

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lewisville, Texas

Taxing Unit Name

(972) 219-3400

Phone (area code and number)

151 W. Church Street, Lewisville, Texas 75057

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

cityoflewisville.com

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:

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	\$ 21569234575
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	\$ 1909401871
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 19659832704
4.	Prior year total adopted tax rate.	\$.419009 /\$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:	\$ 2505174328
	B. Prior year values resulting from final court decisions:	- \$ 2256569669
	C. Prior year value loss. Subtract B from A. ⁴	\$ 248604659

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
5.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 2383626856	
	B. Prior year disputed value: - \$ 290374423	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 2093252433
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 2341857092
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 22001689796
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: \$ 5749296	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 382530698	
	C. Value loss. Add A and B. ⁷	\$ 388279994
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 388279994
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.	\$ 1799198237
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 19814211565
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 83023329
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	\$ 1983930
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 85007259

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 §25.012(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:	\$ 24135259351
	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:	- \$ 2,022,517,718
	E. Total current year value. Add A and B, then subtract C and D.	\$ 22112741633
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	\$ 126608426
	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.	\$ 126608426
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	\$ 1836876788
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	\$ 20402473271
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	\$ 428759494

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.	\$ 428759494
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 19973713777
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$.425595 /\$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.	\$.296689 /\$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> .	\$ 22001689796
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 65276592
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.	+ \$ 1404768
	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.	- \$ 6072778
	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.	\$ -4668010
	E. Add Line 31 to 32D.	\$ 60608582
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19973713777
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$.303441 /\$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 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0 /\$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0 /\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$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 /\$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0 /\$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$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 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$.303441 /\$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 /\$100	
	C. Add Line 41B to Line 40.	\$.303441 /\$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.	\$.314061 /\$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 /\$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 /\$100	
	c. Add Line D42(B)(b) to Line 42. \$ 0 /\$100	
	d. Enter the current year unused increment rate from Line 68 \$ 0 /\$100	
	e. Add Line D42(c) to Line D42(d). \$ 0 /\$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 /\$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 \$ <u>31795113</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>3936170</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>27858943</u>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>2902638</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>24956305</u>
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ <u>100</u> % B. Enter the prior year actual collection rate <u>100</u> % C. Enter the 2024 actual collection rate <u>98.15</u> % D. Enter the 2023 actual collection rate <u>98.69</u> % 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 <u>100</u> %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>24956305</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>20402473271</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>.122320</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>.436381</u> /\$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.	\$ <u>0</u> /\$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(n), (n-1) and (n-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> .	\$ 20402473271
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0 /\$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> .	\$.425595 /\$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.	\$.425595 /\$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> .	\$.436381 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$.436381 /\$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> .	\$ 20402473271
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0 /\$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).	\$.436381 /\$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 §76.04(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).....	\$.419009 /\$100
	B. Unused increment rate (Line 68).....	\$ 0 /\$100
	C. Subtract B from A.....	\$.419009 /\$100
	D. Adopted Tax Rate.....	\$.419009 /\$100
	E. Subtract D from C.....	\$ 0 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 20555517590
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 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).....	\$.422435 /\$100
	B. Unused increment rate (Line 67).....	\$ 0 /\$100
	C. Subtract B from A.....	\$.422435 /\$100
	D. Adopted Tax Rate.....	\$.422435 /\$100
	E. Subtract D from C.....	\$ 0 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 19764364485
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$.419079 /\$100
	B. Unused increment rate (Line 66).....	\$.000642 /\$100
	C. Subtract B from A.....	\$.418437 /\$100
	D. Adopted Tax Rate.....	\$.419079 /\$100
	E. Subtract D from C.....	\$ -.000642 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 18950768871
	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	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0 /\$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)	\$.436381 /\$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> .	\$ _____ /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ _____ /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ _____ /\$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> .	\$ <u>.419009</u> /\$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.	\$ <u>0</u> /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ <u>0</u> /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>19814211565</u>
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ <u>0</u>
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>19973713777</u>
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ <u>0</u> /\$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).	\$ <u>.419009</u> /\$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. \$.425595 /\$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.** \$.436381 /\$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: 50**De minimis rate.** \$ 0 /\$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 SignatureEnter 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.³⁹**print
here** ▶

David O. Erb

Printed Name of Taxing Unit Representative

**sign
here** ▶

Taxing Unit Representative

August 12, 2026

Date

³⁹ Tex. Tax Code §26.04(c-2) and (d-2)

CONTACT INFORMATION FOR TRUTH IN TAXATION PURPOSES

Entity Name: City of Lewisville

Primary Contact Name	Title	Direct Phone	Alternate Phone	Email
David O. Erb	Director of Finance			

Secondary Contact Name	Title (Secondary)	Phone (Secondary)	Alt Phone (Secondary)	Email (Secondary)
Ashley Carlisle	Budget Manager			

TAXING UNIT INFORMATION FOR PUBLIC TAX TRANSPARENCY WEBSITE

List this information exactly the way you wish it to appear on the public website.

Physical Address	Public Email	Public Phone	Public Website
151 W. Church Street, Lewisville,	financemanagers@cityoflewisville.com	9722193400	cityoflewisville.com

NOTES

TIF/TIRZ PARTICIPATION

Entity Name: of Lewisville

Does your taxing unit participate in TIF or TIRZ Zones?

IF NO: please skip this tab and move to next tab on worksheet

IF YES: please complete the information below INCLUDING Comptroller form 50-110 LISTING ALL TIF/TIRZ IN YOUR TAXING UNIT ON ONE FORM

Name of TIF/TIRZ	Base year of TIF/TIRZ	Base Value of TIF/TIRZ	2026 Certified Value of TIF/TIRZ	2026 Certified Value of New Improvements of TIF/TIRZ	Percentage of Participation in TIRZ	2026 Captured Appraised Value **MAY BE COMPLETED COMPTROLLER FORM 50-110 INCLUDING ALL TIF/TIRZ IN YOUR TAXING UNIT ON ONE FORM**	M&O Portion paid in last 12 months	I&S Portion paid in last 12 months	Total Payment paid in last 12 months
TIRZ 1 (TIF1)	2001	109,460,633	692,425,120	4,337,428	100.00%	578,627,668			\$0
TIRZ 2 (TIF2)	2008	9,097,649	299,502,205	3,568,996	80.00%	234,868,466			\$0
TIRZ 3 (TIF20)	2018	434,297,188	1,589,335,937	148,526,855	100.00%	1,006,811,889			\$0
TIRZ 4 (TIF23)	2019	75,773,560	357,803,641	16,142,238	80.00%	212,739,774			\$0
									\$0
									\$0
									\$0
									\$0
TOTAL						2,022,517,738			

NOTES

TIRZ 1 original base year was 2001 and original base amount was \$69,340,597. TIRZ 1 amended in 2021 where additional base value of \$40,220,036 was added as boundaries were expanded and TIRZ end date was extended.

SALES TAX TO REDUCE PROPERTY TAX

Entity Name: City of Lewisville

Does your taxing unit have sales tax to reduce the property tax rate as defined by Texas Property Tax Code 26.041?

IF NO: please skip this tab and move to next tab on worksheet

IF YES: PLEASE LIST YOUR SALES TAX REVENUE DEDICATED FOR PROPERTY TAX RELIEF FOR THE LAST 4 QUARTERS

Sales Tax Spent on M&O Expenses	Sales Tax Spent on Debt Service Expenses	TOTAL Sales Tax dedicated to Property Tax Relief
0	0	0

Additional Sale and Use Tax used to pay DEBT service is required to be certified by the Auditor or Chief Financial Officer on State Comptroller form 50-882

NOTES

PUBLIC IMPROVEMENT DISTRICTS

Entity Name: City of Lewisville

Please list below any Public Improvement Districts and the PID Administrator associated with your taxing unit.

[illegible]

NOTES

[illegible]

UNENCUMBERED FUND BALANCES

Entity Name: City of Lewisville

LIST ALL UNEMBUMBERED FUNDS

TYPE OF PROPERTY TAX FUND	BALANCE OF FUND
General Fund	36,905,786
Debt Service Fund	418,722

These 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. This 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

NOTES

INCREASED OR NEW EXEMPTIONS

Entity Name: City of Lewisville

HAS YOUR TAXING UNIT INCREASED A CURRENT EXEMPTION OR CREATED A NEW EXEMPTION IN THIS PAST YEAR?

IF NO: please skip this tab and move to next tab on worksheet

IF YES: please return a copy of the ordinance increasing/creating the exemption with this survey

NOTES

None

DEBT SERVICE INFORMATION

Entity Name: City of Lewisville

Description of Debt	Principal Payments to be paid from Property Taxes	Interest to be paid from Property Taxes	Other Amounts to be paid from Property Taxes	Total Payment
2015 Refunding - 4B Supported	0	83,500	0	83,500
2015 Refunding - TIRZ 1 Supported	0	0	0	0
2016 Refunding & Improvement	0	0	0	0
2017 GO	1,025,000	303,700	0	1,328,700
2018 Refunding & Improvement	2,785,000	979,875	0	3,764,875
2018 Ref. & Improv. - 4B Supported	215,000	27,613	0	242,613
2019 GO	710,000	206,250	0	916,250
2020 Refunding & Improvement	585,000	192,500	0	777,500
2021 GO	650,000	217,650	0	867,650
2021A GO	1,225,000	882,013	0	2,107,013
2021B GO	725,000	328,269	0	1,053,269
2021C GO - TIRZ 3 Supported	215,000	859,500	0	1,074,500
2021D GO - TIRZ 3 Supported	20,000	821,776	0	841,776
2022 GO	1,235,000	2,115,025	0	3,350,025
2023 Refunding & Improvement	3,140,000	2,565,000	0	5,705,000
2024 GO	1,105,000	1,001,675	0	2,106,675
2025 Ref & Improv. - 4B Supported	655,000	109,125	0	764,125
2025 Ref & Improv. - TIRZ 1 Supported	900,000	22,500	0	922,500
2025 Ref & Improv. - GO Supported	210,000	58,500	0	268,500
2025 Ref & Improv. - GO Supported	270,000	259,119	0	529,119
2026 GO	3,655,000	563,644	0	4,218,644
				0
Certificates of Obligation:				0
2021 Comb. Tax & Revenue	630,000	242,881	0	872,881
				0
				0
				0
				0
				0
				0

