

2026 Tax Rate Calculation Notice

Taxing Unit Name: City of Carrollton

Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets

Notice of Tax Rates (required to be posted on taxing unit website)

Approving Rates: Section 8 on worksheet shows the following rates

No New Revenue Rate

Voter Approval Rate

Di Minimis Rate (if applicable)

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

Proposed M&O 0.388523 (Maintenance & Operation Rate)

Proposed I&S 0.148977 (Interest & Sinking or Debt Rate)

Proposed Total Rate 0.537500

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

Diana K. Vaughn

Printed name

Diana K. Vaughn

Signature

8/12/26

Date

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF CARROLLTON

Taxing Unit Name

Phone (area code and number)

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.dentoncounty.gov/DocumentCenter/Index/842>

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	\$ 21,547,055,585
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.	\$ 21,547,055,585
4.	Prior year total adopted tax rate.	\$ 0.537500 /\$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:	\$ 2,859,394,311
	B. Prior year values resulting from final court decisions:	- \$ 2,594,311,722
	C. Prior year value loss. Subtract B from A. ⁴	\$ 265,082,589

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: \$ 2,347,865,809	
	B. Prior year disputed value: - \$ 469,378,430	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 1,878,487,379
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 2,143,569,968
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 23,690,625,553
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: \$ 17,684,500	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 352,357,802	
	C. Value loss. Add A and B. ⁷	\$ 370,042,302
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 370,042,302
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.	\$ 502,898,366
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 22,817,684,885
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 122,645,056
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	\$ 1,646,216
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 124,291,272

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: \$ 23,732,287,434	
	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. - \$ 377,808,174	
	E. Total current year value. Add A and B, then subtract C and D.	\$ 23,354,479,260
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 \$ 356,533,194	
	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.	\$ 356,533,194
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	\$ 23,711,012,454
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	\$ 174,387,611

¹² Tex. Tax Code §§26.012(6) and 26.04(-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.	\$ 174,387,611
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 23,536,624,843
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.528076 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.387652 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,690,625,553
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 91,837,183
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..... + \$ 1,203,565 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..... - \$ 1,385,040 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..... \$ -181,475 E. Add Line 31 to 32D.	\$ 91,655,708
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,536,624,843
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.389417 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

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

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.389417 /\$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. \$ 0.389417 /\$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.	\$ 0.403046 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ 0.000000 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100 c. Add Line D42(B)(b) to Line 42. \$ 0.000000 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100 e. Add Line D42(c) to Line D42(d). \$ 0.000000 /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ 0.000000 /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ <u>36,824,151</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>1,500,000</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>35,324,151</u>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>35,324,151</u>
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ <u>100.00</u> % B. Enter the prior year actual collection rate <u>99.12</u> % C. Enter the 2024 actual collection rate <u>98.37</u> % D. Enter the 2023 actual collection rate <u>98.17</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ <u>100.00</u> %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>35,324,151</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>23,711,012,454</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.148977</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.552023</u> /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ <u>0.000000</u> /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,711,012,454
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 / \$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.528076 / \$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.528076 / \$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.552023 / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.552023 / \$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,711,012,454
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).	\$ 0.552023 / \$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(f)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(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)	\$ 0.540784 /\$100
	B. Unused increment rate (Line 68)	\$ 0.001604 /\$100
	C. Subtract B from A	\$ 0.539180 /\$100
	D. Adopted Tax Rate	\$ 0.537500 /\$100
	E. Subtract D from C	\$ 0.001680 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 23,637,723,542
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 397,113
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)	\$ 0.540427 /\$100
	B. Unused increment rate (Line 67)	\$ 0.000634 /\$100
	C. Subtract B from A	\$ 0.539793 /\$100
	D. Adopted Tax Rate	\$ 0.538750 /\$100
	E. Subtract D from C	\$ 0.001043 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 22,604,957,586
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 235,769
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)	\$ 0.564269 /\$100
	B. Unused increment rate (Line 66)	\$ 0.035548 /\$100
	C. Subtract B from A	\$ 0.528721 /\$100
	D. Adopted Tax Rate	\$ 0.553750 /\$100
	E. Subtract D from C	\$ -0.025029 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 21,131,931,728
	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	\$ 632,882
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.002669 /\$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)	\$ 0.554692 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

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

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.537500 / \$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 / \$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 / \$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 22,817,684,885
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,536,624,843
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).	\$ 0.554692 / \$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. \$ 0.528076 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000**Voter-approval tax rate.** \$ 0.554692 /\$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.⁹⁹

**print
here** ▶ Dawn Waye

Printed Name of Taxing Unit Representative

**sign
here** ▶ E-SIGNED by Dawn Waye
on 2026-08-13 11:09:32 CDT

Taxing Unit Representative

August 13, 2026

Date

⁹⁹ Tex. Tax Code §26.04(c-2) and (d-2)

Notice About 2026 Tax Rates

Property tax rates in CITY OF CARROLLTON.

This notice concerns the 2026 property tax rates for CITY OF CARROLLTON. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.528076/\$100
This year's voter-approval tax rate	\$0.554692/\$100

To see the full calculations, please visit 1505 E. McKinney Street Denton, TX 76209 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
GENERAL AND ADMINISTRATIVE SERVICES FUNDS	15,447,348
SPECIAL REVENUE FUND	7,320,861
GENERAL DEBT SERVICE FUND	4,392,429
GOVERNMENTAL CAPITAL PROJECTS FUNDS	153,220,666
ENTERPRISE OPERATING FUNDS	19,574,849
ENTERPRISE DEBT SERVICE FUND	1,753,329
ENTERPRISE CAPITAL PROJECTS FUNDS	49,126,375
INTERNAL SERVICE FUNDS	11,155,523

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2014 GENERAL OBLIGATION	1,090,000	138,531	0	1,228,531
2015 GENERAL OBLIGATION	925,000	155,619	0	1,080,619
2016 GENERAL OBLIGATION	2,715,000	256,050	0	2,971,050
2017 GENERAL OBLIGATION	1,345,000	389,350	0	1,734,350
2018 GENERAL OBLIGATION	1,335,000	396,963	0	1,731,963
2019 GENERAL OBLIGATION	3,570,000	950,850	0	4,520,850
2020 GENERAL OBLIGATION	1,220,000	600,950	0	1,820,950
2021 GENERAL OBLIGATION	2,130,000	612,750	0	2,742,750
2022 GENERAL OBLIGATION	1,420,000	670,240	0	2,090,240
2023 GENERAL OBLIGATION	1,620,000	1,202,750	0	2,822,750
2024 GENERAL OBLIGATION	1,380,000	1,221,000	0	2,601,000
2025 GENERAL OBLIGATION	1,295,000	1,222,000	0	2,517,000
2026 GENERAL OBLIGATION	7,170,000	1,792,098	0	8,962,098

Total required for 2026 debt service	\$36,824,151
- Amount (if any) paid from funds listed in unencumbered funds	\$1,500,000
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2026	\$35,324,151
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	\$0
= Total debt levy	\$35,324,151

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Dawn Waye, Denton County Tax Assessor/Collector on 07/28/2026 .

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

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

Form 50-110

Taxing Unit Name

Phone Number (area code and number)

2026

Current Tax Year

Page 1 of 1

Insert hyperlink:

<https://www.dentoncounty.gov/DocumentCenter/Index/842>

SECTION 1: Current Year Captured Appraised Value Adjustment

³ Tex. Tax Code §26.03(c)

APPRAISAL_YR	ENTITY_NAME	COUNTY_NAME	TIF_NAME	TIF_ZONE	Start/End Dates	Base Taxable Value	Participation %	COUNTY_NAME	TIF_ZONE	Base Taxable Value
2026	CARROLLTON	DALLAS	CARROLLTON TIF #1	900	2006 - 2030	131,927,303	65.00%			

Information Reviewed and Approved by:	Melissa Everett
Job Title:	Finance Director
Date:	7/13/2026

C02

Stacey Dvoracek

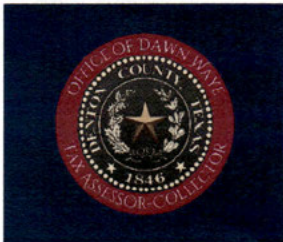
From: Stacey Dvoracek
Sent: Tuesday, July 28, 2026 9:50 AM
To: Melissa Everett; James Kim
Subject: C02-City of Carrollton-2026 tax rate calculation
Attachments: C02-City of Carrollton_WORKSHEET_2026_568_2_city_1785249910192.pdf

Attached are your No New Revenue and Voter Approval Tax Rate Calculation. Please review this carefully and if you need any changes please let me know. If not, sign the approval form and return to me.

Once you have approved the calculation Dawn Waye Tax/Assessor Collector will certify the calculation.

Please let me know if you have any questions or need further assistance

Thank you,



STACEY DVORACEK
Chief Deputy
Office of Denton County Tax Assessor-Collector
1505 E. McKinney St., Denton, TX 76209
[Redacted]
🌐 <https://tax.dentoncounty.gov>

