2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wylie	972-516-6000
Taxing Unit Name	Phone *(area code and number)*
300 Country Club Rd., Building 100, Wylie, TX 75098	www.wylietexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://api.collincountytx.gov/DocAPI-TruthInTaxationProxy/Document/41391008/Raw

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]		$ 8,754,084,478
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 1,007,446,926
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 7,746,637,552
4.	**Prior year total adopted tax rate.**		$ 0.543438 /$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:**	$ 214,028,844	
	B. **Prior year values resulting from final court decisions:**	- $ 201,306,080	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 12,722,764

[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:** .... $ 362,657,984 **B. Prior year disputed value:** .... - $ 25,940,225 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 336,717,759
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 349,440,523
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 8,096,078,075
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: .... $ 2,048,669 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 68,419,810 **C. Value loss.** Add A and B. [7]	$ 70,468,479
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.	$ 70,468,479
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 8,025,609,596
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 43,614,212
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]	$ 189,117
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 43,803,329

[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:** . . . $ 8,206,395,663 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: . . . + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: . . . - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 . . . - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 8,206,395,663
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] . . . $ 863,260,520 **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.	$ 863,260,520
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]	$ 1,059,631,957
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]	$ 8,010,024,226
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]	$ 121,193,486

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 121,193,486
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 7,888,830,740
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.555257 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.422048 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,096,078,075
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 34,169,335
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.......... + $ 146,900	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 146,900	
	E. Add Line 31 to 32D.	$ 34,316,235
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,888,830,740
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.434997 /$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.434997/$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.	$ 0.434997/$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.	$ 0.450221/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0.000000/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.000000/$100 c. Add Line D42(B)(b) to Line 42. . . . . $ 0.000000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.000000/$100 e Add Line D42(c) to Line D42(d). . . . . $ 0.000000/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 12,411,913 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 400,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 500,000 **E. Adjusted debt.** Subtract B, C and D from A.	$ 11,511,913
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 11,511,913
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 99.09 % **C.** Enter the 2024 actual collection rate. .... 99.09 % **D.** Enter the 2023 actual collection rate. .... 103.31 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 11,511,913
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,010,024,226
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.143718 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.593939 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,010,024,226
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000/$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.555257/$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.555257/$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.593939/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.593939/$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,010,024,226
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).	$ 0.593939/$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.559554 /$100
	B. Unused increment rate (Line 68)	$ 0.016116 /$100
	C. Subtract B from A	$ 0.543438 /$100
	D. Adopted Tax Rate	$ 0.543438 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 8,110,009,565
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
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)	$ 0.534301 /$100
	B. Unused increment rate (Line 67)	$ 0.028268 /$100
	C. Subtract B from A	$ 0.506033 /$100
	D. Adopted Tax Rate	$ 0.534301 /$100
	E. Subtract D from C	$ -0.028268 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 7,732,424,936
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
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)	$ 0.594366 /$100
	B. Unused increment rate (Line 66)	$ 0.052521 /$100
	C. Subtract B from A	$ 0.541845 /$100
	D. Adopted Tax Rate	$ 0.538882 /$100
	E. Subtract D from C	$ 0.002963 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 7,070,918,166
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 209,511
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 209,511
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.002615 /$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)	$ 0.596554 /$100

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

SECTION 6: De Minimis Rate

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

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

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

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.543438 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,025,609,596
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,888,830,740
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).	$ 0.596554 /$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. .... $ 0.555257 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate.......... $ 0.596554 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/30/2026
Date

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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wylie	972-516-6000
Taxing Unit Name	Phone *(area code and number)*
300 Country Club Rd., Building 100, Wylie, TX 75098	www.wylietexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 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]		$ 6,638,685,227
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 600,206,757
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 6,038,478,470
4.	**2022 total adopted tax rate.**		$ 0.562333/$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. **Original 2022 ARB values:**	$ 61,378,786	
	B. **2022 values resulting from final court decisions:**	- $ 58,521,230	
	C. **2022 value loss.** Subtract B from A.[3]		$ 2,857,556
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 173,142,057	
	B. **2022 disputed value:**	- $ 15,025,051	
	C. **2022 undisputed value.** Subtract B from A. [4]		$ 158,117,006
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 160,974,562

[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.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 6,199,453,032
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory.[5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** 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 2023 does not create a new exemption or reduce taxable value.	
	A. **Absolute exemptions.** Use 2022 market value: $ 1,012,094	
	B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 7,880,319	
	C. **Value loss.** Add A and B.[6]	$ 8,892,413
11.	**2022 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 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. **2022 market value:** $ 0	
	B. **2023 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.	$ 8,892,413
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 6,190,560,619
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 34,811,565
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.[9]	$ 89,725
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 34,901,290
18.	**Total 2023 taxable value on the 2023 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:** $ 7,511,590,294	
	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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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] - $ 0	
	E. **Total 2023 value.** Add A and B, then subtract C and D.	$ 7,511,590,294

[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. 2023 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] ..... $ 272,274,220 **B. 2023 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] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 272,274,220
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 712,946,348
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 7,070,918,166
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 212,496,979
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 212,496,979
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 6,858,421,187
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.508882 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the 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.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.427919 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,199,453,032

[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 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 26,528,637
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. . . . . + $ 68,465	
	B. 2022 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 2023 captured appraised value in Line 18D, enter 0. . . . . – $ 0	
	C. 2022 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. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ 68,465	
	E. Add Line 30 to 31D.	$ 26,597,102
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,858,421,187
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.387802 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**	
	A. 2023 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. 2022 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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**	
	A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. . . . . $ 0	
	B. 2022 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, 2021 and ending on June 30, 2022, 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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**	
	A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . $ 0	
	B. 2022 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, 2021 and ending on June 30, 2022, 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 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. . . . $ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**	
	A. 2023 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, 2022 and ending on June 30, 2023. . . . $ 0	
	B. 2022 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, 2021 and ending on June 30, 2022. . . . $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . $ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. . . . $ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0 /$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 2022. 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 2022. 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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.387802 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, 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 /$100	
	C. Add Line 40B to Line 39.	$ 0.387802 /$100
41.	**2023 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.	$ 0.401375 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **2023 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 /$100
42.	**Total 2023 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 .... $ 10,528,462 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 500,000 **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.	$ 10,028,462
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector.[29]	$ 80,039
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 9,948,423
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector.[30] .... 100.00 % **B.** Enter the 2022 actual collection rate. .... 103.93 % **C.** Enter the 2021 actual collection rate. .... 100.93 % **D.** Enter the 2020 actual collection rate. .... 100.16 % **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]	100.16 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 9,932,530
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,070,918,166
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.140470 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.541845 /$100
D49.	***Disaster Line 49 (D49):*** **2023 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.	$ ______ /$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 2023 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 2022 or May 2023, 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 2022, 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 2022 or in May 2023.** 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 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,070,918,166
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.508882 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.508882 /$100
57.	**2023 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 *Voter-Approval Tax Rate Worksheet.*	$ 0.541845 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.541845 /$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.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,070,918,166
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100
62.	**2023 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).	$ 0.541845 /$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)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] 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. [42]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.614854 /$100	
	B. Unused increment rate (Line 66)	$ 0.034816 /$100	
	C. Subtract B from A	$ 0.580038 /$100	
	D. Adopted Tax Rate	$ 0.562333 /$100	
	E. Subtract D from C	$ 0.017705 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.678567 /$100	
	B. Unused increment rate (Line 66)	$ 0.018202 /$100	
	C. Subtract B from A	$ 0.660365 /$100	
	D. Adopted Tax Rate	$ 0.643751 /$100	
	E. Subtract D from C	$ 0.016614 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65)	$ 0.690181 /$100	
	B. Unused increment rate (Line 64)	$ 0 /$100	
	C. Subtract B from A	$ 0.690181 /$100	
	D. Adopted Tax Rate	$ 0.671979 /$100	
	E. Subtract D from C	$ 0.018202 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.052521 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		$ 0.594366 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

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. [44]

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. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.387802 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,070,918,166
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.007071 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.140470 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0 /$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.[46]

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. [47]

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
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.562333 /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 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 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 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 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,190,560,619
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 0
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,858,421,187
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 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 67 (taxing units with the unused increment rate).	$ 0.594366 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.508882 /$100
As applicable, enter the 2023 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 .... $ 0.594366 /$100
As applicable, enter the 2023 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 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 27

De minimis rate. .... $ 0 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

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. [50]

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/31/2023
Date

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

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wylie	972-516-6000
Taxing Unit Name	Phone *(area code and number)*
300 Country Club Rd., Building 100, Wylie, TX 75098	www.wylietexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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]		$ 7,457,702,680
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]		$ 730,905,316
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 6,726,797,364
4.	**Prior year total adopted tax rate.**		$ 0.538882 /$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:**	$ 95,919,504	
	B. **Prior year values resulting from final court decisions:**	- $ 89,711,833	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 6,207,671
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 348,129,773	
	B. **Prior year disputed value:**	- $ 20,421,289	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 327,708,484
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 333,916,155

[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.	$ 7,060,713,519
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]	$ 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: .... $ 226,979 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 9,943,358 **C. Value loss.** Add A and B.[6]	$ 10,170,337
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 proper- ties 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.	$ 10,170,337
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.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 7,050,543,182
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 37,994,108
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]	$ 156,913
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 38,151,021
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:** .... $ 8,314,895,529 **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] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 8,314,895,529

[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]	$ 273,676,296	
	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]	+ $ 0	
	C. Total value under protest or not certified. Add A and B.		$ 273,676,296
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads 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]		$ 856,146,889
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]		$ 7,732,424,936
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]		$ 215,542,446
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.		$ 215,542,446
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.		$ 7,516,882,490
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]		$ 0.507537/$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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the 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.	$ 0.398412/$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,060,713,519

[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	$ 28,130,729
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 2022. This line applies only to tax years preceding the prior tax year. + $ 119,448 **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0 **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 119,448 **E.** Add Line 30 to 31D.	$ 28,250,177
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,516,882,490
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.375823 /$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.	$ _____ /$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, 2022 and ending on June 30, 2023, 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

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] 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, 2022 and ending on June 30, 2023, 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, 2022 and ending on June 30, 2023.	$ 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.		$ 0.375823/$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.		$ 0.375823/$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.		$ 0.388976/$100

[25] Tex. Tax Code §26.0442
[26] 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 .... $ 10,532,987 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 700,000 **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.	$ 9,832,987
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 697,427
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 9,135,560
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. .... 103.31 % **C.** Enter the 2022 actual collection rate. .... 103.93 % **D.** Enter the 2021 actual collection rate. .... 100.93 % **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]	100.93 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 9,051,382
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,732,424,936
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.117057/$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.506033/$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 *No-New-Revenue Tax Rate Worksheet.*	$ 7,732,424,936
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 *No-New-Revenue Tax Rate Worksheet*.	$ 0.507537 /$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.	$ 0.507537 /$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 *Voter-Approval Tax Rate Worksheet*.	$ 0.506033 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.506033 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 7,732,424,936
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).	$ 0.506033/$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] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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]

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

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 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)	$ 0.594366/$100
	B. Unused increment rate (Line 66)	$ 0.052521/$100
	C. Subtract B from A	$ 0.541845/$100
	D. Adopted Tax Rate	$ 0.538882/$100
	E. Subtract D from C	$ 0.002963/$100
	F. 2023 Total Taxable Value (Line 60)	$ 7,070,918,166
	G. Multiply E by F and divide the results by $100	$ 209,511
64.	**Year 2 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)	$ 0.614854/$100
	B. Unused increment rate (Line 66)	$ 0.034816/$100
	C. Subtract B from A	$ 0.580038/$100
	D. Adopted Tax Rate	$ 0.562333/$100
	E. Subtract D from C	$ 0.017705/$100
	F. 2022 Total Taxable Value (Line 60)	$ 6,199,027,298
	G. Multiply E by F and divide the results by $100	$ 1,097,537
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.678567/$100
	B. Unused increment rate (Line 65)	$ 0.018202/$100
	C. Subtract B from A	$ 0.660365/$100
	D. Adopted Tax Rate	$ 0.643751/$100
	E. Subtract D from C	$ 0.016614/$100
	F. 2021 Total Taxable Value (Line 60)	$ 5,289,616,023
	G. Multiply E by F and divide the results by $100	$ 878,816
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 2,185,864/$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.028268/$100
68.	**Total 2024 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)	$ 0.534301/$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 §120.007(d)