A. Total Debt to be paid	31,795,113
B. Unencumbered funds used to reduce debt	0
C. Certified amount spent from SALES TAX to reduce debt	0
D. Amount paid from other resources	3,936,170
E. Adjusted debt amount	27,858,943

This information will be used to complete your published notices, so please list the principle, interest, fees, and total separately. Please use

NOTES

GOVERNING BODY INFORMATION

Entity Name: City of Lewisville

Name	Title	Phone	Email
TJ Gilmore	Mayor	972.219.3404	tgilmore@cityoflewisville.com
Brent Kuykendall	Councilman	972.219.3404	bkuykendall@cityoflewisville.com
William J. Meridith	Mayor Pro Tem	972.219.3404	wmeridith@cityoflewisville.com
Ronni Cade	Councilwoman	972.219.3404	rcade@cityoflewisville.com
Lonnie Tipton	Deputy Mayor Pro Tem	972.219.3404	ltipton@cityoflewisville.com
Kristin Green	Councilwoman	972.219.3404	kgreen@cityoflewisville.com
Patrick Kelly	Councilmember	972.219.3404	pkelly@cityoflewisville.com

Governing Body Contact as well as other information is required to be posted on the following websites:

Tax Assessor/Collector Website (per Tax Code Section 26.16)

Appraisal District Website (per Tax Code Section 26.17)

Tax Assessor/Collector submits tax rate calculation worksheets and rates to Appraisal District

Taxing Unit submits all other information required by Tax Code Section 26.17 to Appraisal District

Taxing Units Website (Tax Code Section 26.18)

CITY OF LEWISVILLE

DENTON/DALLAS

		DENTON	DALLAS	COMBINED TOTALS
Line 1	2025 TAXABLE VALUE	23,788,049,918	135,671,586	23,923,721,504
	add 25.25D	29,139,927	0	29,139,927
	subtract Chapter 42 subject to appeal taxable value	2,329,386,856	54,240,000	2,383,626,856
		21,487,802,989	81,431,586	21,569,234,575
Line 2	2025 CEILINGS-TAXABLE VALUE	1,901,737,801	7,664,070	1,909,401,871
Line 5	2025 COURT ORDER			
A	ORIGINAL VALUE	2,505,174,328	0	2,505,174,328
B	FINAL VALUE	2,256,569,669	0	2,256,569,669
C	TOTAL VALUE LOSS	248,604,659	0	248,604,659
Line 6	2025 TAXABLE VALUE UNDER APPEAL AS OF 7/25			
A	ARB VALUE	2,329,386,856	54,240,000	2,383,626,856
B	DISPUTED VALUE	465,877,371	10,848,000	476,725,371
C	UNDISPUTED VALUE	1,863,509,485	43,392,000	1,906,901,485
Line 9	2025 DEANNEXATION-TAXABLE VALUE	0	0	0
Line 10	2026 EXEMPTION LOSS			
A	ABSOLUTE	5,749,296	0	5,749,296
B	PARTIAL	381,323,253	1,207,445	382,530,698
C	TOTAL EXEMPTION LOSS	387,072,549	1,207,445	388,279,994
Line 11	2026 LOSS DUE TO AG EXEMPTION			
A	MARKET VALUE	0	0	0
B	PRODUCTIVITY VALUE	0	0	0
C	TOTAL VALUE LOSS	0	0	0
Line 18A	2026 NET TAXABLE VALUE	24,023,206,527	112,052,824	24,135,259,351
Line 19	2026 UNDER PROTEST OR NOT ON CERT ROLL			
A	UNDER PROTEST	119,349,773	7,258,653	126,608,426
B	NOT UNDER PROTEST NOT ON CERT ROLL	0	0	0
C	TOTAL VALUE NOT CERTIFIED	119,349,773	7,258,653	126,608,426
Line 20	2026 CEILINGS-TAXABLE VALUE	1,828,520,933	8,355,795	1,836,876,728
Line 22	2026 ANNEXATION-TAXABLE VALUE	0	0	0
Line 23	2026 NEW IMPROVEMENT-TAXABLE VALUE	428,759,494	0	428,759,494

Non- ISD Line No.	ISD Line No.	Activity	Source Note	Amount
		LEWISVILLE CERTIFICATION		
		PREVIOUS TAX YEAR - 2025		
		Total taxable value for previous year:		
		Total taxable value from latest supplemental	1	135,671,586
		<u>One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details</u>	2	0
		Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		54,240,000
1	1	TOTAL TAXABLE VALUE- ADJUSTED	C	81,431,586
		PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2	2a	Total taxable value of homesteads with tax ceilings	1	7,664,070
-	2b	Total taxable value of applicable Chapter 313 limitations (Use these numbers on the advise of your attorney.)	10	0
		Taxable value lost because court appeals of ARB decisions:		
5a	5a	<u>ORIGINAL ARB VALUES Details</u>	3	0
5b	5b	<u>VALUES RESULTING FROM FINAL COURT DECISION Details</u>	3	0
		Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	6a	<u>ARB CERTIFIED VALUE Details</u>	3a	54,240,000
6b	6b	<u>DISPUTED VALUE Details</u>	3a	10,848,000
9	9	<u>TAXABLE VALUE OF PROPERTY DEANNEXED Details</u>	4	0
		Taxable value lost because property first qualified for an exemption in the current year:		
10a	10a	<u>ABSOLUTE EXEMPTIONS Details</u>	10	0
10b	10b	<u>PARTIAL EXEMPTIONS Details</u>	10	122,495
10b	10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	1,084,950
		Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	11a	<u>PRIOR YEAR MARKET VALUE Details</u>	10	0
11b	11b	<u>CURRENT YEAR PRODUCTIVITY VALUE Details</u>	10	0
		CURRENT TAX YEAR - 2026		
		Current year taxable value on certified roll:		
18a	17a	CERTIFIED VALUES ONLY	5	112,052,824
18c	17b	POLLUTION CONTROL EXEMPTION(Use this data based upon attorney's advice.)	10	0
		DEFAULT VALUE IS ZERO. SEE EVR.		
		TAX INCREMENT FINANCING(TIF) CAPTURED APPRAISED VALUE	8	
		Total of Zones with positive Captured Values		0

		Less New Construction in the same zones		0
18d	-	Net Tax Increment Financing (TIF) Captured Value		0
		Taxable value of properties under protest or not included:		
19a	18a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	7,258,653
19b	18b	TAXABLE VALUE OF PROPERTIES NOT INCLUDED	9	0
		Total taxable value of homesteads with tax ceilings:		
		Certified	6	7,960,795
		Value Under Protest	7	395,000
		TAX CEILINGS		
20	19a	Total taxable value of homesteads with tax ceilings	C	8,355,795
				0
23	22	TAXABLE VALUE OF PROPERTIES ANNEXED Details	4	0
		Taxable value of new improvements:		
		Certified	5	0
		Value Under Protest	5	0
24	23	TAXABLE VALUE OF NEW IMPROVEMENTS	C	0
		PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		333,402
		PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		329,843
		CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		331,475
		CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		330,882
		PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		391,660
		PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		391,660
		CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		391,500
		CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		391,500
	Source Note	Activity		
	1	Estimated Values Report for previous tax year		
	2	25.25(d) Loss Report for current year		
	3	DCAD Lawsuit Information - All Non-Active previous tax year		
	3a	DCAD Lawsuit Information - All Active previous tax year		
	4	Summarization of property annexed / deannexed		
	5	Letter - Certification of Appraisal Roll current tax year		
	6	Certified Estimated Values Report for current tax year		
	7	Disputed Estimated Values Report for current tax year		
	8	Tax Increment Financing (TIF) Report current tax year		
	9	DCAD Letter of Properties Not Under Protest or Not Included on Certified Appraisal Roll		
	10	Summarization of new exemption flags on the accounts		
	11	Difference Between Current Year and Previous Year When Entity Increases Partial Exemption		
	C	Calculated value		

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (32,961)	(Count) (0)	(Count) (32,961)
REAL PROPERTY & MFT HOMES			
Land HS Value	2,613,968,654	0	2,613,968,654
Land NHS Value	2,769,255,375	0	2,769,255,375
Land Ag Market Value	53,930,326	0	53,930,326
Land Timber Market Value	0	0	0
Total Land Value	5,437,154,355	0	5,437,154,355
Improvement HS Value	9,541,857,078	0	9,541,857,078
Improvement NHS Value	8,593,382,538	0	8,593,382,538
Total Improvement	18,135,239,616	0	18,135,239,616
Market Value	23,572,393,971	0	23,572,393,971
BUSINESS PERSONAL PROPERTY	(4,028)	(0)	(4,028)
Market Value	3,500,733,548	0	3,500,733,548
OIL & GAS / MINERALS	(691)	(0)	(691)
Market Value	2,936,506	0	2,936,506
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (37,680)	(Total Count) (0)	(Total Count) (37,680)
TOTAL MARKET	27,076,064,025	0	27,076,064,025
Ag Productivity	9,383	0	9,383
Ag Loss (-)	53,920,943	0	53,920,943
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	27,022,143,082	0	27,022,143,082
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	283,082,569	0	283,082,569
CB CAP Limitation Value (-)	61,677,180	0	61,677,180
NET APPRAISED VALUE	26,677,383,333	0	26,677,383,333
Total Exemption Amount	2,889,333,415	0	2,889,333,415
NET TAXABLE	23,788,049,918	0	23,788,049,918
TAX LIMIT/FREEZE ADJUSTMENT	1,901,737,801	0	1,901,737,801
LIMIT ADJ TAXABLE (I&S)	21,886,312,117	0	21,886,312,117
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	21,886,312,117	0	21,886,312,117