CITY OF CARROLLTON
DENTON/DALLAS/COLLIN

		DENTON	DALLAS	COLLIN	COMBINED TOTALS
Line 1	2025 TAXABLE VALUE	12,737,731,260	10,981,630,313	171,569,551	
	add 25.25D	2,325,740	1,664,530		
	subtract Chapter 42 subject to appeal (ARB certified value)	904,202,854	1,441,316,797	2,346,158	
		11,835,854,146	9,541,978,046	169,223,393	21,547,055,585
Line 2	2025 CEILINGS-TAXABLE VALUE	0	0	0	0
Line 5	2025 COURT ORDER				
A	ORIGINAL VALUE	1,094,273,858	1,637,086,430	128,034,023	2,859,394,311
B	FINAL VALUE	1,012,825,692	1,458,086,030	123,400,000	2,594,311,722
C	TOTAL VALUE LOSS	81,448,166	179,000,400	4,634,023	265,082,589
Line 6	2025 TAXABLE VALUE UNDER APPEAL AS OF 7/25				
A	ARB VALUE	904,202,854	1,441,316,797	2,346,158	2,347,865,809
B	DISPUTED VALUE	180,840,571	288,263,359	274,500	469,378,430
C	UNDISPUTED VALUE	723,362,283	1,153,053,438	2,071,658	1,878,487,379
Line 9	2025 DEANNEXATION-TAXABLE VALUE	0	0	0	0
Line 10	2026 EXEMPTION LOSS				
A	ABSOLUTE	736,557	16,947,943	0	17,684,500
B	PARTIAL	123,246,992	226,413,091	2,697,719	352,357,802
B2	PARTIAL EXEMPTION INCREASE	0	0	0	0
C	TOTAL EXEMPTION LOSS	123,983,549	243,361,034	2,697,719	370,042,302
Line 11	2026 LOSS DUE TO AG EXEMPTION				
A	MARKET VALUE	0	0	0	0
B	PRODUCTIVITY VALUE	0	0	0	0
C	TOTAL VALUE LOSS				0
Line 18A	2026 NET TAXABLE VALUE	12,388,434,291	11,181,179,299	162,673,844	23,732,287,434
Line 19	2026 UNDER PROTEST OR NOT ON CERT ROLL				
A	UNDER PROTEST	114,043,887	242,489,307	0	356,533,194
B	NOT UNDER PROTEST NOT ON CERT ROLL	0	0	0	0
C	TOTAL VALUE NOT CERTIFIED				356,533,194
Line 20	2026 CEILINGS-TAXABLE VALUE	0	0	0	0
Line 22	2026 ANNEXATION-TAXABLE VALUE	0	0	0	0
Line 23	2026 NEW IMPROVEMENT-TAXABLE VALUE	65,866,176	108,521,435	0	174,387,611
REFUNDS					
	M&O	\$760,328	\$443,237	\$1,203,565	M&O refund amt
	TOTAL	\$1,039,261	\$606,955	\$1,646,216	Total refund amt

CONTACT INFORMATION FOR TRUTH IN TAXATION PURPOSES

Entity Name: City of Carrollton, TX

Primary Contact Name	Title	Direct Phone	Alternate Phone	Email
Melissa Everett	Finance Director			

Secondary Contact Name	Title (Secondary)	Phone (Secondary)	Alt Phone (Secondary)	Email (Secondary)
James Kim	Budget Manager			

TAXING UNIT INFORMATION FOR PUBLIC TAX TRANSPARENCY WEBSITE

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

Physical Address	Public Email	Public Phone	Public Website
1945 E. Jackson Road, Carrollton	contactus@cityofcarrollton.com	972-466-3000	www.cityofcarrollton.com

NOTES

TIF/TIRZ PARTICIPATION

Entity Name: Carrollton, TX

Does your taxing unit participate in TIF or TIRZ Zones?

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

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

Name of TIF/TIRZ	Base year of TIF/TIRZ	Base Value of TIF/TIRZ	2026 Certified Value of TIF/TIRZ	2026 Certified Value of New Improvements of TIF/TIRZ	Percentage of Participation in TIRZ	2026 Captured Appraised Value **MUST COMPLETE COMPTROLLER FORM 50-110 INCLUDING ALL TIF/TIRZ IN YOUR TAXING UNIT ON ONE FORM**	M&O Portion paid in last 12 months	I&S Portion paid in last 12 months	Total Payment paid in last 12 months
Carrollton TIF #1	2006	131,972,303	747,382,795	22,237,896	65.00%	385,562,167	\$1,385,040	\$535,391	\$1,920,432
									\$0
									\$0
									\$0
									\$0
									\$0
									\$0
									\$0
TOTAL									

NOTES

waiting on certified values to be received from Dallas County

SALES TAX TO REDUCE PROPERTY TAX

Entity Name: City of Carrollton, TX

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

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

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

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

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

NOTES

PUBLIC IMPROVEMENT DISTRICTS

Entity Name: City of Carrollton, TX

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

[illegible]

NOTES

[illegible]

INCREASED OR NEW EXEMPTIONS

Entity Name: City of Carrollton, TX

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

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

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

NOTES

GOVERNING BODY INFORMATION

Entity Name: City of Carrollton, TX

Name	Title	Phone	Email
Steve Babick	Mayor	972-466-3167	steve.babick@cityofcarrollton.com
Christopher Axberg	Councilmember	972-466-3205	Christopher.Axberg@cityofcarrollton.com
Jason Carpenter	Deputy Mayor Pro Tem	972-466-4235	Jason.Carpenter@cityofcarrollton.com
Richard Flemming	Councilmember	972-466-3203	richard.fleming@cityofcarrollton.com
Lisa Sutter	Councilmember	970-466-4231	lisa.sutter@cityofcarrollton.com
Nancy Cline	Councilmember	972-466-3082	nancy.cline@cityofcarrollton.com
Daisy Palomo	Mayor Pro Tem	972-466-4232	daisy.palomo@cityofcarrollton.com
Rowena Waters	Councilmember	972-466-3088	rowena.watters@cityofcarrollton.com

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

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

Appraisal District Website (per Tax Code Section 26.17)

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

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

Taxing Units Website (Tax Code Section 26.18)

Entity Name: City of Carrollton, TX

A. Total Debt to be paid	36,824,150
B. Unencumbered funds used to reduce debt	1,500,000
C. Certified amount spent from SALES TAX to reduce debt	
D. Amount paid from other resources	
E. Adjusted debt amount	35,324,150

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

NOTES

UNENCUMBERED FUND BALANCES

Entity Name: City of Carrollton, TX

LIST ALL UNEMBUMBERED FUNDS

TYPE OF PROPERTY TAX FUND	BALANCE OF FUND
General and Administrative Services Funds	15,447,348
Special Revenue Funds	7,320,861
General Debt Service Fund	4,392,429
Governmental Capital Projects Funds	153,220,666
Enterprise Operating Funds	19,574,849
Enterprise Debt Service Funds	1,753,329
Enterprise Capital Projects Funds	49,126,375
Internal Service Funds	11,155,523

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

NOTES

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (25,048)	(Count) (0)	(Count) (25,048)
REAL PROPERTY & MFT HOMES			
Land HS Value	2,531,552,284	0	2,531,552,284
Land NHS Value	986,072,614	0	986,072,614
Land Ag Market Value	57,329,276	0	57,329,276
Land Timber Market Value	0	0	0
Total Land Value	3,574,954,174	0	3,574,954,174
Improvement HS Value	8,591,840,995	0	8,591,840,995
Improvement NHS Value	3,433,485,064	0	3,433,485,064
Total Improvement	12,025,326,059	0	12,025,326,059
Market Value	15,600,280,233	0	15,600,280,233
BUSINESS PERSONAL PROPERTY	(1,888)	(0)	(1,888)
Market Value	1,160,975,168	0	1,160,975,168
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (26,936)	(Total Count) (0)	(Total Count) (26,936)
TOTAL MARKET	16,761,255,401	0	16,761,255,401
Ag Productivity	11,338	0	11,338
Ag Loss (-)	57,317,938	0	57,317,938
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	16,703,937,463	0	16,703,937,463
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	188,555,128	0	188,555,128
CB CAP Limitation Value (-)	4,715,013	0	4,715,013
NET APPRAISED VALUE	16,510,667,322	0	16,510,667,322
Total Exemption Amount	3,772,936,062	0	3,772,936,062
NET TAXABLE	12,737,731,260	0	12,737,731,260
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	12,737,731,260	0	12,737,731,260
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	12,737,731,260	0	12,737,731,260

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

\$68,465,305.52 = 12,737,731,260 * (0.537500 / 100)

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

2025 REMAINING VALUE SUBJECT TO A CHAPTER 42 APPEAL

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

2025 CERTIFIED TOTALS

Property Count: 104

CCR - CARROLLTON CITY
Grand Totals

7/10/2026

9:20:33AM

Land		Value			
Homesite:		0			
Non Homesite:		64,652,023			
Ag Market:		1,254,186			
Timber Market:		0	Total Land	(+)	65,906,209
Improvement		Value			
Homesite:		0			
Non Homesite:		132,799,767	Total Improvements	(+)	132,799,767
Non Real		Count	Value		
Personal Property:	77		4,777,308		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 4,777,308
			Market Value	=	203,483,284
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,254,186	0			
Ag Use:	2,019	0	Productivity Loss	(-)	1,252,167
Timber Use:	0	0	Appraised Value	=	202,231,117
Productivity Loss:	1,252,167	0			
			Homestead Cap Loss	(-)	0
			Non-HS (23.231) Cap Loss	(-)	0
			Assessed Value	=	202,231,117
			Total Exemptions Amount	(-)	30,661,566
			<i>(Breakdown on Next Page)</i>		
			Net Taxable	=	171,569,551

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 922,186.34 = 171,569,551 * (0.537500 / 100)

Estimated Certified Market Value: 203,483,284
 Estimated Certified Taxable Value: 171,569,551

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

2026 CERTIFIED TAXABLE VALUE WORKSHEET FOR: CITY OF CARROLLTON

ENTITY NAME: **CITY OF CARROLLTON**

DATE CERTIFIED **July 23, 2026**

CERTIFIED TOTALS DATE: July 20, 2026

2026 TAXABLE VALUE OF PROPERTIES NOT UNDER ARB REVIEW:	\$162,673,844	(A)	Comptroller's No-New-Revenue Rate Worksheet Line 17.A Certified Taxable Value
EFFECTIVE RATE ASSUMPTION, LOWER VALUE USED PAGE, 'TOTAL VALUE USED':	\$0	(B)	Comptroller's No-New-Revenue Rate Worksheet Line 18.A Certified Taxable Value
UNDER ARB REVIEW TOTALS, EXEMPTIONS GRANTED:	\$0	(C)	Exemptions already approved on properties under review
2026 TOTAL CERTIFIED TAXABLE VALUE:	\$162,673,844	=	

