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

Form 50-856

City of Rowlett	972.412.6100
Taxing Unit Name	Phone *(area code and number)*
4000 Main Street, Rowlett, TX 75088	www.rowlett.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:

https://www.dallascounty.org/Assets/uploads/docs/tax/tnt/backup-info/city-town/2026/City_of_Rowlett_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]	$ 9,318,646,132
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 1,931,947,634
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 7,386,698,498
4.	**Prior year total adopted tax rate.**	$ 0.807891 /$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:** .... $ 222,505,300 **B. Prior year values resulting from final court decisions:** .... - $ 207,235,340 **C. Prior year value loss.** Subtract B from A.[4]	$ 15,269,960

[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:** .... $ 535,377,704 **B. Prior year disputed value:** .... - $ 107,075,541 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 428,302,163
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 443,572,123
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,830,270,621
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: .... $ 1,340,602 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 70,150,303 **C. Value loss.** Add A and B. [7]	$ 71,490,905
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:** .... $ 265,500 **B. Current year productivity or special appraised value:** .... - $ 354 **C. Value loss.** Subtract B from A. [8]	$ 265,146
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 71,756,051
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.	$ 472,269,962
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 7,286,244,608
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 58,864,914
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]	$ 373,974
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 59,238,888

[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:** .... $ 9,560,658,341 **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 .... - $ 477,534,768 **E. Total current year value.** Add A and B, then subtract C and D.	$ 9,083,123,573
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] .... $ 514,602,974 **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.	$ 514,602,974
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]	$ 2,021,383,659
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 7,576,342,888
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]	$ 271,926,905

[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.	$ 271,926,905
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 7,304,415,983
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.811001 /$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.	$ 0.538841 /$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.*	$ 7,830,270,621
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 42,192,708
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. . . . . + $ 259,433	
	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. . . . . – $ 2,441,391	
	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. . . . . $ -2,181,958	
	E. Add Line 31 to 32D.	$ 40,010,750
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,304,415,983
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.547761 /$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.	$ 0.547761/$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.	$ 0.547761/$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.	$ 0.566932/$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 .... $ 24,253,958 **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 .... – $ 252,239 **E. Adjusted debt.** Subtract B, C and D from A.	$ 24,001,719
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 3,409,648
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 20,592,071
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. .... 106.48 % **C.** Enter the 2024 actual collection rate. .... 101.02 % **D.** Enter the 2023 actual collection rate. .... 101.09 % **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]	101.02 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 20,384,152
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,576,342,888
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.269050 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.835982 /$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.*	$ 7,576,342,888
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*.	$ 0.811001 /$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.	$ 0.811001 /$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*.	$ 0.835982 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.835982 /$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.*	$ 7,576,342,888
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).	$ 0.835982 /$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)	$ 0.841997/$100
	B. Unused increment rate (Line 68)	$ 0.006333/$100
	C. Subtract B from A	$ 0.835664/$100
	D. Adopted Tax Rate	$ 0.807891/$100
	E. Subtract D from C	$ 0.027773/$100
	F. 2025 Total Taxable Value (Line 61)	$ 7,084,641,690
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,967,617
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)	$ 0.778612/$100
	B. Unused increment rate (Line 67)	$ 0.002349/$100
	C. Subtract B from A	$ 0.776263/$100
	D. Adopted Tax Rate	$ 0.769691/$100
	E. Subtract D from C	$ 0.006572/$100
	F. 2024 Total Taxable Value (Line 60)	$ 6,827,953,132
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 448,733
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)	$ 0.716886/$100
	B. Unused increment rate (Line 66)	$ 0.018429/$100
	C. Subtract B from A	$ 0.698457/$100
	D. Adopted Tax Rate	$ 0.710400/$100
	E. Subtract D from C	$ -0.011943/$100
	F. 2023 Total Taxable Value (Line 60)	$ 6,420,261,881
	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	$ 2,416,350
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.031893/$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)	$ 0.867875/$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.*	$ 0.807891 /$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.*	$ 7,286,244,608
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.*	$ 7,304,415,983
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).	$ 0.867875 /$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. .... $ 0.811001 /$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.................... $ 0.867875 /$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