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

\$96,868,304.86 = 21,886,312,117 * (0.419009 / 100) + \$5,162,687.32

pYear	taxingUnitCode	taxingUnitName	rollCorrCode	Roll Correction Value	Certified Value	Difference	pidCnt
2025	C02	CARROLLTON CITY OF	25.25(d)(2)	32519974	34845714	2325740	7
2025	C03	THE COLONY CITY OF	25.25(d)(1)	534850	563219	28369	1
2025	C04	CORINTH CITY OF	25.25(d)(1)	24231565	32797255	8565690	4
2025	C05	DENTON CITY OF	25.25(d)(2)	1616295	2268249	651954	12
2025	C07	FLOWER MOUND TOWN OF	25.25(d)(1)	552380	1226685	674305	3
2025	C08	HIGHLAND VILLAGE CITY OF	25.25(d)(1)	309000	351584	42584	1
2025	C09	JUSTIN CITY OF	25.25(d)(2)	5000	25000	20000	1
2025	C12	LEWISVILLE CITY OF	25.25(d)(2)	52994823	82134750	29139927	221
2025	C13	LITTLE ELM TOWN OF	25.25(d)(2)	11083017	15458191	4375174	9
2025	C17	ROANOKE CITY OF	25.25(d)(2)	7797638	7963785	166147	3
2025	C20	DALLAS CITY OF	25.25(d)(2)	3800000	1359490	-2440510	1
2025	C24	OAK POINT CITY OF	25.25(d)(2)	1232993	2168047	935054	15
2025	C31	BARTONVILLE TOWN OF	25.25(d)(1)	5137872	3552330	-1585542	2
2025	C32	FRISCO CITY OF	25.25(d)(1)	9706780	11940976	2234196	22
2025	C33	NORTHLAKE TOWN OF	25.25(d)(2)	70820422	92506061	21685639	4
2025	C36	FORT WORTH CITY OF	25.25(d)(1)	4429008	5810355	1381347	3
2025	C48	PROSPER TOWN OF	25.25(d)(2)	2377420	2534322	156902	3
2025	C49	CELINA CITY OF	25.25(d)(2)	4694980	7251084	2556104	22
2025	C50	HEBRON CITY OF	25.25(d)(2)	78500	550000	471500	1
2025	C51	PROVIDENCE VILLAGE TOWN OF	25.25(d)(2)	270000	300000	30000	1
2025	CAD	DENTON CENTRAL APPRAISAL DISTRICT	25.25(d)(2)	240357901	313500363	73142462	352
2025	DESD1	DENTON CO EMERGENCY SERVICE DIST 1	25.25(d)(2)	76567872	96742391	20174519	8
2025	DESD2	DENTON CO EMERGENCY SERVICE DIST 2	25.25(d)(2)	76567872	96742391	20174519	8
2025	G01	DENTON COUNTY	25.25(d)(2)	239910666	313127189	73216523	352
2025	L01	DENTON CO LEVY IMP DIST	25.25(d)(2)	3267442	5909268	2641826	1
2025	MMD1	HIGHWAY 380 MMD 1	25.25(d)(2)	606784	1175649	568865	1
2025	MMD3	NORTHLAKE MMD 1	25.25(d)(1)	1960000	2300238	340238	3
2025	PID68	MOSAIC PID	25.25(d)(2)	1894980	3158304	1263324	20
2025	PID83	OAK POINT 720 PID	25.25(d)(2)	908351	1513923	605572	14
2025	PID84	LAKESIDE CROSSING PID	25.25(d)(2)	14472066	22012444	7540378	207
2025	R01	DENTON COUNTY RECLAMATION & ROAD DISTRICT	25.25(d)(2)	1395325	2042234	646909	1
2025	S01	ARGYLE ISD	25.25(d)(2)	1960000	2363330	403330	3
2025	S02	AUBREY ISD	25.25(d)(2)	4040	987395	983355	5
2025	S03	CARROLLTON-FB ISD	25.25(d)(1)	32591615	30962970	-1628645	4
2025	S04	CELINA ISD	25.25(d)(2)	2800000	4092780	1292780	2
2025	S05	DENTON ISD	25.25(d)(2)	41567460	53442038	11874578	40
2025	S06	FRISCO ISD	25.25(d)(1)	7724122	10300627	2576505	7
2025	S07	KRUM ISD	25.25(d)(2)	87133	330115	242982	3
2025	S09	LEWISVILLE ISD	25.25(d)(2)	60725482	92365554	31640072	229
2025	S10	LITTLE ELM ISD	25.25(d)(1)	2282813	3730306	1447493	20
2025	S11	NORTHWEST ISD	25.25(d)(2)	84525803	107775179	23249376	13
2025	S13	PONDER ISD	25.25(d)(1)	455524	970001	514477	2
2025	S14	SANGER ISD	25.25(d)(2)	1110813	1243593	132780	2
2025	S17	PROSPER ISD	25.25(d)(2)	2078283	3498509	1420226	22
2025	T03	FLOWER MOUND TIRZ 1	25.25(d)(1)	257000	549186	292186	1
2025	TIF1	LEWISVILLE CITY TIRZ 1	25.25(d)(2)	20670666	20670666	0	2
2025	TIF12	LITTLE ELM TIRZ 5	25.25(d)(2)	7802000	10378316	2576316	4
2025	TIF13	NORTHLAKE TIRZ 1	25.25(d)(2)	69250000	90329823	21079823	1
2025	TIF2	LEWISVILLE CITY TIRZ 2	25.25(d)(2)	380000	423250	43250	1
2025	TIF23	LEWISVILLE CITY TIRZ 4	25.25(d)(2)	14472066	22012444	7540378	207
2025	TIF24	CORINTH TIRZ 2	25.25(d)(2)	23840991	32137736	8296745	1
2025	TIF35	THE COLONY TIRZ 2	25.25(d)(1)	563000	592862	29862	1
2025	TIF37	OAK POINT TIRZ 1	25.25(d)(2)	908351	1513923	605572	14
2025	W04	CLEARCREEK WATERSHED AUTHORITY	25.25(d)(2)	1166946	1508708	341762	3
2025	W41	THE LAKES FWSD	25.25(d)(2)	4040	987395	983355	5
2025	W42	CANYON FALLS WCID 2	25.25(d)(2)	69250000	90329823	21079823	1
2025	W47	DENTON CO MUD 6	25.25(d)(1)	748308	748308	0	1
2025	X02	TRIBUTE AT THE COLONY - PD23	25.25(d)(1)	563000	592862	29862	1

2025 REMAINING VALUE SUBJECT TO A CHAPTER 42 APPEAL

<u>ENTITY</u>	<u>2025 ARB Certified Value</u>	<u>2025 Disputed Value</u>	<u>2025 Undisputed Value</u>
Denton County	\$13,093,640,070	\$2,618,728,014	\$10,474,912,056
City of Aubrey	\$7,609,722	\$1,521,944	\$6,087,778
City of Carrollton	\$904,202,854	\$180,840,571	\$723,362,283
City of The Colony	\$948,004,209	\$189,600,842	\$758,403,367
City of Corinth	\$105,842,797	\$21,168,559	\$84,674,238
City of Denton	\$2,066,835,997	\$413,367,199	\$1,653,468,798
Town of Flower Mound	\$820,448,251	\$164,089,650	\$656,358,601
City of Highland Village	\$157,026,427	\$31,405,285	\$125,621,142
City of Justin	\$1,174,276	\$234,855	\$939,421
City of Krum	\$4,216,000	\$843,200	\$3,372,800
City of Lake Dallas	\$28,107,130	\$5,621,426	\$22,485,704
City of Lewisville	\$2,329,386,856	\$465,877,371	\$1,863,509,485
Town of Little Elm	\$482,449,751	\$96,489,950	\$385,959,801
City of Pilot Point	\$5,893,522	\$1,178,704	\$4,714,818
Town of Ponder	\$587,000	\$117,400	\$469,600
City of Sanger	\$12,867,394	\$2,573,479	\$10,293,915
City of Roanoke	\$758,019,334	\$151,603,867	\$606,415,467
City of Krugerville	\$28,130,407	\$5,626,081	\$22,504,326
Town of Hickory Creek	\$45,630,207	\$9,126,041	\$36,504,166
City of Dallas	\$594,933,268	\$118,986,654	\$475,946,614
City of Coppell	\$34,250,000	\$6,850,000	\$27,400,000
City of Hackberry	\$9,801,292	\$1,960,258	\$7,841,034
City of Oak Point	\$2,312,250	\$462,450	\$1,849,800
Town of Lakewood Village	\$0	\$0	\$0
Town of Argyle	\$0	\$0	\$0
Town of Copper Canyon	\$2,410,000	\$482,000	\$1,928,000
Town of Trophy Club	\$81,691,689	\$16,338,338	\$65,353,351
City of Plano	\$30,694,324	\$6,138,865	\$24,555,459
Town of Double Oak	\$185,000	\$37,000	\$148,000
Town of Bartonville	\$3,246,000	\$649,200	\$2,596,800
City of Frisco	\$1,013,303,906	\$202,660,781	\$810,643,125
Town of Northlake	\$522,609,666	\$104,521,933	\$418,087,733
Town of Shady Shores	\$135,000	\$27,000	\$108,000
City of Fort Worth	\$1,149,865,107	\$229,973,021	\$919,892,086
City of Southlake	\$0	\$0	\$0
City of Haslet	\$2,953,847	\$590,769	\$2,363,078
City of Grapevine	\$0	\$0	\$0
Town of Dish	\$92,500	\$18,500	\$74,000
Town of Westlake	\$354,581,977	\$70,916,395	\$283,665,582
City of New Fairview	\$0	\$0	\$0
Corral City	\$6,882,471	\$1,376,494	\$5,505,977
Town of Prosper	\$44,859,883	\$8,971,977	\$35,887,906
City of Celina	\$407,000	\$81,400	\$325,600
Town of Providence Village	\$8,585,637	\$1,717,127	\$6,868,510

