – City Council discussed the Long-Range Financial Forecast
B. Through July – City Council met with City Management to discuss goals related to the FY 2027 fiscal year and budget.
C. July 23, 2026 – City Council discussed the preliminary budget assumptions.
D. August 13, 2026 – City Council discussed the Proposed FY 2027 Annual Budget and received the Tax Year 2026 Certified Tax Roll and Truth in Taxation Calculations.
E. August 27, 2026 – City Council adopted the FY 2027 Annual Budget supported by the No New Revenue tax rate of $0.416273/$100 valuation.

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. The public hearing is not required by law since the City is proposing the No New Revenue rate, however the City provides the opportunity for public input.

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 4. The Notice included the proposed tax rate of $0.416273 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 20267 Adopted Budget is $0.416273 per $100 of taxable value. This rate is equivalent to the no-new-revenue rate but below the voter-approval rate.

FY 2026	NNR	FY 2027 Proposed Rate	VAR + Unused Increment	Charter Cap
0.408687	0.416273	0.416273	0.473460	0.480242

D. If approved as proposed (on September 10), the property tax rate for tax year 2026 will be set at $0.416273 per $100 of taxable property value, which is the same as the no-new-revenue rate of $0.416273 and less than the voter-approval rate of $0.473460.

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

   a. $0.041621 for debt service (I&S)
   b. $0.374652 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." Approval of the FY 2027 Budget based on a property tax rate of $0.416273 per $100 of valuation occurred on August 27, 2026, in advance of the tax rate consideration.

G. The proposed rate is 0.007586 cents higher than last year's tax rate of $0.408687 per $100 of taxable property value. This rate is split between the M&O and I&S tax rates with the General Fund seeing a 0.5720 cent increase and the Debt Service Fund seeing a 0.1866 cent decrease.

Current Situation:

A. The State Tax Code in Section 26.05(b) does not require specific language to be used in the motion to adopt the tax rate ordinance since it is not higher than the no-new-revenue or voter approval rate. The following motion can be used:

   "I move that the property tax rate be adopted at a tax rate of $0.416273 which is equivalent to the no-new-revenue tax rate."

B. Section 26.05(b) of the State Tax Code also provides that such a motion to adopt a tax rate that exceeds the no-new-revenue rate be adopted by 60 percent of the members of the City Council. This requirement does not apply when approving the

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no-new-rate rate. **This means that a simple majority of four of the seven members of City Council can vote for passage of a tax rate of 0.416273.**

C. Further requirements in Section 26.05(b) require comparisons specific to the M&O portion of the total tax rate. Specific language is not required to be included in the tax rate ordinance since the maintenance and operations levy does not exceed last year's M&O levy.

D. As of the timing of vote on September 10, 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.

Fiscal Impact:

Item Description
Approval of Property Tax Levy for Maintenance and Operations and Debt Service

Alternatives:

1. Approve the No New Revenue Tax Rate.
2. Delay approval for up to 7 days, with the next and final opportunity for approval on September 17, 2026.
3. Do not approve a tax rate and default to the No-New-Revenue Tax Rate on October 1, 2026, delaying the Tax Assessor's timeline for printing property tax statements.

Staff Recommendation:

Approve the No New Revenue Tax Rate to fund the FY 2027 Annual Budget.

Attachments:

Tax Rate Ordinance
Tax Year 2026 Final Worksheet
Tax Year 2026 Certified Tax Roll

ORDINANCE NO. 26 - ___

AN ORDINANCE OF THE CITY OF GALVESTON, TEXAS, LEVYING AD VALOREM TAXES IN THE AMOUNT OF 41 CENTS AND 6.273 MILLS ($0.416273) UPON EACH ONE HUNDRED DOLLARS ($100.00) OF PROPERTY VALUATION FOR THE TAX YEAR 2026; 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 Council deems it in the City's interest to levy a tax rate of 41 Cents and 6.273 Mills ($0.416273) upon each One Hundred Dollars ($100.00) of property valuation for the tax year 2026; 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 4, 2026, of the City's No New Revenue and Voter Approval tax rate calculation for tax year 2026 and announcing the date and time for a public hearing on September 10, 2026, on the proposed property tax rate; and,

WHEREAS, the City Council held a public hearing on the proposed tax rate on September 10, 2026; and,

WHEREAS, the Council at its meeting on August 27, 2026, adopted the FY 2027 Budget including revenue to be collected from a property tax rate of 41 Cents and 6.273 Mills ($0.416273) upon each One Hundred Dollars ($100.00) of property valuation for the tax year 2026; and,

WHEREAS, Sections 26.05(b)(1)&(2) of the State Tax Code requires that certain specific language be included in the ordinance adopting a tax rate above the lower of the No New Revenue or Voter Approval tax rate. These specific statement requirements do not apply when approving the No New Revenue tax rate.

