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

Form 50-856

City of Dallas
Taxing Unit Name

214.670.5349
Phone *(area code and number)*

City Hall, 1500 Marilla St., 6th Fl, Dallas TX 75201
Taxing Unit's Address, City, State, ZIP Code

www.dallascityhall.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:

https://www.dallascounty.org/Assets/uploads/docs/tax/tnt/backup-info/city-town/2026/City_of_Dallas_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]	$ 189,241,127,497
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.	$ 189,241,127,497
4.	**Prior year total adopted tax rate.**	$ 0.698800 /$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:** .... $ 27,537,955,426	
	B. **Prior year values resulting from final court decisions:** .... - $ 24,891,095,196	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 2,646,860,230

[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:	$ 35,827,083,954	
	B. Prior year disputed value:	- $ 3,191,913,414	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 32,635,170,540
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 35,282,030,770
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 224,523,158,267
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:	$ 11,859,547	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 2,798,718,124	
	C. Value loss. Add A and B. [7]		$ 2,810,577,671
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:	$ 4,306,280	
	B. Current year productivity or special appraised value:	- $ 5,351	
	C. Value loss. Subtract B from A. [8]		$ 4,300,929
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 2,814,878,600
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.		$ 22,006,211,298
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 199,702,068,369
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 1,395,518,053
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]		$ 23,705,306
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 1,419,223,359

[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: .... $ 231,604,824,952	
	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 .... - $ 19,662,870,333	
	E. Total current year value. Add A and B, then subtract C and D.	$ 211,941,954,619
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] .... $ 6,345,969,459	
	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.	$ 6,345,969,459
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]	$ 218,287,924,078
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]	$ 3,924,297,830

[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.	$ 3,924,297,830
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 214,363,626,248
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.662063 /$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.	$ 0.507500 /$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.*	$ 224,523,158,267
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 1,139,455,028
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. + $ 17,183,287	
	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. – $ 96,687,107	
	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. $ -79,503,820	
	E. Add Line 31 to 32D.	$ 1,059,951,208
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 214,363,626,248
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.494464 /$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.	$ 0.494464/$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.	$ 0.494464/$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.	$ 0.511770/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . . $ 0.000000/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . . $ 0.000000/$100 c. Add Line D42(B)(b) to Line 42. . . . . . . $ 0.000000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . . $ 0.000000/$100 e Add Line D42(c) to Line D42(d). . . . . . . $ 0.000000/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

[32] Tex. Tax Code §26.042
[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 .... $ 485,995,221 **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 .... – $ 47,148,000 **E. Adjusted debt.** Subtract B, C and D from A.	$ 438,847,221
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 23,444,570
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 415,402,651
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.49 % **C.** Enter the 2024 actual collection rate. .... 98.35 % **D.** Enter the 2023 actual collection rate. .... 98.09 % **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.	$ 415,402,651
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 218,287,924,078
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.190300 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.702070 /$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.*	$ 218,287,924,078
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*.	$ 0.662063 /$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.	$ 0.662063 /$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*.	$ 0.702070 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.702070 /$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.*	$ 218,287,924,078
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).	$ 0.702070 /$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)	$ 0.703274 /$100
	B. Unused increment rate (Line 68)	$ 0.000014 /$100
	C. Subtract B from A	$ 0.703260 /$100
	D. Adopted Tax Rate	$ 0.698800 /$100
	E. Subtract D from C	$ 0.004460 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 207,622,764,806
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 9,259,975
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)	$ 0.704715 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.704715 /$100
	D. Adopted Tax Rate	$ 0.704700 /$100
	E. Subtract D from C	$ 0.000015 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 196,819,840,387
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 29,522
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)	$ 0.748261 /$100
	B. Unused increment rate (Line 66)	$ 0.045429 /$100
	C. Subtract B from A	$ 0.702832 /$100
	D. Adopted Tax Rate	$ 0.735700 /$100
	E. Subtract D from C	$ -0.032868 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 181,464,694,840
	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	$ 9,289,497
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.004255 /$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)	$ 0.706325 /$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.*	$ 0.698800 /$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.*	$ 199,702,068,369
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.*	$ 214,363,626,248
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).	$ 0.706325 /$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. .... $ 0.662063 /$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 .... $ 0.706325 /$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

8.10.26
Date

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

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

Form 50-856

City of Dallas	214.670.5349
Taxing Unit Name	Phone *(area code and number)*
City Hall, 1500 Marilla St., 6th Fl, Dallas TX 75201	www.dallascityhall.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 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]		$ 189,241,127,497
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.		$ 189,241,127,497
4.	**Prior year total adopted tax rate.**		$ 0.698800 /$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:	$ 27,537,955,426	
	B. Prior year values resulting from final court decisions:	- $ 24,891,095,196	
	C. Prior year value loss. Subtract B from A.[4]		$ 2,646,860,230

[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:** .... $ 35,827,083,954 **B. Prior year disputed value:** .... - $ 3,191,913,414 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 32,635,170,540
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 35,282,030,770
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 224,523,158,267
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: .... $ 11,859,547 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 2,798,718,124 **C. Value loss.** Add A and B. [7]	$ 2,810,577,671
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:** .... $ 4,306,280 **B. Current year productivity or special appraised value:** .... - $ 5,351 **C. Value loss.** Subtract B from A. [8]	$ 4,300,929
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 2,814,878,600
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.	$ 22,006,211,298
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 199,702,068,369
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,395,518,053
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]	$ 23,705,306
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 1,419,223,359

[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:**	$ 231,604,824,952	
	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	- $ 19,662,870,333	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 211,941,954,619
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]	$ 6,345,969,459	
	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.		$ 6,345,969,459
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]		$ 218,287,924,078
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]		$ 3,924,297,830

[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.	$ 3,924,297,830
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 214,363,626,248
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.662063 /$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.	$ 0.507500 /$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.*	$ 224,523,158,267
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 1,139,455,028
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.......... + $ 17,183,287	
	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.......... – $ 96,687,107	
	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.......... $ -79,503,820	
	E. Add Line 31 to 32D.	$ 1,059,951,208
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 214,363,626,248
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.494464 /$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.	$ 0.494464/$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.	$ 0.494464/$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.	$ 0.511770/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . $ 0.000000/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . $ 0.000000/$100 c. Add Line D42(B)(b) to Line 42. . . . . . $ 0.000000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . $ 0.000000/$100 e Add Line D42(c) to Line D42(d). . . . . . $ 0.000000/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

[32] Tex. Tax Code §26.042
[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 .... $ 485,995,221 **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 .... – $ 47,148,000 **E. Adjusted debt.** Subtract B, C and D from A.	$ 438,847,221
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 23,444,570
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 415,402,651
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.49 % **C.** Enter the 2024 actual collection rate. .... 98.35 % **D.** Enter the 2023 actual collection rate. .... 98.09 % **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.	$ 415,402,651
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 218,287,924,078
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.190300 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.702070 /$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.*	$ 218,287,924,078
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*.	$ 0.662063 /$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.	$ 0.662063 /$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*.	$ 0.702070 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.702070 /$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.*	$ 218,287,924,078
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).	$ 0.702070 /$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)	$ 0.703274 /$100
	B. Unused increment rate (Line 68)	$ 0.000014 /$100
	C. Subtract B from A	$ 0.703260 /$100
	D. Adopted Tax Rate	$ 0.698800 /$100
	E. Subtract D from C	$ 0.004460 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 207,622,764,806
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 9,259,975
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)	$ 0.704715 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.704715 /$100
	D. Adopted Tax Rate	$ 0.704700 /$100
	E. Subtract D from C	$ 0.000015 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 196,819,840,387
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 29,522
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)	$ 0.748261 /$100
	B. Unused increment rate (Line 66)	$ 0.045429 /$100
	C. Subtract B from A	$ 0.702832 /$100
	D. Adopted Tax Rate	$ 0.735700 /$100
	E. Subtract D from C	$ -0.032868 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 181,464,694,840
	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	$ 9,289,497
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.004255 /$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)	$ 0.706325 /$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.*	$ 0.698800 /$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.*	$ 199,702,068,369
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.*	$ 214,363,626,248
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).	$ 0.706325 /$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. .... $ 0.662063 /$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 .... $ 0.706325 /$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