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

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:	\$162,673,844	=	
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:	\$0	=	
2026 TOTAL CALCULATED FREEZE ADJUSTED TAXABLE VALUE:	\$162,673,844	=	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)	\$171,669,661		
25.25(d) Taxable Loss (add back to current 2025 taxable value)	\$0	+	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:	\$171,669,661	=	2025 Taxable Value Calculation, before adjusting for Taxable to be shown in Line 6
2025 ARB CERTIFIED VALUE OF PROPERTIES REMAINING IN LITIGATION UNDER CHAPTER 42:	\$2,346,158		LINE 6.A Comptroller's No-New-Revenue Rate Worksheet Line 6.A
2025 DISPUTED TAXABLE VALUE FOR PROPERTIES REMAINING IN LITIGATION, UNDER CHAPTER 42:	\$274,500		LINE 6.B Comptroller's No-New-Revenue Rate Worksheet Line 6.B
2025 UNDISPUTED TAXABLE VALUE (TAX RATE FORM WILL CALC):	\$2,071,658		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:	\$169,223,393	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:	\$162,673,844		
ESTIMATED TAX RATE:	0.53750000	X	2025 TAX RATE LOADED HERE, BUT IT CAN BE REPLACED TO ESTIMATE TAX LEVY IMPACT
CALCULATED BASE TAX LEVY ESTIMATE FOR 2026	\$874,372	=	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:	\$874,372		
2026 CALCULATED ACTUAL TAX FOR FROZEN ACCOUNTS FROM ARB APPROVED + UNDER REVIEW	\$0		

GENERAL NOTES REGARDING CALCULATIONS FOR: CITY OF CARROLLTON

Non- ISD Line No.	ISD Line No.	Activity	Source Note	Amount
		CARROLLTON CERTIFICATION		
		PREVIOUS TAX YEAR - 2025		
		Total taxable value for previous year:		
		Total taxable value from latest supplemental	1	10,981,630,313
		One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details	2	-1,664,530
		Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		1,441,316,797
1	1	TOTAL TAXABLE VALUE- ADJUSTED	C	9,541,978,046
		PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2	2a	Total taxable value of homesteads with tax ceilings	1	0
-	2b	Total taxable value of applicable Chapter 313 limitations (Use these numbers on the advice of your attorney.)	10	0
		Taxable value lost because court appeals of ARB decisions:		
5a	5a	ORIGINAL ARB VALUES Details	3	1,637,086,430
5b	5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	1,458,086,030
		Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	6a	ARB CERTIFIED VALUE Details	3a	1,441,316,797
6b	6b	DISPUTED VALUE Details	3a	288,263,359
9	9	TAXABLE VALUE OF PROPERTY DEANNEXED Details	4	0
		Taxable value lost because property first qualified for an exemption in the current year:		
10a	10a	ABSOLUTE EXEMPTIONS Details	10	0
10b	10b	PARTIAL EXEMPTIONS Details	10	16,947,943
10b	10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	226,413,091
		Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	11a	PRIOR YEAR MARKET VALUE Details	10	0
11b	11b	CURRENT YEAR PRODUCTIVITY VALUE Details	10	0
		CURRENT TAX YEAR - 2026		
		Current year taxable value on certified roll:		
18a	17a	CERTIFIED VALUES ONLY	5	11,181,179,299
18c	17b	POLLUTION CONTROL EXEMPTION(Use this data based upon attorney's advice.)	10	0
		DEFAULT VALUE IS ZERO. SEE EVR.		
		TAX INCREMENT FINANCING(TIF) CAPTURED APPRAISED VALUE	8	
		Total of Zones with positive Captured Values		400,046,069

2025 VALUE LOST DUE TO COURT APPEALS OF 2025 ARB VALUES

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

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	797,794,057	729,869,958	-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

New Value

Total New Market Value: \$75,982,490
Total New Taxable Value: \$65,866,176

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-XV	Other Exemptions (including public property, reli...	88	736,557
Absolute Exemption Value Loss:		88	736,557

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	1189	62,604,766
BPPEX-AL	BPPEX- Split EX Between Related Business Entities	54	2,147,114
BPPEX-TU	BPPEX- Split EX For Leasing or Multi-location	244	9,634,015
DV1	Disabled Veterans 10% - 29%	3	22,000
DV2	Disabled Veterans 30% - 49%	2	19,500
DV3	Disabled Veterans 50% - 69%	6	66,000
DV4	Disabled Veterans 70% - 100%	36	216,000
DVHS	Disabled Veteran Homestead	16	6,981,772
FR	FREEPORT	1	2,312,123
HS	Homestead	308	29,786,231
OV65	Over 65	92	9,457,471
Partial Exemption Value Loss:		1,951	123,246,992
Total NEW Exemption Value			123,983,549

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			123,983,549

New Special Use (Ag/Timber)

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

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	18,013	470,110	97,876	420,144	84,000	370,833	334,597
A & E	18,013	470,110	97,876	420,144	84,000	370,833	334,597

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
295	154,301,743	146,630,325	114,043,887

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (24,838)	(Count) (295)	(Count) (25,133)
Land HS Value	2,514,088,233	33,743,303	2,547,831,536
Land NHS Value	1,006,108,029	1,137,378	1,007,245,407
Land Ag Market Value	54,166,931	5,598,331	59,765,262
Land Timber Market Value	0	0	0
Total Land Value	3,574,363,193	40,479,012	3,614,842,205
Improvement HS Value	8,050,394,076	113,776,793	8,164,170,869
Improvement NHS Value	3,631,138,601	45,938	3,631,184,539
Total Improvement	11,681,532,677	113,822,731	11,795,355,408
Market Value	15,255,895,870	154,301,743	15,410,197,613
BUSINESS PERSONAL PROPERTY	(1,958)	(0)	(1,958)
Market Value	1,127,514,493	0	1,127,514,493
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (26,796)	(Total Count) (295)	(Total Count) (27,091)
TOTAL MARKET	16,383,410,363	154,301,743	16,537,712,106
Ag Productivity	4,327	137	4,464
Ag Loss (-)	54,162,604	5,598,194	59,760,798
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	16,329,247,759	148,703,549	16,477,951,308
	99.1%	0.9%	100.0%
HS CAP Limitation Value (-)	24,568,740	695,964	25,264,704
CB CAP Limitation Value (-)	13,783,122	993,934	14,777,056
NET APPRAISED VALUE	16,290,895,897	147,013,651	16,437,909,548
Total Exemption Amount	3,902,461,606	28,398,370	3,930,859,976
NET TAXABLE	12,388,434,291	118,615,281	12,507,049,572
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	12,388,434,291	118,615,281	12,507,049,572
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	12,388,434,291	118,615,281	12,507,049,572

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

\$67,225,391.45 = 12,507,049,572 * (0.537500 / 100)

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	1,651,889,243	17,805	21,807,601	208	1,673,696,844	18,013
HS-State	0	0	0	0	0	0
HS-Prorated	2,001,057	28	82,217	1	2,083,274	29
OV65-Local	699,789,823	6,506	5,867,400	54	705,657,223	6,560
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	22,276,047	215	110,000	1	22,386,047	216
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	14,502,400	138	0	0	14,502,400	138
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	86,820,372	185	295,919	1	87,116,291	186
DVHS-Prorated	2,355,314	8	199,233	1	2,554,547	9
DVHSS	8,001,187	20	0	0	8,001,187	20
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	2,487,635,443	24,905	28,362,370	266	2,515,997,813	25,171
Disabled Veterans Exemptions						
DV1	461,000	53	0	0	461,000	53
DV1S	5,000	1	0	0	5,000	1
DV2	369,000	40	12,000	1	381,000	41
DV2S	7,500	2	0	0	7,500	2
DV3	642,000	62	0	0	642,000	62
DV4	1,296,000	246	24,000	3	1,320,000	249
DV4S	114,000	26	0	0	114,000	26
Subtotal for Disabled Veterans Exemptions	2,894,500	430	36,000	4	2,930,500	434
Special Exemptions						
Charitable Org	25,146,040	2	0	0	25,146,040	2
FR	73,704,876	24	0	0	73,704,876	24
PC	204,561	7	0	0	204,561	7
PPV	138,200	4	0	0	138,200	4
Subtotal for Special Exemptions	99,193,677	37	0	0	99,193,677	37

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
Exempt UD	61,460	3	0	0	61,460	3
EX-XG	7,154	1	0	0	7,154	1
EX-XG-PRORATED	0	0	0	0	0	0
EX-XJ	42,772,207	3	0	0	42,772,207	3
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XU	4,769	1	0	0	4,769	1
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	1,171,614,444	643	0	0	1,171,614,444	643
EX-XV-PRORATED-	495,672	2	0	0	495,672	2
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	1,214,955,706	653	0	0	1,214,955,706	653
Other Exemptions						
BPPEX	65,621,069	1,327	0	0	65,621,069	1,327
BPPEX-AL	2,650,230	64	0	0	2,650,230	64
BPPEX-TU	11,930,631	414	0	0	11,930,631	414
BPPEX-UD	17,580,350	148	0	0	17,580,350	148
Subtotal for Other Exemptions	97,782,280	1,953	0	0	97,782,280	1,953
Total:	3,902,461,606	27,978	28,398,370	270	3,930,859,976	28,248

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	23,215		19,243,093	10,543,918,172	8,031,806,594
B	Multifamily Residential	283		24,918,425	1,672,730,008	1,642,402,980
C1	Vacant Lots and Tracts	245		0	34,591,501	34,392,939
D1	Qualified Open-Space Land	51	208.27	0	54,166,931	4,327
D2	Farm or Ranch Improvements on Qualified	1		0	62,688	62,688
E	Rural Land,Not Qualified for Open-Space Land	13		0	3,851,285	3,851,247
F1	Commercial Real Property	507		20,674,093	1,742,268,404	1,730,382,093
J2	Gas Distribution Systems	3		0	39,069,180	38,694,180
J3	Electric Companies (including Co-ops)	6		0	53,074,850	52,550,450
J4	Telephone Companies (including Co-ops)	28		0	14,793,672	8,850,932
J5	Railroads	1		0	1,906,500	1,781,500
J6	Pipelines	2		0	2,926,340	2,676,340
J7	Cable Companies	10		0	8,623,790	6,675,690
J8	Other Type of Utility	1		0	2,420	0
L1	Commercial Personal Property	1,814		2,597,635	936,204,534	797,817,302
L2	Industrial and Manufacturing Personal Property	26		0	46,125,840	28,302,843
O	Residential Inventory	24		0	803,356	803,356
S	Special Inventory	1		0	4,601,724	4,505,236
XB	Income Producing Tangible Personal	5		0	12,712,027	2,873,594
XG	Primarily Performing Charitable Functions (§11.	1		0	7,154	0
XJ	Private Schools (§11.21)	3		0	42,772,207	0
XU	MiscellaneousExemptions (§11.23)	1		0	4,769	0
XV	Other Totally Exempt Properties (including	574		8,481,644	1,168,193,011	0
Totals:			208.27	75,914,890	16,383,410,363	12,388,434,291

