

ORDINANCE 2026-58

AN ORDINANCE OF THE CITY OF MIDLOTHIAN, TEXAS, LEVYING AND ASSESSING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF MIDLOTHIAN, FOR THE YEAR 2026 (FISCAL YEAR 2026–2027) AT A RATE OF \$0.640000 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE CITY LIMITS OF THE CITY OF MIDLOTHIAN AS OF JANUARY 1, 2026, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENDITURES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF MIDLOTHIAN; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; REPEALING CONFLICTING ORDINANCES AND RESOLUTIONS; INCLUDING A SEVERABILITY CLAUSE AND ESTABLISHING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIDLOTHIAN, TEXAS, AS FOLLOWS:

SECTION 1:

That there is hereby levied for the tax year 2026 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Midlothian, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.640000 on each One Hundred Dollars (\$100) assessed valuation of taxable property, and shall be, apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Midlothian, a tax of \$0.336585 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Midlothian, not otherwise provided for, a tax of \$0.303415 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of Midlothian and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

SECTION 2:

The rate adopted is greater than the no-new-revenue rate and lower than the voter-approval rate as calculated according to the Truth In Taxation provisions of the Texas Tax Code, as amended, and the total levy for maintenance and operations exceeds last year's levy for same.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.38.

SECTION 3:

All ad valorem taxes shall become due and payable on October 1, 2026, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2027. There shall be no discount for payment of taxes prior to February 1, 2027. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2027, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2026 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2026 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2025 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 4:

The Tax Assessor/Collector is hereby authorized to assess and collect the taxes of the City of Midlothian, Texas, employing the above tax rate. The taxes are payable at the Ellis County Tax Office.

SECTION 5:

The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 6:

The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

SECTION 7:

Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 8:

All ordinances of the City of Midlothian, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 9:

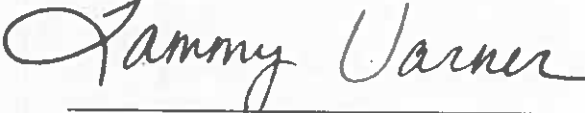
This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MIDLOTHIAN, TEXAS THIS THE 9TH DAY OF SEPTEMBER 2026.

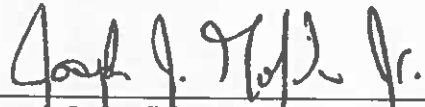
APPROVED:


Justin Coffman, Mayor

ATTEST:


Tammy Varner, City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida, Jr., City Attorney



NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.640000 per \$100 valuation has been proposed by the governing body of City of Midlothian.

PROPOSED TAX RATE	\$0.640000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.604722 per \$100
VOTER-APPROVAL TAX RATE	\$0.640162 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for City of Midlothian from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that City of Midlothian may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Midlothian is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2026 AT 6:00pm AT 215 North 8th St, Midlothian, TX 76065.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Midlothian is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Midlothian City Council of City of Midlothian at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED
AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

Justin Coffman
Anna Hammonds
Ross Weaver
Kasey Cheshier

Richard Reno
Clark Wickliffe
Wayne Shuffield

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Midlothian last year to the taxes proposed to be imposed on the average residence homestead by City of Midlothian this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.650000	\$0.640000	decrease of -0.010000 per \$100, or -1.54%
Average homestead taxable value	\$341,226	\$336,475	decrease of \$-1.39%
Tax on average homestead	\$2,217.97	\$2,153.44	decrease of \$-64.53, or -2.91%
Total tax levy on all properties	\$45,618,505	\$51,178,657	increase of \$5,560,152, or 12.19%

For assistance with tax calculations, please contact the tax assessor for City of Midlothian at 9728255150 or taxoffice@elliscountytexas.gov, or visit www.midlothian.texas.us for more information.

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2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

8-4-26

Form 50-856

City of Midlothian

972-775-3481

Taxing Unit Name

Phone (area code and number)

215 N 8th St. Midlothian, TX 76065

www.midlothian.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://ellistaxoffice.com/tax-rate-calculation-data/>

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	\$ 7,581,754,020
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	\$ 449,638,149
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,132,115,871
4.	Prior year total adopted tax rate.	\$ 0.650000 /\$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:.....	\$ 40,018,967
	B. Prior year values resulting from final court decisions:.....	- \$ 36,926,338
	C. Prior year value loss. Subtract B from A. ⁴	\$ 3,092,629

¹ Tex. Tax Code §§55.07(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: \$ 134,715,763	
	B. Prior year disputed value: - \$ 22,004,696	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 112,711,067
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 115,803,696
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,247,919,567
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ 9,867,915	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 295,808,044	
	C. Value loss. Add A and B. ⁷	\$ 305,675,959
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: \$ 34,000	
	B. Current year productivity or special appraised value: - \$ 438	
	C. Value loss. Subtract B from A. ⁸	\$ 33,562
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 305,709,521
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.	\$ 287,796,002
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,654,414,044
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 43,253,691
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	\$ 377,702
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 43,631,393

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: \$ 8,693,812.945	
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: - \$ 251,186,388	
E.	Total current year value. Add A and B, then subtract C and D.	\$ 844,262,657
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 \$ 1,097,044	
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.	\$ 1,097,044
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	\$ 447,058,474
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	\$ 7,996,665,127
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	\$ 781,555,960

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.	\$ 781,555,960
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 7,215,109,167
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.604722 /\$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 unit's 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:

- 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.
- 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.	\$ 0.333514 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,247,919,567
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 24,172,826
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.....	+ \$ 198,818
	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.....	- \$ 907,881
	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.....	\$ -709,063
	E. Add Line 31 to 32D.	\$ 23,463,763
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,215,109,167
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.325203 /\$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 §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ 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.	\$ 0.325203 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.325203 /\$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.	\$ 0.336585 /\$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 §26.042³³ 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 \$ 26,683,177 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 318,075 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 67,550 E. Adjusted debt. Subtract B, C and D from A. \$ 26,297,552	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 2,034,451
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 24,263,101
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate 97.90 % C. Enter the 2024 actual collection rate 98.63 % D. Enter the 2023 actual collection rate 98.84 % 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%. ³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 24,263,101
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,996,665,127
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.303415 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.640000 /\$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.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,996,665,127
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.604722 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of 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.	\$ 0.604722 /\$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.640000 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.640000 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,996,665,127
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).	\$ 0.640000 /\$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)	\$ 0.659926 /\$100
	B. Unused increment rate (Line 68)	\$ 0.009830 /\$100
	C. Subtract B from A.	\$ 0.650096 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C.	\$ 0.000096 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 7,057,029,189
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 6.774
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)	\$ 0.661018 /\$100
	B. Unused increment rate (Line 67)	\$ 0.010919 /\$100
	C. Subtract B from A.	\$ 0.650099 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C.	\$ 0.000099 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 6,296,170,552
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 6.233
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)	\$ 0.650686 /\$100
	B. Unused increment rate (Line 66)	\$ 0.013268 /\$100
	C. Subtract B from A.	\$ 0.637418 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C.	\$ -0.012582 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 6,121,323,351
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 13.007
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000162 /\$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)	\$ 0.640162 /\$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 §526.04(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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.650000 /\$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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,654,414,044
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,215,109,167
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).	\$ 0.640162 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(11)

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)

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.604722 /\$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..... \$ 0.640162 /\$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** 

Richard Rozier

Printed Name of Taxing Unit Representative

**sign
here** ➡


Taxing Unit Representative

Taxing Unit Representative

Date _____

Date 8/5/2026

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

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

8-3-26

City of Midlothian

972-775-3481

Taxing Unit Name

Phone (area code and number)

215 N 8th St. Midlothian, TX 76065

www.midlothian.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://ellistaxoffice.com/tax-rate-calculation-data/>

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	\$ 7,581,754,020
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	\$ 449,638,149
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,132,115,871
4.	Prior year total adopted tax rate.	\$ 0.650000 /\$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:.....	\$ 40,018,967
	B. Prior year values resulting from final court decisions:.....	- \$ 36,926,338
	C. Prior year value loss. Subtract B from A. ⁴	\$ 3,092,629

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:	\$ 134,715,763
	B. Prior year disputed value:	-\$ 22,004,696
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 112,711,067
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 115,803,696
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,247,919,567
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value:	\$ 9,867,915
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 295,808,044
	C. Value loss. Add A and B. ⁷	\$ 305,675,959
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:	\$ 34,000
	B. Current year productivity or special appraised value:	-\$ 438
	C. Value loss. Subtract B from A. ⁸	\$ 33,562
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 305,709,521
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.	\$ 287,796,002
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,654,414,044
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 43,253,691
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	\$ 377,702
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 43,631,393

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: \$ 8,693,812,945	
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: - \$ 251,186,388	
E.	Total current year value. Add A and B, then subtract C and D.	\$ 8,442,626,557
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 \$ 1,097,044	
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.	\$ 1,097,044
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	\$ 447,058,474
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	\$ 7,996,665,127
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	\$ 781,555,960

¹² Tex. Tax Code §526.012(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 §526.012(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.	\$ 781,555,960
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 7,215,109,167
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.604722 /\$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 unit's 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:

- 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.
- 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.	\$ 0.333514 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,247,919,567
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 24,172,826
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.....	+ \$ 198,818
	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.....	- \$ 907,881
	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.....	\$ -709,063
	E. Add Line 31 to 32D.	\$ 23,463,763
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,215,109,167
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.325203 /\$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 §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ 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.	\$ 0.325203 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0	
	B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100	
	C. Add Line 41B to Line 40. \$ 0.325203 /\$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.	\$ 0.336585 /\$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 §26.042³³ 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 \$ 26,683,177 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 318,075 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.	\$ 26,365,102
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 2,034,451
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 24,330,651
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³⁸ 100.00 % B. Enter the prior year actual collection rate..... 97.90 % C. Enter the 2024 actual collection rate. 98.63 % D. Enter the 2023 actual collection rate. 98.84 % 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%.³⁹	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 24,330,651
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,996,665,127
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.304259 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.640844 /\$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.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,996,665,127
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.604722 /\$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.	\$ 0.604722 /\$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.640844 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.640844 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,996,665,127
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).	\$ 0.640844 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(f)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(f)

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)	\$ 0.659926 /\$100
	B. Unused increment rate (Line 68)	\$ 0.009830 /\$100
	C. Subtract B from A	\$ 0.650096 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C	\$ 0.000096 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 7,057,029,189
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 6,774
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)	\$ 0.661018 /\$100
	B. Unused increment rate (Line 67)	\$ 0.010919 /\$100
	C. Subtract B from A	\$ 0.650099 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C	\$ 0.000099 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 6,296,170,552
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 6,233
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)	\$ 0.650686 /\$100
	B. Unused increment rate (Line 66)	\$ 0.013268 /\$100
	C. Subtract B from A	\$ 0.637418 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C	\$ -0.012582 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 6,121,323,351
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 13,007
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000162 /\$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)	\$ 0.641006 /\$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 §526.04(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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.650000 /\$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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,654,414,044
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,215,109,167
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).	\$ 0.641006 /\$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. \$ 0.604722 /\$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 \$ 0.641006 /\$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:

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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** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

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

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

7/30/26
Form 50-856

City of Midlothian

972-775-3481

Taxing Unit Name

Phone (area code and number)

215 N 8th St. Midlothian, TX 76065

www.midlothian.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://ellistaxoffice.com/tax-rate-calculation-data/>

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	\$ 7,581,754.020
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	\$ 449,638,149
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,132,115,871
4.	Prior year total adopted tax rate.	\$ 0.650000 /\$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: \$ 40,018,967 B. Prior year values resulting from final court decisions: - \$ 36,926,338 C. Prior year value loss. Subtract B from A. ⁴	\$ 3,092,629

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: \$ 134,715,763 B. Prior year disputed value: - \$ 22,004,696 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 112,711,067
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 115,803,696
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,247,919,567
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 9,867,915 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 295,808,044 C. Value loss. Add A and B. ⁷	\$ 305,675,959
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: \$ 34,000 B. Current year productivity or special appraised value: - \$ 438 C. Value loss. Subtract B from A. ⁸	\$ 33,562
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 305,709,521
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.	\$ 855,811,022
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,086,399,024
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 39,561,593
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	\$ 377,702
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 39,939,295

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:	\$ 8,693,812,945
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.....	- \$ 903,988,686
E.	Total current year value. Add A and B, then subtract C and D.	\$ 7,789,824,259
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	\$ 1,097,044
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.	\$ 1,097,044
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	\$ 447,058,474
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	\$ 7,343,862,829
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	\$ 781,555,960

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.	\$ 781,555,960
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 6,562,306,869
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.608616 /\$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 unit's 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:

- 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.
- 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.	\$ 0.333514 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,247,919,567
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 24,172,826
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.....	+ \$ 198,818
	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.....	- \$ 907,881
	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.....	\$ -709,063
	E. Add Line 31 to 32D.	\$ 23,463,763
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,562,306,869
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.357553 /\$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 §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ 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.	\$ 0.357553 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.357553 /\$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.	\$ 0.370067 /\$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 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100

³² Tex. Tax Code §26.042³³ 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 \$ 24,341,268 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 318,075 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.	\$ 24,023,193
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 2,034,451
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 21,988,742
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³⁸ 100.00 % B. Enter the prior year actual collection rate 97.90 % C. Enter the 2024 actual collection rate 98.63 % D. Enter the 2023 actual collection rate 98.84 % 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%.³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 21,988,742
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,343,862.829
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.299416 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.669483 /\$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.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,343,862,829
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.608616 /\$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.	\$ 0.608616 /\$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.669483 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.669483 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,343,862,829
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).	\$ 0.669483 /\$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)	\$ 0.659926 /\$100
	B. Unused increment rate (Line 68)	\$ 0.009830 /\$100
	C. Subtract B from A.	\$ 0.650096 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C.	\$ 0.000096 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 7,057,029,189
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 6,774
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)	\$ 0.661018 /\$100
	B. Unused increment rate (Line 67)	\$ 0.010919 /\$100
	C. Subtract B from A.	\$ 0.650099 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C.	\$ 0.000099 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 6,296,170,552
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 6,233
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)	\$ 0.650686 /\$100
	B. Unused increment rate (Line 66)	\$ 0.013268 /\$100
	C. Subtract B from A.	\$ 0.637418 /\$100
	D. Adopted Tax Rate	\$ 0.650000 /\$100
	E. Subtract D from C.	\$ -0.012582 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 6,121,323,351
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 13,007
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000177 /\$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)	\$ 0.669660 /\$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 §526.04(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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.650000 /\$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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,086,399,024
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,562,306,869
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).	\$ 0.669660 /\$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. \$ 0.608616 /\$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. \$ 0.669660 /\$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:

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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** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

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

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Midlothian

972-775-3481

Taxing Unit Name

Phone (area code and number)

215 N 8th St. Midlothian, TX 76065

www.midlothian.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://ellistaxoffice.com/tax-rate-calculation-data/>

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	\$ 7,581,754,020
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	\$ 449,638,149
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,132,115,871
4.	Prior year total adopted tax rate.	\$ 0.650000 /\$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:.....	\$ 40,018,967
	B. Prior year values resulting from final court decisions:.....	- \$ 36,926,338
	C. Prior year value loss. Subtract B from A. ⁴	\$ 3,092,629

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: \$ 134,715,763 B. Prior year disputed value: - \$ 22,004,696 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 112,711,067
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 115,803,696
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,247,919,567
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 9,867,915 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 298,981,742 C. Value loss. Add A and B. ⁷	\$ 308,849,657
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: \$ 34,000 B. Current year productivity or special appraised value: - \$ 438 C. Value loss. Subtract B from A. ⁸	\$ 33,562
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 308,883,219
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.	\$ 855,811,022
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,083,225,326
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 39,540,964
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	\$ 377,702
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 39,918,666

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: \$ 8,693,812,945	
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: - \$ 903,988,686	
E.	Total current year value. Add A and B, then subtract C and D.	\$ 7,789,824,259
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 \$ 1,097,044	
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.	\$ 1,097,044
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	\$ 447,058,474
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	\$ 7,343,862,829
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	\$ 781,555,960

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.	\$ 781,555,960
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 6,562,306,869
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.608302 /\$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 unit's 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:

- 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.
- 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.	\$ 0.333514 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,247,919,567
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 24,172,826
32.	Adjusted prior year levy for calculating NNR M&O rate. 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. + \$ 198,818 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. - \$ 907,881 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 Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -709,063 Add Line 31 to 32D.	\$ 23,463,763
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,562,306,869
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.357553 /\$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 §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ 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.	\$ 0.357553 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.357553 /\$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.	\$ 0.370067 /\$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 §26.042³³ 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 \$ 24,341,268 B. Subtract unencumbered fund amount used to reduce total debt - \$ 318,075 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.	\$ 24,023,193
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 2,034,451
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 21,988,742
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³⁸ 100.00 % B. Enter the prior year actual collection rate 97.90 % C. Enter the 2024 actual collection rate 98.63 % D. Enter the 2023 actual collection rate 98.84 % 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%.³⁹	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 21,988,742
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,343,862,829
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.299416 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.669483 /\$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 §526.012(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.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,343,862,829
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.608302 /\$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.	\$ 0.608302 /\$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.669483 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.669483 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,343,862,829
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).	\$ 0.669483 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(l)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(l)

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).....	\$ 0.659926 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.009830 /\$100
	C. Subtract B from A.....	\$ 0.650096 /\$100
	D. Adopted Tax Rate.....	\$ 0.650000 /\$100
	E. Subtract D from C.....	\$ 0.000096 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 7,057,029,189
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 6.774
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).....	\$ 0.661018 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.010919 /\$100
	C. Subtract B from A.....	\$ 0.650099 /\$100
	D. Adopted Tax Rate.....	\$ 0.650000 /\$100
	E. Subtract D from C.....	\$ 0.000099 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 6,296,170,552
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 6.233
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).....	\$ 0.650686 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.013268 /\$100
	C. Subtract B from A.....	\$ 0.637418 /\$100
	D. Adopted Tax Rate.....	\$ 0.650000 /\$100
	E. Subtract D from C.....	\$ -0.012582 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 6,121,323,351
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 13.007
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000177 /\$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)	\$ 0.669660 /\$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.650000 /\$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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,083,225,326
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,562,306,869
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).	\$ 0.669660 /\$100

⁵³ Tex. Tax Code §26.012(b-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.....	\$ 0.608302	/ \$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..... \$ 0.669860 /\$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 

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date _____

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

STATE OF TEXAS
COUNTY OF ELLIS

PROPERTY TAX CODE,
SECTION 26.01(a)

CERTIFICATION OF APPRAISAL RECORDS FOR: CITY OF MIDLOTHIAN

I, Kathy A. Rodrigue, Chief Appraiser of the Ellis Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of, at an appraised value determined as required by law.