8.6.26
Date

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

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

City of Rowlett
Taxing Unit Name

972.412.6100
Phone Number *(area code and number)*

4000 Main Street, Rowlett, TX 75088
Taxing Unit's Address, City, State, ZIP Code

www.rowlett.com
Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 1

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:

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3]
BAYSIDE-ROWLETT TIF #2	228,760,369.00
ROWLETT REINVESTMENT ZONE #4	138,644,653.00
ROWLETT TIF #3	73,759,548.00
ROWLETT TIF #2	36,370,198.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

2026 TNT Worksheets for Multiple CADs

City of Rowlett

Line	Description	Dallas	Rockwall	Total
	2025 taxable value	8,670,249,970	1,183,694,306	9,853,944,276
	25.25d	79,560	0	79,560
	Chapter 42 appeal as of July 25	535,377,704	0	535,377,704
1	TOTAL	8,134,951,826	1,183,694,306	9,318,646,132
2	Ceiling Total	1,679,535,040	252,412,594	1,931,947,634
5a	Original 2025 ARB Values	202,732,030	19,773,270	222,505,300
5b	2025 values from court order	188,751,860	18,483,480	207,235,340
5c	2025 Value Loss	13,980,170	1,289,790	15,269,960
6a	2025 ARB certified Value	535,377,704	0	535,377,704
6b	2025 Disputed Value	107,075,541	0	107,075,541
6c	2025 Undisputed value	428,302,163	0	428,302,163
9	2025 Deannexed Property	0	0	0
10a	Absolute Exemptions	701,430	639,172	1,340,602
10b	Partial Exemptions	61,300,307	8,849,996	70,150,303
10c	Value Lost	62,001,737	9,489,168	71,490,905
11a	2025 Market Value	265,500	0	265,500
11b	2026 Ag Value	354	0	354
11c	Value Lost	265,146	0	265,146
18a	2026 Cert Taxable value	8,336,756,309	1,223,902,032	9,560,658,341
18d	2026 TIF Value	441,164,570	36,370,198	477,534,768
19a	2026 value under protest	509,906,519	4,696,455	514,602,974
19b	2026 value not on roll	0	0	0
19c	Total value	509,906,519	4,696,455	514,602,974
20	2026 tax ceilings	1,750,239,146	271,144,513	2,021,383,659
23	2026 annexed	0	0	0
24	2025 new improvements	249,401,905	22,525,000	271,926,905

*Line 18d - Updated per memo provided by City
*Line 20 - Updated per memo provided by City

aw 7-27-26

	ROWLETT 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	8,670,249,970
	One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details	2	-79,560
	Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		535,377,704
1	TOTAL TAXABLE VALUE- ADJUSTED	C	8,134,951,826
	PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2	Total taxable value of homesteads with tax ceilings	1	1,679,535,040
-	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	202,732,030
5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	188,751,860
	Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	ARB CERTIFIED VALUE Details	3a	535,377,704
6b	DISPUTED VALUE Details	3a	107,075,541
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	701,430
10b	PARTIAL EXEMPTIONS Details	10	6,432,100
10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	54,868,207
	Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	PRIOR YEAR MARKET VALUE Details	10	265,500
11b	CURRENT YEAR PRODUCTIVITY VALUE Details	10	354
	CURRENT TAX YEAR - 2026		
	Current year taxable value on certified roll:		
18a	CERTIFIED VALUES ONLY	5	8,336,756,309

	ROWLETT 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		526,545,155
	Less New Construction in the sames zones		-85,380,585
18d	Net Tax Increment Financing (TIF) Captured Value		441,164,570
	Taxable value of properties under protest or not included:		
19a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	509,906,519
19b	TAXABLE VALUE OF PROPERTIES NOT INCLUDED	9	0
	Total taxable value of homesteads with tax ceilings:		
	Certified	6	1,638,588,833
	Value Under Protest	7	111,650,313
	TAX CEILINGS		
20	Total taxable value of homesteads with tax ceilings	C	1,750,239,146
			0
23	TAXABLE VALUE OF PROPERTIES ANNEXED Details	4	0
	Taxable value of new improvements:		
	Certified	5	240,843,658
	Value Under Protest	5	8,558,247
24	TAXABLE VALUE OF NEW IMPROVEMENTS	C	249,401,905
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		420,729
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		392,907
	CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		417,137
	CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		403,822
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		401,430
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		377,883
	CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		397,390
	CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		389,574