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. [44]

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. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.375823
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,732,424,936
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.006466 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.117057 /$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.[48]

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. [49]

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.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.538882 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 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 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 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 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,050,543,182
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,516,882,490
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(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).	$ 0.534301/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.507537/$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 .... $ 0.534301/$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. [52]

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/30/2024
Date

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

Reset Print

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wylie	972-516-6000
Taxing Unit Name	Phone *(area code and number)*
300 Country Club Rd., Building 100, Wylie, TX 75098	www.wylietexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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]	$ 8,402,967,039
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]	$ 865,930,184
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 7,537,036,855
4.	**Prior year total adopted tax rate.**	$ 0.534301 /$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:** . . . . . $ 262,295,504 **B. Prior year values resulting from final court decisions:** . . . . . - $ 236,424,657 **C. Prior year value loss.** Subtract B from A.[3]	$ 25,870,847
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** . . . . . $ 181,723,707 **B. Prior year disputed value:** . . . . . - $ 12,652,274 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 169,071,433
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 194,942,280

[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.	$ 7,731,979,135
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]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. **Absolute exemptions.** Use prior year market value: .... $ 1,220,157	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 11,955,719	
	C. **Value loss.** Add A and B.[6]	$ 13,175,876
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.	$ 13,175,876
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.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 7,718,803,259
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 41,241,643
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]	$ 237,812
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 41,479,455
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:** .... $ 8,291,026,963	
	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] .... - $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.	$ 8,291,026,963

[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] .... $ 815,298,717 **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] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 815,298,717
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]	$ 996,316,115
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 8,110,009,565
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]	$ 155,237,170
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 155,237,170
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 7,954,772,395
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.521441 /$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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the 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.	$ 0.417244 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,731,979,135

[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.		$ 32,261,219
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.	+ $ 176,474	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 176,474	
	E. Add Line 30 to 31D.		$ 32,437,693
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 7,954,772,395
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.407776 /$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

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] 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.	$ 0.407776/$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.	$ 0.407776/$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.	$ 0.422048/$100

[25] Tex. Tax Code §26.0442
[26] 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 .... $ 10,550,962 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 200,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 500,000 **E. Adjusted debt.** Subtract B, C and D from A.	$ 9,850,962
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 6,193
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 9,844,769
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. .... 99.09 % **C.** Enter the 2023 actual collection rate. .... 103.31 % **D.** Enter the 2022 actual collection rate. .... 103.93 % **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.	$ 9,844,769
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,110,009,565
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.121390 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.543438 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 8,110,009,565
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 *No-New-Revenue Tax Rate Worksheet*.	$ 0.521441 /$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.	$ 0.521441 /$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 *Voter-Approval Tax Rate Worksheet*.	$ 0.543438 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.543438 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 8,110,009,565
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).	$ 0.543438 /$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)	$ 0.534301 /$100
	B. Unused increment rate (Line 67)	$ 0.028268 /$100
	C. Subtract B from A	$ 0.506033 /$100
	D. Adopted Tax Rate	$ 0.534301 /$100
	E. Subtract D from C	$ -0.028268 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 7,732,424,936
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
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)	$ 0.594366 /$100
	B. Unused increment rate (Line 66)	$ 0.052521 /$100
	C. Subtract B from A	$ 0.541845 /$100
	D. Adopted Tax Rate	$ 0.538882 /$100
	E. Subtract D from C	$ 0.002963 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 7,070,918,166
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 209,511
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)	$ 0.614854 /$100
	B. Unused increment rate (Line 66)	$ 0.034816 /$100
	C. Subtract B from A	$ 0.580038 /$100
	D. Adopted Tax Rate	$ 0.562333 /$100
	E. Subtract D from C	$ 0.017705 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 6,199,027,298
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,097,537
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 1,307,048 /$100
67.	**2025 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.016116 /$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)	$ 0.559554 /$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 *Voter-Approval Tax Rate Worksheet.*	$ 0.407776 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,110,009,565
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.006165 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.121390 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 0.534301 /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 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 *No-New-Revenue Tax Rate Worksheet.*	$ 7,718,803,259
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 *No-New-Revenue Tax Rate Worksheet.*	$ 7,954,772,395
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [50]	$ 0.000000 /$100

[45] Tex. Tax Code §26.012(8-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(c)
[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).	$ 0.559554/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.521441/$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 .... $ 0.559554/$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 Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/30/2025
Date

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

Land		Value			
Homesite:		1,928,835,359			
Non Homesite:		740,409,165			
Ag Market:		50,979,828			
Timber Market:		0	**Total Land**	(+)	2,720,224,352

Improvement		Value			
Homesite:		5,301,001,921			
Non Homesite:		1,506,254,846	**Total Improvements**	(+)	6,807,256,767

Non Real	Count	Value			
Personal Property:	1,205	418,657,658			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	418,657,658
			Market Value	=	**9,946,138,777**

Ag	Non Exempt	Exempt			
Total Productivity Market:	50,979,828	0			
Ag Use:	80,866	0	**Productivity Loss**	(-)	50,898,962
Timber Use:	0	0	**Appraised Value**	=	**9,895,239,815**
Productivity Loss:	50,898,962	0			
			Homestead Cap Loss	(-)	115,007,194
			Non-HS (23.231) Cap Loss	(-)	25,863,110
			Assessed Value	=	**9,754,369,511**
			Total Exemptions Amount *(Breakdown on Next Page)*	(-)	1,090,950,821
			Net Taxable	=	**8,663,418,690**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	95,914,641	82,168,848	307,018.96	321,699.47	268			
DPS	4,884,660	4,640,610	14,470.41	15,020.24	13			
OV65	978,389,199	878,352,500	3,576,361.94	3,611,651.59	2,554			
Total	1,079,188,500	965,161,958	3,897,851.31	3,948,371.30	2,835	**Freeze Taxable**	(-)	965,161,958
Tax Rate	0.5434380							

Freeze Adjusted Taxable = **7,698,256,732**

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
45,733,103.73 = 7,698,256,732 * (0.5434380 / 100) + 3,897,851.31

Estimated Certified Market Value:	9,946,138,777
Estimated Certified Taxable Value:	8,663,418,690

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	276	7,581,410	0	7,581,410
DPS	13	0	0	0
DV1	75	0	495,000	495,000
DV1S	4	0	20,000	20,000
DV2	53	0	417,612	417,612
DV2S	1	0	7,500	7,500
DV3	64	0	539,000	539,000
DV3S	4	0	30,000	30,000
DV4	240	0	1,668,310	1,668,310
DV4S	11	0	108,000	108,000
DVHS	294	0	124,164,533	124,164,533
DVHSS	11	0	3,778,111	3,778,111
EX-XV	774	0	820,200,478	820,200,478
EX-XV (Prorated)	2	0	17,681,468	17,681,468
EX366	132	0	125,228	125,228
FRSS	1	0	462,708	462,708
LVE	42	27,451,392	0	27,451,392
MASSS	2	0	879,819	879,819
OV65	2,839	80,487,671	0	80,487,671
OV65S	23	605,918	0	605,918
PC	7	3,153,554	0	3,153,554
SO	24	1,093,109	0	1,093,109
	Totals	**120,373,054**	**970,577,767**	**1,090,950,821**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	16,585	1,025.3117	$73,491,639	$7,033,596,029	$6,704,488,017
B	Multi-Family Residential	367	27.5068	$34,901,271	$425,708,132	$423,659,363
C1	Vacant Lots and Tracts	278	360.9804	$0	$101,605,384	$96,450,154
D1	Qualified Ag Land	63	717.5696	$0	$50,979,828	$80,615
D2	Improvements on Qualified Ag Land	19		$0	$138,178	$126,429
E	Rural Non-Ag Land & Imprvs	38	183.3428	$0	$28,986,477	$25,154,315
F1	Commercial Real Property	470	688.1236	$10,811,926	$857,379,199	$843,382,285
F2	Industrial and Manufacturing Real Prop	22	45.2330	$52,848	$96,766,721	$94,864,494
J2	Gas Distribution Systems	4	0.3050	$0	$14,729,829	$14,729,829
J3	Electric Companies and Co-Ops	15	85.7202	$0	$29,512,135	$29,472,210
J4	Telephone Companies and Co-Ops	19	0.7430	$0	$7,735,152	$7,735,152
J5	Railroads	30	612.6664	$0	$3,952,100	$3,952,100
J6	Pipelines	2	1.0710	$0	$253,988	$253,988
J7	Cable Television Companies	5		$0	$10,564,965	$10,564,965
L1	Commercial Personal Property	961		$2,963,248	$282,120,014	$279,785,700
L2	Industrial and Manufacturing Personal	44		$0	$41,042,340	$40,793,734
M1	Tangible Personal Mobile Homes	1,004		$443,628	$34,991,743	$31,036,438
O	Residential Real Property Inventory	321	12.4917	$24,734,017	$57,000,319	$55,261,889
S	Special Personal Property Inventory	23		$0	$1,627,013	$1,627,013
X	Totally Exempt Property	950	9,104.6531	$15,823,265	$867,449,231	$0
		Totals	12,865.7183	$163,221,842	$9,946,138,777	$8,663,418,690

New Value

TOTAL NEW VALUE MARKET:	**$163,221,842**
TOTAL NEW VALUE TAXABLE:	**$145,901,098**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (public, religious, charitable,	21	2024 Market Value	$28,907,536
EX366	11.145 (BPP) & 11.146 (Mineral) aka HB366	27	2024 Market Value	$138,272
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$29,045,808**

Exemption	Description	Count	Exemption Amount
DP	Disabled Person	6	$180,000
DPS	Disabled Person Surviving Spouse	2	$0
DV1	Disabled Veteran 10% - 29%	6	$41,500
DV1S	Disabled Veteran Surviving Spouse 10% - 29%	1	$5,000
DV2	Disabled Veteran 30% - 49%	4	$30,000
DV3	Disabled Veteran 50% - 69%	12	$115,000
DV4	Disabled Veteran 70% - 100%	20	$204,000
DVHS	100% Disabled Veteran Homestead	57	$14,273,178
OV65	Age 65 or Older	290	$8,474,949
OV65S	Age 65 or Older Surviving Spouse	1	$30,000
	PARTIAL EXEMPTIONS VALUE LOSS	**399**	**$23,353,627**
		NEW EXEMPTIONS VALUE LOSS	**$52,399,435**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS **$52,399,435**

New Ag / Timber Valuations

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,734	$447,602	$8,909	$438,693

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,715	$447,347	$8,768	$438,579

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
12,734	$427,747	$0	$427,747

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
12,715	$427,579	$0	$427,579

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	$352,461	$322,461

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

ORDINANCE NO. 2025-33

AN ORDINANCE FIXING THE TAX RATE AND LEVY FOR THE CITY OF WYLIE, TEXAS, UPON ALL TAXABLE PROPERTY IN THE CITY OF WYLIE, TEXAS, FOR THE PURPOSE OF PAYING THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026, AND FOR THE FURTHER PURPOSE OF CREATING A SINKING FUND TO RETIRE THE PRINCIPAL AND INTEREST OF THE BONDED INDEBTEDNESS OF THE CITY; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; CONTAINING A SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND PARTS THEREOF IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $4.81.

WHEREAS, the City Council has this date, by way of Ordinance duly passed, adopted a Budget of operation for the City for fiscal year 2025-2026; and

WHEREAS, the aforesaid Ordinance anticipates and requires the levy of an ad valorem tax on all taxable property in the City of Wylie; and

WHEREAS, it is necessary to levy such an ad valorem tax at a given rate to generate revenues sufficient to meet projected expenses; and

WHEREAS, the City has fully and timely complied with all notice and other requirements relative to the adoption of a tax rate for fiscal year 2025-2026; and

WHEREAS, notice of the proposed tax rate, the no-new revenue tax rate and the voter-approval tax rate has been published as required by law and the City has received no formal protest thereof.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Wylie, Texas, as follows:

Section 1. There is hereby levied for the fiscal year 2025-2026 upon all real property situated within the corporate limits of said City of Wylie, Texas, and upon all personal property which was owned within the corporate limits of said City of Wylie, Texas, on the first day of January, A.D. 2025, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of $0.543438 on each $100 of assessed valuation on all said property which said total tax herein so levied shall consist and be comprised of the following components:

a) An ad valorem tax rate of $0.422048 on each $100 of assessed valuation of said taxable property is hereby levied for general city purposes and to pay the current operating expenses of said City of Wylie, Texas, for the fiscal year ending September 30, 2026, which tax, when collected shall be appropriated to and for the credit of the General Fund of said City of Wylie, Texas.

b) An ad valorem tax rate of $0.121390 on each $100 of assessed valuation of said taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Wylie, now outstanding and such tax when collected shall be appropriated and deposited in and to the credit of the General Debt Service Fund of the City of Wylie, Texas, for the fiscal year ending September 30, 2026.

