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

Form 50-856

City of Coppell
Taxing Unit Name

972.304.3689
Phone *(area code and number)*

255 Parkway Blvd, Coppell TX 75019
Taxing Unit's Address, City, State, ZIP Code

www.coppelltx.gov
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://www.dallascounty.org/Assets/uploads/docs/tax/tnt/backup-info/city-town/2026/City_of_Coppell_2026_Backup.pdf

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]	$ 10,812,779,484
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]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 10,812,779,484
4.	**Prior year total adopted tax rate.**	$ 0.444976 /$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: $ 750,793,830	
	B. Prior year values resulting from final court decisions: - $ 675,320,690	
	C. Prior year value loss. Subtract B from A.[4]	$ 75,473,140

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 1,681,508,839 **B. Prior year disputed value:** .... - $ 250,668,782 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 1,430,840,057
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 1,506,313,197
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 12,319,092,681
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: .... $ 3,050,770 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 177,252,149 **C. Value loss.** Add A and B. [7]	$ 180,302,919
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.	$ 180,302,919
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.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 12,138,789,762
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 54,014,701
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]	$ 647,946
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 54,662,647

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: .... $ 12,672,502,100	
	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 .... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 12,672,502,100
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] .... $ 367,529,377	
	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.	$ 367,529,377
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]	$ 0
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]	$ 13,040,031,477
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]	$ 83,160,933

[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.	$ 83,160,933
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 12,956,870,544
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.421881 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.376998 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,319,092,681
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 46,442,733
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.......... + $ 549,401	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 549,401	
	E. Add Line 31 to 32D.	$ 46,992,134
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,956,870,544
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.362681 /$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.362681 /$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.		$ 0.362681 /$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.		$ 0.375374 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000 /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000 /$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000 /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000 /$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000 /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount . . . . . $ 12,035,032 **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 . . . . . – $ 3,455,307 **E. Adjusted debt.** Subtract B, C and D from A.	$ 8,579,725
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 8,579,725
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . . . 100.00 % **B.** Enter the prior year actual collection rate. . . . . . 101.37 % **C.** Enter the 2024 actual collection rate. . . . . . 99.19 % **D.** Enter the 2023 actual collection rate. . . . . . 99.71 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 8,579,725
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,040,031,477
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.065795 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.441169 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,040,031,477
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.421881 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.421881 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.441169 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.441169 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,040,031,477
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.441169 /$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.448356/$100
	B. Unused increment rate (Line 68)	$ 0.003377/$100
	C. Subtract B from A	$ 0.444979/$100
	D. Adopted Tax Rate	$ 0.444976/$100
	E. Subtract D from C	$ 0.000003/$100
	F. 2025 Total Taxable Value (Line 61)	$ 12,473,700,248
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 374
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.464202/$100
	B. Unused increment rate (Line 67)	$ 0.001976/$100
	C. Subtract B from A	$ 0.462226/$100
	D. Adopted Tax Rate	$ 0.458632/$100
	E. Subtract D from C	$ 0.003594/$100
	F. 2024 Total Taxable Value (Line 60)	$ 11,700,168,868
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 420,504
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.568570/$100
	B. Unused increment rate (Line 66)	$ 0.076748/$100
	C. Subtract B from A	$ 0.491822/$100
	D. Adopted Tax Rate	$ 0.491818/$100
	E. Subtract D from C	$ 0.000004/$100
	F. 2023 Total Taxable Value (Line 60)	$ 10,511,180,120
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 420
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 421,298
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.003230/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.444399/$100

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

SECTION 6: De Minimis Rate

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

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

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

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.444976 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,138,789,762
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,956,870,544
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.444399 /$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.421881 /$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.. $ 0.444399 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here John R. Ames, PCC, CTA
Printed Name of Taxing Unit Representative