DALLAS COUNTY TAX OFFICE

JOHN R. AMES, PCC, CTA

TAX ASSESSOR/COLLECTOR

MEMORANDUM

Date: 07/27/2026

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

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City of Rowlett has authorized the change of line number 18d:
Entity Name — Line Number

2026 TIF Value from 509,532,397 to 477,534,768.
Line Name — Original Number — New Number

Reason for change:

RCAD Value in "Original Number" reflects prior tax year & does not deduct new construction nor does it adjust for participation percentage.
New Number reflects TY2026 for RCAD, is adjusted by New Construction and adjusts for participation percentage

Name: Michael Kuhn Title: Treasury & Debt Manager

Date: 7/27/2026

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

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

MEMORANDUM

Date: 07/27/2026

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

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City of Rowlett (Entity Name) has authorized the change of line number 20 (Line Number):

2026 Tax ceilings (Line Name) from 2,020,972,277 (Original Number) to 2,021,383,659 (New Number).

Reason for change:
Currently reflects properties "Not Under Review" for RCAD. Adjustment causes the figure to reflect "Total" which includes "Under Review" properties; this is consistent with how DCAD's portion is derived and how it has been calculated historically.

Name: Michael Kuhn

Title: Treasury & Debt Manager

Date: 7/27/2026

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

Certified ARB

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,570)	(Count) (6)	(Count) (2,576)
Land HS Value	433,052,170	1,257,000	434,309,170
Land NHS Value	121,877,045	0	121,877,045
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**554,929,215**	**1,257,000**	**556,186,215**
Improvement HS Value	591,002,024	1,763,670	592,765,694
Improvement NHS Value	237,936,719	0	237,936,719
Total Improvement	**828,938,743**	**1,763,670**	**830,702,413**
Market Value	**1,383,867,958**	**3,020,670**	**1,386,888,628**
BUSINESS PERSONAL PROPERTY	(275)	(2)	(277)
Market Value	**33,844,700**	**2,271,672**	**36,116,372**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (2,845)	(Total Count) (8)	(Total Count) (2,853)
TOTAL MARKET	**1,417,712,658**	**5,292,342**	**1,423,005,000**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**1,417,712,658**	**5,292,342**	**1,423,005,000**
	99.6%	0.4%	100.0%
HS CAP Limitation Value (-)	16,929,610	0	16,929,610
CB CAP Limitation Value (-)	139,969	0	139,969
NET APPRAISED VALUE	**1,400,643,079**	**5,292,342**	**1,405,935,421**
Total Exemption Amount	176,741,047	172,818	176,913,865
NET TAXABLE	**1,223,902,032** #18a	**5,119,524**	**1,229,021,556**
TAX LIMIT/FREEZE ADJUSTMENT	**270,733,131** #20	**411,382**	**271,144,513**
LIMIT ADJ TAXABLE (I&S)	**953,168,901**	**4,708,142**	**957,877,043**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**953,168,901**	**4,708,142**	**957,877,043**

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

$8,826,942.11 = 957,877,043 * (0.807891 / 100) + $1,088,339.69

CITY OF ROWLETT

No-New-Revenue Tax Rate Assumption

New Value

Total New Market Value:	$24,725,013
Total New Taxable Value:	$22,525,000

#24

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$23,431,664
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$21,310,645

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	1	639,172
Absolute Exemption Value Loss:		**1**	**639,172**

#10a

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	159	5,816,352
BPPEX-AL	BPPEX-AL	13	523,810
BPPEX-TU	BPPEX-TU	1	0
DV2	Disabled Veterans 30% - 49%	2	19,500
DV3	Disabled Veterans 50% - 69%	2	22,000
DV4	Disabled Veterans 70% - 100%	3	36,000
DVHS	Disabled Veteran Homestead	4	1,880,174
HS	Homestead	39	198,653
OV65	Over 65	12	353,507
Partial Exemption Value Loss:		**235**	**8,849,996**
Total NEW Exemption Value			**9,489,168**

#10b

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**9,489,168**

#10c

New Special Use (Ag/Timber)