2025 VALUE LOST DUE TO COURT APPEALS OF 2025 ARB VALUES

<u>ENTITY</u>	<u>ORIGINAL ARB VALUE</u>	<u>FINAL COURT VALUE</u>	<u>VALUE LOSS</u>
Denton County	\$10,430,299,311	\$9,455,122,657	\$975,176,654
City of Aubrey	\$13,486,000	\$12,432,399	\$1,053,601
City of Carrollton	\$1,094,273,858	\$1,012,825,692	\$81,448,166
City of The Colony	\$995,190,878	\$887,411,205	\$107,779,673
City of Corinth	\$58,219,469	\$52,592,404	\$5,627,065
City of Denton	\$1,643,510,315	\$1,464,269,848	\$179,240,467
Town of Flower Mound	\$668,740,066	\$622,883,180	\$45,856,886
City of Highland Village	\$40,000,000	\$39,250,000	\$750,000
City of Justin	\$58,154,328	\$54,240,643	\$3,913,685
City of Krum	\$24,487,518	\$21,568,328	\$2,919,190
City of Lake Dallas	\$18,751,152	\$17,000,000	\$1,751,152
City of Lewisville	\$2,505,174,328	\$2,256,569,669	\$248,604,659
Town of Little Elm	\$352,368,372	\$327,379,745	\$24,988,627
City of Pilot Point	\$0	\$0	\$0
Town of Ponder	\$0	\$0	\$0
City of Sanger	\$53,028,930	\$47,754,204	\$5,274,726
City of Roanoke	\$340,061,909	\$323,927,288	\$16,134,621
City of Krugerville	\$4,700,000	\$4,550,000	\$150,000
Town of Hickory Creek	\$14,994,282	\$12,886,282	\$2,108,000
City of Dallas	\$586,845,186	\$547,441,722	\$39,403,464
City of Coppell	\$0	\$0	\$0
City of Hackberry	\$0	\$0	\$0
City of Oak Point	\$8,916,513	\$8,410,000	\$506,513
Town of Lakewood Village	\$2,406,000	\$2,000,000	\$406,000
Town of Argyle	\$4,559,595	\$3,938,750	\$620,845
Town of Copper Canyon	\$928,000	\$928,000	\$0
Town of Trophy Club	\$11,129,611	\$8,600,000	\$2,529,611
City of Plano	\$86,479,000	\$79,014,482	\$7,464,518
Town of Double Oak	\$0	\$0	\$0
Town of Bartonville	\$41,615,830	\$31,175,697	\$10,440,133
City of Frisco	\$563,687,731	\$501,348,042	\$62,339,689
Town of Northlake	\$267,470,092	\$240,568,596	\$26,901,496
Town of Shady Shores	\$0	\$0	\$0
City of Fort Worth	\$697,576,091	\$631,309,147	\$66,266,944
City of Southlake	\$0	\$0	\$0
City of Haslet	\$0	\$0	\$0
City of Grapevine	\$0	\$0	\$0
Town of Dish	\$0	\$0	\$0
Town of Westlake	\$0	\$0	\$0
City of New Fairview	\$0	\$0	\$0
Corral City	\$0	\$0	\$0
Town of Prosper	\$68,574,236	\$57,348,466	\$11,225,770
City of Celina	\$0	\$0	\$0
Town of Providence Village	\$0	\$0	\$0

New Value

Total New Market Value: \$635,850,375
Total New Taxable Value: \$428,759,494

JETI	Chapter 313	TIF/TIRZ
New Market Value: \$0	New Market Value: \$0	New Market Value: \$197,913,239
New Taxable Value: \$0	New Taxable Value: \$0	New Taxable Value: \$172,575,457

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XI	11.19 Youth spiritual, mental, and physical devel...	1	594,019
EX-XL	11.231 Organizations Providing Economic Develo...	2	510,998
EX-XN	11.252 Motor vehicles leased for personal use	25	0
EX-XV	Other Exemptions (including public property, reli...	115	4,644,279
Absolute Exemption Value Loss:		143	5,749,296

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BM	Biomedical	1	332,817
BPPEX	BPPEX	3204	178,372,227
BPPEX-AL	BPPEX- Split EX Between Related Business Entities	338	13,988,224
BPPEX-TU	BPPEX- Split EX For Leasing or Multi-location	198	13,926,568
CHODO	11.182 Community Housing Development Organi...	1	6,229,965
DP	Disability	1	20,000
DV1	Disabled Veterans 10% - 29%	2	17,000
DV2	Disabled Veterans 30% - 49%	4	34,500
DV3	Disabled Veterans 50% - 69%	7	72,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	10,000
DV4	Disabled Veterans 70% - 100%	43	264,000
DVHS	Disabled Veteran Homestead	11	4,233,081
FR	FREEPORT	2	112,968,778
FTZ	Foreign Trade Zone	1	42,572,015
LGGC	Landfill-Generated Gas Conversion Facility	1	3,242,078
OV65	Over 65	85	4,740,000
OV65S	OV65 Surviving Spouse	5	300,000
Partial Exemption Value Loss:		3,905	381,323,253
Total NEW Exemption Value			387,072,549

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			387,072,549

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
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New Annexations/Deannexations

Count	Market Value	Taxable Value
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2026 Certification Totals
C12

LEWISVILLE CITY OF
No-New-Revenue Tax Rate Assumption

DENTON CAD
As of Roll # 0

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	18,453	477,612	5,704	403,000	0	466,914	400,000
A & E	18,455	477,643	5,703	403,000	0	466,946	400,000

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
284	133,561,701	126,277,286	119,349,773

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (32,909)	(Count) (279)	(Count) (33,188)
Land HS Value	2,670,276,913	26,807,698	2,697,084,611
Land NHS Value	2,807,113,308	2,236,066	2,809,349,374
Land Ag Market Value	48,865,298	0	48,865,298
Land Timber Market Value	0	0	0
Total Land Value	5,526,255,519	29,043,764	5,555,299,283
Improvement HS Value	9,099,092,092	98,890,358	9,197,982,450
Improvement NHS Value	9,285,436,655	71,074	9,285,507,729
Total Improvement	18,384,528,747	98,961,432	18,483,490,179
Market Value	23,910,784,266	128,005,196	24,038,789,462
BUSINESS PERSONAL PROPERTY	(4,400)	(5)	(4,405)
Market Value	4,150,989,004	5,556,505	4,156,545,509
OIL & GAS / MINERALS	(348)	(0)	(348)
Market Value	2,370,650	0	2,370,650
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (37,657)	(Total Count) (284)	(Total Count) (37,941)
TOTAL MARKET	28,064,143,920	133,561,701	28,197,705,621
Ag Productivity	5,583	0	5,583
Ag Loss (-)	48,859,715	0	48,859,715
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	28,015,284,205	133,561,701	28,148,845,906
	99.5%	0.5%	100.0%
HS CAP Limitation Value (-)	93,884,413	537,270	94,421,683
CB CAP Limitation Value (-)	60,337,855	1,740,087	62,077,942
NET APPRAISED VALUE	27,861,061,937	131,284,344	27,992,346,281
Total Exemption Amount	3,837,855,410	6,523,041	3,844,378,451
NET TAXABLE	24,023,206,527	124,761,303	24,147,967,830
TAX LIMIT/FREEZE ADJUSTMENT	1,817,599,500	10,921,433	1,828,520,933
LIMIT ADJ TAXABLE (I&S)	22,205,607,027	113,839,870	22,319,446,897
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	22,205,607,027	113,839,870	22,319,446,897

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$98,516,136.61 = 22,319,446,897 * (0.419009 / 100) + \$4,995,645.36

LEWISVILLE CITY OF
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	47,344,839	44,602,395	130,652.97	132,088.03	125
DPS	1,932,818	1,932,818	4,459.15	4,459.15	6
OV65	2,032,404,892	1,711,803,584	4,727,637.22	4,786,131.43	4,935
OV65S	76,379,638	59,260,703	96,738.68	103,697.04	225
Total	2,158,062,187	1,817,599,500	4,959,488.02	5,026,375.65	5,291
Tax Rate: 0.419009					

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
OV65	12,970,296	10,921,433	36,157.34	37,844.58	26
Total	12,970,296	10,921,433	36,157.34	37,844.58	26
Tax Rate: 0.419009					

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	47,344,839	44,602,395	130,652.97	132,088.03	125
DPS	1,932,818	1,932,818	4,459.15	4,459.15	6
OV65	2,045,375,188	1,722,725,017	4,763,794.56	4,823,976.01	4,961
OV65S	76,379,638	59,260,703	96,738.68	103,697.04	225
Total	2,171,032,483	1,828,520,933	4,995,645.36	5,064,220.23	5,317
Tax Rate: 0.419009					

<u>Tax Increment Refinance Zone</u>	<u>Tax Increment Finance Value</u>	<u>Tax Increment Finance Levy</u>
C12TIRZ1 (1.0)	636,028,607	2,665,017.17
C12TIRZ2 (1.0)	281,373,489	1,178,980.26
C12TIRZ3 (1.0)	1,032,171,387	4,321,201.74
C12TIRZ4 (0.8)	215,983,551	904,096.56
Tax Increment Totals:	2,165,557,034	9,069,295.73

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
OV65-Local	335,783,398	5,788	2,220,000	38	338,003,398	5,826
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	12,783,595	226	0	0	12,783,595	226
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	2,623,179	134	0	0	2,623,179	134
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	102,619,243	206	548,863	1	103,168,106	207
DVHS-Prorated	2,646,969	11	0	0	2,646,969	11
DVHSS	8,670,009	20	0	0	8,670,009	20
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	873,202	4	0	0	873,202	4
FRSS	337,270	1	0	0	337,270	1
Subtotal for Homestead Exemptions	466,336,865	6,390	2,768,863	39	469,105,728	6,429
Disabled Veterans Exemptions						
DV1	475,000	54	0	0	475,000	54
DV1S	10,000	3	0	0	10,000	3
DV2	409,831	44	0	0	409,831	44
DV2S	30,000	4	0	0	30,000	4
DV3	600,000	61	0	0	600,000	61
DV3S	10,000	1	0	0	10,000	1
DV4	1,471,703	271	12,000	2	1,483,703	273
DV4S	156,000	29	0	0	156,000	29
Subtotal for Disabled Veterans Exemptions	3,162,534	467	12,000	2	3,174,534	469
Special Exemptions						
Charitable Org	74,310,702	4	0	0	74,310,702	4
AB	87,618,957	5	0	0	87,618,957	5
EX366	13,262	83	0	0	13,262	83
FR	1,227,158,921	72	0	0	1,227,158,921	72
LIH	5,175,190	2	0	0	5,175,190	2
MASSS	760,301	2	0	0	760,301	2
PC	1,065,659	25	0	0	1,065,659	25
PPV	91,962	5	0	0	91,962	5
Subtotal for Special Exemptions	1,396,194,954	198	0	0	1,396,194,954	198

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
Exempt UD	91,600	13	0	0	91,600	13
EX-XG	374,600	3	0	0	374,600	3
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	694,420	4	0	0	694,420	4
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	60,212,667	15	0	0	60,212,667	15
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XL	2,859,519	5	0	0	2,859,519	5
EX-XL-PRORATED	0	0	0	0	0	0
EX-XN	82,842,000	25	0	0	82,842,000	25
EX-XN-PRORATED	0	0	0	0	0	0
EX-XR	7,699,467	8	0	0	7,699,467	8
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	3,868,814	15	0	0	3,868,814	15
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	1,444,068,942	1,425	100	1	1,444,069,042	1,426
EX-XV-PRORATED	22,638	1	0	0	22,638	1
EX-XV-PRORATED-	444,077	4	0	0	444,077	4
Subtotal for Absolute Exemptions	1,603,178,744	1,518	100	1	1,603,178,844	1,519
Other Exemptions						
BM	75,369,052	5	0	0	75,369,052	5
BPPEX	188,397,286	3,539	500,000	5	188,897,286	3,544
BPPEX-AL	14,832,319	371	0	0	14,832,319	371
BPPEX-TU	19,135,924	342	0	0	19,135,924	342
BPPEX-UD	23,349,040	144	0	0	23,349,040	144
FTZ	5,326,677	1	0	0	5,326,677	1
FTZ-PRORATED	42,572,015	1	0	0	42,572,015	1
Landfill-Generated Gas	0	0	3,242,078	1	3,242,078	1
Subtotal for Other Exemptions	368,982,313	4,403	3,742,078	6	372,724,391	4,409
Total:	3,837,855,410	12,976	6,523,041	48	3,844,378,451	13,024