sign here John R. Ames
Taxing Unit Representative

8.4.26
Date

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

2026 TNT Worksheets for Multiple CADs

City of Coppell

Line	Description	Dallas	Denton	Total
	2025 taxable value	12,216,378,974	261,450,216	12,477,829,190
	25.25d	16,459,133	0	16,459,133
	Chapter 42 appeal as of July 25	1,647,258,839	34,250,000	1,681,508,839
1	TOTAL	10,585,579,268	227,200,216	10,812,779,484
2	Ceiling Total	0	0	0
5a	Original 2025 ARB Values	750,793,830	0	750,793,830
5b	2025 values from court order	675,320,690	0	675,320,690
5c	2025 Value Loss	75,473,140	0	75,473,140
6a	2025 ARB certified Value	1,647,258,839	34,250,000	1,681,508,839
6b	2025 Disputed Value	243,818,782	6,850,000	250,668,782
6c	2025 Undisputed value	1,403,440,057	27,400,000	1,430,840,057
9	2025 Deannexed Property	0	0	0
10a	Absolute Exemptions	3,050,770	0	3,050,770
10b	Partial Exemptions	174,668,617	2,583,532	177,252,149
10c	Value Lost	177,719,387	2,583,532	180,302,919
11a	2025 Market Value	0	0	0
11b	2026 Ag Value	0	0	0
11c	Value Lost	0	0	0
18a	2026 Cert Taxable value	12,386,123,812	286,378,288	12,672,502,100
18d	2026 TIF Value	0	0	0
19a	2026 value under protest	364,532,416	2,996,961	367,529,377
19b	2026 value not on roll	0	0	0
19c	Total value	364,532,416	2,996,961	367,529,377
20	2026 tax ceilings	0	0	0
23	2026 annexed	0	0	0
24	2025 new improvements	55,836,389	27,324,544	83,160,933

*Memo provided by City requesting update.

aw
7-27-26

DALLAS COUNTY TAX OFFICE

JOHN R. AMES, PCC, CTA
TAX ASSESSOR/COLLECTOR

MEMORANDUM

Date: 7/24/26

To: John R. Ames, Tax Assessor/Collector
Dallas County Tax Office

Re: Request to change TNT calculation line number in 2025 Tax Rate Calculation Worksheet

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City of Coppell has authorized the change of line number 6b:
Entity Name — Line Number

Prior year disputed value from $336,301,768 to $250,668,782.
Line Name — Original Number — New Number

Reason for change:

Coppell leadership analyzed the lawsuit data provided by DallasCAD and b

Name: Kim Tiehen
Title: Director of Strategic Financial Engagement

Date: 7/24/2026

*Only line numbers 6B and 18D are updateable by the entity with a copy of this memo.

Denton, Coppell

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (464)	(Count) (0)	(Count) (464)
Land HS Value	36,742,939	0	36,742,939
Land NHS Value	32,012,622	0	32,012,622
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**68,755,561**	**0**	**68,755,561**
Improvement HS Value	168,846,439	0	168,846,439
Improvement NHS Value	44,769,634	0	44,769,634
Total Improvement	**213,616,073**	**0**	**213,616,073**
Market Value	**282,371,634**	**0**	**282,371,634**
BUSINESS PERSONAL PROPERTY	(41)	(0)	(41)
Market Value	**4,081,505**	**0**	**4,081,505**
OIL & GAS / MINERALS	(37)	(0)	(37)
Market Value	**152,534**	**0**	**152,534**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (542)	(Total Count) (0)	(Total Count) (542)
TOTAL MARKET	**286,605,673**	**0**	**286,605,673**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**286,605,673**	**0**	**286,605,673**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	5,429,465	0	5,429,465
CB CAP Limitation Value (-)	873,463	0	873,463
NET APPRAISED VALUE	**280,302,745**	**0**	**280,302,745**
Total Exemption Amount	18,852,529	0	18,852,529
NET TAXABLE	**261,450,216**	**0** #1	**261,450,216**
TAX LIMIT/FREEZE ADJUSTMENT	**0**	**0** #2	**0**
LIMIT ADJ TAXABLE (I&S)	**261,450,216**	**0**	**261,450,216**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**261,450,216**	**0**	**261,450,216**

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

$1,163,390.71 = 261,450,216 * (0.444976 / 100)

Denton, Coppell

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

No 25.25 d
for Coppell
(top part of ~~bottom~~ spreadsheet)

Denton, Coppell

2025 VALUE LOST DUE TO COURT APPEALS OF 2025 ARB VALUES

ENTITY	ORIGINAL ARB VALUE	FINAL COURT VALUE	VALUE LOSS
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 #5a-C ∅	$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