#11a-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	1,787	432,705	18,484	393,282	5,000	405,154	378,674
A & E	1,787	432,705	18,484	393,282	5,000	405,154	378,674

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
8	5,292,342	4,867,844	4,696,455

#19a

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (46)	(Count) (0)	(Count) (46)
Land HS Value	5,280,000	0	5,280,000
Land NHS Value	44,381,248	0	44,381,248
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**49,661,248**	**0**	**49,661,248**
Improvement HS Value	10,349,983	0	10,349,983
Improvement NHS Value	10,857,702	0	10,857,702
Total Improvement	**21,207,685**	**0**	**21,207,685**
Market Value	**70,868,933**	**0**	**70,868,933**
BUSINESS PERSONAL PROPERTY	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (46)	(Total Count) (0)	(Total Count) (46)
TOTAL MARKET	**70,868,933**	**0**	**70,868,933**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**70,868,933**	**0**	**70,868,933**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	0	0	0
CB CAP Limitation Value (-)	88,862	0	88,862
NET APPRAISED VALUE	**70,780,071**	**0**	**70,780,071**
Total Exemption Amount	2,412,244	0	2,412,244
NET TAXABLE	**68,367,827**	**0**	180 **68,367,827**
TAX LIMIT/FREEZE ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (I&S)	**68,367,827**	**0**	**68,367,827**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**68,367,827**	**0**	**68,367,827**

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
$0 = 68,367,827 * (0.000000 / 100)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,578)	(Count) (0)	(Count) (2,578)
Land HS Value	431,508,735	0	431,508,735
Land NHS Value	119,955,894	0	119,955,894
Land Ag Market Value	488,733	0	488,733
Land Timber Market Value	0	0	0
Total Land Value	**551,953,362**	**0**	**551,953,362**
Improvement HS Value	619,486,886	0	619,486,886
Improvement NHS Value	193,800,731	0	193,800,731
Total Improvement	**813,287,617**	**0**	**813,287,617**
Market Value	**1,365,240,979**	**0**	**1,365,240,979**
BUSINESS PERSONAL PROPERTY	(275)	(0)	(275)
Market Value	**34,976,042**	**0**	**34,976,042**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (2,853)	(Total Count) (0)	(Total Count) (2,853)
TOTAL MARKET	**1,400,217,021**	**0**	**1,400,217,021**
Ag Productivity	356	0	356
Ag Loss (-)	488,377	0	488,377
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**1,399,728,644**	**0**	**1,399,728,644**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	64,148,902	0	64,148,902
CB CAP Limitation Value (-)	435,880	0	435,880
NET APPRAISED VALUE	**1,335,143,862**	**0**	**1,335,143,862**
Total Exemption Amount	151,449,556	0	151,449,556
NET TAXABLE	**1,183,694,306**	**0** #1	**1,183,694,306**
TAX LIMIT/FREEZE ADJUSTMENT	**252,412,594**	**0** #2	**252,412,594**
LIMIT ADJ TAXABLE (I&S)	**931,281,712**	**0**	**931,281,712**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**931,281,712**	**0**	**931,281,712**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
$8,519,847.91 = 931,281,712 * (0.807891 / 100) + $996,106.77

City of Rowlett

5a,b,c

Lawsuit Gain/Loss Report - RCAD

For Year 2026

Cause No.	Name	Property ID	Geo ID	Active/ Inactive	Assessed Value	Final Value	Gain/Loss
1-25-1211	YBB HOLDINGS LLC	45098		**Inactive**	$ 5,200,000	$ 5,100,000	**$ (100,000)**
1-25-1385	SAFEWAY, INC. C/O CPTS #1925	46927		**Inactive**	$ 1,050,000	$ 1,002,872	**$ (47,128)**
	SAFEWAY, INC.	52431		**Inactive**	$ 7,306,049	$ 6,978,127	**$ (327,922)**
1-25-1430	LSI DALROCK L P	49206		**Inactive**	$ 2,981,991	$ 2,818,200	**$ (163,791)**
1-25-1502	SAPPHIRE BAY MARINA LLC	88654		**Inactive**	$ 800,000	$ 639,172	**$ (160,828)**
	SAPPHIRE BAY MARINA LLC	117383		**Inactive**	$ 2,435,230	$ 1,945,109	**$ (490,121)**
				Active Total	$ -	$ -	$ -
				Inactive Total	$ 19,773,270	$ 18,483,480	$ (1,289,790)
				Grand Total	$ 19,773,270	$ 18,483,480	$ (1,289,790)
					5a	5b	5c

per notes from last year, ok for line 1 cal.