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	26,123		36,953,302	11,659,703,826	11,095,579,884
B	Multifamily Residential	640		191,866,621	4,652,222,660	4,565,444,749
C1	Vacant Lots and Tracts	841		0	260,674,275	245,651,016
D1	Qualified Open-Space Land	23	415.75	0	48,865,298	5,583
E	Rural Land,Not Qualified for Open-Space Land	76		0	56,581,436	54,821,155
F1	Commercial Real Property	1,824		191,877,497	5,629,590,459	5,536,238,081
F2	Industrial Real Property	19		0	22,797,376	22,665,797
G1	Oil and Gas	338		0	2,320,150	1,665,089
J1	Water Systems	1		0	1,030,000	905,000
J2	Gas Distribution Systems	6		0	64,025,290	63,644,480
J3	Electric Companies (including Co-ops)	17		22,192	153,212,638	152,666,410
J4	Telephone Companies (including Co-ops)	45		0	45,800,114	29,592,556
J5	Railroads	4		0	5,996,180	5,561,760
J6	Pipelines	2		0	1,378,900	1,132,610
J7	Cable Companies	8		0	18,561,060	17,786,600
L1	Commercial Personal Property	3,960		6,531,056	2,402,085,849	1,656,506,997
L2	Industrial and Manufacturing Personal Property	114		1,000,000	1,028,945,855	286,647,116
M1	Mobile Homes	1,660		259,225	23,696,169	21,846,935
O	Residential Inventory	462		4,578,229	36,704,773	36,511,883
S	Special Inventory	133		0	93,653,774	87,174,815
XB	Income Producing Tangible Personal	20		0	256,889,146	141,158,011
XG	Primarily Performing Charitable Functions (§11.	3		0	374,600	0
XI	Youth Spiritual, Mental and Physical	4		0	694,420	0
XJ	Private Schools (§11.21)	15		0	60,212,667	0
XL	Organizations Providing Economic	5		0	2,859,519	0
XN	Motor Vehicles Leased for Personal Use (§11.	25		0	82,842,000	0
XR	Nonprofit Water or Wastewater Corporation	8		0	7,699,467	0
XU	MiscellaneousExemptions (§11.23)	10		0	3,139,199	0
XV	Other Totally Exempt Properties (including	1,358		202,733,094	1,441,586,820	0
Totals:			415.75	635,821,216	28,064,143,920	24,023,206,527

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	257		29,159	124,242,505	119,924,914
B	Multifamily Residential	5		0	1,504,783	1,454,692
C1	Vacant Lots and Tracts	14		0	2,076,271	1,392,522
D2	Farm or Ranch Improvements on Qualified	1		0	21,842	21,842
E	Rural Land,Not Qualified for Open-Space Land	3		0	159,695	152,906
L1	Commercial Personal Property	5		0	5,556,505	1,814,427
XV	Other Totally Exempt Properties (including	1		0	100	0
Totals:			0	29,159	133,561,701	124,761,303

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	26,380		36,982,461	11,783,946,331	11,215,504,798
B	Multifamily Residential	645		191,866,621	4,653,727,443	4,586,899,441
C1	Vacant Lots and Tracts	855		0	262,750,546	247,043,538
D1	Qualified Open-Space Land	23	415.75	0	48,865,298	5,583
D2	Farm or Ranch Improvements on Qualified	1		0	21,842	21,842
E	Rural Land,Not Qualified for Open-Space Land	79		0	56,741,131	54,974,061
F1	Commercial Real Property	1,824		191,877,497	5,629,590,459	5,536,238,081
F2	Industrial Real Property	19		0	22,797,376	22,665,797
G1	Oil and Gas	338		0	2,320,150	1,665,089
J1	Water Systems	1		0	1,030,000	905,000
J2	Gas Distribution Systems	6		0	64,025,290	63,644,480
J3	Electric Companies (including Co-ops)	17		22,192	153,212,638	152,666,410
J4	Telephone Companies (including Co-ops)	45		0	45,800,114	29,592,556
J5	Railroads	4		0	5,996,180	5,561,760
J6	Pipelines	2		0	1,378,900	1,132,610
J7	Cable Companies	8		0	18,561,060	17,786,600
L1	Commercial Personal Property	3,965		6,531,056	2,407,642,354	1,658,321,424
L2	Industrial and Manufacturing Personal Property	114		1,000,000	1,028,945,855	286,647,116
M1	Mobile Homes	1,660		259,225	23,696,169	21,846,935
O	Residential Inventory	462		4,578,229	36,704,773	36,511,883
S	Special Inventory	133		0	93,653,774	87,174,815
XB	Income Producing Tangible Personal	20		0	256,889,146	141,158,011
XG	Primarily Performing Charitable Functions (§11.	3		0	374,600	0
XI	Youth Spiritual, Mental and Physical	4		0	694,420	0
XJ	Private Schools (§11.21)	15		0	60,212,667	0
XL	Organizations Providing Economic	5		0	2,859,519	0
XN	Motor Vehicles Leased for Personal Use (§11.	25		0	82,842,000	0
XR	Nonprofit Water or Wastewater Corporation	8		0	7,699,467	0
XU	MiscellaneousExemptions (§11.23)	10		0	3,139,199	0
XV	Other Totally Exempt Properties (including	1,359		202,733,094	1,441,586,920	0
Totals:			415.75	635,850,375	28,197,705,621	24,147,967,830

LEWISVILLE CITY OF
Top Taxpayers

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	997753	BMF IV TX CHAPEL HILL LLC	\$173,841,862	\$173,841,862
2	1905506	MAJESTIC LEWISVILLE PARTNERS LP	\$176,753,336	\$163,719,677
3	1908422	Wells Fargo Bank	\$151,005,310	\$150,880,310
4	1867030	CAL TDC LEWISVILLE 121 LLC	\$143,260,976	\$143,260,976
5	446226	SYSCO FOOD SERVICES OF DALLAS LP	\$143,561,195	\$142,075,637
6	406594	TEACHERS INSURANCE ANNUITY	\$130,667,237	\$130,667,237
7	800233	TLF LOGISTICS II LAKEPOINTE	\$96,463,834	\$96,463,834
8	1750286	EASTSKY HEBRON PHASE 3 AND 4	\$92,513,683	\$92,513,683
9	1850985	JEFFERSON CASTLE HILLS LLC	\$92,487,067	\$92,487,067
10	1065437	Texas New Mexico Power Co	\$91,548,170	\$91,423,170
11	856458	MADERA ROE INVESTORS SPE LLC ETAL	\$91,350,000	\$91,350,000
12	338298	ANIXTER INC	\$91,235,919	\$91,111,077
13	1810121	CENTERPOINT PROPERTIES TRUST	\$84,348,648	\$84,348,648
14	1781329	EQR-OLIVIAN AT THE REALM LP	\$82,000,000	\$82,000,000
15	807687	DIGITAL LEWISVILLE LLC	\$82,000,000	\$82,000,000
16	983644	FR LEWISVILLE MIDWAY LLC	\$81,129,586	\$81,129,586
17	1750333	EASTSKY HEBRON PH 5 OWNER LLC &	\$80,229,883	\$80,229,883
18	1776213	TB LEWISVILLE LLC	\$79,000,000	\$79,000,000
19	1857961	JEFFERSON CASTLE HILLS (PHASE 2)	\$76,121,832	\$76,121,832
20	1829806	IMP LAKEYARD LP	\$73,634,321	\$73,634,321
Total			\$2,113,152,859	\$2,098,258,800



Dallas Central Appraisal District
Certified Estimated Values Report

JURISDICTION: LEWISVILLE
REPORT TYPE: JURISDICTION TOTALS
DATABASE: CERTIFICATION (2026)
TAX YEAR: 2026
REPORT DATE: July 17, 2026
RUN DATE: July 17, 2026 9:58 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	312	21,656,540	91,938,680	4,107,430	117,702,650

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	117,702,650	2,205,834	3,139,265	304,727	112,052,824

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	4	188,790	0	188,790	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	100	32,105,690	63,834	0	1,859,235	30,182,621
CAPPED VALUE LOSS	4	1,146,470	63,834	0	0	1,082,636
OVER-65	33	9,016,310	0	1,445,855	0	7,570,455
DISABLED PERSONS	2	416,310	0	25,970	0	390,340
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	1	387,410	0	387,410	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
BPP 11 145	27	4,107,430	0	1,091,240	0	3,016,190
TOTAL PARTIAL EXEMPT				2,950,475		
TOTAL REAL PARTIAL EXEMPT				1,859,235		
TOTAL BPP PARTIAL EXEMPT				1,091,240		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	1	305,950	0	305,950

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	305,950	0	304,727	0	1,223

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	0	0	0



Dallas Central Appraisal District Disputed Estimated Values Report

JURISDICTION: LEWISVILLE
REPORT TYPE: JURISDICTION TOTALS
DATABASE: CERTIFICATION (2026)
TAX YEAR: 2026
REPORT DATE: July 17, 2026
RUN DATE: July 17, 2026 10:03 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	25	1,778,060	8,654,650	0	10,432,710

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	10,432,710	3,206	60,000	0	10,369,504

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	0	0	0	0	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	13	5,351,020	3,206	0	60,000	5,287,814
CAPPED VALUE LOSS	1	523,400	3,206	0	0	520,194
OVER-65	1	455,000	0	60,000	0	395,000
DISABLED PERSONS	0	0	0	0	0	0
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
BPP 11 145	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				60,000		
TOTAL REAL PARTIAL EXEMPT				60,000		
TOTAL BPP PARTIAL EXEMPT				0		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0	0