8.10.26
Date

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

2026 TNT Worksheets for Multiple CADs

City of Dallas

Line	Description	Dallas	Collin	Denton	Rockwall	Total
	2025 taxable value	214,641,659,133	7,926,044,790	2,366,274,731	15,979,341	224,949,957,995
	25.25d	115,035,844	777,102	2,440,510	0	118,253,456
	Chapter 42 appeal as of July 25	34,502,690,383	729,460,303	594,933,268	0	35,827,083,954
1	TOTAL	180,254,004,594	7,197,361,589	1,773,781,973	15,979,341	**189,241,127,497**
2	Ceiling Total	0	0	0	0	0
5a	Original 2025 ARB Values	26,144,072,610	797,794,057	586,845,186	9,243,573	27,537,955,426
5b	2025 values from court order	23,606,399,720	729,869,958	547,441,722	7,383,796	24,891,095,196
5c	2025 Value Loss	2,537,672,890	67,924,099	39,403,464	1,859,777	**2,646,860,230**
6a	2025 ARB certified Value	34,502,690,383	729,460,303	594,933,268	0	35,827,083,954
6b	2025 Disputed Value	3,104,891,637	46,714,025	40,307,752	0	3,191,913,414
6c	2025 Undisputed value	31,397,798,746	682,746,278	554,625,516	0	**32,635,170,540**
9	2025 Deannexed Property	0	0	0	0	**0**
10a	Absolute Exemptions	11,859,547	0	0	0	11,859,547
10b	Partial Exemptions	2,688,260,768	94,306,494	15,873,994	276,868	2,798,718,124
10c	Value Lost	2,700,120,315	94,306,494	15,873,994	276,868	**2,810,577,671**
11a	2025 Market Value	4,306,280	0	0	0	4,306,280
11b	2026 Ag Value	5,351	0	0	0	5,351
11c	Value Lost	4,300,929	0	0	0	**4,300,929**
18a	2026 Cert Taxable value	221,921,652,921	7,447,173,985	2,217,944,093	18,053,953	**231,604,824,952**
18d	2026 TIF Value	19,430,617,619	232,252,714		0	**19,662,870,333**
19a	2026 value under protest	5,659,987,402	678,855,214	7,126,843	0	6,345,969,459
19b	2026 value not on roll	0	0	0	0	0
19c	Total value	5,659,987,402	678,855,214	7,126,843	0	**6,345,969,459**
20	2026 tax ceilings	0	0	0	0	**0**
23	2026 annexed	0	0	0	0	**0**
24	2026 new improvements	3,845,134,207	76,680,489	2,483,134	0	**3,924,297,830**

Changes requested by the City of Dallas
Line 6b: Assumes 5-year average % from each CAD

DALLAS COUNTY TAX OFFICE
JOHN R. AMES, PCC, CTA
TAX ASSESSOR/COLLECTOR

MEMORANDUM

Date: 08/03/2026

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

Re: Request to change TNT calculation line number in 2026 Tax Rate Calculation Worksheet

---

City of Dallas (Entity Name) has authorized the change of line number 18D (Line Number):

2026 TIF Value (Line Name) from 23,085,075,869 (Original Number) to 19,662,870,333 (New Number).

Reason for change:
To subtract new construction from 2026 certified TIF values and add City participation rates.

Name: Suzanne Zieman Title: Assistant Director (I)

Date: 8/3/2026

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

2026 CERTIFIED TAXABLE VALUE WORKSHEET FOR: CITY OF DALLAS

ENTITY NAME: CITY OF DALLAS

DATE CERTIFIED July 23, 2026

CERTIFIED TOTALS DATE: July 20, 2026

			INSTRUCT	NOTES
2026 TAXABLE VALUE OF PROPERTIES NOT UNDER ARB REVIEW:	$7,447,173,985		(A)	Comptroller's No-New-Revenue Rate Worksheet Line 17.A Certified Taxable Value
EFFECTIVE RATE ASSUMPTION, LOWER VALUE USED PAGE, 'TOTAL VALUE USED':	$678,855,214	+	(B)	Comptroller's No-New-Revenue Rate Worksheet Line 18.A Certified Taxable Value
UNDER ARB REVIEW TOTALS, EXEMPTIONS GRANTED:	$240,909,366	-	(C)	Exemptions already approved on properties under review
2026 TOTAL CERTIFIED TAXABLE VALUE:	$7,885,119,833	=		

SCHOOL DISTRICTS MUST COMPLETE THIS SECTION, SINCE BY LAW THEY HAVE A HOMESTEAD FREEZE. OTHER ENTITIES COMPLETE THIS SECTION IF THEY GRANT THE HOMESTEAD FREEEZE

2026 NOT UNDER ARB REVIEW, FREEZE TAXABLE:	$0	-	(D)	*loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.*
2026 NOT UNDER ARB REVIEW, TRANSFER ADJUSTMENT TAXABLE:	$0	-	(E)	*loss in taxable value due to Senior Citizen or Disable Person "transferring" their exemption into tax entity.*
2026 NOT UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:	$7,447,173,985	=		
2026 UNDER ARB REVIEW TOTALS, FREEZE TAXABLE:	$0	-	(F)	*loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.*
2026 UNDER ARB REVIEW TOTALS, TRANSFER ADJ. TAXABLE:	$0	-	(G)	*loss in taxable value due to Senior Citizen or Disable Person "transferring" their exemption into tax entity.*
2026 UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:	$437,945,848	=		
2026 TOTAL CALCULATED FREEZE ADJUSTED TAXABLE VALUE:	$7,885,119,833	=		ENTITY DOES NOT OFFER THE FREEZE, VALUE HERE SAME AS TAXABLE ABOVE

2026 CALCULATED FREEZE TAXABLE + TRANSFER ADJUSTMENT $0

2025 KEY CHAPTER 42 (LITIGATION) & TAXABLE VALUE INFORMATION FOR 2026 INITIAL SETUP OF THE TAX RATE WORKSHEET

2025 CURRENT TAXABLE VALUE (From 2025 Supplement # 22)	$7,926,044,790			
Use for line 1 25.25(d) Taxable Loss (add back to current 2025 taxable value)	$777,102	+		25.25(d) Value Loss Taken From 25.25(d) Report Uploaded to Certification Folder on CCAD Entity Website
SUB TOTAL 2025 CURRENT TAXABLE VALUE BEFORE CHAPTER 42 ADJ LITIGATION ADJ:	$7,926,821,892	=		*2025 Taxable Value Calculation, before adjusting for Taxable to be shown in Liine 6*
2025 ARB CERTIFIED VALUE OF PROPERTIES REMAINING IN LITIGATION UNDER CHAPTER 42:	$729,460,303		LINE 6.A	*Comptroller's No-New-Revenue Rate Worksheet Line 6.A*
2025 DISPUTED TAXABLE VALUE FOR PROPERTIES REMAINING IN LITIGATON, UNDER CHAPTER 42:	$63,476,741		LINE 6.B	*Comptroller's No-New-Revenue Rate Worksheet Line 6.B*
2025 UNDISPUTED TAXABLE VALUE (TAX RATE FORM WILL CALC):	$665,983,562		LINE 6.C	*Calculated Field on No-New-Revenue Worksheet (Line 6.C will subtract line 6.B from 6.A)*
2025 CALCULATED TAXABLE VALUE FOR LINE 1 OF NO-NEW-REVENUE WORKSHEET:	$7,197,361,589		LINE 1	***Comptroller's No-New-Revenue Rate Worksheet Line 1*** **(formula is Latest Supp Taxable, plus 25.25(d), minus Certified Taxable of 2025 Remaining Litigation)**

THE SECTION BELOW IS AN UNOFFICIAL CALCULATION OF 2026 ESTIMATED TAX LEVY, BASED ON YOUR ESTIMATED TAX RATE, AND IS NOT THE RESULT OF YOUR NO-NEW-REVENUE RATE CALCULATION.