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (46)	(Count) (0)	(Count) (46)
Land HS Value	5,280,000	0	5,280,000
Land NHS Value	45,195,424	0	45,195,424
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**50,475,424**	**0**	**50,475,424**
Improvement HS Value	9,510,965	0	9,510,965
Improvement NHS Value	39,334,638	0	39,334,638
Total Improvement	**48,845,603**	**0**	**48,845,603**
Market Value	**99,321,027**	**0**	**99,321,027**
BUSINESS PERSONAL PROPERTY	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (46)	(Total Count) (0)	(Total Count) (46)
TOTAL MARKET	**99,321,027**	**0**	**99,321,027**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**99,321,027**	**0**	**99,321,027**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	0	0	0
CB CAP Limitation Value (-)	139,929	0	139,929
NET APPRAISED VALUE	**99,181,098**	**0**	**99,181,098**
Total Exemption Amount	5,130,057	0	5,130,057
NET TAXABLE	**94,051,041**	**0**	**94,051,041**
TAX LIMIT/FREEZE ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (I&S)	**94,051,041**	**0**	**94,051,041**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**94,051,041**	**0**	**94,051,041**

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
$0 = 94,051,041 * (0.000000 / 100)

50%

94,051,041
-21,310,645
72,740,396 * 50%
36,370,198

New Value

Total New Market Value: $23,431,664

Total New Taxable Value: $21,310,645

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$23,431,664
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$21,310,645

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	1	639,172
Absolute Exemption Value Loss:		**1**	**639,172**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
Partial Exemption Value Loss:		**0**	**0**
Total NEW Exemption Value			**639,172**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**639,172**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

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	687,365	0	687,365	0	687,365	687,365
A & E	1	687,365	0	687,365	0	687,365	687,365

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value

TNTOTH02

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

2026 Tax Rate Calculation Data

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

Please complete the following information and return a preliminary draft to [redacted]county.org 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)	472269962
VAR	Amount of **M&O 2025 taxes** paid into the TIF fund for reinvestment zone (32B)	2441391
[redacted]		
Schedule A	**Unencumbered (unassigned) estimated fund balances for end of fiscal year:**	
	Maintenance & Operations (General) fund balance	42401663
	Interest & Sinking (Debt Service) fund balance	2621456
2026 Minimum Debt	**Minimum debt payments for the upcoming year:**	
	Total of **Principal** Payments	15225000
	Does not include Appraisal District budget payments — Total of **Interest** Payments	9028958.09
	Total of **Other** Payments	0
	Total **Amount of Debt Payments** for 2026 (43A)	24253958
	Below are funds that could be used to pay 2026 debt but not required to be used.	
	• Amount of 2026 debt, if any, to be paid by **unencumbered funds** (43B)	0
	• Amount of 2026 debt, if any, to be paid **by sales tax for property tax relief** (43C)	0
	• Amount of 2026 debt, if any, to be **paid by other sources** (43D)	252239
	Total debt paid by 2026 taxes (**Total Amount of Debt Payments** minus amount of funds above used to pay debt in 2026) (43E)	24001719
Sales Tax	Is a portion of your sales tax rate for reducing property taxes?	Yes ☐ No ■
	If yes, provide the sales tax rate in lieu of property taxes (0.01, 0.005, or 0.0025)	
	Amount of sales tax for property tax relief collected **and spent** on **M&O expenses** in 2025? (41A)	
Tax Ceiling	Do you offer a tax ceiling?	Yes ■ No ☐
	If yes, existing, or new? **If new, provide notice by July 1st, and include a copy of the signed Ordinance.**	New ☐ Existing ■

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

[redacted]