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	0	0	0

Distribution Summary Report

Deposit Date from 10/1/2025 to 7/25/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
C12 - CITY OF LEWISVILLE				
Current				
Levy	69,325,801.98	28,581,890.23	0.00	97,907,692.21
Interest	33,225.44	13,585.47	0.00	46,810.91
Penalty	110,407.58	45,156.14	0.00	155,563.72
25.25(d)	12,198.02	0.00	0.00	12,198.02
Rendition Penalty	40,853.66	0.00	0.00	40,853.66
Rendition Penalty Admin Fee	(2,042.96)	0.00	0.00	(2,042.96)
VIT Overage Payment	64,462.14	0.00	0.00	64,462.14
Recalc Refund	(696,706.17)	(287,240.42)	0.00	(983,946.59)
Recalc Rendition Pen Admin Fee	5.16	0.00	0.00	5.16
Recalc Rendition Pen Refund	(103.13)	0.00	0.00	(103.13)
Current	68,888,101.72	28,353,391.42	0.00	97,241,493.14
Delinquent				
Levy	327,896.44	133,583.94	0.00	461,480.38
Ag Levy	4,763.55	1,904.48	0.00	6,668.03
Interest	23,260.79	9,063.35	0.00	32,324.14
Penalty	15,664.86	6,234.39	0.00	21,899.25
Omitted Property Interest	25,308.59	0.00	0.00	25,308.59
Rendition Penalty	2,408.19	0.00	0.00	2,408.19
Rendition Penalty Admin Fee	(120.44)	0.00	0.00	(120.44)
Recalc Refund	(1,408,297.59)	(575,632.86)	0.00	(1,983,930.45)
Recalc 25.25(d) Refund	(9.24)	0.00	0.00	(9.24)
Recalc Rendition Pen Admin Fee	712.35	0.00	0.00	712.35
Recalc Rendition Pen Refund	(14,246.50)	0.00	0.00	(14,246.50)
Delinquent	(1,022,659.00)	(424,846.70)	0.00	(1,447,505.70)
Distribution Total	67,865,442.72	27,928,544.72	0.00	95,793,987.44



DENTON COUNTY
Office of
Dawn Waye
Tax Assessor/Collector
1505 E. McKinney St. Denton, TX
76209

C12-CITY OF LEWISVILLE

Certification of Anticipated Collection Rate and Excess Debt Collection

I, Dawn Waye, Denton County Tax Assessor/Collector, do hereby submit to the governing body of this taxing jurisdiction the 2026 certified anticipated collection rate and any 2025 excess debt collections per Texas Property Tax Code, Section 26.04 (b), (h), (h-1) and (h-2).

2026 CERTIFIED ANTICIPATED COLLECTION RATE:	<u>100%</u>
2025 CERTIFIED EXCESS DEBT COLLECTIONS:	<u>\$ 2,902,638</u>

E-SIGNED by Dawn Waye
on 2026-07-15 17:03:46 CDT

Dawn Waye
Denton County
Tax Assessor/Collector

July 15, 2026

Date

Motor Vehicle Department
P.O. Box 90204
Denton, TX 76202-5204
940-349-3510

Property Tax Department
P.O. Box 90223
Denton, TX 76202-5223
940-349-3500

TAXING ENTITY	2025 anticipated debt collection rate	2025 debt taxes levied	2025 anticipated collection of debt	ACTUAL debt collection 7-1 thru 6-30	ACTUAL debt collection rate for 2025	EXCESS DEBT COLLECTIONS FOR 2025
G01- DENTON COUNTY	100.00%	76,896,336	76,896,336	86,217,517	112.12%	9,321,181
C01 - AUBREY	100.00%	1,354,908	1,354,908	1,805,128	133.23%	450,220
C02 - CARROLLTON	100.00%	35,420,816	35,420,816			
denton totals			0	19,125,142		
dallas totals			0			
CITY OF CARROLLTON TOTAL			0	19,125,142	53.99%	(16,295,674)
C03 - COLONY	100.00%	7,766,103	7,766,103	12,022,817	154.81%	4,256,714
C04 - CORINTH	100.00%	4,409,604	4,409,604	5,597,451	126.94%	1,187,847
C05 - DENTON	100.00%	50,543,015	50,543,015	57,007,729	112.79%	6,464,714
C07 - FLOWER MOUND	100.00%	8,286,091	8,286,091	8,822,269	106.47%	536,178
C08 - HIGHLAND VILLAGE	100.00%	2,764,917	2,764,917	2,749,402	99.44%	(15,515)
C09 - JUSTIN	100.00%	1,671,585	1,671,585	1,800,788	107.73%	129,203
C10 - KRUM	100.00%	1,574,210	1,574,210	1,559,390	99.06%	(14,820)
C11 - LAKE DALLAS	100.00%	893,499	893,499	892,449	99.88%	(1,050)
C12 - LEWISVILLE	100.00%	25,143,509	25,143,509	28,046,147	111.54%	2,902,638
C13 - LITTLE ELM	100.00%	8,310,389	8,310,389	9,735,817	117.15%	1,425,428
C14 - PILOT POINT	100.00%	1,999,644	1,999,644	3,128,641	156.46%	1,128,997
C15 - PONDER	100.00%	498,249	498,249	533,927	107.16%	35,678
C16 - SANGER	100.00%	1,663,721	1,663,721	1,667,173	100.21%	3,452
C17 - ROANOKE	100.00%	5,600,336	5,600,336	5,523,577	98.63%	(76,759)
C18 - KRUGERVILLE	100.00%	325,841	325,841	382,568	117.41%	56,727
C19 - HICKORY CREEK	100.00%	843,704	843,704	839,823	99.54%	(3,881)
C22 - HACKBERRY-no debt	100.00%	0	0	720	#DIV/0!	720
C24 - OAK POINT	100.00%	114,381	114,381	158,344	138.44%	43,963
C25 - LAKEWOOD VILLAGE-no debt	100.00%	0	0	2,621	#DIV/0!	2,621
C26 - ARGYLE	100.00%	1,339,584	1,339,584	1,700,219	126.92%	360,635
C27 - COPPER CANYON	100.00%	151,512	151,512	186,055	122.80%	34,543
C28 - TROPHY CLUB	100.00%	2,814,124	2,814,124	3,283,191	116.67%	469,067
C30 - DOUBLE OAK-no debt	100.00%	0	0	0	#DIV/0!	0
C31 - BARTONVILLE-no debt	100.00%	0	0	0	#DIV/0!	0
C33 - NORTHLAKE	100.00%	4,758,181	4,758,181	4,795,232	100.78%	37,051
C34 - SHADY SHORES	100.00%	224,575	224,575	222,513	99.08%	(2,062)
C42 - DISH-no debt	100.00%	0	0	1	#DIV/0!	1
C45 - NEW FAIRVIEW-don't do calculation	100.00%	0	0	79,604	#DIV/0!	79,604
C47 - DRAPER/CORRAL CITY	100.00%	53,905	53,905	17,149	31.81%	(36,756)
C51 - PROVIDENCE VILLAGE	100.00%	2,759,017	2,759,017	2,757,393	99.94%	(1,624)
S01 - ARGYLE ISD	100.00%	28,359,498	28,359,498	28,860,755	101.77%	501,257
S02 - AUBREY ISD	100.00%	16,204,852	16,204,852	16,083,353	99.25%	(121,499)
S05 - DENTON ISD	100.00%	150,072,695	150,072,695	153,295,280	102.15%	3,222,585
S07 - KRUM ISD	100.00%	9,962,060	9,962,060	10,201,359	102.40%	239,299
S08 - LAKE DALLAS ISD	100.00%	14,907,379	14,907,379	15,358,849	103.03%	451,470
S09 - LEWISVILLE ISD	100.00%	180,172,516	180,172,516	184,650,750	102.49%	4,478,234
S10 - LITTLE ELM ISD	100.00%	34,289,845	34,289,845	36,362,963	106.05%	2,073,118
S11 - NORTHWEST ISD	100.00%	163,270,495	163,270,495	161,969,603	99.20%	(1,300,892)
S12 - PILOT POINT ISD	100.00%	3,220,555	3,220,555	3,445,091	106.97%	224,536
S13 - PONDER ISD	100.00%	5,686,271	5,686,271	6,044,402	106.30%	358,131
S14 - SANGER ISD	100.00%	8,283,625	8,283,625	8,451,298	102.02%	167,673
DESD #1 DENTON CO EMER SERVICE DIST 1	100.00%	1,701,499	1,701,499	1,857,513	109.17%	156,014
DESD #2 DENTON CO EMER SERVICE DIST 2	100.00%	1,250,773	1,250,773	1,237,855	98.97%	(12,918)

Distribution Summary Report

Deposit Date from 7/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
C12 - CITY OF LEWISVILLE				
Current				
Levy	69,268,409.76	28,558,228.34	0.00	97,826,638.10
Interest	30,711.19	12,563.11	0.00	43,274.30
Penalty	105,533.16	43,175.01	0.00	148,708.17
25.25(d)	12,198.02	0.00	0.00	12,198.02
Rendition Penalty	40,205.61	0.00	0.00	40,205.61
Rendition Penalty Admin Fee	(2,010.55)	0.00	0.00	(2,010.55)
VIT Overage Payment	64,462.14	0.00	0.00	64,462.14
Recalc Refund	(514,626.77)	(212,172.11)	0.00	(726,798.88)
Recalc Rendition Pen Admin Fee	5.16	0.00	0.00	5.16
Recalc Rendition Pen Refund	(103.13)	0.00	0.00	(103.13)
Current	69,004,784.59	28,401,794.35	0.00	97,406,578.94
Delinquent				
Levy	525,888.66	214,248.38	0.00	740,137.04
Ag Levy	4,763.55	1,904.48	0.00	6,668.03
Interest	33,715.62	13,239.62	0.00	46,955.24
Penalty	32,548.81	13,049.42	0.00	45,598.23
Omitted Property Interest	25,308.59	0.00	0.00	25,308.59
Rendition Penalty	3,725.06	0.00	0.00	3,725.06
Rendition Penalty Admin Fee	(186.30)	0.00	0.00	(186.30)
Recalc Refund	(1,463,218.05)	(598,089.58)	0.00	(2,061,307.63)
Recalc 25.25(d) Refund	(9.24)	0.00	0.00	(9.24)
Recalc Rendition Pen Admin Fee	712.35	0.00	0.00	712.35
Recalc Rendition Pen Refund	(14,246.50)	0.00	0.00	(14,246.50)
Delinquent	(850,997.45)	(355,647.68)	0.00	(1,206,645.13)
Distribution Total	68,153,787.14	28,046,146.67	0.00	96,199,933.81