Denton, Coppell

2025 REMAINING VALUE SUBJECT TO A CHAPTER 42 APPEAL

ENTITY		2025 ARB Certified Value		2025 Disputed Value		2025 Undisputed Value
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	6a	$34,250,000	6b	$6,850,000	6c	$27,400,000
City of Hackberry	also include to calculate line 1	$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

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
	Certified	ARB	
REAL PROPERTY & MFT HOMES	(Count) (457)	(Count) (7)	(Count) (464)
Land HS Value	36,073,542	669,397	36,742,939
Land NHS Value	33,726,550	0	33,726,550
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**69,800,092**	**669,397**	**70,469,489**
Improvement HS Value	155,549,583	3,057,374	158,606,957
Improvement NHS Value	75,827,579	0	75,827,579
Total Improvement	**231,377,162**	**3,057,374**	**234,434,536**
Market Value	**301,177,254**	**3,726,771**	**304,904,025**
BUSINESS PERSONAL PROPERTY	(56)	(0)	(56)
Market Value	**17,816,199**	**0**	**17,816,199**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (513)	(Total Count) (7)	(Total Count) (520)
TOTAL MARKET	**318,993,453**	**3,726,771**	**322,720,224**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**318,993,453**	**3,726,771**	**322,720,224**
	98.8%	1.2%	100.0%
HS CAP Limitation Value (-)	53,109	12,791	65,900
CB CAP Limitation Value (-)	1,376,320	0	1,376,320
NET APPRAISED VALUE	**317,564,024**	**3,713,980**	**321,278,004**
Total Exemption Amount	31,185,736	586,339	31,772,075
NET TAXABLE #18a	**286,378,288**	**3,127,641**	**289,505,929**
TAX LIMIT/FREEZE ADJUSTMENT #20	**0**	**0**	**0**
LIMIT ADJ TAXABLE (I&S)	**286,378,288**	**3,127,641**	**289,505,929**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**286,378,288**	**3,127,641**	**289,505,929**

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

$1,288,231.9 = 289,505,929 * (0.444976 / 100)

New Value

Total New Market Value: $27,586,360

Total New Taxable Value: $27,324,544 #24

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XN	11.252 Motor vehicles leased for personal use	8	0
Absolute Exemption Value Loss:		**8**	#10a **0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	28	2,074,111
BPPEX-AL	BPPEX- Split EX Between Related Business Entities	1	4,700
BPPEX-TU	BPPEX- Split EX For Leasing or Multi-location	6	182,905
DV4	Disabled Veterans 70% - 100%	1	0
HS	Homestead	1	21,816
OV65	Over 65	3	300,000
Partial Exemption Value Loss:		**40**	#10b **2,583,532**
Total NEW Exemption Value			**2,583,532**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			#10c **2,583,532**

New Special Use (Ag/Timber)

0 #11 a-b

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

0 #9 0 #23

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	280	516,208	29,131	511,263	25,563	486,842	484,653
A & E	280	516,208	29,131	511,263	25,563	486,842	484,653

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
7	3,726,771	3,574,000	2,996,961

#19a

	COPPELL CERTIFICATION		
Non-ISD Line No.	Activity	Source Note	Amount
	PREVIOUS TAX YEAR - 2025		
	Total taxable value for previous year:		
	Total taxable value from latest supplemental	1	12,216,378,974
	One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details	2	-16,459,133
	Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		1,647,258,839
1	TOTAL TAXABLE VALUE- ADJUSTED	C	10,585,579,268
	PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2	Total taxable value of homesteads with tax ceilings	1	0
-	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	ORIGINAL ARB VALUES Details	3	750,793,830
5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	675,320,690
	Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	ARB CERTIFIED VALUE Details	3a	1,647,258,839
6b	DISPUTED VALUE Details	3a	329,451,768
9	TAXABLE VALUE OF PROPERTY DEANNEXED Details	4	0
	Taxable value lost because property first qualified for an exemption in the current year:		
10a	ABSOLUTE EXEMPTIONS Details	10	3,050,770
10b	PARTIAL EXEMPTIONS Details	10	66,303,995
10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	108,364,622
	Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	PRIOR YEAR MARKET VALUE Details	10	0
11b	CURRENT YEAR PRODUCTIVITY VALUE Details	10	0
	CURRENT TAX YEAR - 2026		
	Current year taxable value on certified roll:		
18a	CERTIFIED VALUES ONLY	5	12,386,123,812
18c	POLLUTION CONTROL EXEMPTION(Use this data based upon attorney's advice.)	10	0