DALLAS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

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

Request Sequence No. : 744732   Tax Unit : 1227 - CITY OF ROWLETT

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
RCAD000000017375	2024	1227	-38.48	0.531341	0.238350	0.000000	-26.56	-11.92	0.00
RCAD000000017587	2024	1227	-22.50	0.531341	0.238350	0.000000	-15.53	-6.97	0.00
RCAD000000017619	2024	1227	-1,125.41	0.531341	0.238350	0.000000	-776.90	-348.51	0.00
RCAD000000017672	2024	1227	-547.90	0.531341	0.238350	0.000000	-378.23	-169.67	0.00
RCAD000000017673	2024	1227	-38.48	0.531341	0.238350	0.000000	-26.56	-11.92	0.00
RCAD000000020905	2024	1227	-38.49	0.531341	0.238350	0.000000	-26.57	-11.92	0.00
RCAD000000022583	2024	1227	-38.48	0.531341	0.238350	0.000000	-26.56	-11.92	0.00
RCAD000000023873	2024	1227	-38.49	0.531341	0.238350	0.000000	-26.57	-11.92	0.00
RCAD000000024000	2024	1227	-230.91	0.531341	0.238350	0.000000	-159.40	-71.51	0.00
RCAD000000024019	2024	1227	-284.78	0.531341	0.238350	0.000000	-196.59	-88.19	0.00
RCAD000000024053	2024	1227	-1,685.48	0.531341	0.238350	0.000000	-1,163.54	-521.94	0.00
RCAD000000028030	2024	1227	-0.77	0.531341	0.238350	0.000000	-0.53	-0.24	0.00
RCAD000000028044	2024	1227	-0.77	0.531341	0.238350	0.000000	-0.53	-0.24	0.00
RCAD000000029730	2024	1227	-38.49	0.531341	0.238350	0.000000	-26.57	-11.92	0.00
RCAD000000029734	2024	1227	-230.91	0.531341	0.238350	0.000000	-159.40	-71.51	0.00
RCAD000000031186	2024	1227	-38.49	0.531341	0.238350	0.000000	-26.57	-11.92	0.00
RCAD000000031213	2024	1227	-230.90	0.531341	0.238350	0.000000	-159.40	-71.50	0.00
RCAD000000031230	2024	1227	-38.49	0.531341	0.238350	0.000000	-26.57	-11.92	0.00
RCAD000000047265	2024	1227	-15.99	0.531341	0.238350	0.000000	-11.04	-4.95	0.00
RCAD000000050202	2024	1227	-230.91	0.531341	0.238350	0.000000	-159.40	-71.51	0.00
RCAD000000088654	2024	1227	-780.36	0.531341	0.238350	0.000000	-538.71	-241.65	0.00
RCAD000000117383	2024	1227	-2,229.43	0.531341	0.238350	0.000000	-1,539.04	-690.39	0.00
RCAD000000117384	2024	1227	-1,693.74	0.531341	0.238350	0.000000	-1,169.24	-524.50	0.00
TAX UNIT 1227 TOTALS			-373,974.47				-259,433.34	-114,541.13	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: 1227 - CITY OF ROWLETT

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	247,423.85	54,422.84	301,846.69	0.00	91,647.25	0.00	210,199.44	301,846.69
8	2025	0.00	78,745.58	13,411.53	92,157.11	0.00	28,103.51	0.00	64,053.60	92,157.11
9	2025	0.00	69,604.45	13,149.74	82,754.19	0.00	24,142.45	0.00	58,611.74	82,754.19
10	2025	1,338,575.99	39,777.27	9,697.85	1,388,051.11	445,782.77	14,294.06	892,793.22	35,181.06	1,388,051.11
11	2025	1,767,253.42	40,828.38	11,273.77	1,819,355.57	588,544.32	15,246.44	1,178,709.10	36,855.71	1,819,355.57
12	2025	37,637,211.33	37,603.56	7,261.37	37,682,076.26	12,533,191.50	13,682.66	25,100,900.14	34,301.96	37,682,076.26
1	2026	23,145,907.21	40,005.37	10,134.72	23,196,047.30	7,707,664.64	14,354.30	15,436,556.90	37,471.46	23,196,047.30
2	2026	7,145,664.88	18,310.38	56,110.72	7,220,085.98	2,396,693.08	7,077.11	4,799,988.12	16,327.67	7,220,085.98
3	2026	782,974.71	38,208.72	67,458.78	888,642.21	279,641.49	14,595.97	560,053.37	34,351.38	888,642.21
4	2026	342,285.93	19,404.62	36,785.44	398,475.99	123,910.31	7,566.11	248,162.10	18,837.47	398,475.99
5	2026	225,650.38	27,064.54	32,551.85	285,266.77	82,148.13	11,418.55	164,522.49	27,177.60	285,266.77
6	2026	198,605.44	20,380.81	27,525.54	246,511.79	73,448.64	7,652.03	147,099.45	18,311.67	246,511.79
TOTAL:		**72,584,129.29**	**677,357.53**	**339,784.15**	**73,601,270.97**	**24,231,024.88**	**249,780.44**	**48,528,784.89**	**591,680.76**	**73,601,270.97**
ADJUSTMENTS:		**1,268,304.02**	**466,837.34**	**13,876.23**	**1,749,017.59**	**424,084.41**	**145,272.98**	**849,336.99**	**330,323.21**	**1,749,017.59**
TOTAL NET:		**71,315,825.27**	**210,520.19**	**325,907.92**	**71,852,253.38**	**23,806,940.47**	**104,507.46**	**47,679,447.90**	**261,357.55**	**71,852,253.38**