TAXING ENTITY	Tax Year 2025 total YTD levy	Tax Year 2025 distribution	Tax Year 2025 ACTUAL collection rate	Tax Year 2024 total YTD levy	Tax Year 2024 distribution	Tax Year 2024 ACTUAL collection rate	Tax Year 2023 total YTD levy	Tax Year 2023 distribution	Tax Year 2023 ACTUAL collection rate	LOWEST of last 3 years
G01- DENTON COUNTY	374,337,538	371,072,728	99.13%	352,823,146	349,023,605	98.92%	330,366,053	329,009,540	99.59%	98.92%
C01 - AUBREY	5,656,777	5,635,225	99.62%	5,404,379	5,364,751	99.27%	4,754,205	4,734,432	99.58%	99.27%
C02 - CARROLLTON	denon	69,435,780		67,945,973	66,903,461	98.47%	66,376,109	65,016,372	97.95%	
	dallas			55,297,156	54,333,587	98.26%	51,298,085	50,500,973	98.45%	
TOTAL FOR TAXING UNIT			#DIV/0!	123,243,129	121,237,048	98.37%	117,674,194	115,517,345	98.17%	#DIV/0!
C03 - COLONY	52,206,188	50,414,593	96.57%	50,930,012	50,466,640	99.09%	48,766,112	48,485,059	99.42%	96.57%
C04 - CORINTH	20,683,847	20,729,008	100.22%	18,749,875	18,555,838	98.97%	17,442,379	17,349,343	99.47%	98.97%
C05 - DENTON	129,871,076	129,430,646	99.66%	120,018,317	118,147,094	98.44%	106,631,468	106,091,347	99.49%	98.44%
C07 - FLOWER MOUND	64,853,162	64,233,096	99.04%	63,994,471	62,951,095	98.37%	60,899,153	60,560,522	99.44%	98.37%
C08 - HIGHLAND VILLAGE	17,570,081	17,420,528	99.15%	16,805,408	16,576,654	98.64%	15,898,392	15,739,930	99.00%	98.64%
C09 - JUSTIN	8,315,835	8,278,963	99.56%	8,488,510	8,480,679	99.57%	8,084,582	8,069,195	99.75%	99.56%
C10 - KRUM	5,471,888	5,433,662	99.30%	4,843,921	4,823,111	99.57%	4,514,907	4,493,370	99.52%	99.30%
C11 - LAKE DALLAS	4,827,891	4,784,147	99.09%	4,323,848	4,279,463	98.97%	4,141,890	4,123,695	99.56%	98.97%
C12 - LEWISVILLE	97,594,747	95,793,987	98.15%	93,343,409	92,120,748	98.69%	87,742,486	87,197,819	99.38%	98.15%
C13 - LITTLE ELM	49,536,066	49,283,925	99.49%	46,886,721	46,271,969	98.69%	45,395,113	45,195,342	99.56%	98.69%
C14 - PILOT POINT	6,396,221	6,521,352	101.96%	5,203,057	5,167,735	99.32%	4,348,902	4,353,608	100.11%	99.32%
C15 - PONDER	2,380,466	2,387,103	100.28%	2,365,970	2,346,720	99.19%	2,164,954	2,179,860	100.69%	99.19%
C16 - SANGER	9,841,979	9,864,658	100.23%	9,312,244	9,200,190	98.80%	8,740,598	8,789,093	100.55%	98.80%
C17 - ROANOKE	13,166,164	12,989,599	98.66%	12,213,955	11,883,708	97.30%	11,767,363	11,938,283	101.45%	97.30%
C18 - KRUGERVILLE	1,651,745	1,666,690	100.90%	1,452,078	1,418,043	97.66%	1,294,155	1,298,720	100.35%	97.66%
C19 - HICKORY CREEK	2,744,143	2,726,997	99.38%	2,614,963	2,586,608	98.92%	2,485,478	2,471,298	99.43%	98.92%
C22 - HACKBERRY	204,960	193,768	94.54%	228,086	232,374	101.88%	213,037	206,246	96.81%	94.54%
C24 - OAK POINT	5,470,431	5,445,870	99.55%	5,004,075	4,974,424	99.41%	4,432,554	4,448,845	100.39%	99.41%
C25 - LAKEWOOD VILLAGE	745,818	735,597	98.63%	712,939	706,108	99.04%	668,532	665,656	99.57%	98.63%
C26 - ARGYLE	5,770,026	5,725,899	99.24%	5,190,732	5,116,785	98.58%	4,659,744	4,648,119	99.75%	98.58%
C27 - COPPER CANYON	1,983,041	1,961,355	98.91%	1,781,339	1,761,784	98.90%	1,470,554	1,459,110	99.22%	98.90%
C28 - TROPHY CLUB	13,231,121	13,092,611	98.95%	12,614,740	12,516,834	99.22%	11,885,191	11,849,034	99.70%	98.95%
C30 - DOUBLE OAK	1,345,687	1,346,691	100.07%	1,292,820	1,277,813	98.84%	1,231,218	1,226,937	99.65%	98.84%
C31 - BARTONVILLE	1,374,758	1,350,468	98.23%	1,218,654	1,213,358	99.57%	1,068,698	1,051,182	98.36%	98.23%
C33 - NORTHLAKE	10,702,900	10,522,890	98.32%	9,436,076	9,225,038	97.76%	8,022,359	8,011,653	99.87%	97.76%
C34 - SHADY SHORES	1,781,234	1,752,566	98.39%	1,667,807	1,655,448	99.26%	1,543,204	1,535,863	99.52%	98.39%
C42 - DISH	259,000	257,452	99.40%	225,171	227,366	100.97%	211,731	217,429	102.69%	99.40%
C45 - NEW FAIRVIEW-do not calculate	214,207	216,025	101.32%	184,628	184,826	100.18%			#DIV/0!	#DIV/0!
C47 - DRAPER/CORRAL CITY	31,621	31,213	98.71%	29,938	28,518	95.26%	16,634	16,646	100.07%	95.26%
C51 - PROVIDENCE VILLAGE	6,626,072	6,632,125	100.09%	5,885,277	5,942,686	100.98%	5,420,984	5,410,707	99.81%	99.81%
S01 - ARGYLE ISD	67,676,073	67,267,897	99.40%	64,843,926	64,319,355	99.19%	56,785,321	56,637,564	99.74%	99.19%
S02 - AUBREY ISD	39,237,956	39,062,083	99.55%	38,312,416	38,101,412	99.45%	32,240,363	32,188,680	99.84%	99.45%
S05 - DENTON ISD	386,721,467	383,313,656	99.12%	371,695,462	365,228,754	98.26%	339,374,119	337,624,782	99.48%	98.26%
S07 - KRUM ISD	25,105,119	25,149,263	100.18%	23,338,776	23,122,186	99.07%	21,806,649	21,700,799	99.51%	99.07%
S08 - LAKE DALLAS ISD	38,504,009	38,289,709	99.44%	39,028,982	38,328,069	98.20%	35,722,848	35,523,328	99.44%	98.20%
S09 - LEWISVILLE ISD	633,648,844	622,094,810	98.18%	638,011,909	628,108,854	98.45%	610,252,630	606,209,477	99.34%	98.18%
S10 - LITTLE ELM ISD	95,065,419	94,381,961	99.28%	96,514,248	92,239,465	95.57%	91,553,570	91,390,955	99.82%	95.57%
S11 - NORTHWEST ISD	421,075,772	415,602,441	98.70%	409,490,133	403,733,458	98.59%	385,161,651	384,922,327	99.94%	98.59%
S12 - PILOT POINT ISD	15,579,141	15,788,543	101.34%	16,482,103	16,260,490	98.66%	14,027,986	14,037,182	100.07%	98.66%
S13 - PONDER ISD	14,980,597	15,400,134	102.80%	13,848,831	13,617,889	98.33%	15,311,919	15,292,190	99.87%	98.33%
S14 - SANGER ISD	24,303,477	24,270,562	99.86%	24,712,938	24,330,677	98.45%	23,493,765	23,741,870	101.06%	98.45%
ESD #1 DENTON CO EMER SERVICE DIST	8,139,187	8,093,335	99.44%	7,258,258	7,177,583	98.89%	6,626,644	6,623,644	99.95%	98.89%
ESD #2 DENTON CO EMER SERVICE DIST	13,979,169	13,854,099	99.11%	12,748,572	12,635,473	99.11%				99.11%

2025 TAX ROLL SUMMARY

C12 - CITY OF LEWISVILLE

	Amount	Count
NUMBER OF ACCOUNTS		38,080
MARKET VALUES		
ROLLCODE: COMMERCIAL		
Agriculture	\$532,111	
Improvement	\$43,817,850	
Land	\$7,884,419	
ROLLCODE: MINERAL		
Mineral	\$2,936,506	
Personal	\$121,640	
ROLLCODE: MOBILE HOME		
Improvement	\$26,016,573	
Improvement Non-Home Site	\$160,622	
ROLLCODE: PERSONAL		
Personal	\$3,506,026,551	
ROLLCODE: REAL		
Agriculture	\$53,920,943	
Improvement	\$9,586,133,261	
Improvement Non-Home Site	\$8,627,417,061	
Land	\$2,629,213,864	
Land Ag Land	\$9,383	
Land Non-Home Site	\$2,769,255,375	
ROLLCODE: VIT		
Personal	\$0	
TOTAL MARKET VALUE	\$27,253,446,159	
DEFERRALS		
Ag 1D1	\$54,453,054	26
TOTAL DEFERRALS	\$54,453,054	
EXEMPTIONS		
100% Disabled Veteran	\$95,497,403	218
23.231 Circuit Breaker Limitation	\$64,913,211	1,655
Absolute Exemption - CHDO	\$53,852,785	3
Absolute Exemption - Church	\$373,474	4
Cap Adjustment, XT	\$283,244,647	6,357
Contract Abatement	\$83,769,644	4
Disabled	\$2,820,450	147
Disabled Veteran 10% to 29%	\$510,000	62
Disabled Veteran 30% to 49%	\$465,983	51
Disabled Veteran 50% to 69%	\$664,000	66
Disabled Veteran 70% to 100%	\$1,598,186	270
Economic Development - XL	\$2,321,753	5
Energy, XR	\$7,946,330	8
First Responder Surviving Spouse	\$337,270	1
Freeport	\$986,608,833	78
Full	\$7,957,554	19
General Homestead	\$0	122
Homestead	\$0	214
Low Income Housing, XD, XA	\$4,896,069	2
Medical / Biomedical	\$30,074,393	4