Section 2. The City of Wylie shall have a lien on all taxable property located in the City of Wylie to secure the payment of taxes, penalty and interest, and all costs of collection, assessed and levied hereby.

Section 3. Taxes are payable in McKinney, Texas, at the Office of the Tax-Assessor Collector of Collin County. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 4. That the tax roll presented to the City Council, together with any supplements thereto, be and same are hereby accepted and approved.

Section 5. Should any paragraph, sentence, sub-division, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof, other than the part or parts as declared to be invalid, illegal, or unconstitutional.

Section 6. This ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

Section 7. That all other ordinances and code provisions in conflict herewith are hereby repealed to the extent of any such conflict or inconsistency and all other provisions of the Wylie City Code not in conflict herewith shall remain in full force and effect.

Section 8. The repeal of any ordinance, or parts thereof, by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the municipality under any section or provision of any ordinances at the time of passage of this ordinance.

DULY PASSED AND APPROVED by the City Council of the City of Wylie, Texas, on this the 26th day of August, 2025.

Matthew Porter, Mayor

ATTEST:

Stephanie Storm, City Secretary

GULF, COLORADO & SANTA FE RAILWAY
1887

Entity	Prop Count	Market Value	Exempt Amount	Tax Year
CAL	1	2,889,153	12,570	2026
CMC	1	1,019,758	186,461	2026
CPL	2	241,304	14,450	2026
CRY	1	3,202,404	1,161,369	2026
GCN	5	7,352,619	1,374,850	2026
JCN	5	7,352,619	1,374,850	2026
SAL	1	2,889,153	12,570	2026
SMC	1	1,019,758	14,766	2026
SPL	2	241,304	14,450	2026
SRY	1	3,202,404	1,161,369	2026

Year	Prop ID	Geo ID	Owner	Legal Description	Exemptions	Approved Date	Entity	Market Val	Exempt Amt
2026	2895728	R-11324-001-003R-1	ONCOR ELECTRIC DELIVERY COMPANY LLC	CYRUS ONE ALLEN (CAL), BLK 1, LOT 3R; ** REPLAT **	PC	5/18/2026	CAL	2,889,153	12,570
							CAL Total	**2,889,153**	**12,570**
2026	2535950	P-9001-203-5247-1	MARTIN MARIETTA TEXAS READY-MIX LLC	BPP AT 2205 S MCDONALD ST	145B, PC	6/10/2026	CMC	1,019,758	186,461
							CMC Total	**1,019,758**	**186,461**
2026	16299	R-0040-000-0010-1	ONCOR ELECTRIC DELIVERY COMPANY	BIRGE ADDITION (CPL), LOT TRACT 1	PC	6/10/2026	CPL	41,198	10,260
2026	1973901	R-7043-000-0090-1	ONCOR ELECTRIC DELIVERY COMPANY	ABS A1043 D YEAMANS SURVEY, TRACT 9, 1.4992 ACRES; ** PLANO-SHILO RD SUB **	PC	5/18/2026	CPL	200,106	4,190
							CPL Total	**241,304**	**14,450**
2026	2987594	R-13924-00A-0020-1	LATTIMORE MATERIALS CO LP	LATTIMORE ADDITION (CRY), BLK A, LOT 2	PC	4/17/2026	CRY	3,202,404	1,161,369
							CRY Total	**3,202,404**	**1,161,369**
2026	16299	R-0040-000-0010-1	ONCOR ELECTRIC DELIVERY COMPANY	BIRGE ADDITION (CPL), LOT TRACT 1	PC	6/10/2026	GCN	41,198	10,260
2026	1973901	R-7043-000-0090-1	ONCOR ELECTRIC DELIVERY COMPANY	ABS A1043 D YEAMANS SURVEY, TRACT 9, 1.4992 ACRES; ** PLANO-SHILO RD SUB **	PC	5/18/2026	GCN	200,106	4,190
2026	2535950	P-9001-203-5247-1	MARTIN MARIETTA TEXAS READY-MIX LLC	BPP AT 2205 S MCDONALD ST	145B, PC	6/10/2026	GCN	1,019,758	186,461
2026	2895728	R-11324-001-003R-1	ONCOR ELECTRIC DELIVERY COMPANY LLC	CYRUS ONE ALLEN (CAL), BLK 1, LOT 3R; ** REPLAT **	PC	5/18/2026	GCN	2,889,153	12,570
2026	2987594	R-13924-00A-0020-1	LATTIMORE MATERIALS CO LP	LATTIMORE ADDITION (CRY), BLK A, LOT 2	PC	4/17/2026	GCN	3,202,404	1,161,369
							GCN Total	**7,352,619**	**1,374,850**
2026	16299	R-0040-000-0010-1	ONCOR ELECTRIC DELIVERY COMPANY	BIRGE ADDITION (CPL), LOT TRACT 1	PC	6/10/2026	JCN	41,198	10,260
2026	1973901	R-7043-000-0090-1	ONCOR ELECTRIC DELIVERY COMPANY	ABS A1043 D YEAMANS SURVEY, TRACT 9, 1.4992 ACRES; ** PLANO-SHILO RD SUB **	PC	5/18/2026	JCN	200,106	4,190
2026	2535950	P-9001-203-5247-1	MARTIN MARIETTA TEXAS READY-MIX LLC	BPP AT 2205 S MCDONALD ST	145B, PC	6/10/2026	JCN	1,019,758	186,461
2026	2895728	R-11324-001-003R-1	ONCOR ELECTRIC DELIVERY COMPANY LLC	CYRUS ONE ALLEN (CAL), BLK 1, LOT 3R; ** REPLAT **	PC	5/18/2026	JCN	2,889,153	12,570
2026	2987594	R-13924-00A-0020-1	LATTIMORE MATERIALS CO LP	LATTIMORE ADDITION (CRY), BLK A, LOT 2	PC	4/17/2026	JCN	3,202,404	1,161,369
							JCN Total	**7,352,619**	**1,374,850**
2026	2895728	R-11324-001-003R-1	ONCOR ELECTRIC DELIVERY COMPANY LLC	CYRUS ONE ALLEN (CAL), BLK 1, LOT 3R; ** REPLAT **	PC	5/18/2026	SAL	2,889,153	12,570
							SAL Total	**2,889,153**	**12,570**

Year	Prop ID	Geo ID	Owner	Legal Description	Exemptions	Approved Date	Entity	Market Val	Exempt Amt
2026	2535950	P-9001-203-5247-1	MARTIN MARIETTA TEXAS READY-MIX LLC	BPP AT 2205 S MCDONALD ST	145B, PC	6/10/2026	SMC	1,019,758	14,766
							SMC Total	**1,019,758**	**14,766**
2026	16299	R-0040-000-0010-1	ONCOR ELECTRIC DELIVERY COMPANY	BIRGE ADDITION (CPL), LOT TRACT 1	PC	6/10/2026	SPL	41,198	10,260
2026	1973901	R-7043-000-0090-1	ONCOR ELECTRIC DELIVERY COMPANY	ABS A1043 D YEAMANS SURVEY, TRACT 9, 1.4992 ACRES; ** PLANO-SHILO RD SUB **	PC	5/18/2026	SPL	200,106	4,190
							SPL Total	**241,304**	**14,450**
2026	2987594	R-13924-00A-0020-1	LATTIMORE MATERIALS CO LP	LATTIMORE ADDITION (CRY), BLK A, LOT 2	PC	4/17/2026	SRY	3,202,404	1,161,369
							SRY Total	**3,202,404**	**1,161,369**

CHAPTER 42 LITIGATION INFORMATION FOR EFFECTIVE TAX RATE CALCULATION

CURRENT TAX YEAR: 2026

LITIGATION YEAR: 2025 **DATE INFORMATION CAPTURED FROM ENTITY WEBSITE:** July 14, 2026

ENTITY NAME	ENTITY CODE	LITIGATION YEAR	UNDER LITITATION CERTIFIED TAXABLE (ETR 6.A)	UNDER LITIGATION DISPUTED TAXABLE VALUE (ETR 6.B)	UNDER LITIGATION UNDISPUTED TAXABLE VALUE (ETR 6.C)
SCHOOLS					
ALLEN ISD	SAL	2025	$1,553,372,715	$90,732,669	$1,462,640,046
ANNA ISD	SAN	2025	$126,557,344	$3,488,332	$123,069,012
BLAND ISD	SBD	2025	$0	$0	$0
BLUE RIDGE ISD	SBL	2025	$321,000	$0	$321,000
CELINA ISD	SCL	2025	$93,483,127	$22,419,647	$71,063,480
COMMUNITY ISD	SCO	2025	$55,154,997	$601,460	$54,553,537
FARMERSVILLE ISD	SFC	2025	$44,085,754	$0	$44,085,754
FRISCO ISD	SFR	2025	$5,195,547,403	$513,577,451	$4,681,969,952
LEONARD ISD	SLN	2025	$1,995,000	$0	$1,995,000
LOVEJOY ISD	SLV	2025	$24,773,335	$591,923	$24,181,412
MCKINNEY ISD	SMC	2025	$1,494,221,807	$113,590,370	$1,380,631,437
MELISSA ISD	SML	2025	$244,698,485	$12,528,562	$232,169,923
PLANO ISD	SPL	2025	$7,568,136,585	$687,779,982	$6,880,356,603
PRINCETON ISD	SPN	2025	$193,156,291	$16,997,754	$176,158,537
PROSPER ISD	SPR	2025	$650,664,034	$51,766,431	$598,897,603
ROCKWALL ISD	SRW	2025	$0	$0	$0
ROYSE CITY ISD	SRY	2025	$0	$0	$0
TRENTON ISD	STR	2025	$0	$0	$0
VAN ALSTYNE ISD	SVA	2025	$0	$0	$0
WHITEWRIGHT ISD	SWH	2025	$0	$0	$0
WYLIE ISD	SWY	2025	$437,756,427	$31,613,883	$406,142,544
CITIES & TOWNS					
CITY OF ALLEN	CAL	2025	$1,066,029,918	$71,121,070	$994,908,848
CITY OF ANNA	CAN	2025	$125,668,839	$3,211,141	$122,457,698
CITY OF BLUE RIDGE	CBL	2025	$0	$0	$0
CITY OF CELINA	CCL	2025	$160,499,984	$25,512,018	$134,987,966
CITY OF CARROLLTON	CCR	2025	$2,346,158	$274,500	$2,071,658
CITY OF DALLAS	CDA	2025	$729,958,811	$63,476,741	$666,482,070
CITY OF FARMERSVILLE	CFC	2025	$43,136,648	$0	$43,136,648
CITY OF FRISCO	CFR	2025	$3,522,821,585	$367,252,022	$3,155,569,563
TOWN OF FAIRVIEW	CFV	2025	$82,194,840	$5,552,225	$76,642,615
CITY OF GARLAND	CGA	2025	$0	$0	$0
CITY OF JOSEPHINE	CJO	2025	$741,255	$0	$741,255
CITY OF LAVON	CLA	2025	$38,973,724	$508,791	$38,464,933
LOWRY CROSSING	CLC	2025	$0	$0	$0
CITY OF LUCAS	CLU	2025	$9,810,599	$425,848	$9,384,751
CITY OF MCKINNEY	CMC	2025	$2,461,145,108	$155,951,162	$2,305,193,946
CITY OF MELISSA	CML	2025	$243,167,369	$12,450,169	$230,717,200
CITY OF MURPHY	CMR	2025	$72,890,685	$3,834,050	$69,056,635
TOWN OF NEW HOPE	CNH	2025	$0	$0	$0
CITY OF NEVADA	CNV	2025	$0	$0	$0
CITY OF PARKER	CPK	2025	$14,773,681	$122,622	$14,651,059
CITY OF PLANO	CPL	2025	$6,498,496,106	$638,974,193	$5,859,521,913
CITY OF PRINCETON	CPN	2025	$189,474,212	$16,768,468	$172,705,744