TOTAL COLUMNS 5 & 6:	**23,911,447.93**	
CALCULATED ANTICIPATED DEBT:	**20,501,799.00**	
TOTAL EXCESS/DIFFERENCE:	**3,409,648.93**	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): 1227 * Includes Attorney Fees: No

07/07/2026 11:24:59

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)	
1227 -- CITY OF ROWLETT								Line 46a: 100%	
	2025	63,432,560.16	8,040,354.15	325,082.14	0.00	71,797,996.45	67,427,420.06	line 46b	106.48
	2024	57,947,052.35	5,842,946.46	290,389.89	0.00	64,080,388.70	63,433,698.11	line 46c	101.02
	2023	50,870,873.10	3,707,227.85	232,943.63	0.00	54,811,044.58	54,219,637.49	line 46d	101.09

Line 46e: 101.02%

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

Tax Year 2026: Unused Increment

			Rowlett, City of
Year 3 (2025) line 64	A	Voter-approval tax rate (Line 69)	0.841997
	B	Unused increment rate (Line 68)	0.006333
	C	Subtract B from A	0.835664
	D	Adopted Tax Rate	0.807891
	E	Subtract D from C	0.027773
	F	2025 Total Taxable Value (Line 61)	7,084,641,690
	G	E * F and / the results by $100. If the number is less than zero, enter zero	1,967,617.00
Year 2 (2024) line 65	A	Voter-approval tax rate (Line 68)	0.778612
	B	Unused increment rate (Line 67)	0.002349
	C	Subtract B from A	0.776263
	D	Adopted Tax Rate	0.769691
	E	Subtract D from C	0.006572
	F	2024 Total Taxable Value (Line 60)	6,827,953,132
	G	E * F and / the results by $100. If the number is less than zero, enter zero	448,733.00
Year 1 (2023) line 66	A	Voter-approval tax rate (Line 67)	0.716886
	B	Unused increment rate (Line 66)	0.018429
	C	Subtract B from A	0.698457
	D	Adopted Tax Rate	0.710400
	E	Subtract D from C	(0.011943)
	F	2023 Total Taxable Value (Line 60)	6,420,261,881
	G	E * F and / the results by $100. If the number is less than zero, enter zero	-
Total Foregone Revenue Amount 67			2,416,350

CR 7/29/26

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

MK 7/29/26

City of Rowlett	972.412.6100
Taxing Unit Name	Phone *(area code and number)*
4000 Main Street, Rowlett, TX 75088	www.rowlett.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]		$ 9,318,646,132
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 1,931,947,634
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 7,386,698,498
4.	**Prior year total adopted tax rate.**		$ 0.807891 /$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:**	$ 222,505,300	
	B. **Prior year values resulting from final court decisions:**	- $ 207,235,340	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 15,269,960

[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. .... $ 0.811001 /$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 .... $ 0.867875 /$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 ______________________
Taxing Unit Representative

Date 7.29.26

print here Michael Kuhn
Printed Name of Taxing Unit Representative

sign here ______________________
Taxing Unit Representative

Date 7/29/26

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