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 levies a tax rate of 41 Cents and 6.273 Mills ($0.416273) upon each One Hundred Dollars ($100.00) of property valuation for the tax year 2026. 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: 4 Cents and 1.621 Mills ($0.041621)
Maintenance & Operations Tax Rate: 37 Cents and 4.652 Mills ($0.374652)

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, 2026, as ad valorem taxes upon each One Hundred Dollars ($100.00) valuation of such property.

SECTION 4. That the tax rate of $0.416273 as specified in the above Section 2 shall be applied at the following rates for the specified municipal purposes:

(1) General Purposes – 32 Cents and 4.652 Mills ($0.324652).
(2) Rosenberg Library Fund – 5 Cents ($0.05); and
(3) Debt Service Fund – 4 Cents and 1.621 Mills ($0.041621).

SECTION 5. That the Certificate for Ordinance, attached hereto as **Exhibit A** after adoption of the ordinance and incorporated herein for all intents and purposes, satisfies the Record Vote provision required by the Texas Tax Code § 26.05 (b), as amended by Senate Bill 2 adopted during the Regular Session of the 86th Legislature of the State of Texas.

SECTION 6. 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 7. 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 8. All Ordinances or parts thereof in conflict herewith are repealed to the extent of such conflict only.

SECTION 9. 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 10. 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 Regular meeting held on the September 10, 2026, 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 _________________, 2026.

____
Secretary for the City Council
of the City of Galveston

"EXHIBIT A"

CERTIFICATE FOR ORDINANCE

THE STATE OF TEXAS §
COUNTY OF GALVESTON §

We, the undersigned officers of the City Council of the City of Galveston, Texas, hereby certify as follows:

1. The City Council of the City of Galveston, Texas, convened in Council meeting on the 10th day of September 2026, at the regular meeting place thereof, within said City, and the roll was called of the duly constituted officers and members of said City Council and the City Secretary, to wit:

John Paul Listowski	Mayor
Sharon B. Lewis	Council Member, District 1
Jeff Taylor	Council Member, District 2
Bob Brown	Council Member, District 3
Alex Porretto	Council Member, District 4
Michael Niebuhr	Council Member, District 5
Jason Hardcastle	Council Member, District 6
Janelle Williams	City Secretary

and all _____of said persons were present, thus constituting a quorum. Whereupon, among other business, the following was transacted at said meeting: written

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was duly introduced for the consideration of said City Council and read in full. It was then duly moved and seconded that said Ordinance be adopted; and, after due discussion, said motion, carrying with it the adoption of said Ordinance, prevailed and carried by the following vote:

AYES: ______ members of the City Council shown present above voted "Aye" to wit:

2. A true, full and correct copy of the aforesaid Ordinance adopted at the meeting described in the above and foregoing paragraph is attached to and follows this certificate; that said Ordinance has been duly recorded in said City Council's minutes of said meeting; that the above and foregoing paragraph is a true, full and correct excerpt from said City Council's minutes of said meeting pertaining to the adoption of said Ordinance; that the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of said City Council as indicated therein; that each of the officers and members of said City Council was duly and sufficiently notified officially and personally, in advance, of the date, hour, place and purpose of the aforesaid meeting, and that said Ordinance would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; that said meeting was open to the public as required by law; and that public notice of the date, hour, place and subject of said meeting was given as required by Chapter 26 of the Texas Tax Code and by the Texas Open Meetings Act.

SIGNED AND SEALED this ______ day of ________________________ 2026.