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	289		67,600	147,566,034	118,444,750
C1	Vacant Lots and Tracts	1		0	4,298	1,050
D1	Qualified Open-Space Land	1	17.14	0	5,598,331	137
E	Rural Land,Not Qualified for Open-Space Land	4		0	1,133,080	169,344
Totals:			17.14	67,600	154,301,743	118,615,281

CARROLLTON CITY OF
State Category Breakdown

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	23,504		19,310,693	10,691,484,206	8,150,251,344
B	Multifamily Residential	283		24,918,425	1,672,730,008	1,642,402,980
C1	Vacant Lots and Tracts	246		0	34,595,799	34,393,989
D1	Qualified Open-Space Land	52	225.4	0	59,765,262	4,464
D2	Farm or Ranch Improvements on Qualified	1		0	62,688	62,688
E	Rural Land, Not Qualified for Open-Space Land	17		0	4,984,365	4,020,591
F1	Commercial Real Property	507		20,674,093	1,742,268,404	1,730,382,093
J2	Gas Distribution Systems	3		0	39,069,180	38,694,180
J3	Electric Companies (including Co-ops)	6		0	53,074,850	52,550,450
J4	Telephone Companies (including Co-ops)	28		0	14,793,672	8,850,932
J5	Railroads	1		0	1,906,500	1,781,500
J6	Pipelines	2		0	2,926,340	2,676,340
J7	Cable Companies	10		0	8,623,790	6,675,690
J8	Other Type of Utility	1		0	2,420	0
L1	Commercial Personal Property	1,814		2,597,635	936,204,534	797,817,302
L2	Industrial and Manufacturing Personal Property	26		0	46,125,840	28,302,843
O	Residential Inventory	24		0	803,356	803,356
S	Special Inventory	1		0	4,601,724	4,505,236
XB	Income Producing Tangible Personal	5		0	12,712,027	2,873,594
XG	Primarily Performing Charitable Functions (§11.	1		0	7,154	0
XJ	Private Schools (§11.21)	3		0	42,772,207	0
XU	Miscellaneous Exemptions (§11.23)	1		0	4,769	0
XV	Other Totally Exempt Properties (including	574		8,481,644	1,168,193,011	0
Totals:			225.4	75,982,490	16,537,712,106	12,507,049,572

2026 CERTIFIED TOTALS

Property Count: 108

CCR - CARROLLTON CITY
Effective Rate Assumption

7/21/2026 11:58:05AM

New Value

TOTAL NEW VALUE MARKET:	\$0
TOTAL NEW VALUE TAXABLE:	\$0

New Exemptions

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	73	\$2,697,719
	PARTIAL EXEMPTIONS VALUE LOSS	73	\$2,697,719
	NEW EXEMPTIONS VALUE LOSS		\$2,697,719

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS	\$2,697,719
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New Ag / Timber Valuations

2026 CERTIFIED TOTALS

CCR - CARROLLTON CITY

New Annexations**New Deannexations****Average Homestead Value**

Count of HS Residences

Average Market

Average HS Exemption

Average Taxable

Median Homestead Value

Count of HS Residences

Median Market

Median HS Exemption

Median Taxable

Lower Value Used

Count of Protested Properties

Total Market Value

Total Value Used

Uncontested Value

Count of Uncontested Properties

Total Market Value

Total Uncontested Value

2026 CERTIFIED TOTALS

Property Count: 108

CCR - CARROLLTON CITY
ARB Approved Totals

7/21/2026 11:56:37AM

Land		Value			
Homesite:		0			
Non Homesite:		68,176,055			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	68,176,055
Improvement		Value			
Homesite:		0			
Non Homesite:		123,143,938	Total Improvements	(+)	123,143,938
Non Real		Count	Value		
Personal Property:	81		4,611,688		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	4,611,688
					195,931,681
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	195,931,681
Productivity Loss:	0	0			
			Homestead Cap Loss	(-)	0
			Non-HS (23.231) Cap Loss	(-)	0
			Assessed Value	=	195,931,681
			Total Exemptions Amount	(-)	33,257,837
			<i>(Breakdown on Next Page)</i>		
			Net Taxable	=	162,673,844

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 874,371.91 = 162,673,844 * (0.537500 / 100)

Estimated Certified Market Value: 195,931,681
 Estimated Certified Taxable Value: 162,673,844

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

2026 CERTIFIED TOTALS

Property Count: 108

CCR - CARROLLTON CITY
ARB Approved Totals

7/21/2026

11:58:05AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	74	0	2,701,288	2,701,288
145D	2	0	31,057	31,057
145D1	5	0	153,472	153,472
EX-XJ	1	0	21,015,547	21,015,547
EX-XV	6	0	9,356,473	9,356,473
LVE	1	0	0	0
Totals		0	33,257,837	33,257,837

2026 CERTIFIED TOTALS

Property Count: 108

CCR - CARROLLTON CITY
Grand Totals

7/21/2026

11:56:37AM

Land		Value			
Homesite:		0			
Non Homesite:		68,176,055			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	68,176,055
Improvement		Value			
Homesite:		0			
Non Homesite:		123,143,938	Total Improvements	(+)	123,143,938
Non Real		Count	Value		
Personal Property:	81		4,611,688		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	4,611,688
					195,931,681
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-) 0
Timber Use:	0		0	Appraised Value	= 195,931,681
Productivity Loss:	0		0	Homestead Cap Loss	(-) 0
				Non-HS (23.231) Cap Loss	(-) 0
				Assessed Value	= 195,931,681
				Total Exemptions Amount	(-) 33,257,837
				<i>(Breakdown on Next Page)</i>	
				Net Taxable	= 162,673,844

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 874,371.91 = 162,673,844 * (0.537500 / 100)

Estimated Certified Market Value: 195,931,681
 Estimated Certified Taxable Value: 162,673,844

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

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2026 CERTIFIED TOTALS

As of Certification

Property Count: 108

CCR - CARROLLTON CITY

Grand Totals

7/21/2026

11:58:05AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	74	0	2,701,288	2,701,288
145D	2	0	31,057	31,057
145D1	5	0	153,472	153,472
EX-XJ	1	0	21,015,547	21,015,547
EX-XV	6	0	9,356,473	9,356,473
LVE	1	0	0	0
Totals		0	33,257,837	33,257,837

2026 CERTIFIED TOTALS

Property Count: 108

CCR - CARROLLTON CITY
ARB Approved Totals

7/21/2026 11:58:05AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
B	Multi-Family Residential	2		\$0	\$112,822,737	\$112,822,737
C1	Vacant Lots and Tracts	1	0.1094	\$0	\$66,716	\$66,716
E	Rural Non-Ag Land & Imprvs	6	27.8563	\$0	\$2,041	\$2,041
F1	Commercial Real Property	12	8.7520	\$0	\$48,056,479	\$48,056,479
J3	Electric Companies and Co-Ops	1		\$0	\$697,613	\$572,613
J4	Telephone Companies and Co-Ops	3		\$0	\$24,129	\$0
J8	Other Utilities	2		\$0	\$31,057	\$0
L1	Commercial Personal Property	73		\$0	\$3,850,977	\$1,153,258
L2	Industrial and Manufacturing Personal	2		\$0	\$7,912	\$0
X	Totally Exempt Property	7	35.8952	\$0	\$30,372,020	\$0
Totals			72.6129	\$0	\$195,931,681	\$162,673,844

2026 CERTIFIED TOTALS

Property Count: 108

CCR - CARROLLTON CITY
Grand Totals

7/21/2026 11:58:05AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
B	Multi-Family Residential	2		\$0	\$112,822,737	\$112,822,737
C1	Vacant Lots and Tracts	1	0.1094	\$0	\$66,716	\$66,716
E	Rural Non-Ag Land & Imprvs	6	27.8563	\$0	\$2,041	\$2,041
F1	Commercial Real Property	12	8.7520	\$0	\$48,056,479	\$48,056,479
J3	Electric Companies and Co-Ops	1		\$0	\$697,613	\$572,613
J4	Telephone Companies and Co-Ops	3		\$0	\$24,129	\$0
J8	Other Utilities	2		\$0	\$31,057	\$0
L1	Commercial Personal Property	73		\$0	\$3,850,977	\$1,153,258
L2	Industrial and Manufacturing Personal	2		\$0	\$7,912	\$0
X	Totally Exempt Property	7	35.8952	\$0	\$30,372,020	\$0
Totals			72.6129	\$0	\$195,931,681	\$162,673,844



Dallas Central Appraisal District
Certified Estimated Values Report

JURISDICTION: CARROLLTON
REPORT TYPE: JURISDICTION TOTALS
DATABASE: CERTIFICATION (2026)
TAX YEAR: 2026
REPORT DATE: July 17, 2026
RUN DATE: July 17, 2026 9:56 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	17,449	2,722,192,230	8,233,995,350	2,798,037,010	13,754,224,590

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	13,754,224,590	209,332,775	2,358,609,686	5,102,830	11,181,179,299

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	374	650,224,380	20,399,886	629,824,494	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	10	1,000	0	1,000	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	7,820	2,939,078,440	97,545,373	558,472,120	412,539,707	1,870,521,240
CAPPED VALUE LOSS	2,869	1,028,932,360	97,545,373	0	358,735,706	572,651,281
OVER-65	3,538	1,324,450,260	52,477,158	376,123,922	259,491,248	636,357,932
DISABLED PERSONS	159	55,546,130	2,945,158	16,775,800	11,095,107	24,730,065
DISABLED VETERANS	120	49,490,450	993,500	1,241,700	21,500,585	25,754,665
100% DISABLED VETERANS	78	32,896,020	883,666	20,615,639	10,522,397	874,318
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	28	100,655,650	0	27,238,493	19,714,943	53,702,214
FREEPORT	128	1,141,874,720	0	502,104,857	31,905,250	607,864,613
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
BPP 11 145	3,675	2,795,308,520	0	226,211,661	528,312,040	2,040,784,819