I, Kathy A. Rodrigue, do hereby certify that the following values are true and correct to the best of my knowledge:

2026 Total Taxable Value	\$	8,694,921,619
2026 Taxable Value Under Protest	\$	1,108,674
2026 Certified Taxable Value	\$	8,693,812,945
2026 Estimate of Value Under Protest	\$	1,097,044

(This value should go on Line 19A or 18A for ISDs)

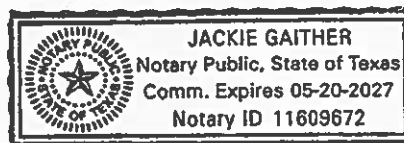
The following information is for taxing entities with a tax ceiling:

2026 Tax Limit/Freeze Adjustment	\$	447,058,474
2026 Freeze Adjusted Taxable Value	\$	8,247,863,145
2026 Frozen Levy	\$	2,716,507

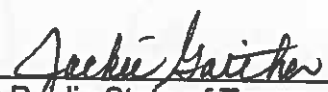
Please remember that the certified value is subject to change resulting from Appraisal Review Board action, correction of clerical errors, and the granting of late homestead, over 65, disabled and other exemptions.

Approval of the appraisal records by the Ellis Appraisal District Appraisal Review Board occurred on the 16th day of July, 2026.


Kathy A. Rodrigue, RPA
Chief Appraiser



Sworn and subscribed before me this 23rd day of July, 2026.


Notary Public State of Texas

May 20, 2027
Commission Expires

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (17,987)	(Count) (2)	(Count) (17,989)
Land HS Value	1,686,445,420	260,000	1,686,705,420
Land NHS Value	1,192,921,739	0	1,192,921,739
Land Ag Market Value	381,426,696	0	381,426,696
Land Timber Market Value	0	0	0
Total Land Value	3,260,793,855	260,000	3,261,053,855
Improvement HS Value	4,727,004,585	889,768	4,727,894,353
Improvement NHS Value	3,120,980,259	0	3,120,980,259
Total Improvement	7,847,984,844	889,768	7,848,874,612
Market Value	11,108,778,699	1,149,768	11,109,928,467
BUSINESS PERSONAL PROPERTY	(1,152)	(2)	(1,154)
Market Value	3,077,253,099	368,860	3,077,621,959
OIL & GAS / MINERALS	(58)	(0)	(58)
Market Value	424,975	0	424,975
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (19,197)	(Total Count) (4)	(Total Count) (19,201)
TOTAL MARKET	14,186,456,773	1,518,628	14,187,975,401
Ag Productivity	2,476,764	0	2,476,764
Ag Loss (-)	378,949,932	0	378,949,932
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	13,807,506,841	1,518,628	13,809,025,469
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	80,699,056	0	80,699,056
CB CAP Limitation Value (-)	46,586,913	0	46,586,913
NET APPRAISED VALUE	13,680,220,872	1,518,628	13,681,739,500
Total Exemption Amount	4,986,407,927	409,954	4,986,817,881
NET TAXABLE	8,693,812,945	1,108,674	8,694,921,619
TAX LIMIT/FREEZE ADJUSTMENT	447,058,474	0	447,058,474
LIMIT ADJ TAXABLE (I&S)	8,246,754,471	1,108,674	8,247,863,145
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	8,246,754,471	1,108,674	8,247,863,145

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$56,327,617.12 = 8,247,863,145 * (0.650000 / 100) + \$2,716,506.68

CITY OF MIDLOTHIAN
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	77,894,002	30,998,514	175,378.47	199,505.88	201
DPS	4,411,483	1,560,810	9,834.89	13,034.12	14
OV65	941,154,118	388,383,713	2,378,608.03	2,867,339.87	2,335
OV65S	67,243,634	25,906,130	152,685.29	181,652.56	184
Total	1,090,703,237	446,849,167	2,716,506.68	3,261,532.43	2,734
Tax Rate: 0.650000					

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	2,328,500	727,931	518,624	209,307	6
Total	2,328,500	727,931	518,624	209,307	6

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	77,894,002	30,998,514	175,378.47	199,505.88	201
DPS	4,411,483	1,560,810	9,834.89	13,034.12	14
OV65	941,154,118	388,383,713	2,378,608.03	2,867,339.87	2,335
OV65S	67,243,634	25,906,130	152,685.29	181,652.56	184
Total	1,090,703,237	446,849,167	2,716,506.68	3,261,532.43	2,734
Tax Rate: 0.650000					

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	2,328,500	727,931	518,624	209,307	6
Total	2,328,500	727,931	518,624	209,307	6

Tax Increment Refinance Zone	Tax Increment Finance Value	Tax Increment Finance Levy
RZ1 (1.0)	753,217,294	4,895,912.46
RZ2 (1.0)	4,522,240	29,394.56
RZ3 (1.0)	146,249,152	950,620.16
Tax Increment Totals:	903,988,686	5,875,927.18

18.0-

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	938,598,895	11,230	159,954	1	938,758,849	11,231
HS-State	0	0	0	0	0	0
HS-Prorated	9,727,358	140	0	0	9,727,358	140
OV65-Local	423,383,612	3,049	0	0	423,383,612	3,049
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	27,711,462	192	0	0	27,711,462	192
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	23,938,275	225	0	0	23,938,275	225
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DPS-Local	929,223	16	0	0	929,223	16
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	392,053,749	741	0	0	392,053,749	741
DVHS-Prorated	14,238,940	55	0	0	14,238,940	55
DVHSS	5,326,063	14	0	0	5,326,063	14
DVHSS-Prorated	3,412	2	0	0	3,412	2
Subtotal for Homestead Exemptions	1,835,910,989	15,664	159,954	1	1,836,070,943	15,665
Disabled Veterans Exemptions						
DV1	558,000	77	0	0	558,000	77
DV1S	5,000	1	0	0	5,000	1
DV2	546,000	70	0	0	546,000	70
DV2S	7,500	1	0	0	7,500	1
DV3	1,168,127	131	0	0	1,168,127	131
DV4	2,717,280	386	0	0	2,717,280	386
DV4S	36,000	3	0	0	36,000	3
Subtotal for Disabled Veterans Exemptions	5,037,907	669	0	0	5,037,907	669
Special Exemptions						
AB	1,609,496,839	17	0	0	1,609,496,839	17
EX366	1,544	15	0	0	1,544	15
FR	241,999,484	22	0	0	241,999,484	22
PC	208,620,957	15	0	0	208,620,957	15
SO	87,737,716	414	0	0	87,737,716	414
Subtotal for Special Exemptions	2,147,856,540	483	0	0	2,147,856,540	483

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX-XG	1,428,932	2	0	0	1,428,932	2
EX-XG-PRORATED	0	0	0	0	0	0
EX-XV	937,474,009	367	0	0	937,474,009	367
EX-XV-PRORATED	1,609,746	2	0	0	1,609,746	2
EX-XV-PRORATED	918,945	2	0	0	918,945	2
Subtotal for Absolute Exemptions	941,431,632	373	0	0	941,431,632	373
Other Exemptions						
BM	0	1	0	0	0	1
BPPEX	47,135,944	951	250,000	2	47,385,944	953
BPPEX-AL	4,950,512	93	0	0	4,950,512	93
BPPEX-TU	3,607,326	96	0	0	3,607,326	96
BPPEX-UD	477,077	7	0	0	477,077	7
Subtotal for Other Exemptions	56,170,859	1,148	250,000	2	56,420,859	1,150
Total:	4,986,407,927	18,337	409,954	3	4,986,817,881	18,340

New Value

Total New Market Value: \$918,214,971

Total New Taxable Value: \$781,555,960 #24.

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0

New Market Value: \$0

New Market Value: \$168,760,930

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$77,368,743

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	11	9,867,915
Absolute Exemption Value Loss:		11	#10.A. 9,867,915

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AB	Abatement (Special Exemption)	1	2,738,615
BPPEX	BPPEX	764	42,796,793
BPPEX-AL	BPPEX-AL	44	1,825,537
BPPEX-TU	BPPEX-TU	24	1,187,583
DP	Disability	21	2,871,694
DPS	Disabled Surviving Spouse	3	246,617
DV1	Disabled Veterans 10% - 29%	14	119,000
DV2	Disabled Veterans 30% - 49%	12	99,000
DV3	Disabled Veterans 50% - 69%	27	252,000
DV4	Disabled Veterans 70% - 100%	71	786,000
DVHS	Disabled Veteran Homestead	209	98,001,996
DVHSS	Disabled Veteran Homestead Surviving Spouse (...)	4	1,027,874
FR	Freeport (Special Exemption)	3	3,173,698
HS	Homestead	1228	106,712,717
OV65	Over 65	215	29,509,090
OV65S	OV65 Surviving Spouse	48	6,900,000
SO	Solar (Special Exemption)	28	733,528
Partial Exemption Value Loss:		2,716	#10.B. 298,981,742
Total NEW Exemption Value			308,849,657

Handwritten calculations:
 298,981,742
 FR - 3,173,698
 295,808,044

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			308,849,657

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
1	34,000	438	-33,562

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	11,220	455,663	119,188	442,365	87,467	329,696	337,499
A & E	11,324	456,279	119,217	442,365	87,466	330,053	337,364

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
4	1,518,628	1,483,338	1,097,044

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	14,043		207,655,134	6,120,503,965	4,224,016,041
B	Multifamily Residential	260		12,050,535	353,067,527	353,023,615
C1	Vacant Lots and Tracts	996		0	203,696,152	182,655,512
D1	Qualified Open-Space Land	303	18,386.51	0	381,426,696	2,444,402
D2	Farm or Ranch Improvements on Qualified	100		86,630	3,584,721	3,105,237
E	Rural Land,Not Qualified for Open-Space Land	299		111,724	180,302,174	149,003,955
F1	Commercial Real Property	429		35,186,836	754,768,116	743,254,069
F2	Industrial Real Property	49		129,090,729	2,016,877,072	1,234,514,522
G1	Oil and Gas	58		0	424,975	270,251
J2	Gas Distribution Systems	1		0	13,926,421	13,801,421
J3	Electric Companies (including Co-ops)	5		0	224,447,800	223,863,984
J4	Telephone Companies (including Co-ops)	8		0	2,002,548	1,652,785
J5	Railroads	3		0	14,033,357	13,783,357
J6	Pipelines	39		0	4,270,332	3,551,705
L1	Commercial Personal Property	1,001		7,455,443	465,317,057	302,969,294
L2	Industrial and Manufacturing Personal Property	94		483,446,370	2,350,970,247	1,093,774,847
M1	Mobile Homes	273		157,361	11,114,924	8,015,621
O	Residential Inventory	1,146		41,736,736	144,561,416	138,210,584
S	Special Inventory	14		0	2,258,332	1,901,743
XG	Primarily Performing Charitable Functions (§11.	2		0	1,428,932	0
XV	Other Totally Exempt Properties (including	367		1,237,473	937,474,009	0
Totals:			18,386.51	918,214,971	14,186,456,773	8,693,812,945

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2		0	1,149,768	989,814
L1	Commercial Personal Property	3		0	368,860	118,860
Totals:			0	0	1,518,628	1,108,674

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	14,045		207,655,134	6,121,653,733	4,225,005,855
B	Multifamily Residential	260		12,050,535	353,067,527	353,023,615
C1	Vacant Lots and Tracts	996		0	203,696,152	182,655,512
D1	Qualified Open-Space Land	303	18,386.51	0	381,426,696	2,444,402
D2	Farm or Ranch Improvements on Qualified	100		86,630	3,584,721	3,105,237
E	Rural Land, Not Qualified for Open-Space Land	299		111,724	180,302,174	149,003,955
F1	Commercial Real Property	429		35,186,836	754,768,116	743,254,069
F2	Industrial Real Property	49		129,090,729	2,016,877,072	1,234,514,522
G1	Oil and Gas	58		0	424,975	270,251
J2	Gas Distribution Systems	1		0	13,926,421	13,801,421
J3	Electric Companies (including Co-ops)	5		0	224,447,800	223,863,984
J4	Telephone Companies (including Co-ops)	8		0	2,002,548	1,652,785
J5	Railroads	3		0	14,033,357	13,783,357
J6	Pipelines	39		0	4,270,332	3,551,705
L1	Commercial Personal Property	1,004		7,455,443	465,685,917	303,088,154
L2	Industrial and Manufacturing Personal Property	94		483,446,370	2,350,970,247	1,093,774,847
M1	Mobile Homes	273		157,361	11,114,924	8,015,621
O	Residential Inventory	1,146		41,736,736	144,561,416	138,210,584
S	Special Inventory	14		0	2,258,332	1,901,743
XG	Primarily Performing Charitable Functions (§11.	2		0	1,428,932	0
XV	Other Totally Exempt Properties (including	367		1,237,473	937,474,009	0
Totals:			18,386.51	918,214,971	14,187,975,401	8,694,921,619

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	189474	DESIGN LLC	\$1,290,637,461	\$414,617,164
2	200625	MIDLOTHIAN ENERGY, LLC	\$393,210,100	\$295,339,800
3	167456	SHARKA LLC	\$746,420,860	\$265,763,758
4	196108	ONCOR ELECTRIC DELIVERY CO LLC	\$217,112,460	\$216,903,644
5	79299	GERDAU AMERISTEEL	\$357,843,401	\$210,509,566
6	22575	TARGET CORPORATION	\$148,082,500	\$147,686,669
7	200628	TXI OPERATIONS LP	\$163,600,300	\$120,416,600
8	200627	HOLCIM (US) INC	\$137,215,000	\$90,709,800
9	228304	DESERT WILLOW ENERGY STORAGE	\$79,532,201	\$79,407,201
10	122507	QUIK N TASTY FOODS INC	\$71,335,185	\$71,210,185
11	121003	GENERAL MOTORS LLC	\$162,096,827	\$57,290,765
12	204620	MIDLOTHIAN WEST LLC	\$56,847,442	\$56,847,442
13	226077	3800 RAILPORT PARKWAY LLC	\$53,444,351	\$53,444,351
14	50601	MARTIN MARIETTA NORTH TEXAS	\$46,316,646	\$46,167,869
15	200626	ASH GROVE TEXAS LP	\$62,559,800	\$45,796,200
16	237969	MARK AT MIDLOTHIAN ICG LLC	\$45,500,800	\$45,500,800
17	216157	KDC OEDC INVESTMENTS ONE LP	\$42,205,700	\$42,205,700
18	191236	LPC MIDLOTHIAN I LP	\$39,293,920	\$39,293,920
19	48778	MIDLOTHIAN ENERGY LLC	\$38,049,943	\$37,924,943
20	210174	SUNRIDER MANUFACTURING LP	\$99,669,297	\$37,192,150
Total			\$4,250,974,194	\$2,374,228,527

