

	IRVING FCD, SECTION I CERTIFICATION		
Non-ISD Line No.	Activity	Source Note	Amount
	PREVIOUS TAX YEAR - 2025		
	Total taxable value for previous year:		
	Total taxable value from latest supplemental	1	566,829,791
	One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details	2	0
	Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		198,682,127
1	TOTAL TAXABLE VALUE- ADJUSTED	C	368,147,664
	PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2	Total taxable value of homesteads with tax ceilings	1	0
-	Total taxable value of applicable Chapter 313 limitations (Use these numbers on the advise of your attorney.)	10	0
	Taxable value lost because court appeals of ARB decisions:		
5a	ORIGINAL ARB VALUES Details	3	67,205,240
5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	57,500,000
	Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	ARB CERTIFIED VALUE Details	3a	198,682,127
6b	DISPUTED VALUE Details	3a	39,736,425
9	TAXABLE VALUE OF PROPERTY DEANNEXED Details	4	0
	Taxable value lost because property first qualified for an exemption in the current year:		
10a	ABSOLUTE EXEMPTIONS Details	10	0
10b	PARTIAL EXEMPTIONS Details	10	0
10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	13,094,320
	Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	PRIOR YEAR MARKET VALUE Details	10	0
11b	CURRENT YEAR PRODUCTIVITY VALUE Details	10	0
	CURRENT TAX YEAR - 2026		
	Current year taxable value on certified roll:		

	IRVING FCD, SECTION I CERTIFICATION		
18a	CERTIFIED VALUES ONLY	5	594,937,815
18c	POLLUTION CONTROL EXEMPTION(Use this data based upon attorney's advice.)	10	0
	DEFAULT VALUE IS ZERO. SEE EVR.		
	TAX INCREMENT FINANCING(TIF) CAPTURED APPRAISED VALUE	8	
	Total of Zones with positive Captured Values		16,755,921
	Less New Construction in the same zones		-1,293,195
18d	Net Tax Increment Financing (TIF) Captured Value		15,462,726
	Taxable value of properties under protest or not included:		
19a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	0
19b	TAXABLE VALUE OF PROPERTIES NOT INCLUDED	9	0
	Total taxable value of homesteads with tax ceilings:		
	Certified	6	0
	Value Under Protest	7	0
	TAX CEILINGS		
20	Total taxable value of homesteads with tax ceilings	C	0
			0
23	TAXABLE VALUE OF PROPERTIES ANNEXED Details	4	0
	Taxable value of new improvements:		
	Certified	5	2,586,390
	Value Under Protest	5	0
24	TAXABLE VALUE OF NEW IMPROVEMENTS	C	2,586,390
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		0
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		0
	CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		0
	CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		0
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		0
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		0
	CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		0
	CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		0



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

2026 Tax Rate Calculation Data

Entity Name: **Irving Flood Control I**

Preliminary: ☐

Final: ☒

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

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

Indicate which type of tax rate worksheet will be used:

☐

Low Tax Rate
Form 50-858

☒

Developing District
Form 50-858

☐

Developed Water District
Form 50-860

☐

Other than School or Water District
Form 50-856

Enter Whole Dollars Only

Form	Description	Entity Response
NNR	Total value of the 2025 captured appraised value in TIF zone (13)	51,347,346.00
VAR	Amount of M&O 2025 taxes paid into the TIF fund for reinvestment zone (32B)	\$ 120,923.00
Contract Rate	Current Year Contract Rate (Not needed if using form 50-856)	0.000000
VAR	2026 anticipated Proposed Rate Maintenance & Operations (M&O)	0.235500
	Debt Service (I & S)	0.000000
	Total anticipated Proposed Tax Rate	0.235500
Schedule A	Unencumbered (unassigned) estimated fund balances for end of fiscal year:	
	Maintenance & Operations (General) fund balance	3,128,549
	Interest & Sinking (Debt Service) fund balance	0
2026 Minimum Debt	Minimum debt payments for the upcoming year:	
	Total of Principal Payments	\$ 0
	Total of Interest Payments	\$ 0
	Total of Other Payments	
	Total Amount of Debt Payments for 2026 (43A)	\$ 0
	Below are funds that could be used to pay 2025 debt but not required to be used.	
	• Amount of 2026 debt, if any, to be paid by unencumbered funds (43B)	\$ 0
	• Amount of 2026 debt, if any, to be paid by other sources (43D)	\$ 0
	Total debt paid by 2026 taxes (Total Amount of Debt Payments minus amount of funds above used to pay debt in 2026) (43E)	\$ 0.00