TOTAL PARTIAL EXEMPT 1,728,784,192

TOTAL REAL PARTIAL EXEMPT 973,229,181

TOTAL BPP PARTIAL EXEMPT 755,555,011

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	8	5,140,870	0	5,140,870

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	5,140,870	0	5,102,830	0	38,040

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	2,609,970	105,052,115	0	107,662,085



Dallas Central Appraisal District Disputed Estimated Values Report

JURISDICTION: CARROLLTON
REPORT TYPE: JURISDICTION TOTALS
DATABASE: CERTIFICATION (2026)
TAX YEAR: 2026
REPORT DATE: July 17, 2026
RUN DATE: July 17, 2026 10:00 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	1,118	85,866,810	322,697,380	9,234,010	417,798,200

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	417,798,200	4,750,740	66,634,164	0	346,413,296

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	0	0	0	0	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	624	245,012,130	3,137,712	47,241,704	18,691,260	175,941,454
CAPPED VALUE LOSS	137	51,629,790	3,137,712	0	14,072,613	34,419,465
OVER-65	169	67,716,770	943,472	17,490,360	13,125,861	36,157,077
DISABLED PERSONS	11	3,210,440	152,812	1,137,400	610,588	1,309,640
DISABLED VETERANS	8	3,254,450	85,665	75,500	798,312	2,294,973
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
BPP 11 145	6	9,234,010	0	689,200	0	8,544,810

TOTAL PARTIAL EXEMPT 66,634,164

TOTAL REAL PARTIAL EXEMPT 65,944,964

TOTAL BPP PARTIAL EXEMPT 689,200

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

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

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	859,350	0	859,350

Distribution Summary Report

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

Type	Gen Operating	Interest Sinking	Special 1	Total
C02 - CITY OF CARROLLTON				
Current				
Levy	49,968,339.84	19,315,405.32	0.00	69,283,745.16
Interest	25,508.14	9,806.50	0.00	35,314.64
Penalty	88,692.15	34,102.22	0.00	122,794.37
25.25(d)	2,349.39	0.00	0.00	2,349.39
Rendition Penalty	21,413.22	0.00	0.00	21,413.22
Rendition Penalty Admin Fee	(1,070.83)	0.00	0.00	(1,070.83)
VIT Overage Payment	958.01	0.00	0.00	958.01
Recalc Refund	(398,884.73)	(154,189.20)	0.00	(553,073.93)
Recalc Rendition Pen Admin Fee	14.73	0.00	0.00	14.73
Recalc Rendition Pen Refund	(294.59)	0.00	0.00	(294.59)
Current	49,707,025.33	19,205,124.84	0.00	68,912,150.17
Delinquent				
Levy	225,945.86	83,209.81	0.00	309,155.67
Ag Levy	23,508.01	8,409.15	0.00	31,917.16
Interest	33,796.43	12,527.95	0.00	46,324.38
Penalty	22,779.66	8,327.67	0.00	31,107.33
Rendition Penalty	1,223.05	0.00	0.00	1,223.05
Rendition Penalty Admin Fee	(61.14)	0.00	0.00	(61.14)
Recalc Refund	(760,328.22)	(278,933.67)	0.00	(1,039,261.89)
Recalc Rendition Pen Admin Fee	596.69	0.00	0.00	596.69
Recalc Rendition Pen Refund	(11,933.87)	0.00	0.00	(11,933.87)
Delinquent	(464,473.53)	(166,459.09)	0.00	(630,932.62)
Distribution Total	49,242,551.80	19,038,665.75	0.00	68,281,217.55

DALLAS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

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

Request Sequence No. : 744732

Tax Unit : 1203 - CITY OF CARROLLTON

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
141126000B03R0000	2024	1203	-3,529.51	0.393162	0.145588	0.000000	-2,575.72	-953.79	0.00
141126000B04R0000	2024	1203	-8,164.65	0.393162	0.145588	0.000000	-5,958.29	-2,206.36	0.00
141126000B05R0000	2024	1203	-6,721.88	0.393162	0.145588	0.000000	-4,905.41	-1,816.47	0.00
14113500000160000	2024	1203	-920.91	0.393162	0.145588	0.000000	-672.05	-248.86	0.00
14117500020140000	2024	1203	-838.86	0.393162	0.145588	0.000000	-612.17	-226.69	0.00
14118500090070000	2024	1203	-302.48	0.393162	0.145588	0.000000	-220.74	-81.74	0.00
14119600030390000	2024	1203	-298.73	0.393162	0.145588	0.000000	-218.00	-80.73	0.00
14120500020280000	2024	1203	-340.92	0.393162	0.145588	0.000000	-248.79	-92.13	0.00
148144100B0090000	2024	1203	-711.79	0.393162	0.145588	0.000000	-519.44	-192.35	0.00
14C74800000002005	2024	1203	-58.86	0.393162	0.145588	0.000000	-42.95	-15.91	0.00
14C74800000005002	2024	1203	-428.91	0.393162	0.145588	0.000000	-313.00	-115.91	0.00
14C87500000003343	2024	1203	-158.82	0.393162	0.145588	0.000000	-115.90	-42.92	0.00
14C87500000003366	2024	1203	-353.47	0.393162	0.145588	0.000000	-257.95	-95.52	0.00
14C87500000004416	2024	1203	-26.94	0.393162	0.145588	0.000000	-19.66	-7.28	0.00
65027812110190000	2024	1203	-269.38	0.393162	0.145588	0.000000	-196.58	-72.80	0.00
65051923010030100	2024	1203	-155.33	0.393162	0.145588	0.000000	-113.35	-41.98	0.00
65069768510120000	2024	1203	-1,422.30	0.393162	0.145588	0.000000	-1,037.95	-384.35	0.00
65069768510150000	2024	1203	-59.26	0.393162	0.145588	0.000000	-43.25	-16.01	0.00
65079950810380000	2024	1203	-2,586.00	0.393162	0.145588	0.000000	-1,887.18	-698.82	0.00
65079951110460000	2024	1203	-11,313.75	0.393162	0.145588	0.000000	-8,256.40	-3,057.35	0.00
65079951510030200	2024	1203	-915.07	0.393162	0.145588	0.000000	-667.79	-247.28	0.00
65079951510030300	2024	1203	-522.65	0.393162	0.145588	0.000000	-381.41	-141.24	0.00
65079951710050000	2024	1203	-323.25	0.393162	0.145588	0.000000	-235.90	-87.35	0.00
65093986510030000	2024	1203	-420.06	0.393162	0.145588	0.000000	-306.55	-113.51	0.00
65109610510140000	2024	1203	-5,155.68	0.393162	0.145588	0.000000	-3,762.45	-1,393.23	0.00
65124443010080000	2024	1203	-10,936.63	0.393162	0.145588	0.000000	-7,981.19	-2,955.44	0.00
65151167610120000	2024	1203	-26,829.37	0.393162	0.145588	0.000000	-19,579.19	-7,250.18	0.00
65151167610190000	2024	1203	-19,395.00	0.393162	0.145588	0.000000	-14,153.83	-5,241.17	0.00
65159253810190000	2024	1203	-565.69	0.393162	0.145588	0.000000	-412.82	-152.87	0.00
99211004280000000	2024	1203	-107.50	0.393162	0.145588	0.000000	-78.45	-29.05	0.00
99240326500000000	2024	1203	-1,481.57	0.393162	0.145588	0.000000	-1,081.20	-400.37	0.00
99240326600000000	2024	1203	-1,481.57	0.393162	0.145588	0.000000	-1,081.20	-400.37	0.00
99950650000196250	2024	1203	-16,692.95	0.393162	0.145588	0.000000	-12,181.96	-4,510.99	0.00
TAX UNIT 1203 TOTALS			-606,955.41				-443,237.79	-163,717.62	0.00