2026 TAXABLE OR FREEZE ADJUSTED TAXABLE, PULLED DOWN FROM CALC. ABOVE:	$7,885,119,833			
ESTIMATED TAX RATE:	0.69880000	X		2025 TAX RATE LOADED HERE, BUT IT CAN BE REPLACED TO ESTIMATE TAX LEVY IMPACT
CALCULATED BASE TAX LEVY ESTIMATE FOR 2026	$55,101,217	=		**IF YOU DO NOT GRANT THE HOMESTEAD FREEZE, STOP HERE.**
2026 'ACTUAL TAX' FROM NOT UNDER ARB REVIEW (Freeze Taxable Section):	$0	+	(H)	*this is actual tax levied on frozen accounts, approved by ARB*
2026 'ACTUAL TAX' FROM UNDER ARB REVIEW TOTALS (Freeze Taxable Section):	$0	+	(I)	*this is actual tax levied on frozen accounts, still under protest*
CALCULATED BASE TAX, PLUS FROZEN TAX LEVY:	$55,101,217			

2026 CALCULATED ACTUAL TAX FOR FROZEN ACCOUNTS FROM ARB APPROVED + UNDER REVIEW $0

GENERAL NOTES REGARDING CALCULATIONS FOR: CITY OF DALLAS

Land		Value			
Homesite:		2,115,210,167			
Non Homesite:		1,145,231,230			
Ag Market:		9,122,802			
Timber Market:		0	Total Land	(+)	3,269,564,199
Improvement		**Value**			
Homesite:		4,740,176,537			
Non Homesite:		2,362,690,291	Total Improvements	(+)	7,102,866,828
Non Real	**Count**	**Value**			
Personal Property:	1,198	243,448,908			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	243,448,908
			Market Value	=	**10,615,879,935**
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	9,122,802	0			
Ag Use:	4,430	0	Productivity Loss	(-)	9,118,372
Timber Use:	0	0	**Appraised Value**	=	**10,606,761,563**
Productivity Loss:	9,118,372	0			
			Homestead Cap Loss	(-)	342,386,107
			Non-HS (23.231) Cap Loss	(-)	15,578,836
			Assessed Value	=	**10,248,796,620**
			Total Exemptions Amount *(Breakdown on Next Page)*	(-)	2,322,751,830
			Net Taxable	=	**7,926,044,790**

#1

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
55,387,200.99 = 7,926,044,790 * (0.698800 / 100)

Estimated Certified Market Value:	10,615,879,935
Estimated Certified Taxable Value:	7,926,016,222

System computed estimate of value after all Under ARB Review props are complete.

#2 - 0

2026 CERTIFIED TOTALS

CDA - DALLAS CITY

ARB Approved Totals

Property Count: 11,159

7/23/2026 10:16:34AM

Land		Value			
Homesite:		1,807,075,690			
Non Homesite:		1,242,163,280			
Ag Market:		10,223,690			
Timber Market:		0	**Total Land**	(+)	3,059,462,660

Improvement		Value			
Homesite:		4,001,045,568			
Non Homesite:		2,404,925,781	**Total Improvements**	(+)	6,405,971,349

Non Real	Count	Value			
Personal Property:	1,157	277,220,532			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	277,220,532
			Market Value	=	**9,742,654,541**

Ag	Non Exempt	Exempt			
Total Productivity Market:	10,223,690	0			
Ag Use:	4,491	0	**Productivity Loss**	(-)	10,219,199
Timber Use:	0	0	**Appraised Value**	=	**9,732,435,342**
Productivity Loss:	10,219,199	0			

Homestead Cap Loss	(-)	124,726,820
Non-HS (23.231) Cap Loss	(-)	16,707,101
Assessed Value	=	**9,591,001,421**
Total Exemptions Amount *(Breakdown on Next Page)*	(-)	2,143,827,436
Net Taxable	=	**7,447,173,985**

#18a

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
52,040,851.81 = 7,447,173,985 * (0.698800 / 100)

Estimated Certified Market Value:	9,742,654,541
Estimated Certified Taxable Value:	7,447,173,985

System computed estimate of value after all Under ARB Review props are complete.

#20 Ø
no ceilings

New Value

TOTAL NEW VALUE MARKET:		$77,384,624
TOTAL NEW VALUE TAXABLE:	#24	**$76,680,489**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (public, religious, charitable,	1	2025 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS		#10a	**$0**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,109	$50,501,923
145F	11.145 (f) Single Situs, Related Business Entity	2	$125,000
DP	Disabled Person	1	$175,000
DV1	Disabled Veteran 10% - 29%	1	$5,000
DV2	Disabled Veteran 30% - 49%	3	$22,500
DV3	Disabled Veteran 50% - 69%	2	$20,000
DV4	Disabled Veteran 70% - 100%	4	$48,000
DVHS	100% Disabled Veteran Homestead	6	$1,974,934
DVHSS	100% Disabled Veteran Homestead Surviving Sp	1	$262,811
HS	General Homestead	91	$11,437,316
OV65	Age 65 or Older	172	$29,209,010
OV65S	Age 65 or Older Surviving Spouse	3	$525,000
	PARTIAL EXEMPTIONS VALUE LOSS	**1,395**	#10B **$94,306,494**
		NEW EXEMPTIONS VALUE LOSS	**$94,306,494**

-0-

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

#10C

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS **$94,306,494**

New Ag / Timber Valuations

Ø #11 a-b

2026 CERTIFIED TOTALS

CDA - DALLAS CITY

New Annexations #23 ∅

New Deannexations #9 ∅

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,999	$690,336	$154,299	$536,037

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,999	$690,336	$154,299	$536,037

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,999	$636,155	$130,263	$505,892

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,999	$636,155	$130,263	$505,892

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,561	$979,053,588	$678,855,214

#199

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Entity	Prop Count	Market Begin	Market Final	Market Loss	Taxable Begin	Taxable Final	Taxable Loss	Tax Year
CAL	3	3,217,234	2,515,981	(701,253)	3,217,234	2,515,981	(701,253)	2025
CAN	59	19,402,407	15,844,680	(3,557,727)	17,004,522	13,532,493	(3,472,029)	2025
CCL	1	292,500	292,500	-	240,000	240,000		2025
CDA	6	3,463,351	2,594,191	(869,160)	3,417,322	2,640,220	(777,102)	2025
CFC	1	400,087	260,000	(140,087)	400,087	260,000	(140,087)	2025
CFR	18	60,443,961	29,407,071	(31,036,890)	59,849,625	28,916,073	(30,933,552)	2025
CJO	1	212,204	140,000	(72,204)	212,204	140,000	(72,204)	2025
CLU	4	5,207,747	4,441,185	(766,562)	4,794,030	4,233,185	(560,845)	2025
CMC	20	59,255,445	56,214,927	(3,040,518)	56,610,628	29,657,361	(26,953,267)	2025
CMR	1	489,377	489,377	-	489,377	489,377	-	2025
CPL	34	154,040,214	140,163,232	(13,876,982)	153,458,126	139,783,348	(13,674,778)	2025
CPN	8	38,398,208	33,542,641	(4,855,567)	31,982,421	31,982,421	-	2025
CPR	3	34,083,084	19,664,374	(14,418,710)	34,083,084	19,664,374	(14,418,710)	2025
CRC	4	13,149,174	10,707,174	(2,442,000)	12,910,471	10,468,471	(2,442,000)	2025
GCN	190	405,680,816	328,360,324	(77,320,492)	387,499,557	292,317,063	(95,182,494)	2025
JCN	190	405,680,816	328,360,324	(77,320,492)	387,390,458	292,723,273	(94,667,185)	2025
SAL	3	3,217,234	2,515,981	(701,253)	3,217,234	2,515,981	(701,253)	2025
SAN	62	23,172,017	19,614,290	(3,557,727)	18,676,964	15,204,935	(3,472,029)	2025
SCO	3	525,165	294,189	(230,976)	415,458	182,000	(233,458)	2025
SFC	1	400,087	260,000	(140,087)	400,087	260,000	(140,087)	2025
SFR	27	64,920,288	33,528,503	(31,391,785)	64,070,479	32,984,236	(31,086,243)	2025
SMC	17	58,776,817	55,813,299	(2,963,518)	57,048,062	30,302,017	(26,746,045)	2025
SML	1	2,781,283	2,781,283	-	1,819,501	1,754,956	(64,545)	2025
SPL	41	169,438,669	151,809,286	(17,629,383)	168,366,313	150,883,487	(17,482,826)	2025
SPN	17	40,557,282	35,394,614	(5,162,668)	33,830,163	33,690,163	(140,000)	2025
SPR	7	35,242,707	20,746,997	(14,495,710)	35,190,207	20,688,004	(14,502,203)	2025
SWY	1	82,688	82,688	-	82,688	82,688	-	2025
SBL	6	1,573,172	1,444,289	(128,883)	498,260	459,260	(39,000)	2025
SLV	3	4,546,467	3,779,905	(766,562)	4,202,467	3,639,905	(562,562)	2025
CBL	2	461,236	371,353	(89,883)	370,642	370,642	-	2025
WCCM2	5	1,355,281	1,355,281	-	1,355,281	1,355,281	-	2025
CPK	2	1,793,785	997,649	(796,136)	1,689,286	947,649	(741,637)	2025
WCCM4	2	574,472	267,371	(307,101)	267,371	267,371	-	2025
SBD	1	446,940	295,000	(151,940)	417,144	295,000	(122,144)	2025