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (17,690)	(Count) (1)	(Count) (17,691)
REAL PROPERTY & MFT HOMES			
Land HS Value	1,627,102,018	100,000	1,627,202,018
Land NHS Value	1,162,970,524	0	1,162,970,524
Land Ag Market Value	352,799,985	0	352,799,985
Land Timber Market Value	0	0	0
Total Land Value	3,142,872,527	100,000	3,142,972,527
Improvement HS Value	4,513,847,072	396,301	4,514,243,373
Improvement NHS Value	3,112,308,958	0	3,112,308,958
Total Improvement	7,626,156,030	396,301	7,626,552,331
Market Value	10,769,028,557	496,301	10,769,524,858
BUSINESS PERSONAL PROPERTY	(1,102)	(0)	(1,102)
Market Value	2,282,715,520	0	2,282,715,520
OIL & GAS / MINERALS	(75)	(0)	(75)
Market Value	459,186	0	459,186
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (18,867)	(Total Count) (1)	(Total Count) (18,868)
TOTAL MARKET	13,052,203,263	496,301	13,052,699,564
Ag Productivity	2,273,233	0	2,273,233
Ag Loss (-)	350,526,752	0	350,526,752
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	12,701,676,511	496,301	12,702,172,812
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	148,207,924	0	148,207,924
CB CAP Limitation Value (-)	53,074,322	0	53,074,322
NET APPRAISED VALUE	12,500,394,265	496,301	12,500,890,566
Total Exemption Amount	4,785,824,763	99,260	4,785,924,023
NET TAXABLE	7,714,569,502	397,041	#1 7,714,966,543
TAX LIMIT/FREEZE ADJUSTMENT	449,638,149	0	#2 449,638,149
LIMIT ADJ TAXABLE (I&S)	7,264,931,353	397,041	7,265,328,394
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	7,264,931,353	397,041	7,265,328,394

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$50,021,792.76 = 7,265,328,394 * (0.650000 / 100) + \$2,797,158.2

7,714,966,543
1,503,247
7,716,469,783
- 134,715,763
7,581,754,020 #1

CERTIFIED

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	79,878,966	31,191,907	183,196.23	209,436.81	212
DPS	4,034,184	1,475,360	9,253.2	13,034.12	12
OV65	982,860,948	397,977,912	2,488,659.89	3,047,736.7	2,478
OV65S	52,456,526	18,900,443	116,048.88	142,913.53	149
Total	1,119,230,624	449,545,622	2,797,158.2	3,413,121.16	2,851
Tax Rate: 0.650000					

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	717,174	326,959	234,432	92,527	3
Total	717,174	326,959	234,432	92,527	3

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	79,878,966	31,191,907	183,196.23	209,436.81	212
DPS	4,034,184	1,475,360	9,253.2	13,034.12	12
OV65	982,860,948	397,977,912	2,488,659.89	3,047,736.7	2,478
OV65S	52,456,526	18,900,443	116,048.88	142,913.53	149
Total	1,119,230,624	449,545,622	2,797,158.2	3,413,121.16	2,851
Tax Rate: 0.650000					

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	717,174	326,959	234,432	92,527	3
Total	717,174	326,959	234,432	92,527	3



Tax Increment Refinance Zone	Tax Increment Finance Value	Tax Increment Finance Levy
RZ1 (1.0)	755,834,634	4,912,925.16
RZ2 (1.0)	3,850,434	25,027.83
RZ3 (1.0)	96,125,954	624,819.85
Tax Increment Totals:	855,811,022	5,562,772.84

#13.

EXEMPTIONS Exemption	CERTIFIED		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	907,200,597	10,738	99,260	1	907,299,857	10,739
HS-State	0	0	0	0	0	0
HS-Prorated	22,829,808	478	0	0	22,829,808	478
OV65-Local	403,677,218	2,905	0	0	403,677,218	2,905
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	21,950,346	153	0	0	21,950,346	153
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	24,937,748	230	0	0	24,937,748	230
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DPS-Local	675,096	13	0	0	675,096	13
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	313,725,451	595	0	0	313,725,451	595
DVHS-Prorated	31,300,744	158	0	0	31,300,744	158
DVHSS	4,117,337	10	0	0	4,117,337	10
DVHSS-Prorated	1,036,506	4	0	0	1,036,506	4
Subtotal for Homestead Exemptions	1,731,450,851	15,284	99,260	1	1,731,550,111	15,285
Disabled Veterans Exemptions						
DV1	565,500	79	0	0	565,500	79
DV1S	5,000	1	0	0	5,000	1
DV2	537,000	69	0	0	537,000	69
DV2S	7,500	1	0	0	7,500	1
DV3	1,135,127	127	0	0	1,135,127	127
DV4	2,681,280	358	0	0	2,681,280	358
DV4S	48,000	4	0	0	48,000	4
Subtotal for Disabled Veterans Exemptions	4,979,407	639	0	0	4,979,407	639
Special Exemptions						
AB	1,384,040,583	17	0	0	1,384,040,583	17
EX366	134,101	155	0	0	134,101	155
FR	435,425,557	17	0	0	435,425,557	17
PC	218,776,181	15	0	0	218,776,181	15
SO	93,569,242	397	0	0	93,569,242	397
Subtotal for Special Exemptions	2,131,945,664	601	0	0	2,131,945,664	601



EXEMPTIONS Exemption	CERTIFIED		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX-XG	1,412,641	2	0	0	1,412,641	2
EX-XG-PRORATED	0	0	0	0	0	0
EX-XV	914,814,026	363	0	0	914,814,026	363
EX-XV-PRORATED-	314,555	5	0	0	314,555	5
EX-XV-PRORATED	907,619	2	0	0	907,619	2
Subtotal for Absolute Exemptions	917,448,841	372	0	0	917,448,841	372
Other Exemptions						
BM	0	1	0	0	0	1
Subtotal for Other Exemptions	0	1	0	0	0	1
Total:	4,785,824,763	16,897	99,260	1	4,785,924,023	16,898

New Value

Total New Market Value: \$526,741,398

Total New Taxable Value: \$385,237,636

JETI	Chapter 313	TIF/TIRZ
New Market Value: \$0	New Market Value: \$0	New Market Value: \$138,234,193
New Taxable Value: \$0	New Taxable Value: \$0	New Taxable Value: \$74,635,583

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	38	17,813,468
EX366	HB366 Exempt (Special Exemption)	2	2,000
Absolute Exemption Value Loss:		40	17,815,468

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	Disability	26	3,884,267
DPS	Disabled Surviving Spouse	2	300,000
DV1	Disabled Veterans 10% - 29%	14	105,000
DV2	Disabled Veterans 30% - 49%	16	133,500
DV3	Disabled Veterans 50% - 69%	38	368,000
DV4	Disabled Veterans 70% - 100%	87	923,280
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	12,000
DVHS	Disabled Veteran Homestead	288	106,271,585
DVHSS	Disabled Veteran Homestead Surviving Spouse (...)	8	2,305,722
FR	Freeport (Special Exemption)	5	340,220,327
HS	Homestead	1800	140,650,809
OV65	Over 65	243	32,994,918
OV65S	OV65 Surviving Spouse	28	4,200,000
SO	Solar (Special Exemption)	102	395,956
Partial Exemption Value Loss:		2,658	632,765,364
Total NEW Exemption Value			650,580,832

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			650,580,832

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
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New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	10,906	456,250	115,024	443,594	87,402	328,256	334,839
A & E	11,018	456,775	114,956	443,594	87,399	328,496	334,715

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
1	496,301	465,000	372,000

CITY OF MIDLOTHIAN
State Category Breakdown

Certified					
Code	Description	Count	Acres	New Value	Market Value Taxable Value
A	Single-family Residential	13,381		268,949,852	5,822,590,622 3,967,972,321
B	Multifamily Residential	260		22,602,242	326,524,183 326,097,055
C1	Vacant Lots and Tracts	1,314		0	229,523,885 208,756,125
D1	Qualified Open-Space Land	306	19,359.99	0	352,799,985 2,245,664
D2	Farm or Ranch Improvements on Qualified	103		24,527	3,313,833 2,819,580
E	Rural Land, Not Qualified for Open-Space Land	322		966,655	176,585,600 141,898,491
F1	Commercial Real Property	415		85,326,645	1,358,094,796 841,584,095
F2	Industrial Real Property	52		65,818,020	1,412,040,395 1,041,103,157
G1	Oil and Gas	46		0	456,234 256,793
J2	Gas Distribution Systems	1		0	13,205,938 13,205,938
J3	Electric Companies (including Co-ops)	5		0	86,606,626 86,524,755
J4	Telephone Companies (including Co-ops)	6		0	1,959,467 1,959,467
J5	Railroads	3		0	13,977,306 13,977,306
J6	Pipelines	39		0	4,187,955 4,187,955
L1	Commercial Personal Property	836		0	1,371,423,731 341,031,660
L2	Industrial and Manufacturing Personal Property	88		8,247,290	789,249,678 560,827,006
M1	Mobile Homes	273		73,736	10,798,064 7,830,724
O	Residential Inventory	1,200		49,530,034	160,535,652 150,323,893
S	Special Inventory	9		0	1,967,517 1,967,517
XB	Income Producing Tangible Personal	129		0	132,177 0
XC	Mineral Interest Valued Under \$500(\$11.146)	29		0	2,952 0
XG	Primarily Performing Charitable Functions (\$11.	2		0	1,412,641 0
XV	Other Totally Exempt Properties (including	369		25,202,397	914,814,026 0
Totals:			19,359.99	526,741,398	13,052,203,263 7,714,569,502

2025 Appraisal Totals
354

CITY OF MIDLOTHIAN
State Category Breakdown

ELLIS CAD
As of Roll # 48

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	1		0	496,301	397,041
		Totals:	0	0	496,301	397,041

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	13,382		268,949,852	5,823,086,923	3,968,369,362
B	Multifamily Residential	260		22,602,242	326,524,183	326,097,055
C1	Vacant Lots and Tracts	1,314		0	229,523,885	208,756,125
D1	Qualified Open-Space Land	306	19,359.99	0	352,799,985	2,245,664
D2	Farm or Ranch Improvements on Qualified	103		24,527	3,313,833	2,819,580
E	Rural Land, Not Qualified for Open-Space Land	322		966,655	176,585,600	141,898,491
F1	Commercial Real Property	415		85,326,645	1,358,094,796	841,584,095
F2	Industrial Real Property	52		65,818,020	1,412,040,395	1,041,103,157
G1	Oil and Gas	46		0	456,234	256,793
J2	Gas Distribution Systems	1		0	13,205,938	13,205,938
J3	Electric Companies (including Co-ops)	5		0	86,606,626	86,524,755
J4	Telephone Companies (including Co-ops)	6		0	1,959,467	1,959,467
J5	Railroads	3		0	13,977,306	13,977,306
J6	Pipelines	39		0	4,187,955	4,187,955
L1	Commercial Personal Property	836		0	1,371,423,731	341,031,660
L2	Industrial and Manufacturing Personal Property	88		8,247,290	789,249,678	560,827,006
M1	Mobile Homes	273		73,736	10,798,064	7,830,724
O	Residential Inventory	1,200		49,530,034	160,535,652	150,323,893
S	Special Inventory	9		0	1,967,517	1,967,517
XB	Income Producing Tangible Personal	129		0	132,177	0
XC	Mineral Interest Valued Under \$500(\$11.146)	29		0	2,952	0
XG	Primarily Performing Charitable Functions (\$11.	2		0	1,412,641	0
XV	Other Totally Exempt Properties (including	369		25,202,397	914,814,026	0
Totals:			19,359.99	526,741,398	13,052,699,564	7,714,966,543

2025 RESOLVED LITIGATION FOR 354 CITY OF MIDLOTHIAN

CAUSE #	YEAR	OWNERS	INITIAL VALUE	FINAL VALUE	LOSS
115276	2025	MIDLO YOUNGER EXCESS LAND LLC, MI...	\$35,474,977	\$33,439,532	\$2,035,445
117840	2025	ABLT CORPORATION,JBEAR ASSOCIAT...	\$4,543,990	\$3,486,806	\$1,057,184
		TOTAL	\$40,018,967	\$36,926,338	\$3,092,629

5.A

5.B.

2025 UNRESOLVED LITIGATION FOR 354 CITY OF MIDLOTHIAN

CAUSE #	YEAR	OWNERS	INITIAL VALUE	ESTIMATED VALUE	LOSS
115072	2025	ELLIS MID HEALTHCARE LLC	\$11,810,000	\$9,000,000	\$2,810,000
115366	2025	KAMY REAL PROPERTY TRUST,KAMY T...	\$1,156,718	\$500,000	\$656,718
117908	2025	TEG LAKESIDE LLC	\$25,306,026	\$21,000,000	\$4,306,026
118008	2025	QUIK N TASTY FOODS INC	\$21,245,700	\$20,000,000	\$1,245,700
118047	2025	WAL MART REAL ESTATE,WAL MART R...	\$12,772,650	\$12,761,067	\$11,583
118070	2025	AUTOZONE INC,AUTOZONE INC #1338,...	\$2,292,000	\$1,250,000	\$1,042,000
118205	2025	EXCHANGERIGHT NET LEASED PORTF...	\$11,438,929	\$8,250,000	\$3,188,929
118206	2025	CFA INVESTMENTS LLC,CHICK FIL A IN...	\$3,543,740	\$2,500,000	\$1,043,740
118225	2025	ACCESS SELF STORAGE MIDLOTHIAN...	\$6,000,000	\$5,250,000	\$750,000
118364	2025	MIDLOTHIAN APT OWNER LLC	\$32,650,000	\$26,400,000	\$6,250,000
118516	2025	MIDLOTHIAN MEDICAL 20 INVESTORS L...	\$6,500,000	\$5,800,000	\$700,000
TOTAL			\$134,715,763	\$112,711,067	\$22,004,696

1 L.A.

L.B.

2025 25.25(d) Loss Report
(As of 7/24/2025)

Entity

<u>Code</u>	<u>Year</u>	<u>PID</u>	<u>Owner Name</u>	<u>Certified Taxable</u>	<u>Adjusted Taxable</u>	<u>Taxable Difference</u>
354	2025	179614	CEDAR HILL TEXAS VIDEO NETWORK LP	209,856	194,000	15,856
354	2025	220307	BJD PARTNERS LP & LOOP 287 PARTNERS LP	900,000	750,000	150,000
354	2025	295738	GERICH HEATHER R & HALL CHAD W	756,658	489,979	266,679
354	2025	307759	AGC CUSTOM HOMES INC	80,000	8,000	72,000
354	2025	309390	PERFORMANCE CONTRACTING INC	1,204,392	226,012	978,380
354	2025	310409	WEBB LINDA	32,286	11,961	20,325
				3,183,192	1,679,952	1,503,240

#1

STATE OF TEXAS
COUNTY OF ELLIS

PROPERTY TAX CODE, SECTION 311.012

**CERTIFICATION OF CAPTURED VALUE IN MIDLOTHIAN TAX INCREMENT
REINVESTMENT ZONE #1 ORIGINAL FOR:
CITY OF MIDLOTHIAN**

I, Kathy A. Rodrigue, Chief Appraiser of the Ellis Appraisal District do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of, at an appraised value determined as required by law.

I, Kathy A. Rodrigue, do hereby certify that the captured value of real property taxable by this taxing unit for this year is the total appraised value of the property for that year less the tax increment base of this unit, and that the following values are true and correct to the best of my knowledge:

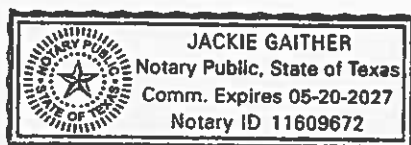
2026 Total Taxable Value		\$ 797,074,001
Total Increment Base Taxable Value	\$ 676,700	
2026 Taxable Value Below Base	- 50,104	
Net Base Value		\$ 626,596
2026 Total Captured Taxable Value		\$ 796,447,405
2026 Captured Value (Net Base Value)		\$ 796,447,405
2026 Captured Value (Per Sec 311.012b)		\$ 796,397,301

This value is included in the Property Tax Code, Section 26.01 certification to each taxing unit. This certification is informational only to identify the amount of that certified value that is captured by the TIRZ.

A list of the accounts for the Increment Base and the 2026 Appraisal Year is attached.

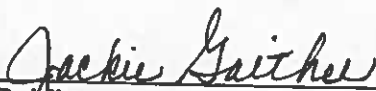
Please remember that the certified value is subject to change resulting from Appraisal Review Board action, correction of clerical errors, and the granting of late exemptions.