	COPPELL CERTIFICATION		
Non-ISD Line No.	**Activity**	**Source Note**	**Amount**
	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 sames zones		0
18d	Net Tax Increment Financing (TIF) Captured Value		0
	Taxable value of properties under protest or not included:		
19a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	364,532,416
19b	TAXABLE VALUE OF PROPERTIES NOT INCLUDED	9	0
	Total taxable value of homesteads with tax ceilings:		
	Certified	6	0
	Value Under Protest	7	0
	TAX CEILINGS		
20	Total taxable value of homesteads with tax ceilings	C	0
			0
23	TAXABLE VALUE OF PROPERTIES ANNEXED Details	4	0
	Taxable value of new improvements:		
	Certified	5	55,725,879
	Value Under Protest	5	110,510
24	TAXABLE VALUE OF NEW IMPROVEMENTS	C	55,836,389
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		687,291
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		614,145
	CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		687,672
	CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		641,182
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		652,830
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		580,498
	CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		653,000
	CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		608,257

Dallas County Tax Office
John R. Ames, PCC, CTA
Tax Assessor/Collector

2026 Tax Rate Calculation Data

Entity Name: City of Coppell   Preliminary: ☐   Final: ■

Please complete the following information and return a preliminary draft to [redacted] as soon as possible, but no later than June 26, 2026.

The deadline to return the **Final Form** is **July 17, 2026**.

Enter Whole Dollars Only

Form	Description	Entity Response
NNR	Total value of the **2025** captured appraised value in TIF zone (13)	$ 0
VAR	Amount of **M&O 2025 taxes** paid into the TIF fund for reinvestment zone (32B)	$ 0
[redacted]		
Schedule A	**Unencumbered (unassigned) estimated fund balances for end of fiscal year:**	
	Maintenance & Operations (General) fund balance	39,313,888
	Interest & Sinking (Debt Service) fund balance	1,240,880
2026 Minimum Debt	**Minimum debt payments for the upcoming year:**	
	Total of **Principal** Payments	$ 7,240,000
	Does not include Appraisal District budget payments — Total of **Interest** Payments	$ 4,785,032
	Total of **Other** Payments	$ 10,000
	Total **Amount of Debt Payments** for 2026 (43A)	$ 12,035,032
	Below are funds that could be used to pay 2026 debt but not required to be used.	
	• Amount of 2026 debt, if any, to be paid by **unencumbered funds** (43B)	$ 0
	• Amount of 2026 debt, if any, to be paid **by sales tax for property tax relief** (43C)	$ 0
	• Amount of 2026 debt, if any, to be **paid by other sources** (43D)	$ 3,455,307
	Total debt paid by 2026 taxes (**Total Amount of Debt Payments** minus amount of funds above used to pay debt in 2026) (43E)	$ 8,579,725
Sales Tax	Is a portion of your sales tax rate for reducing property taxes?	Yes ☐ No ■
	If yes, provide the sales tax rate in lieu of property taxes (0.01, 0.005, or 0.0025)	
	Amount of sales tax for property tax relief collected **and spent** on **M&O expenses** in 2025? (41A)	
Tax Ceiling	Do you offer a tax ceiling?	Yes ☐ No ■
	If yes, existing, or new? **If new, provide notice by July 1st, and include a copy of the signed Ordinance.**	New ☐ Existing ☐

Pursuant to your Interlocal Agreement, it is essential that your tax rate is adopted by September 23rd, to ensure the 2026 Tax Statements are mailed timely. After the tax rates are adopted, please email a copy of the signed Ordinance to [redacted] *no later than noon on September 25, 2026.*

[redacted]