25.25d

Dallas, Collin CAD

2026Cert-2525dPrevYearReport.xlsx

Year	Entity	Prop ID	Geo ID	Owner	Legal Description	Entities	Exemptions	Case ID	Protest Type	Prot Status	Begin Mkt	Final Mkt	Mkt Loss	Begin Txbl	Final Txbl	Txbl Loss
2025	CDA	2794005	P-9000-219-2863-1	SIMPLE YES CORP	BPP AT 6827 SAWMILL RD	GCN,JCN,SPL,CDA		138303	PROT25D	PFVA	926,886	178,430	-748,456	926,886	178,430	-748,456
2025	CDA	2862082	P-9000-223-1098-1	PRESTON DONUTS LLC	BPP AT 17848 PRESTON RD	GCN,JCN,SPL,CDA		138886	PROT25D	PFVA	85,000	60,000	-25,000	85,000	60,000	-25,000
2025	CDA	2920069	P-9000-225-0565-1	NARVEE TECH INC	BPP AT 17440 DALLAS PKWY	GCN,JCN,SPL,CDA		140022	PROT25D	PFVA	24,500	3,025	-21,475	24,500	3,025	-21,475
2025	CDA	2920065	P-9000-225-0567-1	HOLY COW DALLAS LC	BPP AT 18111 DALLAS PKWY	GCN,JCN,SPL,CDA		140073	PROT25D	PFVA	45,000	16,800	-28,200	45,000	16,800	-28,200
2025	CDA	14353	R-0036-001-0170-1	ELITE PROPERTIES GROUP INC	BENT TREE WEST #1 SEC 2 (CDA), BLK A/8705, LOT 17	GCN,JCN,SPL,CDA		139670	AGENT25D	ORD.A	731,029	685,000	-46,029	685,000	731,029	46,029
2025	CDA	1719885	R-1309-00H-0120-1	TC FUELS LP	GEORGETOWN OFFICE COMMUNITY (CDA), BLK H/8729, LOT 12	GCN,JCN,SPL,CDA		140129	AGENT25D	ORD.D	1,650,936	1,650,936	0	1,650,936	1,650,936	0
CDA Total											3,463,351	2,594,191	-869,160	3,417,322	2,640,220	-777,102

25.25 d.

2026 Lawsuit Loss Report (Prior Year)

Entity	Prop Count	Assessed Certified	Assessed Final	Assessed Loss	Tax Year
CAL	111	2,192,210,790	2,018,074,902	-174,135,888	2025
CAN	9	132,582,387	110,118,712	-22,463,675	2025
CCL	13	215,302,494	187,298,007	-28,004,487	2025
CCR	3	128,034,023	123,400,000	-4,634,023	2025
CDA	44 5a	797,794,057	5b 729,869,958	5c -67,924,099	2025
CFC	4	50,331,909	47,145,000	-3,186,909	2025
CFR	167	4,089,805,385	3,800,541,712	-289,263,673	2025
CFV	10	165,971,919	150,250,715	-15,721,204	2025
CJO	2	561,327	550,000	-11,327	2025
CLA	100	29,809,022	27,867,616	-1,941,406	2025
CLU	1	6,300,000	5,900,000	-400,000	2025
CMC	317	3,079,519,901	2,851,976,164	-227,543,737	2025
CML	15	332,799,700	313,276,070	-19,523,630	2025
CMR	25	149,348,200	139,169,123	-10,179,077	2025
CNV	1	3,194,810	737,686	-2,457,124	2025
CPK	1	1,586,388	1,545,388	-41,000	2025
CPL	496	8,402,974,129	7,727,289,804	-675,684,325	2025
CPN	19	29,101,785	25,487,000	-3,614,785	2025
CPR	27	454,374,433	425,601,094	-28,773,339	2025
CRC	40	1,286,108,645	1,195,111,075	-90,997,570	2025
CRY	1	325,079	320,000	-5,079	2025
CSA	4	16,347,339	14,824,467	-1,522,872	2025
CSP	1	8,172,023	8,109,108	-62,915	2025
CWY	35	214,028,844	201,306,080	-12,722,764	2025
GCN	1,594	21,894,857,292	20,207,083,170	-1,687,774,122	2025
JCN	1,594	21,894,857,292	20,207,083,170	-1,687,774,122	2025
SAL	137	3,112,961,590	2,885,016,868	-227,944,722	2025
SAN	9	132,582,387	110,118,712	-22,463,675	2025
SCL	7	124,582,056	106,005,374	-18,576,682	2025
SCO	104	33,829,959	31,387,476	-2,442,483	2025
SFC	4	50,331,909	47,145,000	-3,186,909	2025
SFR	235	7,012,055,177	6,424,551,172	-587,504,005	2025
SLV	1	2,588,435	2,475,000	-113,435	2025
SMC	398	1,882,793,956	1,716,036,352	-166,757,604	2025
SML	16	333,203,921	313,679,070	-19,524,851	2025
SPL	568	8,479,146,230	7,655,039,879	-824,106,351	2025
SPN	21	33,600,427	29,069,290	-4,531,137	2025
SPR	49	683,007,345	633,218,007	-49,789,338	2025
SRY	1	325,079	320,000	-5,079	2025
SWY	51	269,722,411	253,020,970	-16,701,441	2025
WCCM1	3	11,800,000	10,850,000	-950,000	2025
WCCM2	1	351,012	342,000	-9,012	2025
WDRM1	1	264,800	260,000	-4,800	2025
WMM1	1	546,000	525,000	-21,000	2025
WMM2	126	38,801,541	35,000,000	-3,801,541	2025

Lawsuit Loss Report (Prior Year)