Approval of the appraisal records by the Ellis Appraisal District Appraisal Review Board occurred on the 16th day of July, 2026.




Kathy A. Rodrigue
Chief Appraiser

Sworn and Subscribed before me this day 23rd of July 2026.


Notary Public State of Texas

May 20, 2027
Commission Expires

STATE OF TEXAS
COUNTY OF ELLIS

PROPERTY TAX CODE, SECTION 311.012

**CERTIFICATION OF CAPTURED VALUE IN MIDLOTHIAN TAX INCREMENT
REINVESTMENT ZONE #2 AMENDED FOR:
CITY OF MIDLOTHIAN**

I, Kathy A. Rodrigue, Chief Appraiser of the Ellis Appraisal District do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of, at an appraised value determined as required by law.

I, Kathy A. Rodrigue, do hereby certify that the captured value of real property taxable by this taxing unit for this year is the total appraised value of the property for that year less the tax increment base of this unit, and that the following values are true and correct to the best of my knowledge:

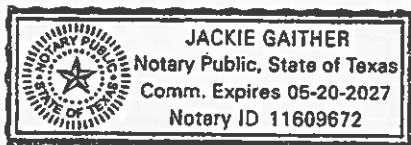
2026 Total Taxable Value		\$	4,554,710
Total Increment Base Taxable Value	\$ 159,015		
2026 Taxable Value Below Base	- 126,545		
Net Base Value		\$	32,470
2026 Total Captured Taxable Value		\$	4,522,240
2026 Captured Value (Net Base Value)		\$	4,522,240
2026 Captured Value (Per Sec 311.012b)		\$	4,395,695

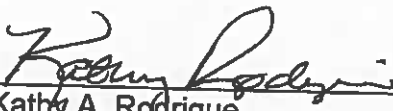
This value is included in the Property Tax Code, Section 26.01 certification to each taxing unit. This certification is informational only to identify the amount of that certified value that is captured by the TIRZ.

A list of the accounts for the Increment Base and the 2026 Appraisal Year is attached.

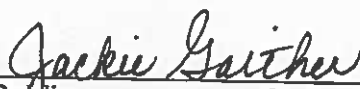
Please remember that the certified value is subject to change resulting from Appraisal Review Board action, correction of clerical errors, and the granting of late exemptions.

Approval of the appraisal records by the Ellis Appraisal District Appraisal Review Board occurred on the 16th day of July, 2026.




Kathy A. Rodrigue
Chief Appraiser

Sworn and Subscribed before me this day 23rd of July 2026.


Notary Public State of Texas

May 20, 2027
Commission Expires

STATE OF TEXAS
COUNTY OF ELLIS

PROPERTY TAX CODE, SECTION 311.012

**CERTIFICATION OF CAPTURED VALUE IN MIDLOTHIAN TAX INCREMENT
REINVESTMENT ZONE #3 FOR:
CITY OF MIDLOTHIAN**

I, Kathy A. Rodrigue, Chief Appraiser of the Ellis Appraisal District do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of, at an appraised value determined as required by law.

I, Kathy A. Rodrigue, do hereby certify that the captured value of real property taxable by this taxing unit for this year is the total appraised value of the property for that year less the tax increment base of this unit, and that the following values are true and correct to the best of my knowledge:

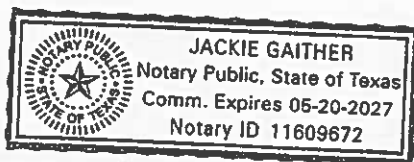
2026 Total Taxable Value		\$ 180,499,730
Total Increment Base Taxable Value	\$ 113,409	
2026 Taxable Value Below Base	- 1,463	
Net Base Value		\$ 111,946
2026 Total Captured Taxable Value		\$ 180,387,784
2026 Captured Value (Net Base Value)		\$ 180,387,784
2026 Captured Value (Per Sec 311.012b)		\$ 180,386,321

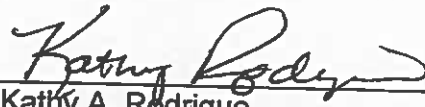
This value is included in the Property Tax Code, Section 26.01 certification to each taxing unit. This certification is informational only to identify the amount of that certified value that is captured by the TIRZ.

A list of the accounts for the Increment Base and the 2026 Appraisal Year is attached.

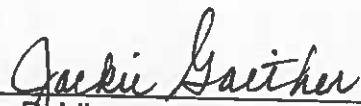
Please remember that the certified value is subject to change resulting from Appraisal Review Board action, correction of clerical errors, and the granting of late exemptions.

Approval of the appraisal records by the Ellis Appraisal District Appraisal Review Board occurred on the 16th day of July, 2026.




Kathy A. Rodrigue
Chief Appraiser

Sworn and Subscribed before me this day 23rd of July 2026.


Notary Public State of Texas

May 20, 2027
Commission Expires

ELLIS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDSProgram Name : etr prior yr refunds v1.11
Report Date : 07/24/2026 11:19 AM

Request Sequence No. : 5206754

Tax Unit : 354 - CITY OF MIDLOTHIAN

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
297714	2024	354	-71.86	0.343882	0.306118	0.000000	-38.02	-33.84	0.00
297769	2024	354	-5.95	0.343882	0.306118	0.000000	-3.15	-2.80	0.00
297824	2024	354	-11.62	0.343882	0.306118	0.000000	-6.15	-5.47	0.00
297838	2024	354	-642.50	0.343882	0.306118	0.000000	-339.91	-302.59	0.00
297840	2024	354	-277.64	0.343882	0.306118	0.000000	-146.89	-130.75	0.00
297878	2024	354	-387.55	0.343882	0.306118	0.000000	-205.03	-182.52	0.00
297886	2024	354	-2.74	0.343882	0.306118	0.000000	-1.45	-1.29	0.00
297956	2024	354	-54.72	0.343882	0.306118	0.000000	-28.95	-25.77	0.00
297977	2024	354	-198.80	0.343882	0.306118	0.000000	-105.17	-93.63	0.00
297984	2024	354	-387.50	0.343882	0.306118	0.000000	-205.01	-182.49	0.00
298003	2024	354	-19.66	0.343882	0.306118	0.000000	-10.40	-9.26	0.00
298052	2024	354	-587.32	0.343882	0.306118	0.000000	-310.72	-276.60	0.00
298112	2024	354	-11.38	0.343882	0.306118	0.000000	-6.02	-5.36	0.00
298143	2024	354	-17.09	0.343882	0.306118	0.000000	-9.04	-8.05	0.00
298161	2024	354	-26.88	0.343882	0.306118	0.000000	-14.22	-12.66	0.00
298183	2024	354	-31.23	0.343882	0.306118	0.000000	-16.52	-14.71	0.00
301122	2024	354	-436.67	0.343882	0.306118	0.000000	-231.02	-205.65	0.00
301127	2024	354	-11.62	0.343882	0.306118	0.000000	-6.15	-5.47	0.00
301138	2024	354	-370.73	0.343882	0.306118	0.000000	-196.13	-174.60	0.00
301157	2024	354	-39.89	0.343882	0.306118	0.000000	-21.10	-18.79	0.00
301186	2024	354	-27.12	0.343882	0.306118	0.000000	-14.35	-12.77	0.00
301324	2024	354	-26.90	0.343882	0.306118	0.000000	-14.23	-12.67	0.00
301331	2024	354	-74.51	0.343882	0.306118	0.000000	-39.42	-35.09	0.00
301574	2024	354	-349.92	0.343882	0.306118	0.000000	-25.37	-22.59	0.00
301623	2024	354	-183.62	0.343882	0.306118	0.000000	-97.14	-86.48	0.00
301629	2024	354	-47.96	0.343882	0.306118	0.000000	-62.16	-55.33	0.00
301659	2024	354	-117.49	0.343882	0.306118	0.000000	-245.13	-218.22	0.00
301679	2024	354	-463.35	0.343882	0.306118	0.000000	-11.26	-10.03	0.00
301824	2024	354	-21.29	0.343882	0.306118	0.000000	-53.12	-47.29	0.00
301840	2024	354	-514.03	0.343882	0.306118	0.000000	-39.86	-35.48	0.00
301846	2024	354	-100.41	0.343882	0.306118	0.000000	-291.11	-259.15	0.00
301891	2024	354	-75.34	0.343882	0.306118	0.000000	-124.61	-110.93	0.00
301911	2024	354	-550.26	0.343882	0.306118	0.000000	-263.26	-234.35	0.00
301921	2024	354	-235.54	0.343882	0.306118	0.000000	-9.92	-8.84	0.00
302007	2024	354	-497.61	0.343882	0.306118	0.000000	-548.15	-487.95	0.00
302077	2024	354	-18.76	0.343882	0.306118	0.000000	-610.49	-543.44	0.00
302112	2024	354	-1,036.10	0.343882	0.306118	0.000000	-2.24	-1.99	0.00
302122	2024	354	-1,153.93	0.343882	0.306118	0.000000	-14.59	-12.99	0.00
303796	2024	354	-4.23	0.343882	0.306118	0.000000	-2.39	-2.12	0.00
304174	2024	354	-27.58	0.343882	0.306118	0.000000	-21.03	-18.72	0.00
304372	2024	354	-4.51	0.343882	0.306118	0.000000	-151.31	-134.69	0.00
304389	2024	354	-39.75	0.343882	0.306118	0.000000			
304660	2024	354	-286.00	0.343882	0.306118	0.000000			
304870	2024	354							
TAX UNIT 354 TOTALS			-377,702.43				-198,818.59	-178,883.84	0.00

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16.

ELLIS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDSProgram Name : etr prior yr refunds v1.11
Report Date : 07/24/2026 11:19 AM

Request Sequence No. : 5206754

Tax Unit : 354 - CITY OF MIDLOTHIAN

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
266445	2019	354	-2,052.47	0.383540	0.301460	0.000000	-1,149.20	-903.27	0.00
232021	2020	354	-957.61	0.373975	0.301025	0.000000	-530.55	-427.06	0.00
266443	2020	354	-3,716.05	0.373975	0.301025	0.000000	-2,058.83	-1,657.22	0.00
266446	2020	354	-2,104.57	0.373975	0.301025	0.000000	-1,166.01	-938.56	0.00
266447	2020	354	-2,104.57	0.373975	0.301025	0.000000	-1,166.01	-938.56	0.00
156258	2021	354	-1,439.29	0.380002	0.294998	0.000000	-810.27	-629.02	0.00
221278	2021	354	-616.55	0.380002	0.294998	0.000000	-347.10	-269.45	0.00
232021	2021	354	-81.56	0.380002	0.294998	0.000000	-45.92	-35.64	0.00
233460	2021	354	-183.88	0.380002	0.294998	0.000000	-103.52	-80.36	0.00
257601	2021	354	-153.48	0.380002	0.294998	0.000000	-86.40	-67.08	0.00
258626	2021	354	-13.50	0.380002	0.294998	0.000000	-7.60	-5.90	0.00
261244	2021	354	-33.75	0.380002	0.294998	0.000000	-19.00	-14.75	0.00
266443	2021	354	-4,673.08	0.380002	0.294998	0.000000	-2,630.78	-2,042.30	0.00
266445	2021	354	-3,016.41	0.380002	0.294998	0.000000	-1,698.14	-1,318.27	0.00
266446	2021	354	-2,764.90	0.380002	0.294998	0.000000	-1,556.54	-1,208.36	0.00
266447	2021	354	-2,687.02	0.380002	0.294998	0.000000	-1,512.70	-1,174.32	0.00
156258	2022	354	-1,439.29	0.340590	0.309410	0.000000	-754.17	-685.12	0.00
216823	2022	354	-78.00	0.340590	0.309410	0.000000	-40.87	-37.13	0.00
221278	2022	354	-653.08	0.340590	0.309410	0.000000	-342.20	-310.88	0.00
232021	2022	354	-1,398.41	0.340590	0.309410	0.000000	-732.75	-665.66	0.00
233460	2022	354	-2,040.53	0.340590	0.309410	0.000000	-1,069.21	-971.32	0.00
239052	2022	354	-3,006.84	0.340590	0.309410	0.000000	-1,575.54	-1,431.30	0.00
258626	2022	354	-13.00	0.340590	0.309410	0.000000	-6.81	-6.19	0.00
259153	2022	354	-3,250.00	0.340590	0.309410	0.000000	-1,702.95	-1,547.05	0.00
259785	2022	354	-32.50	0.340590	0.309410	0.000000	-17.03	-15.47	0.00
259915	2022	354	-46.48	0.340590	0.309410	0.000000	-24.35	-22.13	0.00
261101	2022	354	-967.75	0.340590	0.309410	0.000000	-507.09	-460.66	0.00
261244	2022	354	-32.50	0.340590	0.309410	0.000000	-17.03	-15.47	0.00
261680	2022	354	-875.73	0.340590	0.309410	0.000000	-458.87	-416.86	0.00
266443	2022	354	-4,894.12	0.340590	0.309410	0.000000	-2,564.44	-2,329.68	0.00
266445	2022	354	-2,604.09	0.340590	0.309410	0.000000	-1,364.50	-1,239.59	0.00
266446	2022	354	-2,829.41	0.340590	0.309410	0.000000	-1,482.57	-1,346.84	0.00
266447	2022	354	-2,676.47	0.340590	0.309410	0.000000	-1,402.43	-1,274.04	0.00
268007	2022	354	-13.00	0.340590	0.309410	0.000000	-6.81	-6.19	0.00
285849	2022	354	-65.00	0.329455	0.320545	0.000000	-34.06	-30.94	0.00
141667	2023	354	-159.51	0.329455	0.320545	0.000000	-80.85	-78.66	0.00
154314	2023	354	-78.00	0.329455	0.320545	0.000000	-39.53	-38.47	0.00
154913	2023	354	-521.67	0.329455	0.320545	0.000000	-264.41	-257.26	0.00
154914	2023	354	-922.34	0.329455	0.320545	0.000000	-467.49	-454.85	0.00
165972	2023	354	-233.74	0.329455	0.320545	0.000000	-118.47	-115.27	0.00
166388	2023	354	-170.71	0.329455	0.320545	0.000000	-86.53	-84.18	0.00
179672	2023	354	-109.30	0.329455	0.320545	0.000000	-55.40	-53.90	0.00
180883	2023	354	-2,216.21	0.329455	0.320545	0.000000	-1,123.29	-1,092.92	0.00
192655	2023	354	-95.06	0.329455	0.320545	0.000000	-48.18	-46.88	0.00
209275	2023	354	-325.17	0.329455	0.320545	0.000000	-164.81	-160.36	0.00
216823	2023	354	-333.20	0.329455	0.320545	0.000000	-168.88	-164.32	0.00
216836	2023	354	-275.17	0.329455	0.320545	0.000000	-139.47	-135.70	0.00
219486	2023	354	-207.11	0.329455	0.320545	0.000000	-104.97	-102.14	0.00
221001	2023	354	-209.62	0.329455	0.320545	0.000000	-106.25	-103.37	0.00
221017	2023	354	-312.53	0.329455	0.320545	0.000000	-158.41	-154.12	0.00
221278	2023	354	-718.39	0.329455	0.320545	0.000000	-364.12	-354.27	0.00

ELLIS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDSProgram Name : etr prior yr refunds v1.11
Report Date : 07/24/2026 11:19 AM