CHAPTER 42 LITIGATION INFORMATION FOR EFFECTIVE TAX RATE CALCULATION

CURRENT TAX YEAR: 2026

LITIGATION YEAR: 2025 **DATE INFORMATION CAPTURED FROM ENTITY WEBSITE:** July 14, 2026

ENTITY NAME	ENTITY CODE	LITIGATION YEAR	UNDER LITITATION CERTIFIED TAXABLE (ETR 6.A)	UNDER LITIGATION DISPUTED TAXABLE VALUE (ETR 6.B)	UNDER LITIGATION UNDISPUTED TAXABLE VALUE (ETR 6.C)
CITIES & TOWNS					
TOWN OF PROSPER	CPR	2025	$457,523,881	$21,440,600	$436,083,281
CITY OF RICHARDSON	CRC	2025	$1,233,917,804	$111,195,020	$1,122,722,784
CITY OF ROYSE CITY	CRY	2025	$0	$0	$0
CITY OF SACHSE	CSA	2025	$13,604,654	$895,186	$12,709,468
CITY OF ST. PAUL	CSP	2025	$0	$0	$0
CITY OF VAN ALSTYNE	CVA	2025	$0	$0	$0
CITY OF WESTON	CWS	2025	$0	$0	$0
CITY OF WYLIE	CWY	2025	$362,657,984	$25,940,225	$336,717,759
COUNTY & COLLEGE					
COLLIN COUNTY	GCN	2025	$17,467,655,516	$1,557,441,963	$15,910,213,553
COLLIN CO. COLLEGE	JCN	2025	$17,457,224,108	$1,557,441,963	$15,899,782,145
SPECIAL DISTRICTS					
COLLIN CO. EMERG. SERVS.	ECC1	2025	$0	$0	$0
CELINA MMD#2	MCL02	2025	$0	$0	$0
NORTH PARKWAY MMD#1	MNP1	2025	$0	$0	$0
RAINWATER CROSSING MMD	MRWC	2025	$0	$0	$0
TRAILS OF BLUE RIDGE	RDTBR	2025	$0	$0	$0
BAINBRIDGE MUD	WBM	2025	$0	$0	$0
BLUE MEADOW MUD#1 (NOT TAXING)	WBMM1	2025	$0	$0	$0
BLUE MEADOW MUD#2 (NOT TAXING)	WBMM2	2025	$0	$0	$0
BLUE MEADOW MUD#3	WBMM3	2025	$0	$0	$0
BLUE MEADOW MUD#4 (NOT TAXING)	WBMM4	2025	$0	$0	$0
COLLIN COUNTY MUD#1	WCCM1	2025	$986,481	$37,092	$949,389
COLLIN COUNTY MUD#2	WCCM2	2025	$0	$0	$0
COLLIN COUNTY MUD#4	WCCM4	2025	$0	$0	$0
COLLIN COUNTY MUD#5	WCCM5	2025	$0	$0	$0
COLLIN COUNTY MUD#6	WCCM6	2025	$0	$0	$0
COLLIN COUNTY WCID#3	WCCW3	2025	$0	$0	$0
CHAMBERS GROVE MUD#1	WCGM1	2025	$0	$0	$0
COLLIN COUNTY MUD#10	WCM10	2025	$0	$0	$0
COLLIN COUNTY MUD#12 (NOT TAXING)	WCM12	2025	$0	$0	$0
MAGNOLIA POINTE MUD#1	WDRM1	2025	$0	$0	$0
DOUBLE R MUD #2A (NOT TAXING)	WDRM2	2025	$0	$0	$0
EAST COLLIN COUNTY MUD#1	WECM1	2025	$0	$0	$0
EAST FORK FWSD #1A	WEF1A	2025	$0	$0	$0
ELEVON MUD #1A	WEM1A	2025	$0	$0	$0
LC MUD #1	WLCM1	2025	$0	$0	$0
LAKEHAVEN MUD	WLHM1	2025	$0	$0	$0
COLLIN COUNTY MUD CR412	WM412	2025	$0	$0	$0
MCKINNEY MUD#1	WMM1	2025	$0	$0	$0
MCKINNEY MUD#2	WMM2	2025	$0	$0	$0
MCKINNEY MUD#2A (NOT TAXING)	WMM2A	2025	$0	$0	$0
NORTH COLLIN CO. MUD#1	WNCM1	2025	$0	$0	$0
RIVERFIELD MUD #1	WRFM1	2025	$0	$0	$0
RAINTREE MUD #1	WRTM1	2025	$0	$0	$0

CHAPTER 42 LITIGATION INFORMATION FOR EFFECTIVE TAX RATE CALCULATION

CURRENT TAX YEAR: 2026

LITIGATION YEAR: 2025

DATE INFORMATION CAPTURED FROM ENTITY WEBSITE: July 14, 2026

ENTITY NAME	ENTITY CODE	LITIGATION YEAR	UNDER LITITATION CERTIFIED TAXABLE (ETR 6.A)	UNDER LITIGATION DISPUTED TAXABLE VALUE (ETR 6.B)	UNDER LITIGATION UNDISPUTED TAXABLE VALUE (ETR 6.C)
SPECIAL DISTRICTS					
SEIS LAGOS UTILITY DIST	WSE	2025	$0	$0	$0
SOUTHEAST COLLIN MUD #1	WSEM1	2025	$0	$0	$0
SERENADE MUD	WSM	2025	$0	$0	$0
SEVEN SPRINGS MUD (NOT TAXING)	WSPM	2025	$0	$0	$0
TICKEY CREEK MUD	WTCM	2025	$0	$0	$0
UPTOWN MUD #1	WUM1	2025	$0	$0	$0
VAN ALSTYNE MUD#2	WVAM2	2025	$0	$0	$0
VAN ALSTYNE MUD#3	WVAM3	2025	$0	$0	$0
WEST PRESTON MUD#1	WWPM1	2025	$0	$0	$0

COLLIN COUNTY
ACTUAL COLLECTION RATES
2023-2025

ENTITY CODE	ENTITY NAME	ANTICIPATED COLLECTION RATE	FISCAL YEAR		
			2025 (1)	2024 (2)	2023 (3)
01	Collin County	**100.00%**	99.01%	99.04%	102.77%
05	Prosper	**100.00%**	99.22%	99.10%	103.70%
06	Allen	**100.00%**	99.23%	99.20%	102.47%
07	Anna	**100.00%**	99.14%	99.29%	103.47%
08	Blue Ridge	**100.00%**	97.16%	96.30%	98.67%
09	Celina	**100.00%**	99.29%	99.30%	105.70%
10	New Hope	**100.00%**	96.48%	95.95%	99.94%
11	Farmersville	**100.00%**	95.61%	96.44%	97.76%
12	Frisco	**100.00%**	99.21%	99.27%	101.76%
13	Lucas	**100.00%**	98.73%	98.75%	104.14%
14	McKinney	**100.00%**	98.87%	99.04%	103.74%
16	Melissa	**100.00%**	99.35%	99.27%	104.39%
17	Josephine	**100.00%**	98.49%	98.17%	102.20%
18	Lavon	**100.00%**	99.18%	99.34%	100.56%
20	Fairview	**100.00%**	98.38%	98.20%	100.85%
21	Murphy	**100.00%**	99.03%	98.93%	100.04%
22	Parker	**100.00%**	98.46%	98.77%	104.89%
23	Plano	**100.00%**	99.10%	99.24%	100.94%
24	Princeton	**100.00%**	98.96%	98.33%	103.07%
26	St. Paul	**100.00%**	99.09%	98.25%	105.76%
27	Wylie	**100.00%**	99.09%	99.09%	103.31%
28	Richardson	**100.00%**	99.53%	99.27%	99.32%
29	Sachse	**100.00%**	99.37%	99.48%	100.49%
31	Community ISD	**100.00%**	98.39%	98.32%	95.00%
35	Melissa ISD	**100.00%**	99.47%	99.18%	100.65%
39	Allen ISD	**100.00%**	99.28%	99.42%	99.30%
41	Lowry Crossing	**100.00%**	99.23%	98.29%	104.36%
43	Anna ISD	**100.00%**	98.35%	99.09%	99.13%
47	Blue Ridge ISD	**100.00%**	97.40%	96.69%	94.77%
51	Celina ISD	**100.00%**	98.86%	98.88%	102.18%
55	Farmersville ISD	**100.00%**	97.31%	97.07%	93.79%
59	Frisco ISD	**100.00%**	99.40%	99.44%	99.99%
60	Collin College	**100.00%**	99.07%	99.11%	102.25%
61	Nevada	**100.00%**	95.72%	97.80%	99.51%
65	Lovejoy ISD	**100.00%**	99.00%	98.94%	94.14%
69	McKinney ISD	**100.00%**	98.99%	98.95%	97.93%
73	Plano ISD	**100.00%**	99.26%	99.23%	95.78%
77	Princeton ISD	**100.00%**	98.78%	98.29%	98.13%
81	Prosper ISD	**100.00%**	99.27%	99.35%	102.42%
85	Wylie ISD	**100.00%**	99.34%	99.11%	97.89%
87	Weston	**100.00%**	94.24%	98.59%	101.13%

Rockwall
Central Appraisal District

July 13, 2026

CITY OF WYLIE
BRENT PARKER
300 COUNTRY CLUB ROAD, BLDG 100
WYLIE, TX 75098

RE: 2026 Certified Totals

Greetings,

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

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

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

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

Sincerely,

Kevin R. Passons, RPA RTA RTC CCA

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

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

STATE OF TEXAS §
COUNTY OF ROCKWALL §

CERTIFICATION OF 2026 APPRAISAL ROLL FOR CITY OF WYLIE

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

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

NET TAXABLE VALUE	**$**	**173,064,326**
TAXABLE VALUE UNDER REVIEW	**$**	**720,631**
LESS TAX LIMIT/FREEZE ADJ	**$**	**172,343,695**
LESS FZ TAXABLE	**$**	**15,055,068**
LIMIT ADJ TAXABLE	**$**	**157,288,627**

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

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

Kevin R. Passons
Chief Appraiser

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

Hannah Cope
Notary Public

01/16/2027
Commissions Expires

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

PROPERTY TAX CODE, SECTION 26.01(a)

CITY OF WYLIE

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (651)	(Count) (1)	(Count) (652)
Land HS Value	53,171,250	330,750	53,502,000
Land NHS Value	4,174,094	0	4,174,094
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**57,345,344**	**330,750**	**57,676,094**
Improvement HS Value	119,840,960	401,181	120,242,141
Improvement NHS Value	1,499,441	0	1,499,441
Total Improvement	**121,340,401**	**401,181**	**121,741,582**
Market Value	**178,685,745**	**731,931**	**179,417,676**
BUSINESS PERSONAL PROPERTY	(39)	(0)	(39)
Market Value	**387,944**	**0**	**387,944**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (690)	(Total Count) (1)	(Total Count) (691)
TOTAL MARKET	**179,073,689**	**731,931**	**179,805,620**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**179,073,689**	**731,931**	**179,805,620**
	99.6%	0.4%	100.0%
HS CAP Limitation Value (-)	803,825	0	803,825
CB CAP Limitation Value (-)	276,577	0	276,577
NET APPRAISED VALUE	**177,993,287**	**731,931**	**178,725,218**
Total Exemption Amount	5,649,592	0	5,649,592
NET TAXABLE	**172,343,695**	**731,931**	**173,075,626**
TAX LIMIT/FREEZE ADJUSTMENT	**15,055,068**	**0**	**15,055,068**
LIMIT ADJ TAXABLE (I&S)	**157,288,627**	**731,931**	**158,020,558**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**157,288,627**	**731,931**	**158,020,558**

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

$921,022.16 = 158,020,558 * (0.543438 / 100) + $62,278.4

Tax Limit Adjustment Breakdown

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	1,157,302	1,041,561	3,793.68	3,793.68	4
OV65	16,064,652	14,013,507	58,484.72	61,481.32	54
Total	17,221,954	15,055,068	62,278.4	65,275	58

Tax Rate: 0.543438

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	1,157,302	1,041,561	3,793.68	3,793.68	4
OV65	16,064,652	14,013,507	58,484.72	61,481.32	54
Total	17,221,954	15,055,068	62,278.4	65,275	58