________________________________	________________________________
Janelle Williams, City Secretary	John Paul Listowski Mayor

(SEAL)

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

Form 50-856

City of Galveston
Taxing Unit Name

409-797-3562
Phone *(area code and number)*

823 Rosenberg Street, Galveston, Texas 77550
Taxing Unit's Address, City, State, ZIP Code

www.galvestontx.gov
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://www.galvestoncountytx.gov/our-county/tax-assessor-collector/property-tax/truth-in-taxation/-fsiteid-1#!/

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 12,894,464,290
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 1,356,718,334
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 11,537,745,956
4.	**Prior year total adopted tax rate.**	$ 0.408687 /$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:** $ 237,145,770 B. **Prior year values resulting from final court decisions:** - $ 200,994,350 C. **Prior year value loss.** Subtract B from A.[4]	$ 36,151,420

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 36,151,420
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 11,573,897,376
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 1,313,250
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: .... $ 3,934,440 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 117,519,864 **C. Value loss.** Add A and B. [7]	$ 121,454,304
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:** .... $ 809,512 **B. Current year productivity or special appraised value:** .... - $ 540 **C. Value loss.** Subtract B from A. [8]	$ 808,972
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 123,576,526
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 173,045,368
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 11,277,275,482
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 46,088,758
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 184,027
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 46,272,785

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: .... $ 11,983,655,586	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 176,021,867	
	E. Total current year value. Add A and B, then subtract C and D.	$ 11,807,633,719
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 736,804,354	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 736,804,354
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 1,322,044,098
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 11,222,393,975
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 106,449,347

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 106,449,347
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 11,115,944,628
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.416273 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

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

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.368932 /$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.*	$ 11,573,897,376
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 42,699,811
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ 165,878	
	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. . . . . . . – $ 614,756	
	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. . . . . . . $ -448,878	
	E. Add Line 31 to 32D.	$ 42,250,933
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,115,944,628
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.380093 /$100

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose**.**	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.380093/$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	$ 8,012,299	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.072079/$100	
	C. Add Line 41B to Line 40.		$ 0.452172/$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.		$ 0.467998/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 4,677,533 **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.	$ 4,677,533
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 239,179
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 4,438,354
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 95.02 % **B.** Enter the prior year actual collection rate. .... 95.02 % **C.** Enter the 2024 actual collection rate. .... 98.99 % **D.** Enter the 2023 actual collection rate. .... 99.39 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	95.02 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 4,670,968
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,222,393,975
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.041621 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.509619 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 7,974,817
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,222,393,975
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.071061 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.416273 /$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.	$ 0.416273 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.509619 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.438558 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,222,393,975
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.438558 /$100

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

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.448764/$100
	B. Unused increment rate (Line 68)	$ 0.022498/$100
	C. Subtract B from A	$ 0.426266/$100
	D. Adopted Tax Rate	$ 0.408687/$100
	E. Subtract D from C	$ 0.017579/$100
	F. 2025 Total Taxable Value (Line 61)	$ 11,339,917,460
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,993,444
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.430530/$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
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.430721/$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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 3,916,914
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.034902/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.473460/$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.408687 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,277,275,482
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 11,115,944,628
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.473460 /$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.416273 /$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: 27.000

Voter-approval tax rate.. $ 0.473460 /$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. [59]

print here Tristan Belk
Printed Name of Taxing Unit Representative

sign here Tristan Belk
Taxing Unit Representative

8/5/2026
Date

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

2026 CERTIFIED TOTALS

C30 - GALVESTON CITY

Property Count: 33,352 | ARB Approved Totals | 7/18/2026 7:41:55AM

Land		Value			
Homesite:		976,229,220			
Non Homesite:		3,360,715,690			
Ag Market:		61,006,378			
Timber Market:		0	**Total Land**	(+)	4,397,951,288
Improvement		**Value**			
Homesite:		3,044,577,087			
Non Homesite:		9,290,083,421	**Total Improvements**	(+)	12,334,660,508
Non Real	**Count**	**Value**			
Personal Property:	2,633	692,465,828			
Mineral Property:	19	756,874			
Autos:	0	0	**Total Non Real**	(+)	693,222,702
			Market Value	=	17,425,834,498
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	61,006,378	0			
Ag Use:	166,422	0	**Productivity Loss**	(-)	60,839,956
Timber Use:	0	0	**Appraised Value**	=	17,364,994,542
Productivity Loss:	60,839,956	0			
			Homestead Cap	(-)	381,046,455
			23.231 Cap	(-)	362,142,163
			Assessed Value	=	16,621,805,924
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,638,150,338
			Net Taxable	=	11,983,655,586

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	100,264,878	70,177,854	165,355.12	169,177.99	365			
DPS	7,349,599	5,505,618	10,323.41	10,352.98	25			
OV65	1,658,983,417	1,207,674,881	3,329,743.96	3,434,056.40	4,102			
Total	1,766,597,894	1,283,358,353	3,505,422.49	3,613,587.37	4,492	**Freeze Taxable**	(-)	1,283,358,353
Tax Rate	0.4086870							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	226,580	156,580	91,295	65,285	1			
OV65	9,112,068	7,040,682	5,532,096	1,508,586	16			
Total	9,338,648	7,197,262	5,623,391	1,573,871	17	**Transfer Adjustment**	(-)	1,573,871