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

C02-CITY OF CARROLLTON

Certification of Anticipated Collection Rate and Excess Debt Collection

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

2026 CERTIFIED ANTICIPATED COLLECTION RATE:	<u>100%</u>
2025 CERTIFIED EXCESS DEBT COLLECTIONS:	<u>\$ 0</u>

E-SIGNED by Dawn Waye
on 2026-07-15 17:02:13 CDT

July 15, 2026

Dawn Waye
Denton County
Tax Assessor/Collector

Date

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

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

TAXING ENTITY	2025 anticipated debt collection rate	2025 debt taxes levied	2025 anticipated collection of debt	ACTUAL debt collection 7-1 thru 6-30	ACTUAL debt collection rate for 2025	EXCESS DEBT COLLECTIONS FOR 2025
G01- DENTON COUNTY	100.00%	76,896,336	76,896,336	86,217,517	112.12%	9,321,181
C01 - AUBREY	100.00%	1,354,908	1,354,908	1,805,128	133.23%	450,220
C02 - CARROLLTON	100.00%	35,420,816	35,420,816			
denton totals			0	19,125,142		
dallas totals			0	16,202,503		
CITY OF CARROLLTON TOTAL			0	35,327,645	99.74%	(93,171)
C03 - COLONY	100.00%	7,766,103	7,766,103	12,022,817	154.81%	4,256,714
C04 - CORINTH	100.00%	4,409,604	4,409,604	5,597,451	126.94%	1,187,847
C05 - DENTON	100.00%	50,543,015	50,543,015	57,007,729	112.79%	6,464,714
C07 - FLOWER MOUND	100.00%	8,286,091	8,286,091	8,822,269	106.47%	536,178
C08 - HIGHLAND VILLAGE	100.00%	2,764,917	2,764,917	2,749,402	99.44%	(15,515)
C09 - JUSTIN	100.00%	1,671,585	1,671,585	1,800,788	107.73%	129,203
C10 - KRUM	100.00%	1,574,210	1,574,210	1,559,390	99.06%	(14,820)
C11 - LAKE DALLAS	100.00%	893,499	893,499	892,449	99.88%	(1,050)
C12 - LEWISVILLE	100.00%	25,143,509	25,143,509	28,046,147	111.54%	2,902,638
C13 - LITTLE ELM	100.00%	8,310,389	8,310,389	9,735,817	117.15%	1,425,428
C14 - PILOT POINT	100.00%	1,999,644	1,999,644	3,128,641	156.46%	1,128,997
C15 - PONDER	100.00%	498,249	498,249	533,927	107.16%	35,678
C16 - SANGER	100.00%	1,663,721	1,663,721	1,667,173	100.21%	3,452
C17 - ROANOKE	100.00%	5,600,336	5,600,336	5,523,577	98.63%	(76,759)
C18 - KRUGERVILLE	100.00%	325,841	325,841	382,568	117.41%	56,727
C19 - HICKORY CREEK	100.00%	843,704	843,704	839,823	99.54%	(3,881)
C22 - HACKBERRY-no debt	100.00%	0	0	720	#DIV/0!	720
C24 - OAK POINT	100.00%	114,381	114,381	158,344	138.44%	43,963
C25 - LAKEWOOD VILLAGE-no debt	100.00%	0	0	2,621	#DIV/0!	2,621
C26 - ARGYLE	100.00%	1,339,584	1,339,584	1,700,219	126.92%	360,635
C27 - COPPER CANYON	100.00%	151,512	151,512	186,055	122.80%	34,543
C28 - TROPHY CLUB	100.00%	2,814,124	2,814,124	3,283,191	116.67%	469,067
C30 - DOUBLE OAK-no debt	100.00%	0	0	0	#DIV/0!	0
C31 - BARTONVILLE-no debt	100.00%	0	0	0	#DIV/0!	0
C33 - NORTHLAKE	100.00%	4,758,181	4,758,181	4,795,232	100.78%	37,051
C34 - SHADY SHORES	100.00%	224,575	224,575	222,513	99.08%	(2,062)
C42 - DISH-no debt	100.00%	0	0	1	#DIV/0!	1
C45 - NEW FAIRVIEW-don't do calculation	100.00%	0	0	79,604	#DIV/0!	79,604
C47 - DRAPER/CORRAL CITY	100.00%	53,905	53,905	17,149	31.81%	(36,756)
C51 - PROVIDENCE VILLAGE	100.00%	2,759,017	2,759,017	2,757,393	99.94%	(1,624)
S01 - ARGYLE ISD	100.00%	28,359,498	28,359,498	28,860,755	101.77%	501,257
S02 - AUBREY ISD	100.00%	16,204,852	16,204,852	16,083,353	99.25%	(121,499)
S05 - DENTON ISD	100.00%	150,072,695	150,072,695	153,295,280	102.15%	3,222,585
S07 - KRUM ISD	100.00%	9,962,060	9,962,060	10,201,359	102.40%	239,299
S08 - LAKE DALLAS ISD	100.00%	14,907,379	14,907,379	15,358,849	103.03%	451,470
S09 - LEWISVILLE ISD	100.00%	180,172,516	180,172,516	184,650,750	102.49%	4,478,234
S10 - LITTLE ELM ISD	100.00%	34,289,845	34,289,845	36,362,963	106.05%	2,073,118
S11 - NORTHWEST ISD	100.00%	163,270,495	163,270,495	161,969,603	99.20%	(1,300,892)
S12 - PILOT POINT ISD	100.00%	3,220,555	3,220,555	3,445,091	106.97%	224,536
S13 - PONDER ISD	100.00%	5,686,271	5,686,271	6,044,402	106.30%	358,131
S14 - SANGER ISD	100.00%	8,283,625	8,283,625	8,451,298	102.02%	167,673
DESD #1 DENTON CO EMER SERVICE DIST 1	100.00%	1,701,499	1,701,499	1,857,513	109.17%	156,014
DESD #2 DENTON CO EMER SERVICE DIST 2	100.00%	1,250,773	1,250,773	1,237,855	98.97%	(12,918)

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).

26.04(b)

[Effective January 1, 2020] The assessor shall submit the appraisal roll for the taxing unit showing the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the governing body of the taxing unit by August 1 or as soon thereafter as practicable. By August 1 or as soon thereafter as practicable, the taxing unit's collector shall certify the anticipated collection rate as calculated under Subsections (h), (h-1), and (h-2) for the current year to the governing body. If the collector certified an anticipated collection rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year.

(h) For purposes of this section, the anticipated collection rate of a taxing unit is the percentage relationship that the total amount of estimated tax collections for the current year bears to the total amount of taxes imposed for the current year. The total amount of estimated tax collections for the current year is the sum of the collector's estimate of:

- (1) the total amount of property taxes imposed in the current year that will be collected before July 1 of the following year, including any penalties and interest on those taxes that will be collected during that period; and
- (2) the total amount of delinquent property taxes imposed in previous years that will be collected on or after July 1 of the current year and before July 1 of the following year, including any penalties and interest on those taxes that will be collected during that period.

(h-1) Notwithstanding Subsection (h), if the anticipated collection rate of a taxing unit as calculated under that subsection is lower than the lowest actual collection rate of the taxing unit for any of the preceding three years, the anticipated collection rate of the taxing unit for purposes of this section is equal to the lowest actual collection rate of the taxing unit for any of the preceding three years.

(h-2) The anticipated collection rate of a taxing unit for purposes of this section is the rate calculated under Subsection (h), as modified by Subsection (h-1), if applicable, regardless of whether that rate exceeds 100 percent.

Request Seq: 745383

Run Date: 07/14/2026 12:50:12PM

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

excess_debt_rpt.rdf v1.8

Page 23 of 105

ENTITY: 1203 - CITY OF CARROLLTON

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	120,811.56	20,546.28	141,357.84	0.00	38,179.11	0.00	103,178.73	141,357.84
8	2025	0.00	83,834.07	15,933.14	99,767.21	0.00	26,827.28	0.00	72,939.93	99,767.21
9	2025	0.00	23,819.79	4,737.95	28,557.74	0.00	7,637.99	0.00	20,919.75	28,557.74
10	2025	1,885,842.79	17,364.13	3,621.33	1,906,828.25	525,662.55	5,688.88	1,359,872.10	15,604.72	1,906,828.25
11	2025	2,184,239.52	79,825.91	18,358.90	2,282,424.33	608,937.52	26,432.47	1,575,302.00	71,752.34	2,282,424.33
12	2025	16,654,597.27	13,739.86	2,933.29	16,671,270.42	4,642,890.62	4,645.23	12,011,008.26	12,726.31	16,671,270.42
1	2026	26,842,447.83	40,465.74	4,803.46	26,887,717.03	7,481,838.84	13,615.01	19,355,275.38	36,987.80	26,887,717.03
2	2026	10,542,324.63	34,791.45	67,699.94	10,644,816.02	2,954,960.86	12,186.78	7,644,388.01	33,280.37	10,644,816.02
3	2026	1,036,705.23	11,396.42	69,299.58	1,117,401.23	307,433.37	3,974.56	795,320.10	10,673.20	1,117,401.23
4	2026	229,635.90	30,095.67	29,571.62	289,303.19	69,971.18	10,199.11	181,013.33	28,119.57	289,303.19
5	2026	167,024.09	17,422.17	22,958.19	207,404.45	51,441.14	6,107.60	133,076.51	16,779.20	207,404.45
6	2026	99,924.42	6,005.30	14,728.82	120,658.54	31,317.43	2,195.08	81,016.98	6,129.05	120,658.54
TOTAL:		59,642,741.68	479,572.07	275,192.50	60,397,506.25	16,674,453.51	157,689.10	43,136,272.67	429,090.97	60,397,506.25
ADJUSTMENTS:		951,540.99	1,339,810.14	10,637.52	2,301,988.65	267,084.93	362,554.11	690,940.32	981,409.29	2,301,988.65
TOTAL NET:		58,691,200.69	-860,238.07	264,554.98	58,095,517.60	16,407,368.58	-204,865.01	42,445,332.35	-552,318.32	58,095,517.60
TOTAL COLUMNS 5 & 6:				16,202,503.57						
CALCULATED ANTICIPATED DEBT:				35,420,816.00						
TOTAL EXCESS/DIFFERENCE:				-19,218,312.43						

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).

Distribution Summary Report

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

Type	Gen Operating	Interest Sinking	Special 1	Total
C02 - CITY OF CARROLLTON				
Current				
Levy	49,919,292.52	19,296,445.93	0.00	69,215,738.45
Interest	23,627.54	9,083.28	0.00	32,710.82
Penalty	84,930.73	32,655.75	0.00	117,586.48
25.25(d)	2,349.39	0.00	0.00	2,349.39
Rendition Penalty	21,233.98	0.00	0.00	21,233.98
Rendition Penalty Admin Fee	(1,061.87)	0.00	0.00	(1,061.87)
VIT Overage Payment	958.01	0.00	0.00	958.01
Recalc Refund	(328,688.16)	(127,055.25)	0.00	(455,743.41)
Recalc Rendition Pen Admin Fee	14.73	0.00	0.00	14.73
Recalc Rendition Pen Refund	(294.59)	0.00	0.00	(294.59)
Current	49,722,362.28	19,211,129.71	0.00	68,933,491.99
Delinquent				
Levy	543,757.73	201,320.80	0.00	745,078.53
Ag Levy	23,508.01	8,409.15	0.00	31,917.16
Interest	69,965.35	26,614.29	0.00	96,579.64
Penalty	47,386.19	17,490.34	0.00	64,876.53
Rendition Penalty	1,995.80	0.00	0.00	1,995.80
Rendition Penalty Admin Fee	(99.77)	0.00	0.00	(99.77)
Recalc Refund	(926,936.48)	(339,822.76)	0.00	(1,266,759.24)
Recalc Rendition Pen Admin Fee	596.69	0.00	0.00	596.69
Recalc Rendition Pen Refund	(11,933.87)	0.00	0.00	(11,933.87)
Delinquent	(251,760.35)	(85,988.18)	0.00	(337,748.53)
Distribution Total	49,470,601.93	19,125,141.53	0.00	68,595,743.46