Tax Rate: 0.543438

CITY OF WYLIE

Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
OV65-Local	1,721,251	60	0	0	1,721,251	60
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
DP-Local	175,741	6	0	0	175,741	6
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	3,021,793	8	0	0	3,021,793	8
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	**4,918,785**	**74**	**0**	**0**	**4,918,785**	**74**
Disabled Veterans Exemptions						
DV1	5,000	1	0	0	5,000	1
DV3	10,000	1	0	0	10,000	1
DV4	12,000	7	0	0	12,000	7
Subtotal for Disabled Veterans Exemptions	**27,000**	**9**	**0**	**0**	**27,000**	**9**
Special Exemptions						
SO	0	1	0	0	0	1
Subtotal for Special Exemptions	**0**	**1**	**0**	**0**	**0**	**1**
Absolute Exemptions						
EX-XV	397,293	4	0	0	397,293	4
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**397,293**	**4**	**0**	**0**	**397,293**	**4**
Other Exemptions						
BPPEX	122,281	35	0	0	122,281	35
BPPEX-AL	35,233	2	0	0	35,233	2
BPPEX-UD	149,000	2	0	0	149,000	2
Subtotal for Other Exemptions	**306,514**	**39**	**0**	**0**	**306,514**	**39**
Total:	**5,649,592**	**127**	**0**	**0**	**5,649,592**	**127**

New Value

Total New Market Value: $8,311,524

Total New Taxable Value: $8,265,473

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

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	20	115,205
BPPEX-AL	BPPEX-AL	2	35,233
DP	Disability	1	30,000
DV3	Disabled Veterans 50% - 69%	1	10,000
OV65	Over 65	2	60,000
Partial Exemption Value Loss:		**26**	**250,438**
Total NEW Exemption Value			**250,438**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**250,438**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	276	362,506	10,851	338,882	0	349,552	336,086
A & E	276	362,506	10,851	338,882	0	349,552	336,086

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
1	731,931	720,631	720,631

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	486		8,180,598	168,938,627	163,731,351
C1	Vacant Lots and Tracts	48		0	2,660,485	2,660,447
F1	Commercial Real Property	1		0	1,357,811	1,357,811
J4	Telephone Companies (including Co-ops)	1		0	24,000	0
L1	Commercial Personal Property	36		0	157,514	0
L2	Industrial and Manufacturing Personal Property	1		0	206,430	81,430
M1	Mobile Homes	114		130,926	5,331,529	4,512,656
S	Special Inventory	1		0	0	0
XV	Other Totally Exempt Properties (including	4		0	397,293	0
		Totals:	0	8,311,524	179,073,689	172,343,695

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2		0	731,931	731,931
		Totals:	0	0	731,931	731,931

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	488		8,180,598	169,670,558	164,463,282
C1	Vacant Lots and Tracts	48		0	2,660,485	2,660,447
F1	Commercial Real Property	1		0	1,357,811	1,357,811
J4	Telephone Companies (including Co-ops)	1		0	24,000	0
L1	Commercial Personal Property	36		0	157,514	0
L2	Industrial and Manufacturing Personal Property	1		0	206,430	81,430
M1	Mobile Homes	114		130,926	5,331,529	4,512,656
S	Special Inventory	1		0	0	0
XV	Other Totally Exempt Properties (including	4		0	397,293	0
		Totals:	0	8,311,524	179,805,620	173,075,626

CITY OF WYLIE

Top Taxpayers

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	1126851	13210 SENLAC LLC	$4,680,469	$4,680,469
2	1128717	IRON CONDOR UNITED LLC	$2,650,124	$2,650,124
3	1121730	YES REDWOOD LLC	$1,357,811	$1,357,811
4	1079279	SANTIBANEZ BERTIN	$930,314	$930,314
5	1115134	STEPHEN A LOS LIVING TRUST,	$909,462	$909,462
6	1124770	BOOK PROPERTIES, LLC	$811,953	$811,953
7	1073377	CMJM HOLDINGS LLC	$775,188	$775,188
8	1134293	COLEMAN KIMBERLY NICOLE	$731,931	$731,931
9	49560	WHITIS GARY W & CHERYL Y	$969,287	$730,422
10	1068670	ARP 2014-1 BORROWER LLC	$711,015	$711,015
11	1063619	KOCKLER SHARRON K & JAMES A	$635,385	$635,385
12	1096141	MURDOCK JOSEPH & ELIZABETH	$707,561	$616,471
13	1122917	LANDIS JOHN & QURATULAIN LANDIS	$605,472	$605,472
14	1058439	HANSON MARVIN WAYNE JR & ANDREA	$586,999	$586,999
15	1125198	CENOLLI ENDRI	$584,311	$584,311
16	1103315	NUZUM KIRK ANDREW AND TARA	$731,179	$568,962
17	1067300	AMH 2014-1 BORROWER LLC	$565,372	$565,372
18	1128210	DRP MULTISTATE 1, LLC	$540,080	$540,080
19	1098546	TYLER DAWANYA	$537,380	$537,380
20	1093465	ALVARADO JELSON N	$551,431	$535,699
		Total	$20,572,724	$20,064,820

pYear	pID	geoID	legalDescription	pRollCorr	ownerID	ownerName	taxDeferralStartDt	taxDeferralEndDt	taxDeferralComment	taxingUnits
2026	63100	4671-000J-0008-00-0R	PHEASANT CREEK ADDN PH 1, BLOCK J, LOT 8	0	1004522	RIOS GENARO & RUFINA G	2014-08-22 00:00:00		From Owner ID 1004522 (100.00% Ownership); Exemption Code: DP	CAD,CWY,GRW,SRW

Kenneth L Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

Monthly Collection Status Report
June 2024

City of Wylie #27

	Collections Month of June	Cumulative Total 10/1/23 thru 6/30/24	% of Collections
Current Tax Year Collections			
Base M&O	58,924.79	30,325,090.93	102.88%
Base I&S	20,775.40	10,691,861.22	
Late Renditon Penalty	330.79	17,956.36	
P&I M&O	8,412.40	63,859.51	
P&I I&S	2,943.78	22,294.91	
P&I I&S Bond	0.00	0.00	
Attorney Fee	2,359.68	8,020.48	
Other	0.00	0.00	
Subtotal	93,746.84	41,129,083.41	103.16%
Delinquent TaxYears Collections			
Base M&O	9,202.54	(2,957.58)	
Base I&S	3,770.25	594.90	
Late Rendition Penalty	0.00	399.25	
P&I M&O	13,450.31	31,706.25	
P&I I&S	4,995.73	11,138.16	
P&I I&S Bond	0.00	0.00	
Attorney Fee	2,947.80	20,834.60	
Other	0.00	0.00	
Subtotal	34,366.63	61,715.58	0.15%
Combined Current & Delinquent:			
Base M&O	68,127.33	30,322,133.35	
Base I&S	24,545.65	10,692,456.12	
Late Rendition Penalty	330.79	18,355.61	
P&I M&O	21,862.71	95,565.76	
P&I I&S	7,939.51	33,433.07	
P&I I&S Bond			
Attorney Fee	5,307.48	28,855.08	
Other	0.00	0.00	
Total Collections	128,113.47	41,190,798.99	103.31%
Original 2023 Tax Levy		39,869,826.03	100.00%

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Year End Date = 07/01/2025 AND Month Range from 06/01/2025 to 06/30/2025 and Tax Units = {multiple}

27 - WYLIE CITY

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
10,118,578,931	1,500,996,709	8,617,582,222	0.534301	46,043,827.99	45,068,489.04	975,337.55	46,043,826.59

Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
10,095,734,163	1,507,782,179	8,587,951,984	0.534301	45,885,513.33	44,912,020.31	973,491.55	45,885,511.86

Start Value	Net Value Adj	Start Value + Net Value Adj	Actual Current Value
10,118,578,931	(22,844,768)	10,095,734,163	10,095,734,163

Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj	Actual Current Exemption
1,500,996,709	6,785,470	1,507,782,179	1,507,782,179

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1989	99.90	0.00	0.00	0.00	0.00	99.90	0.00	0.00
1990	98.40	0.00	0.00	0.00	0.00	98.40	0.00	0.00
1991	98.40	0.00	0.00	0.00	0.00	98.40	0.00	0.00
1992	98.40	0.00	0.00	0.00	0.00	98.40	0.00	0.00
1993	101.60	0.00	0.00	0.00	0.00	101.60	0.00	0.00
1994	101.60	0.00	0.00	0.00	0.00	101.60	0.00	0.00
1995	104.80	0.00	0.00	0.00	0.00	104.80	0.00	0.00
1996	119.70	0.00	0.00	0.00	0.00	119.70	0.00	0.00
1997	121.50	0.00	0.00	0.00	0.00	121.50	0.00	0.00
1998	121.50	0.00	0.00	0.00	0.00	121.50	0.00	0.00
1999	161.00	0.00	0.00	0.00	0.00	161.00	0.00	0.00
2000	166.75	0.00	0.00	0.00	0.00	166.75	0.00	0.00
2001	165.60	0.00	0.00	0.00	0.00	165.60	0.00	0.00
2002	202.26	0.00	0.00	0.00	0.00	202.26	0.00	0.00
2003	309.14	0.00	0.00	0.00	0.00	309.14	0.00	0.00
2004	707.92	(414.66)	(414.66)	0.00	0.00	293.26	0.00	0.00
2005	812.92	0.00	0.00	0.00	0.00	812.92	0.00	0.00
2006	651.35	0.00	0.00	0.00	0.00	651.35	0.00	0.00

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Year End Date = 07/01/2025 AND Month Range from 06/01/2025 to 06/30/2025 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2007	1,109.36	0.00	0.00	0.00	0.00	1,109.36	0.00	0.00
2008	1,047.99	0.00	0.00	0.00	0.00	1,047.99	0.00	0.00
2009	3,167.40	0.00	0.00	0.00	0.00	3,167.40	0.00	0.00
2010	3,082.60	0.00	0.00	0.00	174.32	2,908.28	0.00	5.65
2011	4,682.41	0.00	0.00	0.00	657.95	4,024.46	0.00	14.05
2012	4,128.19	0.00	0.00	0.00	607.36	3,520.83	0.00	14.71
2013	5,411.61	0.00	0.00	0.00	583.05	4,828.56	0.00	10.77
2014	16,560.92	(8,085.18)	(8,085.18)	0.00	598.82	7,876.92	0.00	3.61
2015	13,716.69	0.00	0.00	0.00	646.20	13,070.49	0.00	4.71
2016	12,846.91	0.00	0.00	0.00	697.31	12,149.60	0.00	5.42
2017	17,413.06	0.00	0.00	0.00	752.06	16,661.00	0.00	4.31
2018	26,254.10	0.00	0.00	0.00	2,949.06	23,305.04	0.00	11.23
2019	26,908.19	0.00	14,320.53	(7.70)	4,081.15	37,147.57	0.00	9.89
2020	46,620.59	0.00	19,112.40	(50.36)	16,933.23	48,799.76	0.00	25.76
2021	54,551.22	3,059.62	21,580.65	(46.35)	17,387.79	58,744.08	0.00	22.83
2022	83,028.33	3,429.74	2,877.53	144.12	26,150.46	59,755.40	(338.23)	30.44
2023	236,562.63	3,079.89	(145,244.97)	1,254.35	(39,444.55)	130,762.21	(1,557.40)	0.00
2024	45,068,489.04	(32,670.13)	(156,468.73)	47,798.99	44,505,599.64	406,420.67	(39,160.05)	99.09
TOTAL	**45,629,823.98**	**(31,600.72)**	**(252,322.43)**	**49,093.05**	**44,538,373.85**	**839,127.70**	**(41,055.68)**	
DELQ TOTAL	**561,334.94**	**1,069.41**	**(95,853.70)**	**1,294.06**	**32,774.21**	**432,707.03**	**(1,895.63)**	

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 AND Year End Date = 07/01/2026 AND Month Range from 06/01/2026 to 06/30/2026 and Tax Units = {multiple}