Freeze Adjusted Taxable = 10,698,723,362

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
47,229,714.04 = 10,698,723,362 * (0.4086870 / 100) + 3,505,422.49

Certified Estimate of Market Value:	17,425,834,498
Certified Estimate of Taxable Value:	11,983,655,586
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,850	0	70,801,542	70,801,542
145D	370	0	11,686,240	11,686,240
145D1	63	0	1,541,977	1,541,977
145F	273	0	12,367,412	12,367,412
CHODO (Partial)	1	160,805	0	160,805
DP	414	3,996,734	0	3,996,734
DPS	25	0	0	0
DV1	47	0	438,000	438,000
DV1S	2	0	10,000	10,000
DV2	31	0	327,000	327,000
DV3	44	0	478,000	478,000
DV4	116	0	1,380,000	1,380,000
DV4S	10	0	114,000	114,000
DVHS	166	0	62,886,102	62,886,102
DVHSS	16	0	5,617,012	5,617,012
EX-XG	8	0	5,223,293	5,223,293
EX-XG (Prorated)	1	0	969	969
EX-XJ	2	0	5,532,220	5,532,220
EX-XV	1,416	0	3,507,992,021	3,507,992,021
EX-XV (Prorated)	8	0	1,211,814	1,211,814
FR	8	29,170,928	0	29,170,928
HS	9,389	788,163,939	0	788,163,939
HT	32	9,394,302	0	9,394,302
LVE	20	15,980,135	0	15,980,135
OV65	5,259	77,202,064	0	77,202,064
OV65S	33	465,000	0	465,000
PC	4	21,855,139	0	21,855,139
SO	10	4,153,690	0	4,153,690
	Totals	**950,542,736**	**3,687,607,602**	**4,638,150,338**

Land	Value			
Homesite:	38,440,761			
Non Homesite:	202,344,531			
Ag Market:	3,660,230			
Timber Market:	0	**Total Land**	(+)	244,445,522

Improvement	Value			
Homesite:	127,356,964			
Non Homesite:	572,291,030	**Total Improvements**	(+)	699,647,994

Non Real	Count	Value			
Personal Property:	30	114,174,420			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	114,174,420
			Market Value	=	1,058,267,936

Ag	Non Exempt	Exempt			
Total Productivity Market:	3,660,230	0			
Ag Use:	9,590	0	**Productivity Loss**	(-)	3,650,640
Timber Use:	0	0	**Appraised Value**	=	1,054,617,296
Productivity Loss:	3,650,640	0			
			Homestead Cap	(-)	20,872,772
			23.231 Cap	(-)	75,777,859
			Assessed Value	=	957,966,665
			Total Exemptions Amount (Breakdown on Next Page)	(-)	36,961,223
			Net Taxable	=	921,005,442

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,135,473	2,353,043	7,235.16	7,812.29	10			
OV65	50,600,060	37,007,561	104,034.71	106,166.53	109			
Total	53,735,533	39,360,604	111,269.87	113,978.82	119	**Freeze Taxable**	(-)	39,360,604
Tax Rate	0.4086870							

Freeze Adjusted Taxable = 881,644,838

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
3,714,437.71 = 881,644,838 * (0.4086870 / 100) + 111,269.87

Certified Estimate of Market Value:	883,009,769
Certified Estimate of Taxable Value:	766,244,388
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	20	0	738,960	738,960
145D	1	0	54,020	54,020
145F	5	0	90,209	90,209
DP	12	120,000	0	120,000
DPS	1	0	0	0
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
DV4	1	0	12,000	12,000
DVHS	6	0	1,824,535	1,824,535
EX-XV	1	0	472,930	472,930
HS	360	31,439,069	0	31,439,069
OV65	149	2,160,000	0	2,160,000
OV65S	2	30,000	0	30,000
	Totals	**33,749,069**	**3,212,154**	**36,961,223**

Land		Value			
Homesite:		1,014,669,981			
Non Homesite:		3,563,060,221			
Ag Market:		64,666,608			
Timber Market:		0	**Total Land**	(+)	4,642,396,810

Improvement		Value			
Homesite:		3,171,934,051			
Non Homesite:		9,862,374,451	**Total Improvements**	(+)	13,034,308,502