Year	Prop ID	GEO ID	Name	Entity	Certified Assessed	Final Assessed	Gain/Loss
2025	153274	R-0318-004-0010-1	CL II LLC	CDA	5,129,176	4,500,000	-629,176
2025	367533	R-6634-000-0120-1	UPBEAT REAL ESTATE LLC	CDA	2,583,625	2,250,000	-333,625
2025	1264740	R-0650-010-0020-1	HOPKINS PRESTON TRAIL PLAZA LP	CDA	19,940,053	18,025,000	-1,915,053
2025	1652535	R-1569-003-0050-1	OCEAN SUTTON PLACE LP	CDA	43,778,646	41,000,000	-2,778,646
2025	1741262	R-1628-022-012C-1	7720 MCCALLUM HOLDINGS LLC	CDA	22,281,478	19,500,000	-2,781,478
2025	1748103	R-1734-026-0010-1	ROSE OAKS LP	CDA	14,603,400	13,834,800	-768,600
2025	1748327	R-1734-026-0020-1	ROSE OAKS LP	CDA	13,896,600	13,165,200	-731,400
2025	1762907	R-1754-027-0200-1	SN DFW LLC	CDA	515,678	510,000	-5,678
2025	1776983	R-1801-000-0010-1	S2 GLENEAGLES LP	CDA	36,834,000	34,676,580	-2,157,420
2025	1797210	R-1850-00C-0040-1	4753 OLD BENT TREE LANE LLC	CDA	17,965,554	16,375,000	-1,590,554
2025	1812756	R-1864-001-0020-1	CGRE1 LLC	CDA	4,914,292	4,600,000	-314,292
2025	1841911	R-1950-002-0120-1	STP 17480 NDP LP	CDA	6,700,000	6,450,000	-250,000
2025	1862979	R-2011-00C-0010-1	NXRTBH VERSAILLES LLC	CDA	42,705,892	37,800,000	-4,905,892
2025	1863255	R-2013-00N-0470-1	PRCP-DALLAS ROSEMEADE LP	CDA	26,000,000	25,250,000	-750,000
2025	1863353	R-2018-00B-001A-1	TIDES AT PARK43 OWNER LLC	CDA	36,767,000	32,500,000	-4,267,000
2025	1921647	R-2145-00M-0030-1	PRESTON HIGHLAND RETAIL LLC	CDA	8,022,120	7,300,000	-722,120
2025	1962881	R-2427-00C-0020-1	NXRT CRESTMONT LLC	CDA	26,000,000	24,400,000	-1,600,000
2025	1963419	R-1628-022-012A-1	PECOS HOUSING FINANCE CORPORATION	CDA	22,352,594	15,375,000	-6,977,594
2025	2008310	R-2921-00H-0050-1	EXTRA SPACE PROPERTIES TWO LLC	CDA	13,723,840	12,900,000	-823,840
2025	2011738	R-2977-00A-0030-1	FBRT HAVERWOOD OWNER LLC	CDA	57,500,000	53,000,000	-4,500,000
2025	2018449	R-3091-011-001B-1	MAVERICK COUNTY HOUSING FINANCE CORPORATION	CDA	33,750,000	31,429,724	-2,320,276
2025	2023673	R-3164-00A-0020-1	BMF V TX ESSENCE LLC	CDA	57,337,357	55,370,000	-1,967,357
2025	2029176	R-3256-00D-0010-1	S2 GLENEAGLES LP	CDA	33,166,000	31,223,420	-1,942,580
2025	2031852	R-3295-00L-0570-1	COURY NICOLE LEE	CDA	440,000	385,000	-55,000
2025	2038758	R-3410-029-0010-1	PRESTON HEIGHTS APARTMENTS LLC	CDA	28,946,365	26,900,000	-2,046,365
2025	2038791	R-3363-00A-0080-1	CUBESMART LP	CDA	12,014,244	11,600,000	-414,244
2025	2044231	R-3491-00P-0010-1	CHICK FIL A INC #722	CDA	2,151,656	2,000,000	-151,656
2025	2047963	R-3545-00C-0080-1	PALLADIUM CENTER LLC	CDA	4,829,840	3,200,000	-1,629,840
2025	2053096	R-3638-018-0600-1	INTOWN SUITES NORTH DALLAS LLC	CDA	5,463,271	4,750,000	-713,271
2025	2058851	R-3736-00A-001A-1	BRIARGROVE PLAZA LLC	CDA	18,250,000	17,000,000	-1,250,000
2025	2069320	R-3891-00F-0140-1	FR3 BP ASSOCIATES LLC	CDA	3,023,401	2,608,650	-414,751
2025	2069321	R-3891-00F-0150-1	FR3 BP ASSOCIATES LLC	CDA	4,688,697	4,045,500	-643,197
2025	2078087	R-4053-00F-0130-1	FR3 BP ASSOCIATES LLC	CDA	8,455,823	7,295,850	-1,159,973
2025	2092716	R-4295-00M-0040-1	PRESTON ROAD ASSOC LTD	CDA	2,726,477	2,726,477	0
2025	2513293	R-8084-00A-020C-1	RYMILL INVESTMENTS LLC	CDA	6,500,000	5,900,000	-600,000
2025	2518440	R-8135-00A-009C-1	CUBESMART LP	CDA	800,950	800,950	0
2025	2518441	R-8135-00A-009D-1	CUBESMART LP	CDA	533,966	533,966	0
2025	2550120	P-9000-204-2773-1	POP RESTAURANTS LLC	CDA	505,368	113,841	-391,527
2025	2550787	R-1733-002-05D1-1	AGF PRESTON II LTD	CDA	201,026	186,317	-14,709
2025	2593963	R-1733-002-005B-1	AGF PRESTON II LTD	CDA	30,953,562	28,688,683	-2,264,879

Lawsuit Loss Report (Prior Year)

Year	Prop ID	GEO ID	Name	Entity	Certified Assessed	Final Assessed	Gain/Loss
2025	2657864	R-9789-00D-0020-1	WRPV XIII GRAMERCY DALLAS LLC	CDA	80,000,000	75,750,000	-4,250,000
2025	2665838	R-10054-001-0200-1	KAGR2 DALLAS 17980 LLC	CDA	5,200,000	4,950,000	-250,000
2025	2700177	R-10499-00A-003A-1	CREFIV-CCI WATERVIEW OWNER LLC	CDA	23,000,000	18,000,000	-5,000,000
2025	2812038	R-11546-00D-001A-1	SHINN N DALLAS HOSPITALITY LTD	CDA	12,642,106	11,000,000	-1,642,106
				CDA Tota	797,794,057	729,869,958	-67,924,099
					5a	5b	5c

Entity Code List

Entity ID	Entity Code	Entity Name	Entity Type
519050	CAD	COLLIN CAD	Appraisal Dist
519001	CAL	ALLEN CITY	City
519002	CAN	ANNA CITY	City
519003	CBL	BLUE RIDGE CITY	City
519004	CCL	CELINA CITY	City
519062	CCR	CARROLLTON CITY	City
519054	CDA	DALLAS CITY	City
519005	CFC	FARMERSVILLE CITY	City
519006	CFR	FRISCO CITY	City
519007	CFV	FAIRVIEW TOWN	City
519067	CGA	GARLAND CITY	City
519008	CJO	JOSEPHINE CITY	City
519009	CLA	LAVON CITY	City
519010	CLC	LOWRY CROSSING CITY	City
519011	CLU	LUCAS CITY	City
519012	CMC	MCKINNEY CITY	City
519013	CML	MELISSA CITY	City
519014	CMR	MURPHY CITY	City
519015	CNH	NEW HOPE TOWN	City
519016	CNV	NEVADA CITY	City
519017	CPK	PARKER CITY	City
519018	CPL	PLANO CITY	City
519019	CPN	PRINCETON CITY	City
519020	CPR	PROSPER TOWN	City
519021	CRC	RICHARDSON CITY	City
519056	CRY	ROYSE CITY	City
519022	CSA	SACHSE CITY	City
519023	CSP	ST PAUL TOWN	City
813208	CVA	VAN ALSTYNE CITY	City
519024	CWS	WESTON TOWN	City
519026	CWY	WYLIE CITY	City
1401742	ECC1	COLLIN CO EMERGENCY SERVICES DIST #1	Emergency District
519027	GCN	COLLIN COUNTY	County
519033	JCN	COLLIN COLLEGE	Community College
1355499	MCL02	CELINA MMD #2	Management District
1294922	MNP1	NORTH PARKWAY MMD #1 (SF DEFINED AREA #:	Management District
1415174	MNPM1	NORTH PARKWAY MMD #1 (OVERALL MMD)	Management District
1373833	MRWC	RAINWATER CROSSING MMD	Management District
1153695	RDTBR	COLLIN COUNTY ROAD DIST (Trls of Blue Rdg)	Road District
519034	SAL	ALLEN ISD	School District
519035	SAN	ANNA ISD	School District
519063	SBD	BLAND ISD	School District
519036	SBL	BLUE RIDGE ISD	School District
519037	SCL	CELINA ISD	School District
519038	SCO	COMMUNITY ISD	School District
519039	SFC	FARMERSVILLE ISD	School District
519040	SFR	FRISCO ISD	School District
519068	SLN	LEONARD ISD	School District
519041	SLV	LOVEJOY ISD	School District

Denton, Dallas

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,408)	(Count) (0)	(Count) (2,408)
Land HS Value	202,729,784	0	202,729,784
Land NHS Value	275,752,392	0	275,752,392
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**478,482,176**	**0**	**478,482,176**
Improvement HS Value	673,731,050	0	673,731,050
Improvement NHS Value	1,736,220,982	0	1,736,220,982
Total Improvement	**2,409,952,032**	**0**	**2,409,952,032**
Market Value	**2,888,434,208**	**0**	**2,888,434,208**
BUSINESS PERSONAL PROPERTY	(289)	(0)	(289)
Market Value	**39,996,803**	**0**	**39,996,803**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (2,697)	(Total Count) (0)	(Total Count) (2,697)
TOTAL MARKET	**2,928,431,011**	**0**	**2,928,431,011**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**2,928,431,011**	**0**	**2,928,431,011**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	8,046,404	0	8,046,404
CB CAP Limitation Value (-)	3,576,273	0	3,576,273
NET APPRAISED VALUE	**2,916,808,334**	**0**	**2,916,808,334**
Total Exemption Amount	550,533,603	0	550,533,603
NET TAXABLE	**2,366,274,731**	**0**	#1 **2,366,274,731**
TAX LIMIT/FREEZE ADJUSTMENT	**0**	**0**	#2 **0**
LIMIT ADJ TAXABLE (I&S)	**2,366,274,731**	**0**	**2,366,274,731**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**2,366,274,731**	**0**	**2,366,274,731**

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
$16,535,527.82 = 2,366,274,731 * (0.698800 / 100)

Denton, Dallas

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	5a $586,845,186	5b $547,441,722	5c $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

Denton, Dallas

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	6a $594,933,268	6b $118,986,654	6c $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

include on top part of spreadsheet for #1

Denton, Dallas

25.25d for part of #1. (top portion)