DALLAS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

Program Name : etr prior yr refunds v1.11
Report Date : 07/07/2026 12:51 PM

Request Sequence No. : 744732   Tax Unit : 1207 - CITY OF COPPELL

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
180071800L0060000	2024	1207	-342.60	0.388481	0.070151	0.000000	-290.20	-52.40	0.00
180071800N0130000	2024	1207	-245.30	0.388481	0.070151	0.000000	-207.78	-37.52	0.00
180072800B0070000	2024	1207	-130.95	0.388481	0.070151	0.000000	-110.92	-20.03	0.00
180073100C0290000	2024	1207	-354.20	0.388481	0.070151	0.000000	-300.02	-54.18	0.00
180075600A0300000	2024	1207	-458.63	0.388481	0.070151	0.000000	-388.48	-70.15	0.00
18008040030200000	2024	1207	-106.20	0.388481	0.070151	0.000000	-89.96	-16.24	0.00
18008040100150000	2024	1207	-73.94	0.388481	0.070151	0.000000	-62.63	-11.31	0.00
180080500I0100000	2024	1207	-74.88	0.388481	0.070151	0.000000	-63.43	-11.45	0.00
18008080080170000	2024	1207	-92.70	0.388481	0.070151	0.000000	-78.52	-14.18	0.00
180081000Q0320000	2024	1207	-150.02	0.388481	0.070151	0.000000	-127.07	-22.95	0.00
180081000Q0380000	2024	1207	-11.33	0.388481	0.070151	0.000000	-9.60	-1.73	0.00
180081000Q0390100	2024	1207	-470.13	0.388481	0.070151	0.000000	-398.22	-71.91	0.00
18008120010510000	2024	1207	-39.24	0.388481	0.070151	0.000000	-33.24	-6.00	0.00
18042100040030000	2024	1207	-2,739.27	0.388481	0.070151	0.000000	-2,320.28	-418.99	0.00
18042100050010100	2024	1207	-872.69	0.388481	0.070151	0.000000	-739.21	-133.48	0.00
18042100050030000	2024	1207	-12,938.00	0.388481	0.070151	0.000000	-10,959.04	-1,978.96	0.00
180998000A0230000	2024	1207	-94.67	0.388481	0.070151	0.000000	-80.19	-14.48	0.00
181054000A0010000	2024	1207	-1,252.07	0.388481	0.070151	0.000000	-1,060.56	-191.51	0.00
181054000A0030000	2024	1207	-2,682.99	0.388481	0.070151	0.000000	-2,272.61	-410.38	0.00
18105510000010000	2024	1207	-2,538.48	0.388481	0.070151	0.000000	-2,150.20	-388.28	0.00
181060000G0060000	2024	1207	-458.63	0.388481	0.070151	0.000000	-388.48	-70.15	0.00
181081000H0080000	2024	1207	-217.60	0.388481	0.070151	0.000000	-184.32	-33.28	0.00
185567300A0010000	2024	1207	-1,605.22	0.388481	0.070151	0.000000	-1,359.69	-245.53	0.00
186654500A0030000	2024	1207	-11,191.03	0.388481	0.070151	0.000000	-9,479.28	-1,711.75	0.00
186654500A01R0000	2024	1207	-1,465.79	0.388481	0.070151	0.000000	-1,241.59	-224.20	0.00
186654500A02R0000	2024	1207	-1,043.25	0.388481	0.070151	0.000000	-883.68	-159.57	0.00
186654500A5R20000	2024	1207	-7,881.23	0.388481	0.070151	0.000000	-6,675.74	-1,205.49	0.00
186654500B01R0000	2024	1207	-4,746.80	0.388481	0.070151	0.000000	-4,020.74	-726.06	0.00
187310500A0010000	2024	1207	-2,293.16	0.388481	0.070151	0.000000	-1,942.41	-350.75	0.00
188700000A0020000	2024	1207	-2,096.40	0.388481	0.070151	0.000000	-1,775.74	-320.66	0.00
189013600A0040000	2024	1207	-9,311.65	0.388481	0.070151	0.000000	-7,887.37	-1,424.28	0.00
189060800A0010000	2024	1207	-5,229.37	0.388481	0.070151	0.000000	-4,429.50	-799.87	0.00
189060800A0020000	2024	1207	-3,778.58	0.388481	0.070151	0.000000	-3,200.62	-577.96	0.00
189060800A0030000	2024	1207	-4,255.97	0.388481	0.070151	0.000000	-3,604.99	-650.98	0.00
189060800A0040000	2024	1207	-2,764.18	0.388481	0.070151	0.000000	-2,341.38	-422.80	0.00
189060800A0050000	2024	1207	-5,963.68	0.388481	0.070151	0.000000	-5,051.49	-912.19	0.00
189061100A01R0000	2024	1207	-13,973.96	0.388481	0.070151	0.000000	-11,836.54	-2,137.42	0.00
65062929010150000	2024	1207	-568.33	0.388481	0.070151	0.000000	-481.40	-86.93	0.00
65129685510240000	2024	1207	-1,146.58	0.388481	0.070151	0.000000	-971.20	-175.38	0.00
99L16239200000000	2024	1207	-323.64	0.388481	0.070151	0.000000	-274.13	-49.51	0.00
DCAD000000204842	2024	1207	-131.28	0.388481	0.070151	0.000000	-111.20	-20.08	0.00
DCAD000000218291	2024	1207	-412.17	0.388481	0.070151	0.000000	-349.12	-63.05	0.00
DCAD000000218341	2024	1207	-102.97	0.388481	0.070151	0.000000	-87.22	-15.75	0.00
DCAD000000273054	2024	1207	-6,811.06	0.388481	0.070151	0.000000	-5,769.26	-1,041.80	0.00
DCAD000000289373	2024	1207	-17.71	0.388481	0.070151	0.000000	-15.00	-2.71	0.00
DCAD000000309256	2024	1207	-8,287.02	0.388481	0.070151	0.000000	-7,019.46	-1,267.56	0.00
DCAD000000561053	2024	1207	-136.98	0.388481	0.070151	0.000000	-116.03	-20.95	0.00
		TAX UNIT 1207 TOTALS	-647,946.60				-549,401.02	-98,545.58	0.00
			line 16				line 32a		