Non Real	Count	Value			
Personal Property:	2,663	806,640,248			
Mineral Property:	19	756,874			
Autos:	0	0	**Total Non Real**	(+)	807,397,122
			Market Value	=	18,484,102,434

Ag	Non Exempt	Exempt			
Total Productivity Market:	64,666,608	0			
Ag Use:	176,012	0	**Productivity Loss**	(-)	64,490,596
Timber Use:	0	0	**Appraised Value**	=	18,419,611,838
Productivity Loss:	64,490,596	0			
			Homestead Cap	(-)	401,919,227
			23.231 Cap	(-)	437,920,022
			Assessed Value	=	17,579,772,589
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,675,111,561
			Net Taxable	=	12,904,661,028

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	103,400,351	72,530,897	172,590.28	176,990.28	375			
DPS	7,349,599	5,505,618	10,323.41	10,352.98	25			
OV65	1,709,583,477	1,244,682,442	3,433,778.67	3,540,222.93	4,211			
Total	1,820,333,427	1,322,718,957	3,616,692.36	3,727,566.19	4,611	**Freeze Taxable**	(-)	1,322,718,957
Tax Rate	0.4086870							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	226,580	156,580	91,295	65,285	1			
OV65	9,112,068	7,040,682	5,532,096	1,508,586	16			
Total	9,338,648	7,197,262	5,623,391	1,573,871	17	**Transfer Adjustment**	(-)	1,573,871

Freeze Adjusted Taxable = 11,580,368,200

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
50,944,151.75 = 11,580,368,200 * (0.4086870 / 100) + 3,616,692.36

Certified Estimate of Market Value:	18,308,844,267
Certified Estimate of Taxable Value:	12,749,899,974

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,870	0	71,540,502	71,540,502
145D	371	0	11,740,260	11,740,260
145D1	63	0	1,541,977	1,541,977
145F	278	0	12,457,621	12,457,621
CHODO (Partial)	1	160,805	0	160,805
DP	426	4,116,734	0	4,116,734
DPS	26	0	0	0
DV1	48	0	450,000	450,000
DV1S	2	0	10,000	10,000
DV2	32	0	334,500	334,500
DV3	44	0	478,000	478,000
DV4	117	0	1,392,000	1,392,000
DV4S	10	0	114,000	114,000
DVHS	172	0	64,710,637	64,710,637
DVHSS	16	0	5,617,012	5,617,012
EX-XG	8	0	5,223,293	5,223,293
EX-XG (Prorated)	1	0	969	969
EX-XJ	2	0	5,532,220	5,532,220
EX-XV	1,417	0	3,508,464,951	3,508,464,951
EX-XV (Prorated)	8	0	1,211,814	1,211,814
FR	8	29,170,928	0	29,170,928
HS	9,749	819,603,008	0	819,603,008
HT	32	9,394,302	0	9,394,302
LVE	20	15,980,135	0	15,980,135
OV65	5,408	79,362,064	0	79,362,064
OV65S	35	495,000	0	495,000
PC	4	21,855,139	0	21,855,139
SO	10	4,153,690	0	4,153,690
	Totals	**984,291,805**	**3,690,819,756**	**4,675,111,561**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	22,411	3,209.6853	$82,776,670	$10,011,140,550	$8,675,752,098
B	MULTIFAMILY RESIDENCE	1,051	285.3757	$10,232,510	$817,195,588	$760,628,378
C1	VACANT LOTS AND LAND TRACTS	4,381	3,555.7353	$0	$522,971,704	$392,234,937
D1	QUALIFIED OPEN-SPACE LAND	214	2,697.7974	$0	$61,006,378	$166,422
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$2,390	$2,390
E	RURAL LAND, NON QUALIFIED OPE	400	3,398.6705	$69,660	$63,697,841	$47,021,040
F1	COMMERCIAL REAL PROPERTY	1,451	1,327.3970	$10,522,720	$1,697,901,482	$1,544,354,885
F2	INDUSTRIAL AND MANUFACTURIN	36	310.8147	$0	$77,314,690	$76,817,305
G1	OIL AND GAS	19		$0	$756,874	$756,874
J2	GAS DISTRIBUTION SYSTEM	6	0.0028	$0	$16,161,610	$16,036,610
J3	ELECTRIC COMPANY (INCLUDING C	19	13.0550	$0	$90,736,560	$90,607,625
J4	TELEPHONE COMPANY (INCLUDI	24	5.1141	$0	$7,508,140	$6,198,527
J5	RAILROAD	23	92.6927	$0	$41,154,040	$40,671,691
J6	PIPELAND COMPANY	24		$0	$1,605,220	$1,198,160
J7	CABLE TELEVISION COMPANY	13		$0	$12,549,920	$12,017,164
L1	COMMERCIAL PERSONAL PROPE	2,293		$0	$268,949,693	$175,129,652
L2	INDUSTRIAL AND MANUFACTURIN	225		$0	$176,941,220	$123,073,766
M1	TANGIBLE OTHER PERSONAL, MOB	3		$0	$22,060	$22,060
O	RESIDENTIAL INVENTORY	141	15.1459	$541,400	$12,338,432	$12,017,045
S	SPECIAL INVENTORY TAX	16		$0	$9,778,850	$8,948,957
X	TOTALLY EXEMPT PROPERTY	1,422	11,684.2383	$36,957,090	$3,536,101,257	$0
		Totals	26,595.7247	$141,100,050	$17,425,834,499	$11,983,655,586