27 - WYLIE CITY

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
10,433,685,929	1,275,000,553	9,158,685,376	0.543438	49,771,776.63	48,384,872.70	1,386,902.71	49,771,775.41
Adjusted Value	**Adjusted Exemption**	**Adj Taxable**	**Rate**	**Calc Adj Levy**	**Actual Current Levy**	**Adj Frozen Loss**	**Act Levy + Act Frozen**
10,428,013,527	1,289,435,451	9,138,578,076	0.543438	49,662,505.92	48,281,377.95	1,381,126.64	49,662,504.59
Start Value	**Net Value Adj**	**Start Value + Net Value Adj**			**Actual Current Value**		
10,433,685,929	(5,672,402)	10,428,013,527			10,428,013,527		
Start Exemption	**Net Exmp Adj**	**Start Exemp + Net Exmp Adj**			**Actual Current Exemption**		
1,275,000,553	14,434,898	1,289,435,451			1,289,435,451		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1989	99.90	0.00	0.00	0.00	0.00	99.90	0.00	0.00
1990	98.40	0.00	0.00	0.00	0.00	98.40	0.00	0.00
1991	98.40	0.00	0.00	0.00	0.00	98.40	0.00	0.00
1992	98.40	0.00	0.00	0.00	0.00	98.40	0.00	0.00
1993	101.60	0.00	0.00	0.00	0.00	101.60	0.00	0.00
1994	101.60	0.00	0.00	0.00	0.00	101.60	0.00	0.00
1995	104.80	0.00	0.00	0.00	0.00	104.80	0.00	0.00
1996	119.70	0.00	0.00	0.00	0.00	119.70	0.00	0.00
1997	121.50	0.00	0.00	0.00	0.00	121.50	0.00	0.00
1998	121.50	0.00	0.00	0.00	0.00	121.50	0.00	0.00
1999	161.00	0.00	0.00	0.00	0.00	161.00	0.00	0.00
2000	166.75	0.00	0.00	0.00	0.00	166.75	0.00	0.00
2001	165.60	0.00	0.00	0.00	0.00	165.60	0.00	0.00
2002	202.26	0.00	0.00	0.00	0.00	202.26	0.00	0.00
2003	309.14	0.00	0.00	0.00	0.00	309.14	0.00	0.00
2004	293.26	0.00	0.00	0.00	0.00	293.26	0.00	0.00
2005	812.92	0.00	(477.36)	0.00	0.00	335.56	0.00	0.00
2006	651.35	0.00	0.00	0.00	0.00	651.35	0.00	0.00

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 AND Year End Date = 07/01/2026 AND Month Range from 06/01/2026 to 06/30/2026 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2007	1,109.36	0.00	0.00	0.00	0.00	1,109.36	0.00	0.00
2008	1,047.99	0.00	0.00	0.00	0.09	1,047.90	0.00	0.00
2009	3,167.40	0.00	0.00	0.00	0.00	3,167.40	0.00	0.00
2010	2,908.28	0.00	0.00	0.00	0.00	2,908.28	0.00	0.00
2011	4,024.46	0.00	0.00	0.00	0.22	4,024.24	0.00	0.00
2012	3,520.83	0.00	0.00	0.00	0.30	3,520.53	0.00	0.00
2013	4,828.56	0.00	0.00	0.00	0.25	4,828.31	0.00	0.00
2014	7,876.92	0.00	0.00	0.00	0.25	7,876.67	0.00	0.00
2015	13,070.49	0.00	(3,015.98)	0.00	0.25	10,054.26	0.00	0.00
2016	12,149.60	0.00	0.00	0.00	0.25	12,149.35	0.00	0.00
2017	16,661.00	0.00	(3.94)	0.00	0.00	16,657.06	0.00	0.00
2018	21,065.09	0.00	0.00	0.00	18.15	21,046.94	0.00	0.08
2019	36,365.25	0.00	(37.80)	0.00	14,340.99	21,986.46	0.00	39.43
2020	44,107.73	0.00	(1,502.51)	0.00	13,641.80	28,963.42	0.00	32.01
2021	54,268.03	0.00	(2,411.88)	230.94	16,424.54	35,431.61	0.00	31.67
2022	54,972.94	6,042.17	2,457.62	702.84	5,644.59	51,785.97	(0.75)	9.82
2023	81,497.00	7,564.53	(112.96)	1,537.05	15,176.10	66,207.94	(235.35)	18.57
2024	158,647.80	5,196.45	(119,881.14)	9,933.03	(62,228.28)	100,994.94	(2,275.60)	0.00
2025	48,384,872.70	(3,472.80)	(103,494.75)	140,272.45	47,845,994.92	435,383.03	(3,478.08)	99.09
TOTAL	**48,909,989.51**	**15,330.35**	**(228,480.70)**	**152,676.31**	**47,849,014.42**	**832,494.39**	**(5,989.78)**	
DELQ TOTAL	**525,116.81**	**18,803.15**	**(124,985.95)**	**12,403.86**	**3,019.50**	**397,111.36**	**(2,511.70)**	

COLLIN COUNTY
EXCESS DEBT COLLECTIONS
2025

Per Tax Code Sec. 26.04 (b) 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.

ENTITY CODE	ENTITY NAME	CERTIFIED COLLECTION RATE	ACTUAL COLLECTION RATE	EXCEEDS ANTICIPATED COLLECTION RATE
01	Collin County	**100.00%**	99.01%	No
05	Prosper	**100.00%**	99.22%	No
06	Allen	**100.00%**	99.23%	No
07	Anna	**100.00%**	99.14%	No
08	Blue Ridge	**100.00%**	97.16%	No
09	Celina	**100.00%**	99.29%	No
10	New Hope	**100.00%**	96.48%	No
11	Farmersville	**100.00%**	95.61%	No
12	Frisco	**100.00%**	99.21%	No
13	Lucas	**100.00%**	98.73%	No
14	McKinney	**100.00%**	98.87%	No
16	Melissa	**100.00%**	99.35%	No
17	Josephine	**100.00%**	98.49%	No
18	Lavon	**100.00%**	99.18%	No
20	Fairview	**100.00%**	98.38%	No
21	Murphy	**100.00%**	99.03%	No
22	Parker	**100.00%**	98.46%	No
23	Plano	**100.00%**	99.10%	No
24	Princeton	**100.00%**	98.96%	No
26	St. Paul	**100.00%**	99.09%	No
27	Wylie	**100.00%**	99.09%	No
28	Richardson	**100.00%**	99.53%	No
29	Sachse	**100.00%**	99.37%	No
31	Community ISD	**100.00%**	98.39%	No
35	Melissa ISD	**100.00%**	99.47%	No
39	Allen ISD	**100.00%**	99.28%	No
41	Lowry Crossing	**100.00%**	99.23%	No
43	Anna ISD	**100.00%**	98.35%	No
47	Blue Ridge ISD	**100.00%**	97.40%	No
51	Celina ISD	**100.00%**	98.86%	No
55	Farmersville ISD	**100.00%**	97.31%	No
59	Frisco ISD	**100.00%**	99.40%	No
60	Collin College	**100.00%**	99.07%	No
61	Nevada	**100.00%**	95.72%	No
65	Lovejoy ISD	**100.00%**	99.00%	No
69	McKinney ISD	**100.00%**	98.99%	No
73	Plano ISD	**100.00%**	99.26%	No
77	Princeton ISD	**100.00%**	98.78%	No
81	Prosper ISD	**100.00%**	99.27%	No
85	Wylie ISD	**100.00%**	99.34%	No
87	Weston	**100.00%**	94.24%	No

Land		Value			
Homesite:		1,718,093,622			
Non Homesite:		837,744,054			
Ag Market:		42,502,087			
Timber Market:		0	**Total Land**	(+)	2,598,339,763

Improvement		Value			
Homesite:		4,431,647,876			
Non Homesite:		1,649,473,493	**Total Improvements**	(+)	6,081,121,369

Non Real	Count	Value			
Personal Property:	1,113	440,896,814			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	440,896,814
			Market Value	=	**9,120,357,946**

Ag	Non Exempt	Exempt			
Total Productivity Market:	42,502,087	0			
Ag Use:	73,836	0	**Productivity Loss**	(-)	42,428,251
Timber Use:	0	0	**Appraised Value**	=	**9,077,929,695**
Productivity Loss:	42,428,251	0			
			Homestead Cap Loss	(-)	14,545,390
			Non-HS (23.231) Cap Loss	(-)	34,086,435
			Assessed Value	=	**9,029,297,870**
			Total Exemptions Amount *(Breakdown on Next Page)*	(-)	1,279,867,934
			Net Taxable	=	**7,749,429,936**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	87,601,810	74,796,477	282,988.44	298,023.20	250			
DPS	4,830,400	4,172,399	14,210.06	15,843.97	13			
OV65	977,014,235	876,517,422	3,729,650.85	3,789,802.29	2,573			
Total	1,069,446,445	955,486,298	4,026,849.35	4,103,669.46	2,836	**Freeze Taxable**	(-)	955,486,298
Tax Rate	0.5434380							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	979,303	919,303	817,416	101,887	2			
Total	979,303	919,303	817,416	101,887	2	**Transfer Adjustment**	(-)	101,887

Freeze Adjusted Taxable = **6,793,841,751**

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
40,947,167.08 = 6,793,841,751 * (0.5434380 / 100) + 4,026,849.35

Estimated Certified Market Value:	9,120,357,946
Estimated Certified Taxable Value:	7,749,429,936

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,051	0	60,348,146	60,348,146
145D	3	0	128,324	128,324
145D1	13	0	1,019,133	1,019,133
145F	10	0	625,000	625,000
DP	253	6,896,581	0	6,896,581
DPS	13	0	0	0
DV1	63	0	407,000	407,000
DV1S	4	0	20,000	20,000
DV2	49	0	361,500	361,500
DV2S	1	0	7,500	7,500
DV3	54	0	409,000	409,000
DV3S	3	0	20,000	20,000
DV4	230	0	1,517,522	1,517,522
DV4S	11	0	96,000	96,000
DVHS	274	0	126,769,042	126,769,042
DVHSS	12	0	4,174,075	4,174,075
EX-XD	1	0	203,939	203,939
EX-XV	772	0	960,344,142	960,344,142
EX-XV (Prorated)	4	0	720,196	720,196
FEED	1	0	36,049	36,049
FRSS	1	0	465,018	465,018
LVE	28	31,472,836	0	31,472,836
MASSS	2	0	927,901	927,901
OV65	2,764	78,529,750	0	78,529,750
OV65S	24	645,949	0	645,949
PC	7	3,147,764	0	3,147,764
SO	24	575,567	0	575,567
	Totals	**121,268,447**	**1,158,599,487**	**1,279,867,934**

Land		Value			
Homesite:		235,241,299			
Non Homesite:		1,644,766			
Ag Market:		0			
Timber Market:		0	**Total Land**	(+)	236,886,065
Improvement		**Value**			
Homesite:		625,382,444			
Non Homesite:		1,941,532	**Total Improvements**	(+)	627,323,976
Non Real	**Count**	**Value**			
Personal Property:	4	1,304,854			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	1,304,854
			Market Value	=	**865,514,895**
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	**Productivity Loss**	(-)	0
Timber Use:	0	0	**Appraised Value**	=	**865,514,895**
Productivity Loss:	0	0			
			Homestead Cap Loss	(-)	604,731
			Non-HS (23.231) Cap Loss	(-)	13,627
			Assessed Value	=	**864,896,537**
			Total Exemptions Amount *(Breakdown on Next Page)*	(-)	9,148,874
			Net Taxable	=	**855,747,663**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	5,192,555	4,862,555	20,693.43	20,693.43	11
DPS	375,931	375,931	953.00	953.00	1
OV65	59,998,135	54,885,824	252,459.33	259,786.36	149
Total	65,566,621	60,124,310	274,105.76	281,432.79	161
Tax Rate	0.5434380				

Freeze Taxable (-) 60,124,310

Freeze Adjusted Taxable = **795,623,353**

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
4,597,825.40 = 795,623,353 * (0.5434380 / 100) + 274,105.76

Estimated Certified Market Value:	849,650,450
Estimated Certified Taxable Value:	837,260,841

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	4	0	376,000	376,000
DP	11	330,000	0	330,000
DPS	1	0	0	0
DV1	9	0	47,000	47,000
DV2	1	0	7,500	7,500
DV3	5	0	52,000	52,000
DV4	16	0	168,000	168,000
DV4S	1	0	12,000	12,000
DVHS	8	0	3,361,171	3,361,171
OV65	169	4,765,200	0	4,765,200
OV65S	1	30,000	0	30,000
SO	3	3	0	3
	Totals	**5,125,203**	**4,023,671**	**9,148,874**