2025 TAX ROLL SUMMARY

C12 - CITY OF LEWISVILLE

Member Armed Svcs Surviving Sps	\$759,757	2
Miscellaneous - XV	\$1,195,472,869	1,381
Nominal Value	\$429,460	930
Other Exemption, XF, XH, XU	\$3,566,695	18
Over 65	\$324,835,859	5,633
Personal Use Vehicle, XN	\$130,297	6
Pollution Control	\$1,080,636	25
Private Schools- XJ	\$60,144,943	15
Surviving Spouse	\$13,160,671	235
Surviving Spouse 100% Disabled Vet	\$9,674,500	24
Surviving Spouse Disabled Person	\$0	6
Youth , Mental,Spritual,Phys Devel- XI	\$88,027	2
TOTAL EXEMPTIONS	\$3,237,195,699	
GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS	\$3,291,648,753	
TOTAL MARKET VALUE	\$27,253,446,159	
TAXABLE VALUE	\$23,961,797,406	
TAX RATE	0.419009	
ROLLCODE: COMMERCIAL		
Levy	\$215,609.74	10
ROLLCODE: MINERAL		
Levy	\$5,500.01	692
ROLLCODE: MOBILE HOME		
Levy	\$91,879.56	1,637
ROLLCODE: PERSONAL		
Levy	\$10,241,840.29	4,097
ROLLCODE: REAL		
Levy	\$87,039,917.68	31,635
ROLLCODE: VIT		
Levy	\$0.00	11
TOTAL LEVY	\$97,594,747.28	
LEVY LOST DUE TO FROZEN	\$2,807,339.91	
OTHER LOST LEVY	\$0.00	
TOTAL LOST LEVY	\$2,807,339.91	

Calculation Analysis							
	Calc Levy	- Tax Amount	=	Diff.	Market Value	Exemption	Taxable Value
Frozen	7,984,156.85	5,176,816.94		2,807,339.91	2,338,856,336	433,370,424	1,905,485,912
DV100 (Excl. Frozen)	41,371.03	41,371.03		0.00	78,455,767	65,787,344	12,668,423
Prorated (Excl. Frozen)	0.00	0.00		0.00	0	0	0
Other	92,376,559.31	92,376,559.31		0.00	24,836,134,056	2,792,490,985	22,043,643,071
Total	100,402,087.19	97,594,747.28		2,807,339.91	27,253,446,159	3,291,648,753	23,961,797,406
DV100 (Incl. Frozen)	7,372.51	5,637.85		1,734.66	33,328,688	29,710,059	3,618,629
Prorated (Incl. Frozen)	0.00	0.00		0.00	0	0	0

Distribution Summary Report

Deposit Date from 10/1/2025 to 7/25/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
C12 - CITY OF LEWISVILLE				
Current				
Levy	69,325,801.98	28,581,890.23	0.00	97,907,692.21
Interest	33,225.44	13,585.47	0.00	46,810.91
Penalty	110,407.58	45,156.14	0.00	155,563.72
25.25(d)	12,198.02	0.00	0.00	12,198.02
Rendition Penalty	40,853.66	0.00	0.00	40,853.66
Rendition Penalty Admin Fee	(2,042.96)	0.00	0.00	(2,042.96)
VIT Overage Payment	64,462.14	0.00	0.00	64,462.14
Recalc Refund	(696,706.17)	(287,240.42)	0.00	(983,946.59)
Recalc Rendition Pen Admin Fee	5.16	0.00	0.00	5.16
Recalc Rendition Pen Refund	(103.13)	0.00	0.00	(103.13)
Current	68,888,101.72	28,353,391.42	0.00	97,241,493.14
Delinquent				
Levy	327,896.44	133,583.94	0.00	461,480.38
Ag Levy	4,763.55	1,904.48	0.00	6,668.03
Interest	23,260.79	9,063.35	0.00	32,324.14
Penalty	15,664.86	6,234.39	0.00	21,899.25
Omitted Property Interest	25,308.59	0.00	0.00	25,308.59
Rendition Penalty	2,408.19	0.00	0.00	2,408.19
Rendition Penalty Admin Fee	(120.44)	0.00	0.00	(120.44)
Recalc Refund	(1,408,297.59)	(575,632.86)	0.00	(1,983,930.45)
Recalc 25.25(d) Refund	(9.24)	0.00	0.00	(9.24)
Recalc Rendition Pen Admin Fee	712.35	0.00	0.00	712.35
Recalc Rendition Pen Refund	(14,246.50)	0.00	0.00	(14,246.50)
Delinquent	(1,022,659.00)	(424,846.70)	0.00	(1,447,505.70)
Distribution Total	67,865,442.72	27,928,544.72	0.00	95,793,987.44

2025 Tax Rate Calculation Notice

Taxing Unit Name: City of Lewisville

Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets
Notice of Tax Rates (required to be posted on taxing unit website)

Approving Rates: Section 8 on the worksheet shows the following rates:

No New Revenue Rate	<u>0.409667</u>
Voter Approval Rate	<u>0.419009</u>
Di Minimis Rate (if applicable)	<u>N/A</u>

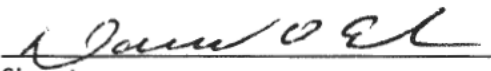
Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O	<u>0.296689</u>	(Maintenance & Operation Rate)
Proposed I&S	<u>0.122320</u>	(Interest & Sinking or Debt Rate) <i>(proposed I&S rate must match line 49 on worksheet)</i>
Proposed Total Rate	<u>0.419009</u>	

As a representative of the City of Lewisville, I approve the Tax Rate Calculation and have provided the proposed tax rate for the taxing entity listed above.

David O. Erb
Printed name

August 13, 2025
Date


Signature



2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF LEWISVILLE

972-219-3400

Taxing Unit Name

Phone (area code and number)

151 W. Church Street, Lewisville, TX 75057

cityoflewisville.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 18,898,901,998
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,685,227,535
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 17,213,674,463
4.	Prior year total adopted tax rate.	\$ 0.422435 /\$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:.....	\$ 1,203,213,537
	B. Prior year values resulting from final court decisions:.....	- \$ 1,122,314,586
	C. Prior year value loss. Subtract B from A. ³	\$ 80,898,951
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 3,802,470,563
	B. Prior year disputed value:.....	- \$ 456,752,468
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 3,345,718,095
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,426,617,046

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	Pro-View Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 20,640,291,509
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ¹	\$ 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 freepport, 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: \$ 6,579,862 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 21,553,628 C. Value loss. Add A and B.⁴	\$ 28,133,490
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A.⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 28,133,490
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. * If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 1,416,869,671
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 19,195,288,348
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 81,087,616
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 1,226,086
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 82,313,702
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹ A. Certified values: \$ 24,244,316,877 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 1,799,197,437 E. Total current year value. Add A and B, then subtract C and D.	\$ 22,445,119,440

¹ Tex. Tax Code §26.012(15)⁴ Tex. Tax Code §26.012(15)⁷ 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)¹² Tex. Tax Code §26.012, 26.04(c-2)¹³ Tex. Tax Code §26.03(c)

Line	Amount/Rate
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 23,680,829
B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C. Total value under protest or not certified. Add A and B.	\$ 23,680,829
20. Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 1,913,282,679
21. Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22. Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 20,555,517,590
23. Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24. Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New Improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 462,686,227
25. Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 462,686,227
26. Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 20,092,831,363
27. Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.409667 /\$100
28. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

- 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 debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §92.012(2)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Water and Sewer Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.300115 /\$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> .	\$ 20,640,291,509
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 61,944,610
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 872,840 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..... - \$ 5,218,855 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..... \$ -4,347,015 E. Add Line 31 to 32D.	\$ 57,597,595
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,092,831,363
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.286657 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁶ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.041

Line	Value Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation.²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.000000 /\$100	
38.	Rate adjustment for county hospital expenditures.²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.000000 /\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. \$ 0.286657 /\$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. \$ 0.286657 /\$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. \$ 0.296689 /\$100	

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Water Approval Rate Worksheet	Amount
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹ Enter debt amount \$ 32,458,485 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 4,751,007 E. Adjusted debt. Subtract B, C and D from A. \$ 27,708,478	\$ 27,708,478
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 2,564,969
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 25,143,509
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 % B. Enter the prior year actual collection rate 98.69 % C. Enter the 2023 actual collection rate 99.38 % D. Enter the 2022 actual collection rate 99.57 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴ 100.00 %	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 25,143,509
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,555,517,590
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.122320 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.419009 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,555,517,590
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. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.409667 /\$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.	\$ 0.409667 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.419009 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.419009 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,555,517,590
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.419009 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.422435 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.002832 /\$100
	C. Subtract B from A.....	\$ 0.419603 /\$100
	D. Adopted Tax Rate.....	\$ 0.422435 /\$100
	E. Subtract D from C.....	\$ -0.002832 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 19,764,364.485
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.419079 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000642 /\$100
	C. Subtract B from A.....	\$ 0.418437 /\$100
	D. Adopted Tax Rate.....	\$ 0.419079 /\$100
	E. Subtract D from C.....	\$ -0.000642 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 18,950,768.871
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.443943 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.022169 /\$100
	C. Subtract B from A.....	\$ 0.421774 /\$100
	D. Adopted Tax Rate.....	\$ 0.443301 /\$100
	E. Subtract D from C.....	\$ -0.021527 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 17,081,555.654
	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	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.419009 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁹ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.286657 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,555,517,590
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.002432 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.122320 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.000000 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.422435 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <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 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19,195,288,348
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,092,831,363
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.000000 /\$100

⁴⁹ Tex. Tax Code §26.012(8-a)

⁵⁰ Tex. Tax Code §26.063(a)(1)

⁵¹ Tex. Tax Code §26.042(b)

⁵² Tex. Tax Code §26.042(f)

⁵³ Tex. Tax Code §26.042(c)

⁵⁴ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.419006 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.409667 /\$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. \$ 0.419009 /\$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: 50

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 SignatureEnter 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.¹⁴print
hereDavid O. Erb

Printed Name of Taxing Unit Representative

sign
hereDavid O. Erb

Taxing Unit Representative

August 13, 2025

Date

¹⁴ Tex. Tax Code §§26.04(c-2) and (d-2)