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

DALLAS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

=====

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

Request Sequence No. : 744732

Tax Unit : 1306 - IRVING FCD #1

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
32063600680010000	2024	1306	-2,370.97	0.262300	0.115900	0.000000	-1,644.38	-726.59	0.00
320637100A03R0000	2024	1306	-6,026.65	0.262300	0.115900	0.000000	-4,179.77	-1,846.88	0.00
32128500010020000	2024	1306	-1,134.60	0.262300	0.115900	0.000000	-786.90	-347.70	0.00
321285000D06R0000	2024	1306	-151.28	0.262300	0.115900	0.000000	-104.92	-46.36	0.00
32417210010010000	2024	1306	-1,891.00	0.262300	0.115900	0.000000	-1,311.50	-579.50	0.00
99120418570000000	2024	1306	-2,615.44	0.262300	0.115900	0.000000	-1,813.93	-801.51	0.00
99820230000420000	2024	1306	-75,745.42	0.262300	0.115900	0.000000	-52,533.11	-23,212.31	0.00
TAX UNIT 1306 TOTALS			-89,935.36				-62,374.51	-27,560.85	0.00
			line 16				line 32		

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 48 of 105

ENTITY: 1306 - IRVING FCD #1

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
8	2025	0.00	1,940.96	349.37	2,290.33	0.00	701.88	0.00	1,588.45	2,290.33
9	2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	2025	32,160.63	0.00	0.00	32,160.63	10,735.36	0.00	21,425.27	0.00	32,160.63
11	2025	26,550.48	0.00	0.00	26,550.48	8,862.70	0.00	17,687.78	0.00	26,550.48
12	2025	283,435.45	0.00	0.00	283,435.45	94,612.09	0.00	188,823.36	0.00	283,435.45
1	2026	1,292,560.04	134.98	0.00	1,292,695.02	431,462.72	41.36	861,097.32	93.62	1,292,695.02
2	2026	368,701.56	0.00	648.04	369,349.60	123,290.70	0.00	246,058.90	0.00	369,349.60
3	2026	35,392.63	0.00	3,183.08	38,575.71	12,876.76	0.00	25,698.95	0.00	38,575.71
4	2026	2,108.86	1,496.35	635.99	4,241.20	781.39	582.37	1,559.45	1,317.99	4,241.20
5	2026	0.12	0.24	0.00	0.36	0.03	0.08	0.09	0.16	0.36
6	2026	0.00	81.42	23.61	105.03	0.00	32.18	0.00	72.85	105.03
TOTAL:		2,040,909.77	3,653.95	4,840.09	2,049,403.81	682,621.75	1,357.87	1,362,351.12	3,073.07	2,049,403.81
ADJUSTMENTS:		22,107.19	100,018.82	0.00	122,126.01	7,379.49	30,651.32	14,727.70	69,367.50	122,126.01
TOTAL NET:		2,018,802.58	-96,364.87	4,840.09	1,927,277.80	675,242.26	-29,293.45	1,347,623.42	-66,294.43	1,927,277.80
TOTAL COLUMNS 5 & 6:				645,948.81						
CALCULATED ANTICIPATED DEBT:				649,925.00						
TOTAL EXCESS/DIFFERENCE:				-3,976.19	0	ine 44				

Tax Code 26.012(10)

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

Tax Year 2026: Unused Increment

			Irving FCD #1
Year 3 (2025) line 64	A	Voter-approval tax rate (Line 69)	0.353518
	B	Unused increment rate (Line 68)	-
	C	Subtract B from A	0.353518
	D	Adopted Tax Rate	0.353500
	E	Subtract D from C	0.000018
	F	2025 Total Taxable Value (Line 61)	550,726,087
	G	E * F and / the results by \$100. If the number is less than zero, enter zero	99.00
Year 2 (2024) line 65	A	Voter-approval tax rate (Line 68)	0.378287
	B	Unused increment rate (Line 67)	-
	C	Subtract B from A	0.378287
	D	Adopted Tax Rate	0.378200
	E	Subtract D from C	0.000087
	F	2024 Total Taxable Value (Line 60)	541,342,298
	G	E * F and / the results by \$100. If the number is less than zero, enter zero	470.00
Year 1 (2023) line 66	A	Voter-approval tax rate (Line 67)	0.428382
	B	Unused increment rate (Line 66)	-
	C	Subtract B from A	0.428382
	D	Adopted Tax Rate	0.428300
	E	Subtract D from C	0.000082
	F	2023 Total Taxable Value (Line 60)	464,538,033
	G	E * F and / the results by \$100. If the number is less than zero, enter zero	380.00
Total Foregone Revenue Amount 67			949