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 25.25d.
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

Denton, Dallas

	Certified NOT UNDER REVIEW	ARB UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,390)	(Count) (25)	(Count) (2,415)
Land HS Value	200,604,328	2,335,298	202,939,626
Land NHS Value	276,097,552	0	276,097,552
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**476,701,880**	**2,335,298**	**479,037,178**
Improvement HS Value	636,002,630	7,537,916	643,540,546
Improvement NHS Value	1,574,324,430	0	1,574,324,430
Total Improvement	**2,210,327,060**	**7,537,916**	**2,217,864,976**
Market Value	**2,687,028,940**	**9,873,214**	**2,696,902,154**
BUSINESS PERSONAL PROPERTY	(304)	(0)	(304)
Market Value	**49,040,382**	**0**	**49,040,382**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (2,694)	(Total Count) (25)	(Total Count) (2,719)
TOTAL MARKET	**2,736,069,322**	**9,873,214**	**2,745,942,536**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**2,736,069,322**	**9,873,214**	**2,745,942,536**
	99.6%	0.4%	100.0%
HS CAP Limitation Value (-)	450,000	28,648	478,648
CB CAP Limitation Value (-)	894,109	162,641	1,056,750
NET APPRAISED VALUE	**2,734,725,213**	**9,681,925**	**2,744,407,138**
Total Exemption Amount	516,781,120	2,236,398	519,017,518
NET TAXABLE #18a	**2,217,944,093**	**7,445,527**	**2,225,389,620**
TAX LIMIT/FREEZE ADJUSTMENT #20	**0**	**0**	**0**
LIMIT ADJ TAXABLE (I&S)	**2,217,944,093**	**7,445,527**	**2,225,389,620**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**2,217,944,093**	**7,445,527**	**2,225,389,620**

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

$15,551,022.66 = 2,225,389,620 * (0.698800 / 100)

New Value

Total New Market Value: $18,716,824
Total New Taxable Value: $2,483,134 #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	14	0
EX-XV	Other Exemptions (including public property, reli...	8	0
Absolute Exemption Value Loss:		**22**	#10a **0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	170	10,281,590
BPPEX-AL	BPPEX- Split EX Between Related Business Entities	7	343,507
BPPEX-TU	BPPEX- Split EX For Leasing or Multi-location	56	1,302,755
DV3	Disabled Veterans 50% - 69%	1	12,000
HS	Homestead	32	2,884,142
OV65	Over 65	6	1,050,000
Partial Exemption Value Loss:		**272**	#10b **15,873,994**
Total NEW Exemption Value			**15,873,994**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			#10c **15,873,994**

New Special Use (Ag/Timber)

#11 a-b ∅

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

#9 #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	1,477	401,708	84,069	388,999	77,701	317,370	309,606
A & E	1,477	401,708	84,069	388,999	77,701	317,370	309,606

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
25	9,873,214	9,456,165	7,126,843

#19a

Denton County Appraisal Review Board
Denton County, Texas

Order Approving Denton CAD Appraisal Records 2026

On July 17, 2026, the Denton County Appraisal Review Board met to approve the appraisal records for the tax year 2026.

In accordance with Section 41.12 of the Texas Property Tax Code, the board finds that the appraisal records, as corrected by the Chief Appraiser according to the orders of the board, should be approved.

Furthermore, the board finds that the sum of the appraised values, as determined by the Chief Appraiser, on all properties on ~~which protests~~ have been filed but not determined by this board is 1.1 % of the total appraised value of all other taxable properties.

Therefore, the board APPROVES the appraisal records as corrected.

Signed on July 17, 2026

James R. Strange
Chairperson, Appraisal Review Board

DENTON CENTRAL APPRAISAL DISTRICT
• Official Correspondence | Office of the Chief Appraiser •
3911 Morse St., Denton, Texas 76208

July 23, 2026

To the Taxing Units Served by Denton Central Appraisal District:

On July 17, 2026, the Denton County Appraisal Review Board approved the 2026 appraisal records in accordance with § 41.12 of the Texas Property Tax Code.

In accordance with § 26.01 of the Texas Property Tax Code, I have certified the portion of the 2026 appraisal roll applicable to each taxing unit served by the Denton Central Appraisal District. At the time of certification, approximately **99%** of the total appraised value is included in the certified appraisal roll, with approximately **1%** remaining under review. Property and value remaining under review will be included in subsequent supplemental appraisal records as those matters are resolved.

Certified totals reports and related information are available through the taxing entity portal at entities.dentoncad.com in the **[2026 Certified Data – All Entities]** folder.

The following reports are available or will be posted as completed:

- 2026 Certified Totals Report
- 2026 Certified Tax Limitation Totals
- Top Taxpayer Report
- Average Residence Value
- 2025 Final Supplemental Appraisal Roll
- Litigation Value Loss Report
- Value Remaining in Dispute – Chapter 42 Litigation
- Ag Acreage Report
- ARB Order Approving Records

The average and median market and taxable values are included in the **No-New-Revenue Tax Rate Assumption** section of the totals reports for each taxing unit.

If your taxing unit requires certified appraisal roll data extract files, please submit the request to **entityrequests@dentoncad.com**. To enhance cybersecurity and protect confidential information, appraisal roll extract files will not be posted directly to the entity portal. Custom reports and special data-extract requests may also be submitted through that email address.

On behalf of the Denton Central Appraisal District Board of Directors and staff, thank you for your continued partnership throughout the 2026 appraisal and certification process.

Respectfully,

Don Spencer
Chief Appraiser
Denton Central Appraisal District

CITY OF DALLAS

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (5)	(Count) (0)	(Count) (5)
Land HS Value	0	0	0
Land NHS Value	1,781	0	1,781
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**1,781**	**0**	**1,781**
Improvement HS Value	0	0	0
Improvement NHS Value	16,055,170	0	16,055,170
Total Improvement	**16,055,170**	**0**	**16,055,170**
Market Value	**16,056,951**	**0**	**16,056,951**
BUSINESS PERSONAL PROPERTY	(15)	(0)	(15)
Market Value	**1,378,241**	**0**	**1,378,241**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (20)	(Total Count) (0)	(Total Count) (20)
TOTAL MARKET	**17,435,192**	**0**	**17,435,192**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**17,435,192**	**0**	**17,435,192**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	0	0	0
CB CAP Limitation Value (-)	1,165,185	0	1,165,185
NET APPRAISED VALUE	**16,270,007**	**0**	**16,270,007**
Total Exemption Amount	290,666	0	290,666
NET TAXABLE	**15,979,341**	**0**	#1 **15,979,341**
TAX LIMIT/FREEZE ADJUSTMENT	**0**	**0**	#2 **0**
LIMIT ADJ TAXABLE (I&S)	**15,979,341**	**0**	**15,979,341**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**15,979,341**	**0**	**15,979,341**

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
$111,663.63 = 15,979,341 * (0.698800 / 100)

CITY OF DALLAS

	Certified NOT UNDER REVIEW	ARB UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (5)	(Count) (0)	(Count) (5)
Land HS Value	0	0	0
Land NHS Value	1,781	0	1,781
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**1,781**	**0**	**1,781**
Improvement HS Value	0	0	0
Improvement NHS Value	15,723,183	0	15,723,183
Total Improvement	**15,723,183**	**0**	**15,723,183**
Market Value	**15,724,964**	**0**	**15,724,964**
BUSINESS PERSONAL PROPERTY	(15)	(0)	(15)
Market Value	**3,654,981**	**0**	**3,654,981**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (20)	(Total Count) (0)	(Total Count) (20)
TOTAL MARKET	**19,379,945**	**0**	**19,379,945**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**19,379,945**	**0**	**19,379,945**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	0	0	0
CB CAP Limitation Value (-)	601,327	0	601,327
NET APPRAISED VALUE	**18,778,618**	**0**	**18,778,618**
Total Exemption Amount	724,665	0	724,665
NET TAXABLE	#18a **18,053,953**	**0**	**18,053,953**
TAX LIMIT/FREEZE ADJUSTMENT	#20 **0**	**0**	**0**
LIMIT ADJ TAXABLE (I&S)	**18,053,953**	**0**	**18,053,953**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**18,053,953**	**0**	**18,053,953**

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
$126,161.02 = 18,053,953 * (0.698800 / 100)

New Value

Total New Market Value: $0

Total New Taxable Value: $0 #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
Absolute Exemption Value Loss:		**0**	#10a **0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	7	276,868
Partial Exemption Value Loss:		**7**	#10b **276,868**
Total NEW Exemption Value			**276,868**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			#10c **276,868**

New Special Use (Ag/Timber)

Ø #11a&b

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

Ø #9 & #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

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value

STATE OF TEXAS §
COUNTY OF ROCKWALL §

CERTIFICATION OF 2026 APPRAISAL ROLL FOR CITY OF DALLAS

I, Kevin R. Passons, Chief Appraiser for the Rockwall Central Appraisal District, do solemnly swear the attached is the portion of the approved Appraisal Records of the Rockwall Central Appraisal District which lists property taxable by City of Dallas and constitutes the appraisal roll for City of Dallas with the amounts listed on the attached totals pages, with the heading "Certified Totals".