Request Sequence No. : 5206754

Tax Unit : 354 - CITY OF MIDLOTHIAN

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
222028	2023	354	-242.40	0.329455	0.320545	0.000000	-122.86	-119.54	0.00
222658	2023	354	-138.14	0.329455	0.320545	0.000000	-70.02	-68.12	0.00
224812	2023	354	-204.49	0.329455	0.320545	0.000000	-103.65	-100.84	0.00
225631	2023	354	-293.91	0.329455	0.320545	0.000000	-148.97	-144.94	0.00
225967	2023	354	-221.28	0.329455	0.320545	0.000000	-112.16	-109.12	0.00
226359	2023	354	-12.03	0.329455	0.320545	0.000000	-6.09	-5.94	0.00
226387	2023	354	-205.78	0.329455	0.320545	0.000000	-104.30	-101.48	0.00
226982	2023	354	-462.94	0.329455	0.320545	0.000000	-234.64	-228.30	0.00
230993	2023	354	-24.14	0.329455	0.320545	0.000000	-12.23	-11.91	0.00
232021	2023	354	-9,301.53	0.329455	0.320545	0.000000	-4,714.52	-4,587.01	0.00
232950	2023	354	-294.13	0.329455	0.320545	0.000000	-149.08	-145.05	0.00
233460	2023	354	-1,954.52	0.329455	0.320545	0.000000	-990.66	-963.86	0.00
233514	2023	354	-211.12	0.329455	0.320545	0.000000	-107.01	-104.11	0.00
233516	2023	354	-458.61	0.329455	0.320545	0.000000	-232.45	-226.16	0.00
235191	2023	354	-835.33	0.329455	0.320545	0.000000	-423.39	-411.94	0.00
235844	2023	354	-289.74	0.329455	0.320545	0.000000	-146.86	-142.88	0.00
237273	2023	354	-189.41	0.329455	0.320545	0.000000	-96.00	-93.41	0.00
238694	2023	354	-2,221.22	0.329455	0.320545	0.000000	-1,125.83	-1,095.39	0.00
248760	2023	354	-32.50	0.329455	0.320545	0.000000	-16.47	-16.03	0.00
257601	2023	354	96.96	0.329455	0.320545	0.000000	49.14	47.82	0.00
258626	2023	354	-13.00	0.329455	0.320545	0.000000	-6.59	-6.41	0.00
258649	2023	354	-2,949.54	0.329455	0.320545	0.000000	-1,494.99	-1,454.55	0.00
259153	2023	354	-2,586.27	0.329455	0.320545	0.000000	-1,310.86	-1,275.41	0.00
259785	2023	354	-48.75	0.329455	0.320545	0.000000	-24.71	-24.04	0.00
259820	2023	354	-492.12	0.329455	0.320545	0.000000	-249.43	-242.69	0.00
260884	2023	354	-370.25	0.329455	0.320545	0.000000	-187.66	-182.59	0.00
261101	2023	354	-2,458.09	0.329455	0.320545	0.000000	-1,245.89	-1,212.20	0.00
261244	2023	354	-32.50	0.329455	0.320545	0.000000	-16.47	-16.03	0.00
261326	2023	354	-411.62	0.329455	0.320545	0.000000	-208.63	-202.99	0.00
261372	2023	354	-994.87	0.329455	0.320545	0.000000	-504.25	-490.62	0.00
261404	2023	354	-545.52	0.329455	0.320545	0.000000	-276.50	-269.02	0.00
261618	2023	354	-455.00	0.329455	0.320545	0.000000	-230.62	-224.38	0.00
261708	2023	354	-338.10	0.329455	0.320545	0.000000	-171.37	-166.73	0.00
262401	2023	354	-3,250.00	0.329455	0.320545	0.000000	-1,647.28	-1,602.72	0.00
263686	2023	354	-321.89	0.329455	0.320545	0.000000	-163.15	-158.74	0.00
264482	2023	354	-259.78	0.329455	0.320545	0.000000	-131.67	-128.11	0.00
264490	2023	354	-58.78	0.329455	0.320545	0.000000	-29.79	-28.99	0.00
265672	2023	354	-207.13	0.329455	0.320545	0.000000	-104.98	-102.15	0.00
265679	2023	354	-373.28	0.329455	0.320545	0.000000	-189.20	-184.08	0.00
266145	2023	354	-362.49	0.329455	0.320545	0.000000	-183.73	-178.76	0.00
266443	2023	354	-6,871.02	0.329455	0.320545	0.000000	-3,482.60	-3,388.42	0.00
266446	2023	354	-4,721.60	0.329455	0.320545	0.000000	-2,393.16	-2,328.44	0.00
266447	2023	354	-4,182.36	0.329455	0.320545	0.000000	-2,119.85	-2,062.51	0.00
266451	2023	354	-3,883.62	0.329455	0.320545	0.000000	-1,968.43	-1,915.19	0.00
266453	2023	354	-3,331.97	0.329455	0.320545	0.000000	-1,688.82	-1,643.15	0.00
266558	2023	354	-3,952.00	0.329455	0.320545	0.000000	-2,003.09	-1,948.91	0.00
267762	2023	354	-387.83	0.329455	0.320545	0.000000	-196.57	-191.26	0.00
268007	2023	354	-324.60	0.329455	0.320545	0.000000	-164.52	-160.08	0.00
272041	2023	354	-13.00	0.329455	0.320545	0.000000	-6.59	-6.41	0.00
272931	2023	354	-222.62	0.329455	0.320545	0.000000	-112.84	-109.78	0.00
		354	-356.03	0.329455	0.320545	0.000000	-180.46	-175.57	0.00

ELLIS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDSProgram Name : etr prior yr refunds v1.11
Report Date : 07/24/2026 11:19 AM

Request Sequence No. : 5206754

Tax Unit : 354 - CITY OF MIDLOTHIAN

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
275690	2023	354	-379.66	0.329455	0.320545	0.000000	-192.43	-187.23	0.00
275796	2023	354	-376.04	0.329455	0.320545	0.000000	-190.60	-185.44	0.00
275847	2023	354	-328.81	0.329455	0.320545	0.000000	-166.66	-162.15	0.00
276052	2023	354	-135.26	0.329455	0.320545	0.000000	-68.56	-66.70	0.00
281086	2023	354	-324.13	0.329455	0.320545	0.000000	-164.29	-159.84	0.00
282511	2023	354	-1,479.77	0.329455	0.320545	0.000000	-750.03	-729.74	0.00
285794	2023	354	-313.60	0.329455	0.320545	0.000000	-158.95	-154.65	0.00
285849	2023	354	-65.00	0.329455	0.320545	0.000000	-32.95	-32.05	0.00
286391	2023	354	-449.13	0.329455	0.320545	0.000000	-227.64	-221.49	0.00
287137	2023	354	-455.00	0.329455	0.320545	0.000000	-230.62	-224.38	0.00
288037	2023	354	-2,192.95	0.329455	0.320545	0.000000	-1,111.51	-1,081.44	0.00
290359	2023	354	-4.99	0.329455	0.320545	0.000000	-2.53	-2.46	0.00
293038	2023	354	-3.24	0.329455	0.320545	0.000000	-1.64	-1.60	0.00
293226	2023	354	-7.28	0.329455	0.320545	0.000000	-3.69	-3.59	0.00
293424	2023	354	-75.15	0.329455	0.320545	0.000000	-38.09	-37.06	0.00
296044	2023	354	-30.48	0.329455	0.320545	0.000000	-15.45	-15.03	0.00
297420	2023	354	-125.28	0.329455	0.320545	0.000000	-63.50	-61.78	0.00
297838	2023	354	-9.54	0.329455	0.320545	0.000000	-4.84	-4.70	0.00
139703	2024	354	-507.01	0.343882	0.306118	0.000000	-268.23	-238.78	0.00
141490	2024	354	-599.08	0.343882	0.306118	0.000000	-316.94	-282.14	0.00
141667	2024	354	-332.01	0.343882	0.306118	0.000000	-175.36	-156.36	0.00
141901	2024	354	-421.88	0.343882	0.306118	0.000000	-223.20	-198.68	0.00
150952	2024	354	-590.22	0.343882	0.306118	0.000000	-312.26	-277.96	0.00
154314	2024	354	-78.00	0.343882	0.306118	0.000000	-41.26	-36.74	0.00
154914	2024	354	-2,085.31	0.343882	0.306118	0.000000	-1,103.23	-982.08	0.00
165312	2024	354	-279.23	0.343882	0.306118	0.000000	-147.73	-131.50	0.00
165609	2024	354	-133.74	0.343882	0.306118	0.000000	-70.76	-62.98	0.00
165684	2024	354	-202.70	0.343882	0.306118	0.000000	-107.24	-95.46	0.00
165799	2024	354	-4,508.36	0.343882	0.306118	0.000000	-2,385.14	-2,123.22	0.00
165888	2024	354	-98.06	0.343882	0.306118	0.000000	-51.88	-46.18	0.00
165972	2024	354	-425.86	0.343882	0.306118	0.000000	-225.30	-200.56	0.00
166081	2024	354	-401.00	0.343882	0.306118	0.000000	-212.15	-188.85	0.00
166150	2024	354	-141.96	0.343882	0.306118	0.000000	-75.10	-66.86	0.00
166160	2024	354	-258.68	0.343882	0.306118	0.000000	-136.85	-121.83	0.00
166272	2024	354	-325.62	0.343882	0.306118	0.000000	-172.27	-153.35	0.00
166388	2024	354	-334.01	0.343882	0.306118	0.000000	-176.71	-157.30	0.00
166464	2024	354	-290.61	0.343882	0.306118	0.000000	-153.75	-136.86	0.00
166680	2024	354	-117.16	0.343882	0.306118	0.000000	-61.98	-55.18	0.00
166902	2024	354	-342.70	0.343882	0.306118	0.000000	-181.31	-161.39	0.00
179672	2024	354	-533.97	0.343882	0.306118	0.000000	-282.50	-251.47	0.00
192655	2024	354	-95.06	0.343882	0.306118	0.000000	-50.29	-44.77	0.00
193031	2024	354	-408.28	0.343882	0.306118	0.000000	-216.00	-192.28	0.00
194106	2024	354	-975.00	0.343882	0.306118	0.000000	-515.82	-459.18	0.00
194940	2024	354	-397.14	0.343882	0.306118	0.000000	-210.11	-187.03	0.00
198989	2024	354	-449.31	0.343882	0.306118	0.000000	-237.71	-211.60	0.00
201050	2024	354	-416.52	0.343882	0.306118	0.000000	-220.36	-196.16	0.00
203946	2024	354	-615.21	0.343882	0.306118	0.000000	-325.48	-289.73	0.00
207601	2024	354	-102.74	0.343882	0.306118	0.000000	-54.35	-48.39	0.00
208590	2024	354	-387.89	0.343882	0.306118	0.000000	-205.21	-182.68	0.00
209098	2024	354	-1,931.24	0.343882	0.306118	0.000000	-1,021.72	-909.52	0.00
209275	2024	354	-1,197.31	0.343882	0.306118	0.000000	-633.44	-563.87	0.00

ELLIS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDSProgram Name : etr prior yr refunds v1.11
Report Date : 07/24/2026 11:19 AM

Request Sequence No. : 5206754

Tax Unit : 354 - CITY OF MIDLOTHIAN

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
215828	2024	354	-13,212.26	0.343882	0.306118	0.000000	-6,989.94	-6,222.32	0.00
216055	2024	354	-737.45	0.343882	0.306118	0.000000	-390.15	-347.30	0.00
216823	2024	354	-603.50	0.343882	0.306118	0.000000	-319.28	-284.22	0.00
216836	2024	354	-531.94	0.343882	0.306118	0.000000	-281.42	-250.52	0.00
216859	2024	354	-65.00	0.343882	0.306118	0.000000	-34.39	-30.61	0.00
218078	2024	354	-1,276.75	0.343882	0.306118	0.000000	-675.46	-601.29	0.00
218230	2024	354	-385.19	0.343882	0.306118	0.000000	-203.78	-181.41	0.00
218272	2024	354	-295.15	0.343882	0.306118	0.000000	-156.15	-139.00	0.00
219486	2024	354	-384.75	0.343882	0.306118	0.000000	-203.55	-181.20	0.00
219514	2024	354	-979.63	0.343882	0.306118	0.000000	-518.27	-461.36	0.00
220307	2024	354	-325.00	0.343882	0.306118	0.000000	-171.94	-153.06	0.00
221001	2024	354	-392.42	0.343882	0.306118	0.000000	-207.61	-184.81	0.00
221017	2024	354	-559.37	0.343882	0.306118	0.000000	-295.93	-263.44	0.00
221278	2024	354	-748.90	0.343882	0.306118	0.000000	-396.20	-352.70	0.00
222028	2024	354	-3,054.40	0.343882	0.306118	0.000000	-1,615.93	-1,438.47	0.00
222658	2024	354	-429.74	0.343882	0.306118	0.000000	-227.35	-202.39	0.00
224806	2024	354	-146.08	0.343882	0.306118	0.000000	-77.28	-68.80	0.00
224812	2024	354	-384.38	0.343882	0.306118	0.000000	-203.36	-181.02	0.00
224852	2024	354	-174.70	0.343882	0.306118	0.000000	-92.42	-82.28	0.00
225103	2024	354	-444.04	0.343882	0.306118	0.000000	-234.92	-209.12	0.00
225631	2024	354	-536.58	0.343882	0.306118	0.000000	-283.88	-252.70	0.00
225695	2024	354	-1,378.56	0.343882	0.306118	0.000000	-729.32	-649.24	0.00
225967	2024	354	-417.25	0.343882	0.306118	0.000000	-220.75	-196.50	0.00
226359	2024	354	-21.75	0.343882	0.306118	0.000000	-11.51	-10.24	0.00
226387	2024	354	-372.61	0.343882	0.306118	0.000000	-197.13	-175.48	0.00
226436	2024	354	-211.72	0.343882	0.306118	0.000000	-112.01	-99.71	0.00
229225	2024	354	-1,658.97	0.343882	0.306118	0.000000	-877.68	-781.29	0.00
229460	2024	354	-105.54	0.343882	0.306118	0.000000	-55.84	-49.70	0.00
229505	2024	354	-569.09	0.343882	0.306118	0.000000	-301.08	-268.01	0.00
230993	2024	354	-50.84	0.343882	0.306118	0.000000	-26.90	-23.94	0.00
231619	2024	354	-2,026.03	0.343882	0.306118	0.000000	-1,071.87	-954.16	0.00
232021	2024	354	-9,156.71	0.343882	0.306118	0.000000	-4,844.35	-4,312.36	0.00
232950	2024	354	-532.78	0.343882	0.306118	0.000000	-281.87	-250.91	0.00
233430	2024	354	-559.93	0.343882	0.306118	0.000000	-296.23	-263.70	0.00
233460	2024	354	-1,421.00	0.343882	0.306118	0.000000	-751.78	-669.22	0.00
233514	2024	354	-821.56	0.343882	0.306118	0.000000	-434.65	-386.91	0.00
233536	2024	354	-682.65	0.343882	0.306118	0.000000	-361.16	-321.49	0.00
233594	2024	354	-2,016.65	0.343882	0.306118	0.000000	-1,066.91	-949.74	0.00
233613	2024	354	-462.99	0.343882	0.306118	0.000000	-244.94	-218.05	0.00
235165	2024	354	-861.14	0.343882	0.306118	0.000000	-455.59	-405.55	0.00
235191	2024	354	-1,660.17	0.343882	0.306118	0.000000	-878.31	-781.86	0.00
235844	2024	354	-895.72	0.343882	0.306118	0.000000	-473.88	-421.84	0.00
237273	2024	354	-2,063.28	0.343882	0.306118	0.000000	-1,091.58	-971.70	0.00
237274	2024	354	-728.43	0.343882	0.306118	0.000000	-385.38	-343.05	0.00
238694	2024	354	-2,776.42	0.343882	0.306118	0.000000	-1,468.86	-1,307.56	0.00
238709	2024	354	-2,264.49	0.343882	0.306118	0.000000	-1,198.03	-1,066.46	0.00
240720	2024	354	-171.69	0.343882	0.306118	0.000000	-90.83	-80.86	0.00
244675	2024	354	-203.61	0.343882	0.306118	0.000000	-107.72	-95.89	0.00
248760	2024	354	-39.64	0.343882	0.306118	0.000000	-20.97	-18.67	0.00
255386	2024	354	-3,250.00	0.343882	0.306118	0.000000	-1,719.41	-1,530.59	0.00
256482	2024	354	-13.00	0.343882	0.306118	0.000000	-6.88	-6.12	0.00

ELLIS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDSProgram Name : etr prior yr refunds v1.11
Report Date : 07/24/2026 11:19 AM