Land		Value			
Homesite:		1,953,334,921			
Non Homesite:		839,388,820			
Ag Market:		42,502,087			
Timber Market:		0	**Total Land**	(+)	2,835,225,828

Improvement		Value			
Homesite:		5,057,030,320			
Non Homesite:		1,651,415,025	**Total Improvements**	(+)	6,708,445,345

Non Real	Count	Value			
Personal Property:	1,117	442,201,668			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	442,201,668
			Market Value	=	**9,985,872,841**

Ag	Non Exempt	Exempt			
Total Productivity Market:	42,502,087	0			
Ag Use:	73,836	0	**Productivity Loss**	(-)	42,428,251
Timber Use:	0	0	**Appraised Value**	=	**9,943,444,590**
Productivity Loss:	42,428,251	0			
			Homestead Cap Loss	(-)	15,150,121
			Non-HS (23.231) Cap Loss	(-)	34,100,062
			Assessed Value	=	**9,894,194,407**
			Total Exemptions Amount *(Breakdown on Next Page)*	(-)	1,289,016,808
			Net Taxable	=	**8,605,177,599**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	92,794,365	79,659,032	303,681.87	318,716.63	261			
DPS	5,206,331	4,548,330	15,163.06	16,796.97	14			
OV65	1,037,012,370	931,403,246	3,982,110.18	4,049,588.65	2,722			
Total	1,135,013,066	1,015,610,608	4,300,955.11	4,385,102.25	2,997	**Freeze Taxable**	(-)	1,015,610,608
Tax Rate	0.5434380							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	979,303	919,303	817,416	101,887	2			
Total	979,303	919,303	817,416	101,887	2	**Transfer Adjustment**	(-)	101,887

Freeze Adjusted Taxable = **7,589,465,104**

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
45,544,992.48 = 7,589,465,104 * (0.5434380 / 100) + 4,300,955.11

Estimated Certified Market Value:	9,970,008,396
Estimated Certified Taxable Value:	8,586,690,777

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,055	0	60,724,146	60,724,146
145D	3	0	128,324	128,324
145D1	13	0	1,019,133	1,019,133
145F	10	0	625,000	625,000
DP	264	7,226,581	0	7,226,581
DPS	14	0	0	0
DV1	72	0	454,000	454,000
DV1S	4	0	20,000	20,000
DV2	50	0	369,000	369,000
DV2S	1	0	7,500	7,500
DV3	59	0	461,000	461,000
DV3S	3	0	20,000	20,000
DV4	246	0	1,685,522	1,685,522
DV4S	12	0	108,000	108,000
DVHS	282	0	130,130,213	130,130,213
DVHSS	12	0	4,174,075	4,174,075
EX-XD	1	0	203,939	203,939
EX-XV	772	0	960,344,142	960,344,142
EX-XV (Prorated)	4	0	720,196	720,196
FEED	1	0	36,049	36,049
FRSS	1	0	465,018	465,018
LVE	28	31,472,836	0	31,472,836
MASSS	2	0	927,901	927,901
OV65	2,933	83,294,950	0	83,294,950
OV65S	25	675,949	0	675,949
PC	7	3,147,764	0	3,147,764
SO	27	575,570	0	575,570
	Totals	**126,393,650**	**1,162,623,158**	**1,289,016,808**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	14,813	941.6148	$28,122,549	$5,994,702,244	$5,762,737,220
B	Multi-Family Residential	305	9.0703	$2,486,207	$386,574,987	$384,495,522
C1	Vacant Lots and Tracts	286	422.4428	$0	$120,650,509	$112,865,537
D1	Qualified Ag Land	51	636.3599	$0	$42,502,087	$73,580
D2	Improvements on Qualified Ag Land	14		$0	$78,025	$67,423
E	Rural Non-Ag Land & Imprvs	40	116.6045	$29,930	$37,533,580	$34,776,198
F1	Commercial Real Property	599	4,490.9242	$20,262,719	$951,508,129	$930,457,481
F2	Industrial and Manufacturing Real Prop	22	47.5390	$1,707,043	$111,871,042	$109,585,769
J2	Gas Distribution Systems	4	0.3050	$0	$15,381,849	$15,131,849
J3	Electric Companies and Co-Ops	15	85.7202	$0	$31,048,222	$30,723,222
J4	Telephone Companies and Co-Ops	15	0.7430	$0	$6,834,098	$6,170,893
J5	Railroads	30	612.6664	$0	$4,127,092	$4,002,092
J6	Pipelines	2	1.0710	$0	$199,672	$74,672
J7	Cable Television Companies	3		$0	$7,981,567	$7,856,567
J8	Other Utilities	2		$0	$313,089	$188,089
L1	Commercial Personal Property	1,027		$2,462,605	$299,184,397	$240,173,645
L2	Industrial and Manufacturing Personal	26		$0	$43,126,660	$39,660,536
M1	Tangible Personal Mobile Homes	1,002		$750,570	$34,095,447	$30,515,504
O	Residential Real Property Inventory	271	1.3103	$10,235,890	$38,201,658	$38,171,658
S	Special Personal Property Inventory	19		$0	$1,702,479	$1,702,479
X	Totally Exempt Property	800	9,077.3668	$105,171,934	$992,741,113	$0
		Totals	16,443.7382	$171,229,447	$9,120,357,946	$7,749,429,936

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	1,889	93.8792	$5,212,292	$848,696,069	$839,376,895
B	Multi-Family Residential	61	0.6835	$0	$13,326,661	$13,296,661
C1	Vacant Lots and Tracts	1	1.8530	$0	$460,085	$460,085
E	Rural Non-Ag Land & Imprvs	1	10.2790	$0	$659,293	$659,293
F1	Commercial Real Property	1	0.1867	$0	$9,658	$9,600
L1	Commercial Personal Property	4		$0	$1,304,854	$928,854
M1	Tangible Personal Mobile Homes	3		$0	$136,516	$94,516
O	Residential Real Property Inventory	3		$210,621	$921,759	$921,759
		Totals	106.8814	$5,422,913	$865,514,895	$855,747,663

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	16,702	1,035.4940	$33,334,841	$6,843,398,313	$6,602,114,115
B	Multi-Family Residential	366	9.7538	$2,486,207	$399,901,648	$397,792,183
C1	Vacant Lots and Tracts	287	424.2958	$0	$121,110,594	$113,325,622
D1	Qualified Ag Land	51	636.3599	$0	$42,502,087	$73,580
D2	Improvements on Qualified Ag Land	14		$0	$78,025	$67,423
E	Rural Non-Ag Land & Imprvs	41	126.8835	$29,930	$38,192,873	$35,435,491
F1	Commercial Real Property	600	4,491.1109	$20,262,719	$951,517,787	$930,467,081
F2	Industrial and Manufacturing Real Prop	22	47.5390	$1,707,043	$111,871,042	$109,585,769
J2	Gas Distribution Systems	4	0.3050	$0	$15,381,849	$15,131,849
J3	Electric Companies and Co-Ops	15	85.7202	$0	$31,048,222	$30,723,222
J4	Telephone Companies and Co-Ops	15	0.7430	$0	$6,834,098	$6,170,893
J5	Railroads	30	612.6664	$0	$4,127,092	$4,002,092
J6	Pipelines	2	1.0710	$0	$199,672	$74,672
J7	Cable Television Companies	3		$0	$7,981,567	$7,856,567
J8	Other Utilities	2		$0	$313,089	$188,089
L1	Commercial Personal Property	1,031		$2,462,605	$300,489,251	$241,102,499
L2	Industrial and Manufacturing Personal	26		$0	$43,126,660	$39,660,536
M1	Tangible Personal Mobile Homes	1,005		$750,570	$34,231,963	$30,610,020
O	Residential Real Property Inventory	274	1.3103	$10,446,511	$39,123,417	$39,093,417
S	Special Personal Property Inventory	19		$0	$1,702,479	$1,702,479
X	Totally Exempt Property	800	9,077.3668	$105,171,934	$992,741,113	$0
		Totals	16,550.6196	$176,652,360	$9,985,872,841	$8,605,177,599

New Value

TOTAL NEW VALUE MARKET:	**$176,652,360**
TOTAL NEW VALUE TAXABLE:	**$70,807,222**

New Exemptions

Exemption	Description	Count		
EX-XD	11.181 Improving property for housing with vol	1	2025 Market Value	$189,303
EX-XV	Other Exemptions (public, religious, charitable,	4	2025 Market Value	$1,859,366
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$2,048,669**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,029	$57,654,203
145F	11.145 (f) Single Situs, Related Business Entity	8	$500,000
DP	Disabled Person	2	$45,000
DV1	Disabled Veteran 10% - 29%	3	$19,500
DV2	Disabled Veteran 30% - 49%	1	$7,500
DV3	Disabled Veteran 50% - 69%	6	$59,000
DV4	Disabled Veteran 70% - 100%	13	$156,000
DVHS	100% Disabled Veteran Homestead	7	$2,650,299
OV65	Age 65 or Older	226	$6,559,430
OV65S	Age 65 or Older Surviving Spouse	2	$60,000
	PARTIAL EXEMPTIONS VALUE LOSS	**1,297**	**$67,710,932**
		NEW EXEMPTIONS VALUE LOSS	**$69,759,601**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS **$69,759,601**

New Ag / Timber Valuations

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,538	$431,596	$1,123	$430,473

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,520	$431,443	$1,069	$430,374

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
12,538	$411,347	$0	$411,347

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
12,520	$411,224	$0	$411,224

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,963	$865,514,895	$837,260,841

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

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

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

Collin County Tax Office

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Detail Collection Summary Report

Deposit Date from 10/01/2025 to 07/07/2026 and Tax Unit = 27 AND Exclude Overpay Refunds = TRUE AND Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
27 - WYLIE CITY				
Current				
Levy	37,256,366.59	10,715,724.16	0.00	47,972,090.75
Interest	22,353.43	6,409.40	0.00	28,762.83
Penalty	80,549.77	23,111.40	0.00	103,661.17
Collection Fees	10,227.15	0.00	0.00	10,227.15
Rendition Penalty	20,524.31	0.00	0.00	20,524.31
VIT Overage Payment	1,896.72	0.00	0.00	1,896.72
Recalc Refund	(80,934.27)	(23,278.52)	0.00	(104,212.79)
Recalc Refund P&I	(0.18)	(0.06)	0.00	(0.24)
Recalc Rendition Pen Refund	(17.78)	0.00	0.00	(17.78)
Current Total:	**37,310,965.74**	**10,721,966.38**	**0.00**	**48,032,932.12**
Delinquent				
Levy	110,652.68	32,703.19	0.00	143,355.87
Ag Levy	39,236.44	12,561.23	0.00	51,797.67
Interest	14,994.03	4,526.56	0.00	19,520.59
Penalty	12,725.63	3,781.34	0.00	16,506.97
Collection Fees	28,270.68	0.00	0.00	28,270.68
Bankruptcy Interest	65.76	0.00	0.00	65.76
Rendition Penalty	504.06	0.00	0.00	504.06
Excess Proceeds	23.96	0.00	0.00	23.96
Recalc Refund	(146,626.50)	(42,141.63)	0.00	(188,768.13)
Recalc Refund Collection Fees	(285.14)	0.00	0.00	(285.14)
Recalc Refund P&I	(265.25)	(75.48)	0.00	(340.73)
Recalc Rendition Pen Refund	(7.88)	0.00	0.00	(7.88)
Delinquent Total:	**59,288.47**	**11,355.21**	**0.00**	**70,643.68**
Grand Total:	**37,370,254.21**	**10,733,321.59**	**0.00**	**48,103,575.80**
Grand Total For All Tax Units:	**37,370,254.21**	**10,733,321.59**	**0.00**	**48,103,575.80**