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,219	171.9170	$5,984,580	$520,702,864	$449,457,147
B	MULTIFAMILY RESIDENCE	126	34.3432	$6,807,430	$220,738,579	$205,648,515
C1	VACANT LOTS AND LAND TRACTS	289	249.1033	$0	$51,755,356	$37,912,320
D1	QUALIFIED OPEN-SPACE LAND	7	155.9814	$0	$3,660,230	$9,590
E	RURAL LAND, NON QUALIFIED OPE	37	322.3440	$0	$3,747,950	$2,351,494
F1	COMMERCIAL REAL PROPERTY	109	72.9326	$111,750	$143,015,607	$112,335,145
L1	COMMERCIAL PERSONAL PROPE	16		$0	$14,161,630	$13,528,441
L2	INDUSTRIAL AND MANUFACTURIN	14		$0	$100,012,790	$99,762,790
X	TOTALLY EXEMPT PROPERTY	1	7.7550	$0	$472,930	$0
		Totals	1,014.3765	$12,903,760	$1,058,267,936	$921,005,442

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	23,630	3,381.6023	$88,761,250	$10,531,843,414	$9,125,209,245
B	MULTIFAMILY RESIDENCE	1,177	319.7189	$17,039,940	$1,037,934,167	$966,276,893
C1	VACANT LOTS AND LAND TRACTS	4,670	3,804.8386	$0	$574,727,060	$430,147,257
D1	QUALIFIED OPEN-SPACE LAND	221	2,853.7788	$0	$64,666,608	$176,012
D2	IMPROVEMENTS ON QUALIFIED OP	1		$0	$2,390	$2,390
E	RURAL LAND, NON QUALIFIED OPE	437	3,721.0145	$69,660	$67,445,791	$49,372,534
F1	COMMERCIAL REAL PROPERTY	1,560	1,400.3296	$10,634,470	$1,840,917,089	$1,656,690,030
F2	INDUSTRIAL AND MANUFACTURIN	36	310.8147	$0	$77,314,690	$76,817,305
G1	OIL AND GAS	19		$0	$756,874	$756,874
J2	GAS DISTRIBUTION SYSTEM	6	0.0028	$0	$16,161,610	$16,036,610
J3	ELECTRIC COMPANY (INCLUDING C	19	13.0550	$0	$90,736,560	$90,607,625
J4	TELEPHONE COMPANY (INCLUDI	24	5.1141	$0	$7,508,140	$6,198,527
J5	RAILROAD	23	92.6927	$0	$41,154,040	$40,671,691
J6	PIPELAND COMPANY	24		$0	$1,605,220	$1,198,160
J7	CABLE TELEVISION COMPANY	13		$0	$12,549,920	$12,017,164
L1	COMMERCIAL PERSONAL PROPE	2,309		$0	$283,111,323	$188,658,093
L2	INDUSTRIAL AND MANUFACTURIN	239		$0	$276,954,010	$222,836,556
M1	TANGIBLE OTHER PERSONAL, MOB	3		$0	$22,060	$22,060
O	RESIDENTIAL INVENTORY	141	15.1459	$541,400	$12,338,432	$12,017,045
S	SPECIAL INVENTORY TAX	16		$0	$9,778,850	$8,948,957
X	TOTALLY EXEMPT PROPERTY	1,423	11,691.9933	$36,957,090	$3,536,574,187	$0
		Totals	27,610.1012	$154,003,810	$18,484,102,435	$12,904,661,028