Request Sequence No. : 5206754

Tax Unit : 354 - CITY OF MIDLOTHIAN

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
256512	2024	354	-2,302.11	0.343882	0.306118	0.000000	-1,217.93	-1,084.18	0.00
258626	2024	354	-13.00	0.343882	0.306118	0.000000	-6.88	-6.12	0.00
258649	2024	354	-2,338.48	0.343882	0.306118	0.000000	-1,237.17	-1,101.31	0.00
259785	2024	354	-65.00	0.343882	0.306118	0.000000	-34.39	-30.61	0.00
259820	2024	354	-931.28	0.343882	0.306118	0.000000	-492.69	-438.59	0.00
260884	2024	354	-661.04	0.343882	0.306118	0.000000	-349.72	-311.32	0.00
260898	2024	354	-443.16	0.343882	0.306118	0.000000	-234.45	-208.71	0.00
261061	2024	354	-78.00	0.343882	0.306118	0.000000	-41.26	-36.74	0.00
261101	2024	354	-633.54	0.343882	0.306118	0.000000	-335.17	-298.37	0.00
261185	2024	354	-2,324.91	0.343882	0.306118	0.000000	-1,225.99	-1,094.92	0.00
261244	2024	354	-572.33	0.343882	0.306118	0.000000	-302.79	-269.54	0.00
261257	2024	354	-32.50	0.343882	0.306118	0.000000	-17.19	-15.31	0.00
261326	2024	354	-664.45	0.343882	0.306118	0.000000	-351.53	-312.92	0.00
261372	2024	354	-724.75	0.343882	0.306118	0.000000	-383.43	-341.32	0.00
261404	2024	354	-1,897.65	0.343882	0.306118	0.000000	-1,003.95	-893.70	0.00
261593	2024	354	-938.08	0.343882	0.306118	0.000000	-496.29	-441.79	0.00
261618	2024	354	-1,000.93	0.343882	0.306118	0.000000	-529.54	-471.39	0.00
261708	2024	354	-975.00	0.343882	0.306118	0.000000	-515.82	-459.18	0.00
262401	2024	354	-562.16	0.343882	0.306118	0.000000	-297.41	-264.75	0.00
263686	2024	354	-3,531.77	0.343882	0.306118	0.000000	-1,868.48	-1,663.29	0.00
264482	2024	354	-583.32	0.343882	0.306118	0.000000	-308.60	-274.72	0.00
264483	2024	354	-678.30	0.343882	0.306118	0.000000	-358.85	-319.45	0.00
265639	2024	354	-632.26	0.343882	0.306118	0.000000	-334.50	-297.76	0.00
265671	2024	354	-78.00	0.343882	0.306118	0.000000	-41.27	-36.73	0.00
265672	2024	354	-1,814.78	0.343882	0.306118	0.000000	-960.11	-854.67	0.00
265679	2024	354	-105.52	0.343882	0.306118	0.000000	-55.83	-49.69	0.00
265679	2024	354	-571.82	0.343882	0.306118	0.000000	-302.52	-269.30	0.00
265880	2024	354	-545.55	0.343882	0.306118	0.000000	-288.62	-256.93	0.00
265890	2024	354	-693.36	0.343882	0.306118	0.000000	-366.82	-326.54	0.00
265924	2024	354	-1,482.39	0.343882	0.306118	0.000000	-784.26	-698.13	0.00
266145	2024	354	-671.20	0.343882	0.306118	0.000000	-355.10	-316.10	0.00
266185	2024	354	-573.61	0.343882	0.306118	0.000000	-303.47	-270.14	0.00
266380	2024	354	-417.30	0.343882	0.306118	0.000000	-220.77	-196.53	0.00
266443	2024	354	-3,944.56	0.343882	0.306118	0.000000	-2,086.87	-1,857.69	0.00
266445	2024	354	-6,276.14	0.343882	0.306118	0.000000	-3,320.39	-2,955.75	0.00
266446	2024	354	-5,497.44	0.343882	0.306118	0.000000	-2,908.42	-2,589.02	0.00
266447	2024	354	-3,269.57	0.343882	0.306118	0.000000	-1,729.76	-1,539.81	0.00
266450	2024	354	-547.62	0.343882	0.306118	0.000000	-289.72	-257.90	0.00
266452	2024	354	-681.47	0.343882	0.306118	0.000000	-360.53	-320.94	0.00
266558	2024	354	-723.50	0.343882	0.306118	0.000000	-382.77	-340.73	0.00
267762	2024	354	-579.43	0.343882	0.306118	0.000000	-306.55	-272.88	0.00
267809	2024	354	-325.81	0.343882	0.306118	0.000000	-172.37	-153.44	0.00
268007	2024	354	-13.00	0.343882	0.306118	0.000000	-6.88	-6.12	0.00
268463	2024	354	-893.39	0.343882	0.306118	0.000000	-472.65	-420.74	0.00
272041	2024	354	-442.30	0.343882	0.306118	0.000000	-234.00	-208.30	0.00
272823	2024	354	-628.42	0.343882	0.306118	0.000000	-332.47	-295.95	0.00
272931	2024	354	-699.57	0.343882	0.306118	0.000000	-370.11	-329.46	0.00
273781	2024	354	-14,300.00	0.343882	0.306118	0.000000	-7,565.40	-6,734.60	0.00
275690	2024	354	-692.24	0.343882	0.306118	0.000000	-366.23	-326.01	0.00
275771	2024	354	-566.31	0.343882	0.306118	0.000000	-299.61	-266.70	0.00
275796	2024	354	-691.38	0.343882	0.306118	0.000000	-365.77	-325.61	0.00

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CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
275824	2024	354	-444.32	0.343882	0.306118	0.000000	-235.07	-209.25	0.00
275847	2024	354	-610.67	0.343882	0.306118	0.000000	-323.07	-287.60	0.00
276052	2024	354	78.16	0.343882	0.306118	0.000000	41.35	36.81	0.00
276726	2024	354	-651.87	0.343882	0.306118	0.000000	-344.87	-307.00	0.00
277004	2024	354	-45.50	0.343882	0.306118	0.000000	-24.07	-21.43	0.00
281086	2024	354	-564.45	0.343882	0.306118	0.000000	-298.62	-265.83	0.00
281178	2024	354	-658.15	0.343882	0.306118	0.000000	-348.19	-309.96	0.00
282534	2024	354	-448.21	0.343882	0.306118	0.000000	-237.13	-211.08	0.00
283116	2024	354	-7,150.00	0.343882	0.306118	0.000000	-3,782.70	-3,367.30	0.00
283949	2024	354	-98.04	0.343882	0.306118	0.000000	-51.87	-46.17	0.00
285794	2024	354	-523.73	0.343882	0.306118	0.000000	-277.08	-246.65	0.00
285849	2024	354	-78.00	0.343882	0.306118	0.000000	-41.27	-36.73	0.00
286014	2024	354	-1,596.38	0.343882	0.306118	0.000000	-844.56	-751.82	0.00
286046	2024	354	-824.00	0.343882	0.306118	0.000000	-435.94	-388.06	0.00
286391	2024	354	-897.15	0.343882	0.306118	0.000000	-474.64	-422.51	0.00
287044	2024	354	-588.89	0.343882	0.306118	0.000000	-311.56	-277.33	0.00
287137	2024	354	-975.00	0.343882	0.306118	0.000000	-515.82	-459.18	0.00
287216	2024	354	-697.29	0.343882	0.306118	0.000000	-368.90	-328.39	0.00
288035	2024	354	-729.35	0.343882	0.306118	0.000000	-385.86	-343.49	0.00
288037	2024	354	-2,540.49	0.343882	0.306118	0.000000	-1,344.04	-1,196.45	0.00
288047	2024	354	-782.19	0.343882	0.306118	0.000000	-413.82	-368.37	0.00
288113	2024	354	-760.65	0.343882	0.306118	0.000000	-402.42	-358.23	0.00
288123	2024	354	-820.25	0.343882	0.306118	0.000000	-433.95	-386.30	0.00
289609	2024	354	-127.96	0.343882	0.306118	0.000000	-67.70	-60.26	0.00
289652	2024	354	-721.37	0.343882	0.306118	0.000000	-381.64	-339.73	0.00
289686	2024	354	-2,411.36	0.343882	0.306118	0.000000	-1,275.73	-1,135.63	0.00
290359	2024	354	-566.42	0.343882	0.306118	0.000000	-299.66	-266.76	0.00
290390	2024	354	-279.39	0.343882	0.306118	0.000000	-147.81	-131.58	0.00
292125	2024	354	-870.64	0.343882	0.306118	0.000000	-460.61	-410.03	0.00
292164	2024	354	-903.13	0.343882	0.306118	0.000000	-477.80	-425.33	0.00
292177	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292182	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
292183	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
292184	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
292186	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292187	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292189	2024	354	-138.45	0.343882	0.306118	0.000000	-73.25	-65.20	0.00
292191	2024	354	-51.90	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
292193	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292194	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292373	2024	354	-108.08	0.343882	0.306118	0.000000	-57.18	-50.90	0.00
292374	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
292375	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
292397	2024	354	-138.45	0.343882	0.306118	0.000000	-73.25	-65.20	0.00
292404	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292411	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292412	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292413	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292415	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292416	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292417	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00

ELLIS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDSProgram Name : etr prior yr refunds v1.11
Report Date : 07/24/2026 11:19 AM

Request Sequence No. : 5206754

Tax Unit : 354 - CITY OF MIDLOTHIAN

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
292420	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292422	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292423	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
292424	2024	354	-108.08	0.343882	0.306118	0.000000	-57.18	-50.90	0.00
292428	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
292429	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
292430	2024	354	-905.75	0.343882	0.306118	0.000000	-479.19	-426.56	0.00
292432	2024	354	-1,762.96	0.343882	0.306118	0.000000	-932.70	-830.26	0.00
292469	2024	354	-435.91	0.343882	0.306118	0.000000	-230.62	-205.29	0.00
292780	2024	354	-395.82	0.343882	0.306118	0.000000	-209.41	-186.41	0.00
293031	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
293032	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
293038	2024	354	-51.76	0.343882	0.306118	0.000000	-27.38	-24.38	0.00
293039	2024	354	-697.12	0.343882	0.306118	0.000000	-368.81	-328.31	0.00
293040	2024	354	-138.45	0.343882	0.306118	0.000000	-73.25	-65.20	0.00
293054	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
293057	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
293060	2024	354	-108.08	0.343882	0.306118	0.000000	-57.18	-50.90	0.00
293066	2024	354	-72.15	0.343882	0.306118	0.000000	-38.17	-33.98	0.00
293067	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
293073	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
293081	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
293083	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
293187	2024	354	-63.39	0.343882	0.306118	0.000000	-33.54	-29.85	0.00
293188	2024	354	-485.90	0.343882	0.306118	0.000000	-257.07	-228.83	0.00
293205	2024	354	-54.60	0.343882	0.306118	0.000000	-28.89	-25.71	0.00
293207	2024	354	-795.39	0.343882	0.306118	0.000000	-420.80	-374.59	0.00
293226	2024	354	-315.58	0.343882	0.306118	0.000000	-166.96	-148.62	0.00
293253	2024	354	-519.09	0.343882	0.306118	0.000000	-274.62	-244.47	0.00
293254	2024	354	-361.90	0.343882	0.306118	0.000000	-191.46	-170.44	0.00
293258	2024	354	-263.57	0.343882	0.306118	0.000000	-139.44	-124.13	0.00
293294	2024	354	-1,467.00	0.343882	0.306118	0.000000	-776.12	-690.88	0.00
293424	2024	354	-22.28	0.343882	0.306118	0.000000	-11.79	-10.49	0.00
293443	2024	354	-653.08	0.343882	0.306118	0.000000	-345.51	-307.57	0.00
293476	2024	354	-660.97	0.343882	0.306118	0.000000	-349.69	-311.28	0.00
293482	2024	354	-175.36	0.343882	0.306118	0.000000	-92.77	-82.59	0.00
293502	2024	354	-215.72	0.343882	0.306118	0.000000	-114.13	-101.59	0.00
293483	2024	354	-287.96	0.343882	0.306118	0.000000	-152.35	-135.61	0.00
296044	2024	354	-1,384.40	0.343882	0.306118	0.000000	-732.42	-651.98	0.00
296047	2024	354	-579.25	0.343882	0.306118	0.000000	-306.45	-272.80	0.00
296078	2024	354	-118.39	0.343882	0.306118	0.000000	-62.63	-55.76	0.00
296127	2024	354	-9.12	0.343882	0.306118	0.000000	-4.82	-4.30	0.00
297015	2024	354	-298.93	0.343882	0.306118	0.000000	-158.15	-140.78	0.00
297016	2024	354	-18,204.21	0.343882	0.306118	0.000000	-9,630.92	-8,573.29	0.00
297420	2024	354	-20,797.98	0.343882	0.306118	0.000000	-11,003.16	-9,794.82	0.00
297568	2024	354	-1,042.41	0.343882	0.306118	0.000000	-551.49	-490.92	0.00
297611	2024	354	-1,040.00	0.343882	0.306118	0.000000	-550.21	-489.79	0.00
297690	2024	354	-11.72	0.343882	0.306118	0.000000	-6.20	-5.52	0.00
297691	2024	354	-11.60	0.343882	0.306118	0.000000	-6.14	-5.46	0.00
297707	2024	354	-77.41	0.343882	0.306118	0.000000	-40.95	-36.46	0.00
		354	-162.87	0.343882	0.306118	0.000000	-86.17	-76.70	0.00

ELLIS COUNTY

Request Seq: 5206761 3 Year Collection Rate Report-Detail (Truth in Taxation) tnt_3yr_collect_rates.rdf v1.4 07/24/2026 11:23:44

Tax Unit(s): 354 * Includes Attorney Fees: No

Tax Unit	Year	Current Year Levy Paid(October 1- June 30)	Delinquent Levy Paid(July 1- June 30)	Penalty & Interest Paid(July 1- June 30)	Attorney Fees* Paid(July 1- June 30)	Sum of Collections	Original Levy**	Collections Rate (Collections/Levy*100)
354 -- CITY OF MIDLOTHIAN								
	2025	34,694,911.25	14,663,814.32	198,160.62	0.00	49,556,886.19	50,619,039.87	97.90
	2024	34,027,011.85	10,230,965.35	169,580.67	0.00	44,427,557.87	45,045,958.34	98.63
	2023	36,148,446.74	7,350,376.43	158,472.96	0.00	43,657,296.13	44,171,821.19	98.84

Request Seq: 5206757

Run Date: 07/24/2026 11:22:14AM

ELLIS COUNTY TAX OFFICE
EXCESS DEBT SERVICE TAX COLLECTIONS REPORT FOR
JULY 1, 2025 THRU JULY 31, 2026

excess_debt_rpt.rtf v1.8

Page 20 of 64

ENTITY: 354 - CITY OF MIDLOTHIAN

MONTH	YEAR	1 CURRENT COLLECTIONS	2 DELINQUENT COLLECTIONS	3 P&I	4 TOTAL	5 CURRENT I&S (INCLUDES P&I)	6 DELINQUENT I&S (INCLUDES P&I)	7 CURRENT M&O (INCLUDES P&I)	8 DELINQUENT M&O (INCLUDES P&I)	TOTAL
7	2025	0.00	59,680.51	7,639.12	67,319.63	0.00	31,695.08	0.00	35,624.55	67,319.63
8	2025	0.00	77,834.75	11,779.55	89,614.30	0.00	42,398.80	0.00	47,215.50	89,614.30
9	2025	0.00	42,549.84	6,071.93	48,621.77	0.00	22,901.08	0.00	25,720.69	48,621.77
10	2025	0.00	68,941.75	18,949.50	87,891.25	0.00	41,747.09	0.00	46,144.16	87,891.25
11	2025	535,550.30	8,509.19	1,730.90	545,790.39	260,760.37	4,971.33	274,789.93	5,268.76	545,790.39
12	2025	22,899,069.59	56,361.03	5,111.91	22,960,542.53	11,149,591.80	28,848.48	11,749,477.79	32,624.46	22,960,542.53
1	2026	11,284,411.72	11,835.75	2,783.79	11,299,031.26	5,494,397.33	6,913.11	5,790,014.39	7,706.43	11,299,031.26
2	2026	13,136,757.30	17,670.38	29,348.08	13,183,775.76	6,409,314.47	9,621.89	6,754,155.62	10,683.78	13,183,775.76
3	2026	1,493,916.36	14,526.44	61,362.17	1,569,804.97	755,350.79	8,753.28	795,991.26	9,709.64	1,569,804.97
4	2026	210,214.62	17,557.27	23,443.82	251,215.71	111,748.30	10,265.33	117,760.52	11,441.56	251,215.71
5	2026	166,747.99	20,137.89	22,378.48	209,264.36	90,164.74	11,471.09	95,015.86	12,612.67	209,264.36
6	2026	115,909.66	314,935.38	16,863.67	447,708.71	63,890.33	153,063.53	67,327.82	163,427.03	447,708.71
7	2026	133,735.19	4,267.66	22,403.35	160,406.20	75,575.29	2,489.26	79,641.42	2,700.23	160,406.20
TOTAL:		49,976,312.73	714,807.84	229,866.27	50,920,986.84	24,410,793.42	375,139.35	25,724,174.61	410,879.46	50,920,986.84
ADJUSTMENTS:		450,666.32	407,331.10	9,417.73	867,415.15	222,368.83	194,602.11	234,333.08	216,111.13	867,415.15
TOTAL NET:		49,525,646.41	307,476.74	220,448.54	50,053,571.69	24,188,424.59	180,537.24	25,489,841.53	194,768.33	50,053,571.69

TOTAL COLUMNS 5 & 6: - 24,368,961.83

- 22,334,510

2,034,451

Tax Code 26.012(10)

[Effective January 1, 2020] "Excess collections" means the amount, if any, by which debt taxes collected in the preceding year exceeded the amount anticipated in the preceding year's calculation of the voter approval tax rate, as certified by the collector under Section 26.04(b).