146,899.63

System Cross-Check Total: $48,103,575.80

189,116.74

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (653)	(Count) (0)	(Count) (653)
Land HS Value	54,325,000	0	54,325,000
Land NHS Value	7,239,114	0	7,239,114
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**61,564,114**	**0**	**61,564,114**
Improvement HS Value	112,373,403	0	112,373,403
Improvement NHS Value	1,481,736	0	1,481,736
Total Improvement	**113,855,139**	**0**	**113,855,139**
Market Value	**175,419,253**	**0**	**175,419,253**
BUSINESS PERSONAL PROPERTY	(25)	(0)	(25)
Market Value	**229,477**	**0**	**229,477**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (678)	(Total Count) (0)	(Total Count) (678)
TOTAL MARKET	**175,648,730**	**0**	**175,648,730**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**175,648,730**	**0**	**175,648,730**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	4,261,315	0	4,261,315
CB CAP Limitation Value (-)	300,566	0	300,566
NET APPRAISED VALUE	**171,086,849**	**0**	**171,086,849**
Total Exemption Amount	4,633,548	0	4,633,548
NET TAXABLE	**166,453,301**	**0**	**166,453,301**
TAX LIMIT/FREEZE ADJUSTMENT	**14,872,536**	**0**	**14,872,536**
LIMIT ADJ TAXABLE (I&S)	**151,580,765**	**0**	**151,580,765**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**151,580,765**	**0**	**151,580,765**

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

$885,056.86 = 151,580,765 * (0.543438 / 100) + $61,309.38

Tax Limit Adjustment Breakdown

(Freeze)

CERTIFIED

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	1,172,650	1,029,249	3,793.68	3,793.68	5
OV65	15,854,807	13,843,287	57,515.7	59,915.39	53
Total	17,027,457	14,872,536	61,309.38	63,709.07	58

Tax Rate: 0.543438

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	1,172,650	1,029,249	3,793.68	3,793.68	5
OV65	15,854,807	13,843,287	57,515.7	59,915.39	53
Total	17,027,457	14,872,536	61,309.38	63,709.07	58

Tax Rate: 0.543438

EXEMPTIONS	CERTIFIED		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
OV65-Local	1,623,081	56	0	0	1,623,081	56
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
DP-Local	173,401	6	0	0	173,401	6
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	1,785,231	5	0	0	1,785,231	5
DVHS-Prorated	592,573	3	0	0	592,573	3
Subtotal for Homestead Exemptions	**4,174,286**	**70**	**0**	**0**	**4,174,286**	**70**
Disabled Veterans Exemptions						
DV1	5,000	1	0	0	5,000	1
DV4	48,000	7	0	0	48,000	7
Subtotal for Disabled Veterans Exemptions	**53,000**	**8**	**0**	**0**	**53,000**	**8**
Special Exemptions						
EX366	5,770	8	0	0	5,770	8
Subtotal for Special Exemptions	**5,770**	**8**	**0**	**0**	**5,770**	**8**
Absolute Exemptions						
EX-XV	400,492	4	0	0	400,492	4
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**400,492**	**4**	**0**	**0**	**400,492**	**4**
Total:	**4,633,548**	**90**	**0**	**0**	**4,633,548**	**90**

New Value

Total New Market Value: $8,754,645

Total New Taxable Value: $8,693,186

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

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	Disability	1	30,000
DV4	Disabled Veterans 70% - 100%	3	36,000
DVHS	Disabled Veteran Homestead	3	592,573
OV65	Over 65	4	120,000
Partial Exemption Value Loss:		**11**	**778,573**
Total NEW Exemption Value			**778,573**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**778,573**

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	272	374,516	8,652	340,369	0	350,563	334,800
A & E	272	374,516	8,652	340,369	0	350,563	334,800

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value

State Category Breakdown

Certified

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	456		8,645,638	163,428,100	155,127,923
C1	Vacant Lots and Tracts	79		0	6,025,505	6,025,457
F1	Commercial Real Property	1		0	1,352,806	1,352,806
J4	Telephone Companies (including Co-ops)	1		0	25,958	25,958
L1	Commercial Personal Property	9		0	197,749	197,749
M1	Mobile Homes	115		109,007	4,212,350	3,723,408
S	Special Inventory	1		0	0	0
XB	Income Producing Tangible Personal	14		0	5,770	0
XV	Other Totally Exempt Properties (including	4		0	400,492	0
		Totals:	0	8,754,645	175,648,730	166,453,301

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		Totals:				

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	456		8,645,638	163,428,100	155,127,923
C1	Vacant Lots and Tracts	79		0	6,025,505	6,025,457
F1	Commercial Real Property	1		0	1,352,806	1,352,806
J4	Telephone Companies (including Co-ops)	1		0	25,958	25,958
L1	Commercial Personal Property	9		0	197,749	197,749
M1	Mobile Homes	115		109,007	4,212,350	3,723,408
S	Special Inventory	1		0	0	0
XB	Income Producing Tangible Personal	14		0	5,770	0
XV	Other Totally Exempt Properties (including	4		0	400,492	0
		Totals:	0	8,754,645	175,648,730	166,453,301

CITY OF WYLIE

Top Taxpayers

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	1126851	13210 SENLAC LLC	$4,717,376	$4,717,376
2	1128717	IRON CONDOR UNITED LLC	$2,654,719	$2,654,719
3	1128210	DRP MULTISTATE 1, LLC	$1,425,100	$1,425,100
4	1127441	DAVIDSON HOMES LLC	$1,400,000	$1,400,000
5	1121730	YES REDWOOD LLC	$1,352,806	$1,352,806
6	1115134	STEPHEN A LOS LIVING TRUST,	$933,619	$933,619
7	1079279	SANTIBANEZ BERTIN	$914,564	$898,385
8	1124770	BOOK PROPERTIES, LLC	$863,438	$863,438
9	1073377	CMJM HOLDINGS LLC	$781,507	$781,507
10	1095897	COLEMAN KIMBERLY AND JUSTIN	$720,631	$720,631
11	1068670	ARP 2014-1 BORROWER LLC	$697,367	$697,367
12	49560	WHITIS GARY W & CHERYL Y	$968,561	$661,293
13	1063619	KOCKLER SHARRON K & JAMES A	$675,028	$646,269
14	1122917	LANDIS JOHN & QURATULAIN LANDIS	$626,081	$626,081
15	1058439	HANSON MARVIN WAYNE JR & ANDREA	$625,687	$625,687
16	1125198	CENOLLI ENDRI	$605,841	$605,841
17	1067300	AMH 2014-1 BORROWER LLC	$601,860	$601,860
18	1129840	DRP SOLARIS D, LLC	$600,000	$600,000
19	1096141	MURDOCK JOSEPH & ELIZABETH	$671,193	$560,428
20	1098546	TYLER DAWANYA	$573,778	$545,011
		Total	$22,409,156	$21,917,418

Non-ISD Line No.	ISD Line No.	Activity	Source Note	Amount
		WYLIE CERTIFICATION		
		PREVIOUS TAX YEAR - 2025		
		Total taxable value for previous year:		
		Total taxable value from latest supplemental	1	286,870,471
		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		0
1	1	TOTAL TAXABLE VALUE- ADJUSTED	C	286,870,471
		PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2	2a	Total taxable value of homesteads with tax ceilings	1	27,412,432
-	2b	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	5a	ORIGINAL ARB VALUES Details	3	0
5b	5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	0
		Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	6a	ARB CERTIFIED VALUE Details	3a	0
6b	6b	DISPUTED VALUE Details	3a	0
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	155,000
10b	10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	303,440
		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	293,770,906
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		0
		Less New Construction in the sames zones		0
18d	-	Net Tax Increment Financing (TIF) Captured Value		0
		Taxable value of properties under protest or not included:		
19a	18a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	25,279,048
19b	18b	TAXABLE VALUE OF PROPERTIES NOT INCLUDED	9	0
		Total taxable value of homesteads with tax ceilings:		
		Certified	6	26,126,281
		Value Under Protest	7	2,738,113
		TAX CEILINGS		
20	19a	Total taxable value of homesteads with tax ceilings	C	28,864,394
				0
23	22	TAXABLE VALUE OF PROPERTIES ANNEXED Details	4	0
		Taxable value of new improvements:		
		Certified	5	39,924,251
		Value Under Protest	5	2,196,540
24	23	TAXABLE VALUE OF NEW IMPROVEMENTS	C	42,120,791
		PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		544,854
		PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		532,376
		CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		539,572
		CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		537,355
		PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		602,750
		PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		586,040
		CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		595,740
		CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		594,350

	Source Note	Activity		
	1	Estimated Values Report for previous tax year		
	2	25.25(d) Loss Report for current year		
	3	DCAD Lawsuit Information - All Non-Active previous tax year		
	3a	DCAD Lawsuit Information - All Active previous tax year		
	4	Summarization of property annexed / deannexed		
	5	Letter - Certification of Appraisal Roll current tax year		
	6	Certified Estimated Values Report for current tax year		
	7	Disputed Estimated Values Report for current tax year		
	8	Tax Increment Financing (TIF) Report current tax year		
	9	DCAD Letter of Properties Not Under Protest or Not Included on Certified Appraisal Roll		
	10	Summarization of new exemption flags on the accounts		
	11	Difference Between Current Year and Previous Year When Entity Increases Partial Exemption		
	C	Calculated value		

CITY OF WYLIE

DEBT INFORMATION

2026 DEBT TO BE PAID WITH 2026 PROPERTY TAXES:

NAME	MINIMUM AMOUNT OF PRINCIPLE	MINIMUM AMOUNT OF INTEREST	OTHER	TOTAL
GO Refunding Series 2015	2,670,000	66,750		2,736,750
GO Refunding Series 2016	3,485,000	270,125		3,755,125
Combination Tax/Revenue CO Series 2	395,000	187,331		582,331
GO Refunding Series 2021	690,000	42,800		732,800
Combination Tax/Revenue CO Series 2	235,000	92,256		327,256
GO Refunding & Improvement Series 2	835,000	375,425		1,210,425
GO Bonds, Series 2023	565,000	647,125		1,212,125
GO Bonds, Series 2026	295,000	728,792		1,023,792
PPFCO, Series 2026	460,000	371,309		831,309

NET TOTAL: 12,411,913

AMOUNTS USED TO REDUCE DEBT:

UNENCUMBERED FUND AMOUNT: 400,000

SALES TAX:

OTHER: 500,000

TOTAL: 11,511,913

PLEASE ENTER ALL PERTINENT IMFORMATION AND RETURN AS SOON AS POSSIBLE. FORM MUST BE SIGNED AND DATED FOR TNT CALCULATIONS. THIS FORM WILL APPEAR IN THE HYPERLINK AS REQURIED BY TAX CODE SECTION 26.04 (d-1)

Entity Name: City of Wylie, Texas

Confirmation: Melissa Brown Date: 7/13/2026

(Signature)

Please email to Jayna Dean at **jdean@co.collin.tx.us**

UNENCUMBERED FUND BALANCE

The following estimated balances (reserves) will be left in the unit's property tax accounts at the end of the fiscal year (Reserves). These balances are not encumbered by a corresponding debt obligation.
This information will be listed on the Notice About Tax Rates Form requried by Tax Code Section 26.04 (e)

Maintenance & Operations (M/O): $ 22,480,000

Interest & Sinking (I/S): $ 400,000

POPULATION TOTALS:

Current Population Totals for De Minimis Rate Calculation: 63,790

CONFIRMATION OF EXEMPTIONS:

HOMESTEAD	OA65	DISABLED PERSON	OVER 65 FREEZE CEILING	FREEPORT EXEMPTION
0	$30,000	$30,000	Yes	No

If No Changes, please initial: ____________

If Changes, please list: **n/a**

Please provide a copy of the ordinance adopting the above changes.

TIF/TIRZ:

Has the City created any TIF/TIRZ areas: No

SALES TAX:

Have you adopted an additional sales tax to reduce property tax?

If adopted **before** November 2025:
Provide the Sales Tax Revenue for the previous 4 quarters: $ n/a

TRANSFER OF DEPARTMENT/FUNCTION:

Have you transferred a department, activity or function to another entity?

If yes, please explain: No

INDIGENT HEALTH CARE EXPENDITURES:

2025 Indigent health care expenditures. $ n/a

2026 Indigent health care expenditures. $ n/a

POLLUTION CONTROL EXEMPTION:

Certified expenses from the Texas Commission on Environmental Quality: $ n/a

Please provide a copy of the letter received from TCEQ.

PLEASE ENTER ALL PERTINENT IMFORMATION AND RETURN AS SOON AS POSSIBLE. FORM MUST BE SIGNED AND DATED FOR TNT CALCULATIONS. THIS INFORMATION WILL APPEAR AS IS IN THE HYPERLINK AS REQURIED BY TAX CODE SECTION 26.04 (d-1)

Entity Name: City of Wylie, Texas

Confirmation: Melissa Beeman Date: 7/13/2026

(Signature)

Please email to Jayna Dean at **jdean@co.collin.tx.us**