DALLAS COUNTY TAX OFFICE
EXCESS DEBT SERVICE TAX COLLECTIONS REPORT FOR JULY 1, 2025 THRU JUNE 30, 2026

ENTITY: 1207 - CITY OF COPPELL

MONTH	YEAR	1 CURRENT COLLECTIONS	2 DELINQUENT COLLECTIONS	3 P&I	4 TOTAL	5 CURRENT I&S (INCLUDES P&I)	6 DELINQUENT I&S (INCLUDES P&I)	7 CURRENT M&O (INCLUDES P&I)	8 DELINQUENT M&O (INCLUDES P&I)	TOTAL
7	2025	0.00	111,727.96	14,661.49	126,389.45	0.00	19,199.21	0.00	107,190.24	126,389.45
8	2025	0.00	80,048.59	16,518.19	96,566.78	0.00	15,426.09	0.00	81,140.69	96,566.78
9	2025	0.00	36,478.65	4,176.10	40,654.75	0.00	6,238.37	0.00	34,416.38	40,654.75
10	2025	1,333,412.45	14,453.93	3,257.61	1,351,123.99	203,632.13	2,862.48	1,129,319.77	15,309.61	1,351,123.99
11	2025	1,903,482.51	20,984.39	4,717.64	1,929,184.54	290,791.07	3,935.71	1,612,691.44	21,766.32	1,929,184.54
12	2025	20,224,574.17	7,860.20	1,449.81	20,233,884.18	3,089,602.51	1,500.62	17,134,570.91	8,210.14	20,233,884.18
1	2026	25,353,456.29	15,030.94	1,890.77	25,370,378.00	3,873,191.20	2,667.09	21,480,265.09	14,254.62	25,370,378.00
2	2026	6,369,039.92	46,613.72	42,395.90	6,458,049.54	976,966.31	10,697.07	5,418,140.01	52,246.15	6,458,049.54
3	2026	593,904.56	8,300.62	42,436.29	644,641.47	96,857.57	1,601.00	537,159.52	9,023.38	644,641.47
4	2026	318,933.12	11,320.47	31,722.03	361,975.62	53,121.73	2,164.12	294,606.93	12,082.84	361,975.62
5	2026	127,199.16	17,595.09	15,666.75	160,461.00	21,115.31	3,364.39	117,102.75	18,878.55	160,461.00
6	2026	138,153.00	2,776.21	18,223.38	159,152.59	23,766.59	548.09	131,806.59	3,031.32	159,152.59
TOTAL:		**56,362,155.18**	**373,190.77**	**197,115.96**	**56,932,461.91**	**8,629,044.42**	**70,204.24**	**47,855,663.01**	**377,550.24**	**56,932,461.91**
ADJUSTMENTS:		**1,081,335.34**	**999,701.40**	**4,384.82**	**2,085,421.56**	**165,474.04**	**152,695.68**	**917,699.33**	**849,552.51**	**2,085,421.56**
TOTAL NET:		**55,280,819.84**	**-626,510.63**	**192,731.14**	**54,847,040.35**	**8,463,570.38**	**-82,491.44**	**46,937,963.68**	**-472,002.27**	**54,847,040.35**