Robert Osborn

From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Tuesday, August 11, 2026 7:16 PM
To: Tina Boykin; Robert Osborn; Rachel Conte; Shalonda Oliver; Dori Lee; Chris Dick; Ann Honza
Subject: Proposed Tax Rate FY 2026-2027 | Response Requested 8/12/26 By 10am
Importance: High

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good evening.

All members of Council were present this evening & voted on the proposed tax rate of .640000; it passed 7 - 0.

PROPOSED TAX RATE \$0.640000 per \$100
NO-NEW-REVENUE TAX RATE \$0.604722 per \$100
VOTER-APPROVAL TAX RATE (including unused tax increment) \$0.640162 per \$100

For the proposal: Justin Coffman, Richard Reno, Anna Hammonds, Clark Wickliffe, Ross Weaver, Wayne Shuffield, Kasey Cheshier

Against the proposal: N/A

Not Present: N/A

Ad Valorem Tax Rates

Proposed total tax rate:	\$ 0.640000
Proposed Maintenance & Operations (M&O) tax rate:	\$ 0.336585
Proposed Interest & Sinking (I&S) tax rate (debt):	\$ 0.303415
No New Revenue tax rate:	\$ 0.604722
Voter Approval tax rate (including unused increment rate):	\$ 0.640162

The tax rate public hearing is Tuesday, September 8, 2026 (regular City Council meeting).

I will be contacting the newspaper tomorrow, Wednesday (8/12/26) to get our notice published; please forward the City's Notice of Public Hearing on Tax Increase and the Notice About 2026 Tax Rates form 50-212 as early as possible tomorrow morning (I plan to send the publication request to Midlothian Mirror no later than 10am 8/12/26) please.

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us

Robert Osborn

From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Tuesday, August 4, 2026 10:07 AM
To: Robert Osborn; Tina Boykin; Rachel Conte; Shalonda Oliver; Ann Honza
Subject: RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 3rd Request -- UPDATED 8/3/26
Attachments: ECTAC - TNT Packet Support Doc - Schedule A & B 8.4.26 (after conferring w SAMCO).pdf
Importance: High

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi

Met with out financial advisor this morning & he provided one minor adjustment to 43 D.

Enter 67,550 to 43 D & resend the updated worksheet please.

I need the worksheet this morning in order to submit the agenda item to the CM.

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



Midlothian

From: Robert Osborn <robert.osborn@elliscountytexas.gov>
Sent: Monday, August 3, 2026 4:36 PM
To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Rachel Conte <rachel.conte@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Subject: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 3rd Request -- UPDATED 8/3/26

I will get the WS signed and sent over.

APPENDIX 1

Unencumbered Fund Balance

Amount to be paid from unencumbered funds
Amount to be paid from other sources

\$318,075
\$67,550

Debt Service Information - Summary

<u>Description of Debt</u>	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
Ad Valorem supported Debt Issuances 2010-2025	\$ 10,618,452	\$ 5,764,724		\$ 16,383,176
2026 Debt Issuance (Tentative Estimate TAX NOTE, GO & CO)**	\$ 9,785,000	\$ 515,000		\$ 10,300,000
	\$ 20,403,452	\$ 6,279,724		\$ 26,683,176
Total Required Debt Service				\$ 26,683,176
Grand Total				\$ 26,297,551

Schedule B Debt Service Information - Detail

<u>Description of Debt</u>	<u>Principal or Contract Payment to be Paid From Property Taxes</u>	<u>Interest to be Paid From Property Taxes</u>	<u>Other</u>	<u>Total Payment</u>
General Obligation, Series 2013	\$ 415,000	\$ 85,263		\$ 500,263
General Obligation Refund-Nav, Series 2014 -Navarro	\$ 290,000	\$ 28,075		\$ 318,075
General Obligation Bonds, Series 2015	\$ 540,000	\$ 124,962		\$ 664,962
General Obligation Refunding, Series 2016	\$ 570,000	\$ 11,400		\$ 581,400
General Obligation Bonds, Series 2018	\$ 485,000	\$ 257,331		\$ 742,331
General Obligation Bonds, Series 2019	\$ 820,000	\$ 359,013		\$ 1,179,013
General Obligation Bonds, Series 2021	\$ 500,000	\$ 259,944		\$ 759,944
Combination Tax & Rev CO , Series 2021	\$ 190,000	\$ 111,144		\$ 301,144
TIRZ Debt Payment (TIRZ 1 & 2)**	\$ 518,748	\$ -		\$ 518,748
TIRZ Debt Payment (TIRZ 3)**	\$ 159,704	\$ -		\$ 159,704
General Obligation Bonds, Series 2022	\$ 2,265,000	\$ 2,367,794		\$ 4,632,794
General Obligation Bonds, Series 2023	\$ 525,000	\$ 467,744		\$ 992,744
Tax Note, Series 2024	\$ 1,530,000	\$ 55,080		\$ 1,585,080
General Obligation Bonds, Series 2025	\$ 535,000	\$ 791,975		\$ 1,326,975
Combination Tax & Rev CO , Series 2025	\$ 470,000	\$ 717,750		\$ 1,187,750
Tax Note, Series 2025	\$ 805,000	\$ 127,250		\$ 932,250
2026 Debt Issuance (Tentative Estimate: TAX NOTE, GO & CO)**	\$ 9,785,000	\$ 515,000		\$ 10,300,000
	\$ 20,403,452	\$ 6,279,724		\$ 26,683,176
Grand Total				\$ 26,297,551

*Unaudited data - information subject to change

Robert Osborn

From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Monday, August 3, 2026 1:49 PM
To: Robert Osborn; Tina Boykin; Rachel Conte; Shalonda Oliver; Ann Honza
Subject: RE: [External]RE: [External]RE: Reports - City of Midlothian -- 3rd Request -- UPDATED 8/3/26

Importance: High

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

43A is not the amount listed on the updated TNT worksheet

Update 43 A to 26,683,176 please & email the updated worksheet

13 - 287,796,002

18D - 251,186,388

43A - 26,683,176

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

Form 50-856

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 \$ 24,341,268 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 318,075 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. \$ 24,023,193	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 2,034,451
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 21,988,742

Schedule B
Debt Service Information - Detail

Description of Debt	Principal or	Interest to be	Other	Total Paym
	Contract Payment to be Paid From Property Taxes	Paid From Property Taxes		
General Obligation, Series 2013	\$ 415,000	\$ 85,263		\$ 500
General Obligation Refund-Nav, Series 2014 -Navarro	\$ 290,000	\$ 28,075		\$ 318
General Obligation Bonds, Series 2015	\$ 540,000	\$ 124,962		\$ 664
General Obligation Refunding, Series 2016	\$ 570,000	\$ 11,400		\$ 581
General Obligation Bonds, Series 2018	\$ 485,000	\$ 257,331		\$ 742
General Obligation Bonds, Series 2019	\$ 820,000	\$ 359,013		\$ 1,179
General Obligation Bonds, Series 2021	\$ 500,000	\$ 259,944		\$ 759
Combination Tax & Rev CO , Series 2021	\$ 190,000	\$ 111,144		\$ 301
TIRZ Debt Payment (TIRZ 1 & 2)**	\$ 518,748	\$ -		\$ 518
TIRZ Debt Payment (TIRZ 3)**	\$ 159,704	\$ -		\$ 159
General Obligation Bonds, Series 2022	\$ 2,265,000	\$ 2,367,794		\$ 4,632
General Obligation Bonds, Series 2023	\$ 525,000	\$ 467,744		\$ 992
Tax Note, Series 2024	\$ 1,530,000	\$ 55,080		\$ 1,585
General Obligation Bonds, Series 2025	\$ 535,000	\$ 791,975		\$ 1,326
Combination Tax & Rev CO , Series 2025	\$ 470,000	\$ 717,750		\$ 1,187
Tax Note, Series 2025	\$ 805,000	\$ 127,250		\$ 932
2026 Debt Issuance (Tentative Estimate: TAX NOTE, GO & CO)**	\$ 9,785,000	\$ 515,000		\$ 10,300
	\$ 20,403,452	\$ 6,279,724		\$ 26,683,176

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



From: Robert Osborn <robert.osborn@elliscountytexas.gov>

Sent: Monday, August 3, 2026 12:50 PM

To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Rachel Conte <rachel.conte@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Subject: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request -- UPDATED 8/3/26

Falecia,

Robert Osborn

From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Monday, August 3, 2026 12:33 PM
To: Robert Osborn; Tina Boykin; Rachel Conte; Shalonda Oliver; Ann Honza
Subject: RE: [External]RE: Reports - City of Midlothian -- 2nd Request -- UPDATED 8/3/26

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

205,393,365	TIRZ 1
1,232,734	TIRZ 2
44,560,289	TIRZ 3
251,186,388	

Falecia Jackson Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



From: Robert Osborn <robert.osborn@elliscountytexas.gov>
Sent: Monday, August 3, 2026 12:13 PM
To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Rachel Conte <rachel.conte@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Subject: [External]RE: Reports - City of Midlothian -- 2nd Request -- UPDATED 8/3/26

This is what we enter to get the 18.D. I don't see any difference in what you provided and what I have entered for the for the 2026 TIRZ values. Can you explain how you are getting to 251,186,338 with the provided values so I can make the change on my end?

CERTIFIED VALUE
as of JULY 24, 2026

	Tax rate	payout	0.195 Rate for TIRZ 3
	0.64		0.068460 rate for TIRZ 1 and 2
TIRZ 1	753,217,294	515,652.56 Debt payment	
TIRZ 2	4,522,240	2,535,216.43 M&O Payment	
		3,095.93 Debt payment	
		15,221.18 M&O Payment	
TIRZ 3	146,249,152	285,185.85	
	903,988,686	3,354,371.94	
			TIRZ 3
			\$ 159,704.07 Debt payment
			\$ 125,481.77 M&O Payment

	0.230525 Rate
TIRZ 1	1,736,354.17
TIRZ 2	10,424.89
	1,746,779.06

TIRZ payment	3,354,372
TIRZ rebate	(1,746,779)
Revenue	1,607,593

Value 251,186,388 Number on line 18D on the Tax Calculation

Calculation for the value to enter on line 18D

Revenue divided the tax rate times by 100

Water District Rate
 TIRZ rate
 Total rate for Debt payment

0
0.068460
 0.06846

To calculate the debt payment for the Water District Payment

- Water District payment for FY 26/27 (last payment for the Water District)
 7,797,739,146.00
 Certified Value (Certified Value for FY 26/27)
 100.00
 Multiplier
 0.068460
 Rate for TIRZ 1 and 2

: was 25/26)

Certified Value as
of July 25, 2025

Tax rate

payout

0.65

0.195 Rate for TIRZ 3
0.068460 rate for TIRZ 1 and 2

TIRZ 1

780,318,478

736,847.45

Debt payment

TIRZ 2

2,524,032

2,731,114.67

M&O Payment

TIRZ 3

154,441,219

2,383.42

Debt payment

937,283,729

0.65

3,780,340.03

M&O Payment

TIRZ 1
TIRZ 2

780,318,478
2,524,032

0.24394 Rate
1,903,508.90
6,157.12
1,909,666.02

TIRZ payment
TIRZ rebate
Revenue

3,780,340
(1,909,666)
1,870,674

Value

287,796,002 Number on line 13 on the Tax Calc (FY 26/27)

Water District Rate	0.025969066
TIRZ rate	<u>0.068460</u>
Total rate for Debt payment	0.094429066

To calculate the debt payment for the Water District Payment

2,025,000.00	Water District payment for FY 2025/26 (last payment for the Water District
7,797,739,146.00	Certified Value (Certified Value for FY 2025/26)
100.00	Multiplier
0.068460	Rate for TIRZ 1 and 2



Robert Osborn

From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Monday, August 3, 2026 10:20 AM
To: Robert Osborn; Tina Boykin; Rachel Conte; Shalonda Oliver; Ann Honza
Subject: RE: Reports - City of Midlothian -- 2nd Request -- UPDATED 8/3/26
Attachments: prelim notice.pdf; ECTAC - TNT Packet Support Doc - Schedule A & B 8.3.26.pdf; Internal TIRZ payout calc for FY 26-27.xlsx

Importance: High

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you.

Per our previous conversations, changes to 13, 18D & 43A are provided below & documentation are attached based on my meetings with the CM & ACMS.

Will you adjust these amounts & send revised worksheet for review please.

I'm scheduled to meet with the executive team again today before lunch

13 - 287,796,002

18D - 251,186,388

43A - 26,683,176

Lastly, attached is a copy of the prelim notice you provided me last year; email me this along with the worksheet as early as possible today please.

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



From: Robert Osborn <robert.osborn@elliscountytexas.gov>
Sent: Thursday, July 30, 2026 8:44 AM
To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Rachel Conte <rachel.conte@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Subject: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

Falecia,

Attached is an updated WS with the freeport exemption removed. Please review it and let me know if you have any questions.

Sincerely,

Ellis County Tax Office
www.ellistaxoffice.com
972-825-5150



From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>

Sent: Wednesday, July 29, 2026 11:33 AM

To: Robert Osborn <robert.osborn@elliscountytexas.gov>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Rachel Conte <rachel.conte@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Subject: RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thanks -- per our conversation, you will call me when you return to the office today ~1:15pm to discuss our draft worksheet.

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us


Midlothian

From: Robert Osborn <robert.osborn@elliscountytexas.gov>

Sent: Wednesday, July 29, 2026 10:49 AM

To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Rachel Conte <rachel.conte@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Subject: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

I have triple checked and this is the right one this time.

Sincerely,

Ellis County Tax Office
www.ellistaxoffice.com
972-825-5150



From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Wednesday, July 29, 2026 10:41 AM
To: Robert Osborn <robert.osborn@elliscountytexas.gov>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Rachel Conte <rachel.conte@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Subject: FW: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --
Importance: High

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

The 2nd worksheet is not for the City of Midlothian.

Send the correct worksheet please

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us


Midlothian

From: Robert Osborn <robert.osborn@elliscountytexas.gov>
Sent: Wednesday, July 29, 2026 10:38 AM
To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>

Subject: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

I am sorry about that. Here is the correct one.

Sincerely,

Ellis County Tax Office
www.ellistaxoffice.com
972-825-5150



From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Wednesday, July 29, 2026 10:28 AM
To: Robert Osborn <robert.osborn@elliscountytexas.gov>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>
Subject: RE: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

The attached is for City of Waxahachie.

Provide City of Midlothian please

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



From: Robert Osborn <robert.osborn@elliscountytexas.gov>
Sent: Wednesday, July 29, 2026 10:26 AM
To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>
Subject: [External]RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request -

Please review the attached worksheet and let me know if you have any questions or need to make any changes. If everything looks good, let us know your proposed rate and meeting date. Once we have your proposed rate and meeting dates we can prepare your notice.

Respectfully,

Matt Osborn, CTOP
TAC Administrative Assistant
Ellis County Tax Office
972-825-5150



From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>

Sent: Wednesday, July 29, 2026 8:49 AM

To: Tina Boykin <tina.boykin@elliscountytexas.gov>; Robert Osborn <robert.osborn@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>

Subject: RE: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

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Thank you for letting me.

Any update on the first version of the worksheet?

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



From: Tina Boykin <tina.boykin@elliscountytexas.gov>

Sent: Tuesday, July 28, 2026 3:48 PM

To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Robert Osborn <robert.osborn@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

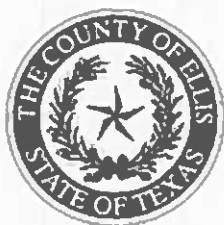
Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>

Subject: [External]RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

We finally got all the emails. Not sure what was going on, but seems to be working.

***Please note: My email address has changed. Effective December 2, 2025, the new email address is tina.boykin@elliscountytexas.gov.

Tina Boykin
Chief Deputy
Ellis County Tax Office
tina.boykin@co.ellis.tx.us
972-825-5150



Mission:

"TO PROVIDE A LEVEL OF INTEGRITY AND SERVICE TO THE COMMUNITY THAT EXCEEDS EXPECTATIONS BECAUSE ELLIS COUNTY DESERVES EXCELLENCE"

From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>

Sent: Tuesday, July 28, 2026 7:00 AM

To: Robert Osborn <robert.osborn@elliscountytexas.gov>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>

Subject: RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

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31B - 907,881

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us


Midlothian

From: Robert Osborn <robert.osborn@elliscountytexas.gov>

Sent: Monday, July 27, 2026 4:10 PM

To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>

Subject: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

Falecia,

Can you please provide the highlighted information below. It is how much you paid into the TIF(s). That is the last item I need to add to the worksheet. Then I can get it to the rest of my team for review.

32. Adjusted 2025 levy for calculating NNR M&O rate.

A. **M&O taxes refunded for years preceding tax year 2025:** Enter the a taxes before that year. Types of refunds include court decisions, Tax Co Section 31.11 payment errors. Do not include refunds for tax year 2025 2025.