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		9	0.6440	$0	$978,391	$264,468
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	18,559	3,121.1843	$82,776,670	$8,761,068,586	$7,505,546,016
A2	REAL, RESIDENTIAL, MOBILE HOME	13	1.8619	$0	$1,126,093	$1,085,429
A3	REAL, RESIDENTIAL, CONDOMINIUM	3,845	85.9951	$0	$1,247,967,480	$1,168,856,185
B		9	0.7122	$0	$9,200,984	$392,671
B1	APARTMENTS	248	206.6226	$9,761,270	$539,673,065	$527,970,016
B2	DUPLEXES	803	78.0409	$471,240	$268,321,539	$232,265,691
C1	VACANT LOT	4,381	3,555.7353	$0	$522,971,704	$392,234,937
D1	QUALIFIED AG LAND	214	2,697.7974	$0	$61,006,378	$166,422
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$2,390	$2,390
E		17	115.6936	$0	$7,393,358	$0
E1	FARM OR RANCH IMPROVEMENT	383	3,282.9769	$69,660	$56,304,483	$47,021,040
F1	COMMERCIAL REAL PROPERTY	1,450	1,327.3378	$10,522,720	$1,697,844,332	$1,544,299,852
F2	INDUSTRIAL REAL PROPERTY	36	310.8147	$0	$77,314,690	$76,817,305
F9	COMMERCIAL REAL PROPERTY EX	1	0.0592	$0	$57,150	$55,033
G1	OIL AND GAS	19		$0	$756,874	$756,874
J2	GAS DISTRIBUTION SYSTEM	6	0.0028	$0	$16,161,610	$16,036,610
J3	ELECTRIC COMPANY	19	13.0550	$0	$90,736,560	$90,607,625
J4	TELEPHONE COMPANY	24	5.1141	$0	$7,508,140	$6,198,527
J5	RAILROAD	23	92.6927	$0	$41,154,040	$40,671,691
J6	PIPELINE COMPANY	24		$0	$1,605,220	$1,198,160
J7	CABLE TELEVISION COMPANY	13		$0	$12,549,920	$12,017,164
L1	COMMERCIAL PERSONAL PROPER	2,293		$0	$268,949,693	$175,129,652
L2	INDUSTRIAL PERSONAL PROPERTY	225		$0	$176,941,220	$123,073,766
M1	MOBILE HOMES	3		$0	$22,060	$22,060
O1	RESIDENTIAL INVENTORY VACANT L	139	15.1459	$0	$11,669,146	$11,548,261
O2	RESIDENTIAL INVENTORY IMPROVE	2		$541,400	$669,286	$468,784
S	SPECIAL INVENTORY	16		$0	$9,778,850	$8,948,957
X		1,422	11,684.2383	$36,957,090	$3,536,101,257	$0
		Totals	26,595.7247	$141,100,050	$17,425,834,499	$11,983,655,586

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	982	166.1278	$5,786,690	$416,713,075	$351,796,422
A2	REAL, RESIDENTIAL, MOBILE HOME	3	0.3240	$0	$527,270	$451,681
A3	REAL, RESIDENTIAL, CONDOMINIUM	237	5.4652	$197,890	$103,462,519	$97,209,044
B1	APARTMENTS	34	24.8483	$6,298,980	$188,827,736	$178,342,117
B2	DUPLEXES	93	9.4949	$508,450	$31,910,843	$27,306,398
C1	VACANT LOT	289	249.1033	$0	$51,755,356	$37,912,320
D1	QUALIFIED AG LAND	7	155.9814	$0	$3,660,230	$9,590
E1	FARM OR RANCH IMPROVEMENT	37	322.3440	$0	$3,747,950	$2,351,494
F1	COMMERCIAL REAL PROPERTY	109	72.9326	$111,750	$143,015,607	$112,335,145
L1	COMMERCIAL PERSONAL PROPER	16		$0	$14,161,630	$13,528,441
L2	INDUSTRIAL PERSONAL PROPERTY	14		$0	$100,012,790	$99,762,790
X		1	7.7550	$0	$472,930	$0
		Totals	1,014.3765	$12,903,760	$1,058,267,936	$921,005,442