I, Kevin R. Passons, do hereby certify that the sum of appraised values of all properties on which protests have been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties, and that the following values are true and correct to the best of my knowledge:

NET TAXABLE VALUE	**$**	**18,053,953**
TAXABLE VALUE UNDER REVIEW	**$**	**-0-**
CERTIFIED TAXABLE VALUE	**$**	**18,053,953**
LESS TAX LIMIT/FREEZE ADJ	**$**	**-0-**
LIMIT ADJ TAXABLE	**$**	**-0-**

#19

The value to be used in the tax rate calculation is the **CERTIFIED TAXABLE VALUE** shown above. The **TAXABLE VALUE UNDER REVIEW** is the sum total of value under protest for those properties shown on the attached list.

Approval of the appraisal records by the Rockwall County Appraisal District Board of Review occurred on the 10th day of July, 2026.

Kevin R. Passons
Chief Appraiser

Sworn and Subscribed before me this day 13th of July, 2026.

Hannah Cope
Notary Public

01/16/2027
Commissions Expires

HANNAH COPE
My Notary ID # 131856883
Expires January 16, 2027

PROPERTY TAX CODE, SECTION 26.01(a)

Rockwall
Central Appraisal District

July 13, 2026

CITY OF DALLAS
JACK WADE IRELAND, JR.
CITY HALL, 1500 MARILLA ST, ROOM 4CN
DALLAS, TX 75201

RE: 2026 Certified Totals

Greetings,

The 2026 Certified Property Values and supporting reports, including the Top Taxpayers, are enclosed.

No-New-Revenue (previously Effective) and Voter-Approval (previously Rollback) tax rates are being calculated at this time, and you may be contacted if additional information is needed. Completed calculations will be sent as soon as possible. If Rockwall Central Appraisal District does not calculate your tax rates, the information has been sent to the office that calculates for you.

Important Note: Per 26.05(a) of the Tax Code, the governing body must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year.

If you have any questions, please contact me at kpassons@rockwallcad.com and cc Hannah at hcope@rockwallcad.com.

Sincerely,

Kevin R. Passons, RPA RTA RTC CCA

841 Justin Road
Rockwall, TX 75087
www.rockwallcad.com

Metro: 972-771-2034
Toll Free: 1-877-438-5304
Fax: 972-771-6871

Dallas

Amber White

From: Hannah Cope <hcope@rockwallcad.com>
Sent: Tuesday, July 28, 2026 7:56 AM
To: Diane Nguyen
Cc: Tara Moffatt; Amber White; Patricia Avitia; Tax IT
Subject: [External Sender]RE: City of Dallas - 2026 Certified Values

Good Morning Diane,

Ø #6

There is no data for 6a or 6b for the City of Dallas.

Thank you,

Hannah Joy Cope
Administrative Assistant
Taxpayer Liaison Officer
Rockwall CAD
972-771-2034 (main)
469-402-3521 (direct)

From: Diane Nguyen <Diane.Nguyen@dallascounty.org>
Sent: Monday, July 27, 2026 2:44 PM
To: Hannah Cope <hcope@rockwallcad.com>
Cc: Tara Moffatt <tmoffatt@rockwallcad.com>; Amber White <Amber.White@dallascounty.org>; Patricia Avitia <Patricia.Avitia2@dallascounty.org>; Tax IT <TaxIT@dallascounty.org>
Subject: City of Dallas - 2026 Certified Values

Hannah,

1. The No-new revenue Tax Rate prior year taxable value subject to an appeal under Chapter 42 as of July 25 values are derived as follows:
   6a Prior year ARB certified value – will always be **zero**. Values are included elsewhere
   6b Prior year disputed value – will always be **zero**. Values are included elsewhere.
   Please confirm there is no data for 6a or 6b for the City of Dallas.

Please let me know if this mis-states how these values are derived.

Regards,

Diane Nguyen, PCC
Tax Office Data Processing Manager, Property Tax Division

P: 214-653-4437 | F: 214-653-7888
Diane.Nguyen@dallascounty.org

DALLAS COUNTY TAX OFFICE
JOHN R. AMES, PCC, CTA
TAX ASSESSOR/COLLECTOR

We value your opinion– Let us know about your experience today.
Mission Statement: *Provide Dallas County Citizens with Excellent Service using Innovative Technology to Ensure Quality Collections.*

From: Hannah Cope <hcope@rockwallcad.com>
Sent: Thursday, July 16, 2026 11:20 AM
To: Diane Nguyen <Diane.Nguyen@dallascounty.org>
Cc: Kevin Passons <kpassons@rockwallcad.com>; Tara Moffatt <tmoffatt@rockwallcad.com>; Christina Benedict <Christina.Benedict@dallascounty.org>; Tax IT <TaxIT@dallascounty.org>
Subject: RE: [External Sender]City of Dallas - 2026 Certified Values
Importance: High

Good Morning Diane,

For City of Dallas:

#5a #5B

1. 1 lawsuit (1-25-1502 / Property ID 34336). Beginning value $9,243,573. Ending value $7,383,796.
2. No 25.25d motions Line #1 25.25d
3. See attached for City of Dallas totals as of last roll correction (2025_20)
4. No homes in City of Dallas on Rockwall CAD side
5. RCAD did not receive any annexations/de-annexations from City of Dallas
6. No Ag for City of Dallas

Hannah Joy Cope
Administrative Assistant
Taxpayer Liaison Officer
Rockwall CAD
972-771-2034 (main)
469-402-3521 (direct)

From: Diane Nguyen <Diane.Nguyen@dallascounty.org>
Sent: Wednesday, July 15, 2026 8:50 AM
To: Hannah Cope <hcope@rockwallcad.com>

DALLAS COUNTY TAX OFFICE
JOHN R. AMES, PCC, CTA
TAX ASSESSOR/COLLECTOR

MEMORANDUM

Date: 07/31/2026

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

Re: Request to change TNT calculation line number in 2026 Tax Rate Calculation Worksheet

City of Dallas (Entity Name) has authorized the change of line number 18D (Line Number):

2026 TIF Value (Line Name) from 20,898,095,500 (Original Number) to 23,085,075,869 (New Number).

Reason for change:

To reflect 2026 certified TIF values.

Name: Suzanne Zieman Title: Assistant Director (I)

Date: 7/31/2026

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

	DALLAS 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	214,641,659,133
	One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details	2	-115,035,844
	Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		34,502,690,383
1	TOTAL TAXABLE VALUE- ADJUSTED	C	180,254,004,594
	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	26,144,072,610
5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	23,606,399,720
	Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	ARB CERTIFIED VALUE Details	3a	34,502,690,383
6b	DISPUTED VALUE Details	3a	6,900,538,077
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	11,859,547
10b	PARTIAL EXEMPTIONS Details	10	526,698,570
10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	2,161,562,198
	Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	PRIOR YEAR MARKET VALUE Details	10	4,306,280
11b	CURRENT YEAR PRODUCTIVITY VALUE Details	10	5,351
	CURRENT TAX YEAR - 2026		
	Current year taxable value on certified roll:		
18a	CERTIFIED VALUES ONLY	5	221,921,652,921

	DALLAS CERTIFICATION		
Non-ISD Line No.	**Activity**	**Source Note**	**Amount**
18c	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		20,977,569,000
	Less New Construction in the sames zones		-382,370,220
18d	Net Tax Increment Financing (TIF) Captured Value		20,595,198,780
	Taxable value of properties under protest or not included:		
19a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	5,659,987,402
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	3,721,297,995
	Value Under Protest	5	123,836,212
24	TAXABLE VALUE OF NEW IMPROVEMENTS	C	3,845,134,207
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		616,106
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		435,907
	CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		635,496
	CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		464,622
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		364,530
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		263,576
	CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		364,000
	CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		273,560