B. **2025 taxes in TIF** Enter the amount of taxes paid into the tax incremen unit. If the taxing unit has no 2026 captured appraised value in Line 180

Sincerely,

Ellis County Tax Office
www.ellistaxoffice.com
972-825-5150



From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>

Sent: Monday, July 27, 2026 1:26 PM

To: Robert Osborn <robert.osborn@elliscountytexas.gov>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>

Subject: RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

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Thank you.

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



From: Robert Osborn <robert.osborn@elliscountytexas.gov>
Sent: Monday, July 27, 2026 1:19 PM
To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>
Subject: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

I am working on it this afternoon. Once it passes review, I can send it over. It should be ready by COB tomorrow. Hopefully sooner.

Sincerely,

Ellis County Tax Office
www.ellistaxoffice.com
972-825-5150



From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Monday, July 27, 2026 11:32 AM
To: Robert Osborn <robert.osborn@elliscountytexas.gov>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>
Subject: RE: [External]RE: Reports - City of Midlothian -- 2nd Request --
Importance: High

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you for your email.

We are scheduled to meet with the City Manager & ACMs this week to review this data.

Are you able to get me the requested data by tomorrow (7/28/26) please – if possible need to review prior to the meeting with executive team.

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



From: Robert Osborn <robert.osborn@elliscountytexas.gov>

Sent: Monday, July 27, 2026 8:32 AM

To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>

Subject: [External]RE: Reports - City of Midlothian -- 2nd Request --

Good morning Falecia,

I am preparing the worksheets now. This information will be included in my initial submission to you. I should have it to you in the coming days.

Sincerely,

Ellis County Tax Office
www.ellistaxoffice.com
972-825-5150



From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>

Sent: Saturday, July 25, 2026 10:33 AM

To: Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Cc: Robert Osborn <robert.osborn@elliscountytexas.gov>; Rachel Conte <rachel.conte@elliscountytexas.gov>

Subject: RE: Reports - City of Midlothian -- 2nd Request --

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Following up on my email from last week.

Will you provide me the following reports no later than Monday, July 27th please:

- ETR Prior Yr Tax Refunds (Line 16 and 32A)
- Certified Excess Debt Collections (Line 44)
- 2026 Anticipated Collection Rate (Line 46A)
- Collection Rate Report Detail
 - Provide % for 2023, 2024 & 2025 (Line 46 B-D)
- Frozen Levy Loss Report

In addition, the City received the certified values on yesterday, I will provide updates to the TNT data later next week.

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



Midlothian

From: Falecia Jackson

Sent: Thursday, July 23, 2026 9:43 AM

To: 'Tina Boykin' <tina.boykin@co.ellis.tx.us>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>

Subject: Reports - City of Midlothian

Hi Tina

Will you provide me the following reports as of today please:

- ETR Prior Yr Tax Refunds (Line 16 and 32A)
- Certified Excess Debt Collections (Line 44)
- 2026 Anticipated Collection Rate (Line 46A)
- Collection Rate Report Detail
 - Provide % for 2023, 2024 & 2025 (Line 46 B-D)
- Frozen Levy Loss Report

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



Midlothian

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* **Caution:** This email is from an EXTERNAL source. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Robert Osborn

From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Tuesday, July 28, 2026 6:59 AM
To: Robert Osborn; Tina Boykin; Shalonda Oliver; Ann Honza
Cc: Rachel Conte
Subject: RE: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

31B - 907,881

Falecia Jackson **Budget Officer**

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us



From: Robert Osborn <robert.osborn@elliscountytexas.gov>
Sent: Monday, July 27, 2026 4:10 PM
To: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>
Subject: [External]RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

Falecia,

Can you please provide the highlighted information below. It is how much you paid into the TIF(s). That is the last item I need to add to the worksheet. Then I can get it to the rest of my team for review.

32. Adjusted 2025 levy for calculating NNR M&O rate.

A. M&O taxes refunded for years preceding tax year 2025: Enter the a taxes before that year. Types of refunds include court decisions, Tax Court Section 31.11 payment errors. Do not include refunds for tax year 2025 2025.

B. 2025 taxes in TIF Enter the amount of taxes paid into the tax increment unit. If the taxing unit has no 2026 captured appraised value in Line 18

Sincerely,

Ellis County Tax Office
www.ellistaxoffice.com
972-825-5150



From: Falecia Jackson <Falecia.Jackson@Midlothian.tx.us>
Sent: Monday, July 27, 2026 1:26 PM
To: Robert Osborn <robert.osborn@elliscountytexas.gov>; Tina Boykin <tina.boykin@elliscountytexas.gov>; Shalonda Oliver <Shalonda.Oliver@Midlothian.tx.us>; Ann Honza <Ann.Honza@Midlothian.tx.us>
Cc: Rachel Conte <rachel.conte@elliscountytexas.gov>
Subject: RE: [External]RE: [External]RE: Reports - City of Midlothian -- 2nd Request --

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you.

Falecia Jackson
Budget Officer

Falecia.Jackson@midlothian.tx.us

215 North 8th St.
Midlothian, Texas 76065
PH: 972-775-7196
www.midlothian.tx.us


Midlothian



Richard Rozier

Tax Assessor-Collector
Ellis County, TX

2026 Tax Rate Adoption Calendar

Entity Name: City of Midlothian

Please complete the following proposed calendar and return to Matt Osborn as soon as possible, but no later than July 1, 2026. You may email it to robert.osborn@co.ellis.tx.us

Date	Action
June 30	Deadline to submit 2026 Tax Rate Calculation Data to Ellis County Tax Office
July 25	Deadline for Chief Appraiser to certify rolls to taxing entities
August 2	Tax Assessor-Collector submits appraisal roll to taxing unit. Tax Assessor-Collector shall certify the anticipated collection rate & excess debt collections. Sec. 26.04 (h) (h-1) (h-2)
August 7	Chief Appraiser shall deliver notice of property tax database to each property owner. Sec. 26.04 (e-2)
August 7	Submission of the No New Revenue and Voter Approval Rates to governing body Sec. 26.04 (e)
August 7	Taxing unit shall post Notice of Tax Rates (provided by Tax Assessor-Collector) prominently on the home page of the taxing unit's website Sec. 26.04 (e)
August 7	Tax Assessor-Collector shall post all rates to property tax database
August 11	Meeting of the governing body to discuss tax rate; if proposed tax rate will exceed the voter approval rate or the no new revenue rate (whichever is lower), take a record vote and schedule public hearing.
August 22	Publish Public Hearing Notice - Published in the newspaper and posted on taxing unit's website until the final tax rate is adopted. Sec. 26.06
September 8	Date and time of Public Hearing (must be at least 5 days after the publication of notice & Chief Appraiser complies with Sec. 26.04 (e-2) & 26.17 (f)) <i>Rate can be adopted after public hearing</i>
	<i>*If Applicable*</i> - Date of meeting to adopt tax rate. Meeting is no later than 7 days after public hearing. (Only if rate was not adopted at public hearing)

Rate Adoption Deadline:

- August 17, 2026 – (78th day before the uniform election date) if adopting a tax rate that exceeds the Voter Approval Rate

-OR-

- September 15, 2026 if adopting a tax rate that does not exceed the Voter Approval Rate

Completed by: Falecia Jackson
Print Name

Signature: I dchfld#Mdfnvrq_____

Email: Falecia.jackson@midlothian.tx.us Phone: 972-775-7196

"To provide a level of integrity and service to the community that exceeds expectations because Ellis County deserves Excellence"

109 S Jackson St.
Waxahachie, TX 75165

(972) 825-5150



Richard Rozier

Tax Assessor-Collector
Ellis County, TX

2026 Municipality Tax Rate Information

Entity Name: City of Midlothian

Please complete the following information and return to Stephanie Gowan as soon as possible. The packet must be returned on or before **July 10, 2026**. You may email it to Robert.osborn@co.ellis.tx.us

Contact Information for Truth in Taxation purposes:

Name: F a l e c i a J a c k s o n _____ Title: Budget Officer

Phone Number: 972-775-7196 _____ Email: falecia.jackson@midlothian.tx.us

Property Tax Database Information:

PTC Section 26.17(d): The database must allow the property owner to electronically complete and submit to a taxing unit a form on which the owner may provide their opinion as to whether the proposed tax rate should be adopted.

Mailing Address: 215 N. 8th Street, Midlothian, TX 76065

Phone Number: 972-775-7196

Website: www.midlothian.tx.us

Email Address: _____

Taxing Entities are responsible for publication in the newspaper..

Exemption Information:

Is your taxing unit adding or changing any exemptions? ____ Yes XXX_ No

If yes, please provide a copy of the approved resolution or ordinance.

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109 S Jackson St.
Waxahachie, TX 75168

(972) 825-5150



Richard Rozier
Tax Assessor-Collector
Ellis County, TX 75168

2026 Municipality Tax Rate Calculation

Entity Name: City of Midlothian

Schedule A: Unencumbered Fund Balance:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation. Please list this information in whole dollar amounts. The information will be used to complete your publication notices, so please list each fund (if more than one) separately. Please use additional pages if necessary.

Type of Property Tax Fund	Balance
See attached schedule	

Schedule B: Debt Service Information:

Please list this information in whole dollars only. This information will be used to complete your published notice, so please list the principle, interest, fees, and total separately. Please use additional pages if necessary.

Debt incurred prior to September 1, 2022:

Total FY24 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 unit's budget as M&O expenses

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 (or additional sales tax revenue). Do not include appraisal district budget payments.

Debt incurred after September 1, 2022:

Total FY24 debt to be paid with property taxes and additional sales tax revenue.

"Debt" means a bond, warrant, certificate of obligation, or other evidence of indebtedness owed by a taxing unit that:

- (1) is payable from property taxes in installments over a period of more than one year, not budgeted for payment from M&O funds, and secured by a pledge of property tax; AND meets one of the following requirements:
 - (a) has been approved at an election;
 - (b) includes self-supporting debt;
 - (c) evidences a loan under a state or federal financial assistance program;

- (d) is issued for designated infrastructure;
- (e) is a refunding bond;
- (f) is issued in response to an emergency under Section 1431.015, Government Code;
- (g) is issued for renovating, improving, or equipping existing buildings or facilities;
- (h) is issued for vehicles or equipment;
- (i) is issued for a project under Chapter 311, Tax Code, or Chapter 222, Transportation Code, that is located in a reinvestment zone created under one of those chapters; OR

(2) a payment made under contract to secure indebtedness of a similar nature issued by another political subdivision on behalf of the taxing unit.

Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments.

Description of Debt	Principal or Contract Payment to be paid from Property Taxes	Interest to be paid from Property Taxes	Other amounts to be paid	Total Payment
See attached schedule				
Total Debt Amount:				

Do you plan to use any of your Unencumbered Fund Balance towards your debt? Yes No

If yes, please list amount \$ _____

Sales Tax Reduction Rate Information:

Does your taxing unit have a sales tax to reduce property tax rate as defined by Section 26.041 of the Texas Property Tax Code? ____ Yes ☒ ☒ ☒ ____ No

If yes, please provide sales tax rate (.01, .005, or .0025) N / A ____

If yes, please list your sales tax revenue for the last 4 quarters. \$ N/A ____

How much of the sales tax revenue listed above is dedicated to M&O? \$ N/A ____

Meeting Dates & Location:

Discuss & Propose Tax Rate

Date: August 11, 2026 ____ Time 6pm

Location: 215 N 8th Street, Midlothian, TX 76065

Public Hearing

Date: September 8, 2026 ____ Time 6pm

Location: 215 N 8th Street, Midlothian, TX 76065

Adopt Tax Rate (if not adopted at public hearing)

Date: September 8, 2026 ____ Time 6pm

Location: 215 N 8th Street, Midlothian, TX 76065

I hereby certify that the above information is true and correct to the best of my knowledge.

Completed by: Falecia Jackson
(Print Name)

Signature: [Signature]

Email: Falecia.jackson@midlothian.tx.us

Phone: 972-775-7196

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,

County of _____

Chief Financial Officer or Auditor: _____

For the taxing unit: N / A

Hereby certifies that the amount of additional sales and use tax revenue collected to pay debt service has been deducted from the total amount described by Tax Code Section 26.05(e-1), 26.04(e)(3)(C) and 26.05(a)(1).

This certification is submitted to the governing body of _____ on _____

Signature of Financial Officer or Auditor



Richard Rozier

Tax Assessor-Collector
Ellis County, TX

Governing Body Information

Pursuant to Texas Property Tax Code Section 26.16(d-1(2)), please provide the name and official contact information for each member of the governing body. All of the below information is required to be listed on the County website.

Taxing Unit Name: C i t y o f M i d l o t h i a n

Member Name	Phone Number	Email Address
Falecia Jackson	972-775-7196	Falecia.jackson@midlothian.tx.us
Ann Honza	972-775-7141	Ann.honza@midlothian.tx.us
Shalonda Oliver	972-775-7133	Shalonda.oliver@midlothian.tx.us

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APPENDIX 1

	Unencumbered Fund Balance	
Amount to be paid from unencumbered funds		
Amount to be paid from other sources		\$318,075

Debt Service Information - Summary				
<u>Description of Debt</u>	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
Ad Valorem supported Debt Issuances 2010-2025	\$ 10,626,543	\$ 5,764,724		\$ 16,391,267
2026 Debt Issuance (Tentative Estimate TAX NOTE, GO & CO)**	\$ 7,552,500	\$ 397,500		\$ 7,950,000
	\$ 18,179,043	\$ 6,162,224		\$ 24,341,267
Total Required Debt Service				\$ 24,341,267
Grand Total				\$ 24,023,192

Schedule B Debt Service Information - Detail

<u>Description of Debt</u>	<u>Principal or Contract Payment to be Paid From Property Taxes</u>	<u>Interest to be Paid From Property Taxes</u>	<u>Other</u>	<u>Total Payment</u>
General Obligation, Series 2013	\$ 415,000	\$ 85,263		\$ 500,263
General Obligation Refund-Nav, Series 2014 -Navarro	\$ 290,000	\$ 28,075		\$ 318,075
General Obligation Bonds, Series 2015	\$ 540,000	\$ 124,962		\$ 664,962
General Obligation Refunding, Series 2016	\$ 570,000	\$ 11,400		\$ 581,400
General Obligation Bonds, Series 2018	\$ 485,000	\$ 257,331		\$ 742,331
General Obligation Bonds, Series 2019	\$ 820,000	\$ 359,013		\$ 1,179,013
General Obligation Bonds, Series 2021	\$ 500,000	\$ 259,944		\$ 759,944
Combination Tax & Rev CO , Series 2021	\$ 190,000	\$ 111,144		\$ 301,144
TIRZ Debt Payment (TIRZ 1 & 2)**	\$ 526,683	\$ -		\$ 526,683
TIRZ Debt Payment (TIRZ 3)**	\$ 159,860	\$ -		\$ 159,860
General Obligation Bonds, Series 2022	\$ 2,265,000	\$ 2,367,794		\$ 4,632,794
General Obligation Bonds, Series 2023	\$ 525,000	\$ 467,744		\$ 992,744
Tax Note, Series 2024	\$ 1,530,000	\$ 55,080		\$ 1,585,080
General Obligation Bonds, Series 2025	\$ 535,000	\$ 791,975		\$ 1,326,975
Combination Tax & Rev CO , Series 2025	\$ 470,000	\$ 717,750		\$ 1,187,750
Tax Note, Series 2025	\$ 805,000	\$ 127,250		\$ 932,250
2026 Debt Issuance (Tentative Estimate: TAX NOTE, GO & CO)**	\$ 7,552,500	\$ 397,500		\$ 7,950,000
	\$ 18,179,043	\$ 6,162,224		\$ 24,341,267
Grand Total				\$ 24,023,192

*Unaudited data - information subject to change

**Estimates - Will be updated after certified values are received on 7/25/26

7/10/2026



Richard Rozier

Tax Assessor-Collector

Ellis County, TX

June 24, 2026

Dear Taxing Entities:

We are quickly approaching the "Truth In Taxation" Season. Attached is a Truth In Taxation Packet that needs to be completed and returned to my office as soon as possible.

Please review the documentation and provide the information requested no later than July 10, 2026. As always, please do not hesitate to contact our office should you need assistance.

Richard Rozier, Tax Assessor-Collector
richard.rozier@co.ellis.tx.us
925-825-5101

Tina Boykin, Chief Deputy
tina.boykin.@co.ellis.tx.us
972-825-5154

Thank you for allowing us to provide your tax assessment and collection services as we all work together to serve our taxpayers.

Sincerely,

Richard Rozier
Ellis County Tax Assessor-Collector

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