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		9	0.6440	$0	$978,391	$264,468
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	19,541	3,287.3121	$88,563,360	$9,177,781,661	$7,857,342,438
A2	REAL, RESIDENTIAL, MOBILE HOME	16	2.1859	$0	$1,653,363	$1,537,110
A3	REAL, RESIDENTIAL, CONDOMINIUM	4,082	91.4603	$197,890	$1,351,429,999	$1,266,065,229
B		9	0.7122	$0	$9,200,984	$392,671
B1	APARTMENTS	282	231.4709	$16,060,250	$728,500,801	$706,312,133
B2	DUPLEXES	896	87.5358	$979,690	$300,232,382	$259,572,089
C1	VACANT LOT	4,670	3,804.8386	$0	$574,727,060	$430,147,257
D1	QUALIFIED AG LAND	221	2,853.7788	$0	$64,666,608	$176,012
D2	IMPROVEMENTS ON QUALIFIED AG L	1		$0	$2,390	$2,390
E		17	115.6936	$0	$7,393,358	$0
E1	FARM OR RANCH IMPROVEMENT	420	3,605.3209	$69,660	$60,052,433	$49,372,534
F1	COMMERCIAL REAL PROPERTY	1,559	1,400.2704	$10,634,470	$1,840,859,939	$1,656,634,997
F2	INDUSTRIAL REAL PROPERTY	36	310.8147	$0	$77,314,690	$76,817,305
F9	COMMERCIAL REAL PROPERTY EX	1	0.0592	$0	$57,150	$55,033
G1	OIL AND GAS	19		$0	$756,874	$756,874
J2	GAS DISTRIBUTION SYSTEM	6	0.0028	$0	$16,161,610	$16,036,610
J3	ELECTRIC COMPANY	19	13.0550	$0	$90,736,560	$90,607,625
J4	TELEPHONE COMPANY	24	5.1141	$0	$7,508,140	$6,198,527
J5	RAILROAD	23	92.6927	$0	$41,154,040	$40,671,691
J6	PIPELINE COMPANY	24		$0	$1,605,220	$1,198,160
J7	CABLE TELEVISION COMPANY	13		$0	$12,549,920	$12,017,164
L1	COMMERCIAL PERSONAL PROPER	2,309		$0	$283,111,323	$188,658,093
L2	INDUSTRIAL PERSONAL PROPERTY	239		$0	$276,954,010	$222,836,556
M1	MOBILE HOMES	3		$0	$22,060	$22,060
O1	RESIDENTIAL INVENTORY VACANT L	139	15.1459	$0	$11,669,146	$11,548,261
O2	RESIDENTIAL INVENTORY IMPROVE	2		$541,400	$669,286	$468,784
S	SPECIAL INVENTORY	16		$0	$9,778,850	$8,948,957
X		1,423	11,691.9933	$36,957,090	$3,536,574,187	$0
		Totals	27,610.1012	$154,003,810	$18,484,102,435	$12,904,661,028

New Value

TOTAL NEW VALUE MARKET:	**$154,003,810**
TOTAL NEW VALUE TAXABLE:	**$106,449,347**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	12	2025 Market Value	$3,934,440
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$3,934,440**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,762	$65,786,950
145D	11.145 (d) Multiple Situs, Leases	371	$11,740,260
145D1	11.145 (d-1) Multiple Situs, Consignment	1	$125,000
145F	11.145 (f) Single Situs, Related Business Entity	191	$6,684,063
DP	Disability	10	$100,000
DV1	Disabled Veterans 10% - 29%	6	$51,000
DV3	Disabled Veterans 50% - 69%	6	$62,000
DV4	Disabled Veterans 70% - 100%	18	$216,000
DVHS	Disabled Veteran Homestead	10	$3,599,048
HS	Homestead	274	$23,750,879
OV65	Over 65	361	$5,374,664
OV65S	OV65 Surviving Spouse	2	$30,000
	PARTIAL EXEMPTIONS VALUE LOSS	**3,012**	**$117,519,864**

NEW EXEMPTIONS VALUE LOSS **$121,454,304**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$121,454,304**

New Ag / Timber Exemptions

2025 Market Value	$809,512	Count: 1
2026 Ag/Timber Use	$540	
NEW AG / TIMBER VALUE LOSS	**$808,972**	

New Annexations

New Deannexations

Count	Market Value	Taxable Value
8	$1,313,990	$1,313,250

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,557	$430,726	$125,152	$305,574

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,552	$430,605	$125,134	$305,471

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
9,557	$348,526	$98,333	$250,193

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
9,552	$348,410	$98,310	$250,100

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,791	$1,058,267,936	$803,956,480

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value