TOTAL COLUMNS 5 & 6: **8,381,078.94**

CALCULATED ANTICIPATED DEBT: **8,479,451.00**

TOTAL EXCESS/DIFFERENCE: **-98,372.06** 0 line 44

Tax Code 26.012(10)

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

DALLAS COUNTY

Request Seq: 744694

3 Year Collection Rate Report-Detail (Truth in Taxation)

tnt_3yr_collect_rates.rdf v1.4

Tax Unit(s): 1207 * Includes Attorney Fees: No

07/07/2026 11:24:52

Tax Unit	Year	Current Year Levy Paid(October 1- June 30)	Delinquent Levy Paid(July 1- June 30)	Penalty & Interest Paid(July 1- June 30)	Attorney Fees* Paid(July 1- June 30)	Sum of Collections	Original Levy**	Collections Rate (Collections/Levy*100)
1207 -- CITY OF COPPELL								Line 46a: 100%
	2025	48,150,441.13	6,464,072.01	192,263.63	0.00	54,806,776.77	54,065,714.60	line 46b 101.37
	2024	47,338,838.92	5,557,689.49	136,293.40	0.00	53,032,821.81	53,466,275.18	line 46c 99.19
	2023	47,166,738.98	3,805,089.68	181,315.64	0.00	51,153,144.30	51,303,017.23	line 46d 99.71

Line 46e: 100%

** Please correct Original Levy where zero is encountered.
Original Levy is found on the Tax Unit Maintenance Screen.

Tax Year 2026: Unused Increment

			Coppell, City of
Year 3 (2025) line 64	A	Voter-approval tax rate (Line 69)	0.448356
	B	Unused increment rate (Line 68)	0.003377
	C	Subtract B from A	0.444979
	D	Adopted Tax Rate	0.444976
	E	Subtract D from C	0.000003
	F	2025 Total Taxable Value (Line 61)	12,473,700,248
	G	E * F and / the results by $100. If the number is less than zero, enter zero	374.00
Year 2 (2024) line 65	A	Voter-approval tax rate (Line 68)	0.464202
	B	Unused increment rate (Line 67)	0.001976
	C	Subtract B from A	0.462226
	D	Adopted Tax Rate	0.458632
	E	Subtract D from C	0.003594
	F	2024 Total Taxable Value (Line 60)	11,700,168,868
	G	E * F and / the results by $100. If the number is less than zero, enter zero	420,504.00
Year 1 (2023) line 66	A	Voter-approval tax rate (Line 67)	0.568570
	B	Unused increment rate (Line 66)	0.076748
	C	Subtract B from A	0.491822
	D	Adopted Tax Rate	0.491818
	E	Subtract D from C	0.000004
	F	2023 Total Taxable Value (Line 60)	10,511,180,120
	G	E * F and / the results by $100. If the number is less than zero, enter zero	420.00
Total Foregone Revenue Amount 67			421,298

AR 7/28/26
Kt 7/29/26

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

Form 50-856

City of Coppell	972.304.3689
Taxing Unit Name	Phone *(area code and number)*
255 Parkway Blvd, Coppell TX 75019	www.coppelltx.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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]	$ 10,812,779,484
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]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 10,812,779,484
4.	**Prior year total adopted tax rate.**	$ 0.444976 /$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:** $ 750,793,830 B. **Prior year values resulting from final court decisions:** - $ 675,320,690 C. **Prior year value loss.** Subtract B from A.[4]	$ 75,473,140

[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)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.421881 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000

Voter-approval tax rate .... $ 0.444399 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here John R. Ames, PCC, CTA
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

Date 7.28.24

print here Kim Tiehen
Printed Name of Taxing Unit Representative

sign here Kim Tiehen
Taxing Unit Representative

Date 7-29-26

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