TAXING ENTITY	Tax Year 2025 total YTD levy	Tax Year 2025 distribution	Tax Year 2025 ACTUAL collection rate	Tax Year 2024 total YTD levy	Tax Year 2024 distribution	Tax Year 2024 ACTUAL collection rate	Tax Year 2023 total YTD levy	Tax Year 2023 distribution	Tax Year 2023 ACTUAL collection rate	LOWEST of last 3 years
G01- DENTON COUNTY	374,337,538	371,072,728	99.13%	352,823,148	349,023,605	98.92%	330,368,053	329,009,540	99.59%	98.92%
C01 - AUBREY	5,656,777	5,635,225	99.62%	5,404,379	5,364,751	99.27%	4,754,205	4,734,432	99.58%	99.27%
C02 - CARROLLTON	denon 69,435,780	68,281,217	98.34%	67,945,973	66,903,461	98.47%	66,376,109	65,016,372	97.95%	
	dallas 58,037,784	58,066,035	100.05%	55,297,156	54,333,587	98.26%	51,298,085	50,500,973	98.45%	
TOTAL FOR TAXING UNIT	127,473,564	126,347,252	99.12%	123,243,129	121,237,048	98.37%	117,674,194	115,517,345	98.17%	98.17%
C03 - COLONY	52,206,188	50,414,593	96.57%	50,930,012	50,466,640	99.09%	48,766,112	48,485,059	99.42%	96.57%
C04 - CORINTH	20,683,847	20,729,008	100.22%	18,749,875	18,555,838	98.97%	17,442,379	17,349,343	99.47%	98.97%
C05 - DENTON	129,871,076	129,430,646	99.66%	120,018,317	118,147,094	98.44%	106,631,468	106,091,347	99.49%	98.44%
C07 - FLOWER MOUND	64,853,162	64,233,096	99.04%	63,994,471	62,951,095	98.37%	60,899,153	60,560,522	99.44%	98.37%
C08 - HIGHLAND VILLAGE	17,570,081	17,420,528	99.15%	16,805,408	16,576,654	98.64%	15,898,392	15,739,930	99.00%	98.64%
C09 - JUSTIN	8,315,835	8,278,963	99.56%	6,488,510	6,460,679	99.57%	6,084,582	6,069,195	99.75%	99.56%
C10 - KRUM	5,471,888	5,433,662	99.30%	4,843,921	4,823,111	99.57%	4,514,907	4,493,370	99.52%	99.30%
C11 - LAKE DALLAS	4,827,891	4,784,147	99.09%	4,323,848	4,279,483	98.97%	4,141,890	4,123,695	99.56%	98.97%
C12 - LEWISVILLE	97,594,747	95,793,987	98.15%	93,343,409	92,120,748	98.69%	87,742,486	87,197,819	99.38%	98.15%
C13 - LITTLE ELM	49,536,066	49,283,925	99.49%	46,886,721	46,271,969	98.69%	45,395,113	45,195,342	99.56%	98.69%
C14 - PILOT POINT	6,396,221	6,521,352	101.96%	5,203,057	5,167,735	99.32%	4,348,902	4,353,608	100.11%	99.32%
C15 - PONDER	2,380,466	2,387,103	100.28%	2,365,970	2,346,720	99.19%	2,164,954	2,179,860	100.69%	99.19%
C16 - SANGER	9,841,979	9,864,658	100.23%	9,312,244	9,200,190	98.80%	8,740,598	8,789,093	100.55%	98.80%
C17 - ROANOKE	13,166,164	12,989,599	98.66%	12,213,955	11,883,708	97.30%	11,767,363	11,938,283	101.45%	97.30%
C18 - KRUGERVILLE	1,651,745	1,666,690	100.90%	1,452,078	1,418,043	97.66%	1,294,155	1,298,720	100.35%	97.66%
C19 - HICKORY CREEK	2,744,143	2,726,997	99.38%	2,614,963	2,586,608	98.92%	2,485,478	2,471,298	99.43%	98.92%
C22 - HACKBERRY	204,960	193,768	94.54%	228,086	232,374	101.88%	213,037	206,246	96.81%	94.54%
C24 - OAK POINT	5,470,431	5,445,870	99.55%	5,004,075	4,974,424	99.41%	4,432,554	4,449,845	100.39%	99.41%
C25 - LAKEWOOD VILLAGE	745,818	735,597	98.63%	712,939	706,108	99.04%	668,532	665,656	99.57%	98.63%
C26 - ARGYLE	5,770,026	5,725,899	99.24%	5,190,732	5,116,785	98.58%	4,659,744	4,648,119	99.75%	98.58%
C27 - COPPER CANYON	1,983,041	1,961,355	98.91%	1,781,339	1,761,784	98.90%	1,470,554	1,459,110	99.22%	98.90%
C28 - TROPHY CLUB	13,231,121	13,092,611	98.95%	12,614,740	12,516,834	99.22%	11,885,191	11,849,034	99.70%	98.95%
C30 - DOUBLE OAK	1,345,687	1,346,691	100.07%	1,292,820	1,277,813	98.84%	1,231,218	1,226,937	99.65%	98.84%
C31 - BARTONVILLE	1,374,758	1,350,468	98.23%	1,218,654	1,213,358	99.57%	1,068,698	1,051,182	98.36%	98.23%
C33 - NORTHLAKE	10,702,900	10,522,890	98.32%	9,436,076	9,225,038	97.76%	8,022,359	8,011,653	99.87%	97.76%
C34 - SHADY SHORES	1,781,234	1,752,566	98.39%	1,867,807	1,855,448	99.26%	1,543,204	1,535,863	99.52%	98.39%
C42 - DISH	259,000	257,452	99.40%	225,171	227,366	100.97%	211,731	217,429	102.69%	99.40%
C45 - NEW FAIRVIEW-ds not calculate	213,207	215,025	101.32%	184,828	184,920	100.18%			#DIV/0!	#DIV/0!
C47 - DRAPER/CORRAL CITY	31,621	31,213	98.71%	29,938	28,518	95.26%	16,634	16,646	100.07%	95.26%
C51 - PROVIDENCE VILLAGE	6,626,072	6,632,125	100.09%	5,885,277	5,942,686	100.98%	5,420,984	5,410,707	99.81%	99.81%
S01 - ARGYLE ISD	67,676,073	67,267,897	99.40%	64,843,926	64,319,355	99.19%	56,785,321	56,637,564	99.74%	99.19%
S02 - AUBREY ISD	39,237,956	39,062,083	99.55%	38,312,416	38,101,412	99.45%	32,240,363	32,188,680	99.84%	99.45%
S05 - DENTON ISD	386,721,467	383,313,656	99.12%	371,695,462	365,228,754	98.26%	339,374,119	337,624,782	99.48%	98.26%
S07 - KRUM ISD	25,105,119	25,149,263	100.18%	23,338,776	23,122,186	99.07%	21,806,649	21,700,799	99.51%	99.07%
S08 - LAKE DALLAS ISD	38,504,009	38,289,709	99.44%	39,028,982	38,328,069	98.20%	35,722,848	35,523,328	99.44%	98.20%
S09 - LEWISVILLE ISD	633,648,844	622,094,810	98.18%	638,011,909	628,108,854	98.45%	610,252,630	606,209,477	99.34%	98.18%
S10 - LITTLE ELM ISD	95,065,419	94,381,961	99.28%	96,514,248	92,239,465	95.57%	91,553,570	91,390,955	99.82%	95.57%
S11 - NORTHWEST ISD	421,075,772	415,602,441	98.70%	409,490,133	403,733,458	98.59%	385,161,651	384,922,327	99.94%	98.59%
S12 - PILOT POINT ISD	15,579,141	15,788,543	101.34%	16,482,103	16,260,490	98.66%	14,027,986	14,037,182	100.07%	98.66%
S13 - PONDER ISD	14,980,597	15,400,134	102.80%	13,848,831	13,617,889	98.33%	15,311,919	15,292,190	99.87%	98.33%
S14 - SANGER ISD	24,303,477	24,270,562	99.86%	24,712,938	24,330,677	98.45%	23,493,765	23,741,870	101.06%	98.45%
ESD #1 DENTON CO EMER SERVICE DIST	8,139,187	8,093,335	99.44%	7,258,258	7,177,583	98.89%	6,626,644	6,623,644	99.95%	98.89%
ESD #2 DENTON CO EMER SERVICE DIST	13,979,169	13,854,099	99.11%	12,748,572	12,635,473	99.11%				99.11%

2025 TAX ROLL SUMMARY

C02 - CITY OF CARROLLTON

	Amount	Count
NUMBER OF ACCOUNTS		27,085
MARKET VALUES		
ROLLCODE: PERSONAL		
Personal	\$1,166,752,476	
ROLLCODE: REAL		
Agriculture	\$58,570,105	
Improvement	\$8,592,364,435	
Improvement Non-Home Site	\$3,566,741,624	
Land	\$2,531,658,184	
Land Aq Land	\$13,357	
Land Non-Home Site	\$1,050,724,637	
TOTAL MARKET VALUE	\$16,966,824,818	
DEFERRALS		
Aq 1D1	\$58,570,105	34
TOTAL DEFERRALS	\$58,570,105	
EXEMPTIONS		
100% Disabled Veteran	\$79,429,539	187
23.231 Circuit Breaker Limitation	\$4,825,630	91
Absolute Exemption - CHDO	\$23,734,845	2
Absolute Exemption - Church	\$10,604	2
Autos , XO , PPV	\$0	6
Cap Adjustment, XT	\$188,483,926	5,904
Disabled	\$15,712,400	150
Disabled Veteran 10% to 29%	\$488,000	57
Disabled Veteran 30% to 49%	\$417,000	48
Disabled Veteran 50% to 69%	\$618,000	59
Disabled Veteran 70% to 100%	\$1,350,000	245
First Responder Surviving Spouse	\$105,421	1
Freeport	\$70,273,162	27
Full	\$61,460	3
General Homestead	\$0	197
Homestead	\$11,797,570	192
Miscellaneous - XV	\$1,070,449,526	703
Nominal Value	\$188,304	294
Optional Homestead	\$1,757,592,324	17,980
Other Exemption, XF, XH, XU	\$23,217	3
Over 65	\$679,515,070	6,327
Personal Use Vehicle, XN	\$137,000	4
Pollution Control	\$321,123	7
Private Schools- XJ	\$51,904,456	5
Surviving Spouse	\$23,920,952	230
Surviving Spouse 100% Disabled Vet	\$8,611,619	22
Surviving Spouse Disabled Person	\$0	3
TOTAL EXEMPTIONS	\$3,989,971,148	