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

2026 Tax Rate Calculation Data

Entity Name: City of Dallas   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)	$ 22,006,211,298
VAR	Amount of **M&O 2025 taxes** paid into the TIF fund for reinvestment zone (32B)	$ 96,687,107
VAR	[redacted]	
Schedule A	**Unencumbered (unassigned) estimated fund balances for end of fiscal year:**	
	Maintenance & Operations (General) fund balance	341,633,180
	Interest & Sinking (Debt Service) fund balance	105,202,133
2026 Minimum Debt	**Minimum debt payments for the upcoming year:**	
	Total of **Principal** Payments	$ 322,800,448
	Does not include Appraisal District budget payments — Total of **Interest** Payments	$ 163,194,773
	Total of **Other** Payments	$ 0
	Total **Amount of Debt Payments** for 2026 (43A)	$ 485,995,221
	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)	
	• Amount of 2026 debt, if any, to be **paid by other sources** (43D)	$ 47,148,000
	Total debt paid by 2026 taxes (**Total Amount of Debt Payments** minus amount of funds above used to pay debt in 2026) (43E)	$ 438,847,221
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)	$ 0
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 : 1208 - CITY OF DALLAS

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
DCAD000000184746	2024	1208	-3,742.74	0.510900	0.193800	0.000000	-2,713.45	-1,029.29	0.00
DCAD000000194775	2024	1208	-1,081.01	0.510900	0.193800	0.000000	-783.72	-297.29	0.00
DCAD000000206568	2024	1208	-276.02	0.510900	0.193800	0.000000	-200.11	-75.91	0.00
DCAD000000241805	2024	1208	-3,838.57	0.510900	0.193800	0.000000	-2,782.92	-1,055.65	0.00
DCAD000000241806	2024	1208	-256.46	0.510900	0.193800	0.000000	-185.93	-70.53	0.00
DCAD000000241807	2024	1208	-3,219.04	0.510900	0.193800	0.000000	-2,333.77	-885.27	0.00
DCAD000000241809	2024	1208	-240.40	0.510900	0.193800	0.000000	-174.29	-66.11	0.00
DCAD000000700880	2024	1208	-424.94	0.510900	0.193800	0.000000	-308.08	-116.86	0.00
DCAD000000939562	2024	1208	-3,026.15	0.510900	0.193800	0.000000	-2,193.93	-832.22	0.00
RCAD000000034336	2024	1208	-5,646.66	0.510900	0.193800	0.000000	-4,093.77	-1,552.89	0.00
TAX UNIT 1208 TOTALS			-23,705,306.30				-17,183,287.44	-6,522,018.86	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: 1208 - CITY OF DALLAS

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	5,887,315.91	1,164,690.47	7,052,006.38	0.00	1,942,859.08	0.00	5,109,147.30	7,052,006.38
8	2025	0.00	3,632,838.89	697,444.36	4,330,283.25	0.00	1,192,733.19	0.00	3,137,550.06	4,330,283.25
9	2025	0.00	2,385,183.16	662,592.60	3,047,775.76	0.00	842,452.63	0.00	2,205,323.13	3,047,775.76
10	2025	37,261,990.01	2,004,460.21	604,062.55	39,870,512.77	10,200,303.65	720,225.89	27,060,404.84	1,889,578.39	39,870,512.77
11	2025	53,018,808.19	2,011,946.25	447,181.12	55,477,935.56	14,512,348.00	680,325.68	38,499,835.62	1,785,426.26	55,477,935.56
12	2025	450,406,571.32	2,073,289.40	637,453.88	453,117,314.60	123,292,504.87	757,622.41	327,082,887.93	1,984,299.39	453,117,314.60
1	2026	753,585,488.06	2,135,775.06	576,482.03	756,297,745.15	206,284,503.86	763,380.00	547,252,460.78	1,997,400.51	756,297,745.15
2	2026	241,813,107.98	1,590,719.64	2,344,873.90	245,748,701.52	66,670,691.61	608,917.37	176,870,787.01	1,598,305.53	245,748,701.52
3	2026	23,970,478.99	1,325,469.97	2,043,641.03	27,339,589.99	6,992,744.10	495,672.89	18,551,063.63	1,300,109.37	27,339,589.99
4	2026	16,729,321.66	1,575,001.52	2,118,820.27	20,423,143.45	5,019,836.45	575,173.99	13,317,131.62	1,511,001.39	20,423,143.45
5	2026	6,799,526.06	1,300,455.66	1,154,026.14	9,254,007.86	2,043,679.47	493,394.91	5,421,685.08	1,295,248.40	9,254,007.86
6	2026	5,185,787.91	948,330.66	1,077,266.30	7,211,384.87	1,592,054.10	385,291.26	4,223,565.14	1,010,474.37	7,211,384.87
TOTAL:		**1,588,771,080.18**	**26,870,786.33**	**13,528,534.65**	**1,629,170,401.16**	**436,608,666.11**	**9,458,049.30**	**1,158,279,821.65**	**24,823,864.10**	**1,629,170,401.16**
ADJUSTMENTS:		**39,947,029.38**	**36,787,251.73**	**1,190,637.70**	**77,924,918.81**	**11,098,100.50**	**10,290,333.17**	**29,442,177.75**	**27,094,307.39**	**77,924,918.81**
TOTAL NET:		**1,548,824,050.80**	**-9,916,465.40**	**12,337,896.95**	**1,551,245,482.35**	**425,510,565.61**	**-832,283.87**	**1,128,837,643.90**	**-2,270,443.29**	**1,551,245,482.35**

TOTAL COLUMNS 5 & 6: **424,678,281.74**

CALCULATED ANTICIPATED DEBT: **401,233,711.00**

TOTAL EXCESS/DIFFERENCE: **23,444,570.74** 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): 1208 * Includes Attorney Fees: No

07/07/2026 11:24:53

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)	
1208 -- CITY OF DALLAS								Line 46a: 100%	
	2025	1,290,305,423.55	246,596,872.80	12,322,442.80	0.00	1,549,224,739.15	1,541,617,594.99	line 46b	100.49
	2024	1,283,822,416.26	182,505,291.99	11,000,494.58	0.00	1,477,328,202.83	1,502,151,864.33	line 46c	98.35
	2023	1,262,399,581.14	146,307,046.17	10,312,560.57	0.00	1,419,019,187.88	1,446,594,779.48	line 46d	98.09

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

			Dallas, City of
Year 3 (2025) line 64	A	Voter-approval tax rate (Line 69)	0.703274
	B	Unused increment rate (Line 68)	0.000014
	C	Subtract B from A	0.703260
	D	Adopted Tax Rate	0.698800
	E	Subtract D from C	0.004460
	F	2025 Total Taxable Value (Line 61)	207,622,764,806
	G	E * F and / the results by $100. If the number is less than zero, enter zero	9,259,975.00
Year 2 (2024) line 65	A	Voter-approval tax rate (Line 68)	0.704715
	B	Unused increment rate (Line 67)	-
	C	Subtract B from A	0.704715
	D	Adopted Tax Rate	0.704700
	E	Subtract D from C	0.000015
	F	2024 Total Taxable Value (Line 60)	196,819,840,387
	G	E * F and / the results by $100. If the number is less than zero, enter zero	29,522.00
Year 1 (2023) line 66	A	Voter-approval tax rate (Line 67)	0.748261
	B	Unused increment rate (Line 66)	0.045429
	C	Subtract B from A	0.702832
	D	Adopted Tax Rate	0.735700
	E	Subtract D from C	(0.032868)
	F	2023 Total Taxable Value (Line 60)	181,464,694,840
	G	E * F and / the results by $100. If the number is less than zero, enter zero	-
Total Foregone Revenue Amount 67			9,289,497

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

Form 50-856

JW 8/7/26

City of Dallas	214.670.5349
Taxing Unit Name	Phone *(area code and number)*
City Hall, 1500 Marilla St., 6th Fl, Dallas TX 75201	www.dallascityhall.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 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]	$ 189,241,127,497
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.	$ 189,241,127,497
4.	**Prior year total adopted tax rate.**	$ 0.698800 /$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:** .... $ 27,537,955,426	
	B. **Prior year values resulting from final court decisions:** .... - $ 24,891,095,196	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 2,646,860,230

[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. .... $ 0.662063 /$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 .... $ 0.706325 /$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 A R
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

08-07-2026
Date

print here Suzanne Tiemann
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

8/7/2026
Date

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