2025 TAX ROLL SUMMARY

C02 - CITY OF CARROLLTON

GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS	\$4,048,541,253	
TOTAL MARKET VALUE	\$16,966,824,818	
TAXABLE VALUE	\$12,918,283,565	
TAX RATE	0.537500	
ROLLCODE: PERSONAL		
Levy	\$5,836,568.60	2,008
ROLLCODE: REAL		
Levy	\$63,599,212.38	25,078
TOTAL LEVY	\$69,435,780.98	
LEVY LOST DUE TO FROZEN	\$0.00	
OTHER LOST LEVY	\$0.00	
TOTAL LOST LEVY	\$0.00	

Calculation Analysis

	Calc Levy	- Tax Amount	=	Diff.	Market Value	Exemption	Taxable Value
Frozen	0.00	0.00		0.00	0	0	0
DV100 (Excl. Frozen)	36,051.44	36,051.44		0.00	91,125,113	79,429,539	11,695,574
Prorated (Excl. Frozen)	0.00	0.00		0.00	0	0	0
Other	69,399,729.54	69,399,729.54		0.00	16,875,699,705	3,969,111,714	12,906,587,991
Total	69,435,780.98	69,435,780.98		0.00	16,966,824,818	4,048,541,253	12,918,283,565
DV100 (Incl. Frozen)	0.00	0.00		0.00	0	0	0
Prorated (Incl. Frozen)	0.00	0.00		0.00	0	0	0

Distribution Summary Report

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

Type	Gen Operating	Interest Sinking	Special 1	Total
C02 - CITY OF CARROLLTON				
Current				
Levy	49,968,339.84	19,315,405.32	0.00	69,283,745.16
Interest	25,508.14	9,806.50	0.00	35,314.64
Penalty	88,692.15	34,102.22	0.00	122,794.37
25.25(d)	2,349.39	0.00	0.00	2,349.39
Rendition Penalty	21,413.22	0.00	0.00	21,413.22
Rendition Penalty Admin Fee	(1,070.83)	0.00	0.00	(1,070.83)
VIT Overage Payment	958.01	0.00	0.00	958.01
Recalc Refund	(398,884.73)	(154,189.20)	0.00	(553,073.93)
Recalc Rendition Pen Admin Fee	14.73	0.00	0.00	14.73
Recalc Rendition Pen Refund	(294.59)	0.00	0.00	(294.59)
Current	49,707,025.33	19,205,124.84	0.00	68,912,150.17
Delinquent				
Levy	225,945.86	83,209.81	0.00	309,155.67
Ag Levy	23,508.01	8,409.15	0.00	31,917.16
Interest	33,796.43	12,527.95	0.00	46,324.38
Penalty	22,779.66	8,327.67	0.00	31,107.33
Rendition Penalty	1,223.05	0.00	0.00	1,223.05
Rendition Penalty Admin Fee	(61.14)	0.00	0.00	(61.14)
Recalc Refund	(760,328.22)	(278,933.67)	0.00	(1,039,261.89)
Recalc Rendition Pen Admin Fee	596.69	0.00	0.00	596.69
Recalc Rendition Pen Refund	(11,933.87)	0.00	0.00	(11,933.87)
Delinquent	(464,473.53)	(166,459.09)	0.00	(630,932.62)
Distribution Total	49,242,551.80	19,038,665.75	0.00	68,281,217.55

Request Seq: 744694

DALLAS COUNTY
3 Year Collection Rate Report-Detail (Truth in Taxation)
Tax Unit(s): 1203 * Includes Attorney Fees: No

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07/07/2026 11:24:52

Tax Unit	Year	Current Year Levy Paid(October 1- June 30)	Delinquent Levy Paid(July 1- June 30)	Penalty & Interest Paid(July 1- June 30)	Attorney Fees* Paid(July 1- June 30)	Sum of Collections	Original Levy**	Collections Rate (Collections/Levy*100)
1203 -- CITY OF CARROLLTON								
	2025	47,536,366.16	10,265,618.45	264,051.08	0.00	58,066,035.69	58,037,784.48	100.05
	2024	45,920,218.17	8,141,684.06	271,685.52	0.00	54,333,587.75	55,297,156.83	98.26
	2023	45,521,412.21	4,702,459.02	277,101.78	0.00	50,500,973.01	51,298,085.70	98.45

2025 Tax Rate Calculation Notice

Taxing Unit Name: City of Carrollton, Texas

Attached are the following documents:

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

Approving Rates: Section 8 on worksheet shows the following rates

No New Revenue Rate
Voter Approval Rate
Di Minimis Rate (if applicable)

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

Proposed M&O \$0.388902 (Maintenance & Operation Rate)

Proposed I&S \$0.149848 (Interest & Sinking or Debt Rate)
(proposed I&S rate must match line 48 on worksheet)

Proposed Total Rate \$0.538750

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

Diana K. Vaughn

Printed name

Diana K. Vaughn
Signature

8/11/2025

Date



PREVIOUS
JUL 01 2025
YEAR

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF CARROLLTON

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 20,296,717,665
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 20,296,717,665
4.	Prior year total adopted tax rate.	\$ 0.538750 /\$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: \$ 2,257,111,009 B. Prior year values resulting from final court decisions: - \$ 2,026,907,431 C. Prior year value loss. Subtract B from A. ³	\$ 230,203,578
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 2,468,131,615 B. Prior year disputed value: - \$ 488,354,815 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 1,979,776,800
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 2,209,980,378

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 22,506,698,043
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 45,411
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: \$ 17,894,075 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 177,229,286 C. Value loss. Add A and B. ⁶	\$ 195,123,361
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 195,168,772
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 453,193,656
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 21,858,335,615
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 117,761,783
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 1,513,004
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 119,274,787
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 23,848,933,624 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 502,898,366 E. Total current year value. Add A and B, then subtract C and D.	\$ 23,346,035,258

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 291,688,284 C. Total value under protest or not certified. Add A and B.	\$ 291,688,284
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 23,637,723,542
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 129,021,356
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 129,021,356
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 23,508,702,186
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.507364 /\$100
27.	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. ²¹	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.393162 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 22,506,698,043

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 88,487,784
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 1,117,407	
	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..... - \$ 1,172,979	
	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..... \$ -55,572	
	E. Add Line 30 to 31D.	\$ 88,432,212
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,508,702,186
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.376167 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	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 32 and multiply by \$100..... \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ (Reserved for expansion)²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 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
38.	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 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.376167 /\$100
40.	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 40A by Line 32 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.376167 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.389332 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	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. ²⁸ Enter debt amount \$ 35,420,816 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 - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 35,420,816
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 35,420,816
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 98.37 % C. Enter the 2023 actual collection rate. 98.17 % D. Enter the 2022 actual collection rate. 100.38 % 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%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 35,420,816
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,637,723,542
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.149848 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.539180 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	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. ³² 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
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,637,723,542
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.507364 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.507364 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.539180 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.539180 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,637,723,542
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.539180 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A. D. Adopted Tax Rate. E. Subtract D from C. F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.540427 /\$100 \$ 0.000634 /\$100 \$ 0.539793 /\$100 \$ 0.538750 /\$100 \$ 0.001043 /\$100 \$ 22,604,957,586 \$ 235,769
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A. D. Adopted Tax Rate. E. Subtract D from C. F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.564269 /\$100 \$ 0.035548 /\$100 \$ 0.528721 /\$100 \$ 0.553750 /\$100 \$ -0.025029 /\$100 \$ 21,131,931,728 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A. D. Adopted Tax Rate. E. Subtract D from C. F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.599867 /\$100 \$ 0.036616 /\$100 \$ 0.563251 /\$100 \$ 0.562500 /\$100 \$ 0.000751 /\$100 \$ 19,097,335,010 \$ 143,420
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 379,189 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.001604 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.540784 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1)-(a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ 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.⁴⁵ 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.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.376167 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,637,723,542
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.002115 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.149848 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.000000 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁷

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁸

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.538750 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,858,335,615
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,508,702,186
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.012(b-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(d)

⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.540784</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.507364 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate \$ 0.540784 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate \$ 0.000000 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵¹

**print
here**Dawn Wayne

Printed Name of Taxing Unit Representative

**sign
here**E-SIGNED by Dawn Wayneon 2025-08-13 15:12:13 CDT
Taxing Unit RepresentativeAugust 13, 2025

Date

⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2025 Tax Rates

Property tax rates in CITY OF CARROLLTON.

This notice concerns the 2025 property tax rates for CITY OF CARROLLTON. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.507364/\$100
This year's voter-approval tax rate	\$0.540784/\$100

To see the full calculations, please visit 1505 E. McKinney Street
Denton, TX 76209 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
GENERAL AND ADMINISTRATIVE SERVICES FUND	19,490,250
SPECIAL REVENUE FUNDS	6,822,755
GENERAL DEBT SERVICE FUNDS	4,581,261
GOVERNMENTAL CAPITAL PROJECTS FUNDS	131,283,374
ENTERPRISE OPERATING FUNDS	22,017,992
ENTERPRISE DEBT SERVICE FUNDS	1,721,388
ENTERPRISE CAPITAL PROJECTS FUNDS	34,329,727
INTERNAL SERVICE FUNDS	11,870,766

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2014 GENERAL OBLIGATION	1,050,000	207,530	0	1,257,530
2015 GENERAL OBLIGATION	2,200,000	265,619	0	2,465,619
2016 GENERAL OBLIGATION	2,595,000	385,800	0	2,980,800
2017 GENERAL OBLIGATION	1,290,000	440,950	0	1,730,950
2018 GENERAL OBLIGATION	1,275,000	460,713	0	1,735,713
2019 GENERAL OBLIGATION	3,405,000	1,121,100	0	4,526,100
2020 GENERAL OBLIGATION	1,160,000	658,950	0	1,818,950
2021 GENERAL OBLIGATION	2,035,000	714,500	0	2,749,500
2022 GENERAL OBLIGATION	1,420,000	741,240	0	2,161,240
2023 GENERAL OBLIGATION	1,540,000	1,279,750	0	2,819,750
2024 GENERAL OBLIGATION	1,315,000	1,286,750	0	2,601,750
2025 GENERAL OBLIGATION	5,900,000	1,672,914	0	7,572,914
2016 BOND SERIES PARTIAL DEFEASANCE	0	0	1,000,000	1,000,000

Total required for 2025 debt service

\$35,420,816

- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2025	\$35,420,816
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	\$0
= Total debt levy	\$35,420,816

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Michelle French, Denton County Tax Assessor/Collector on 07/28/2025 .

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

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