

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

RSP-SPECIAL ROAD (2026)

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

Taxing Unit's Website

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue 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 the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated 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 Agreement. 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 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 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 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.

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 the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet
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 Tex. Tax Code § 26.012(14)
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 Tex. Tax Code § 26.012(14)
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.
4.	Prior year total adopted tax rate.
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. \$0 \$0 C. Prior year value loss. Subtract B from A. ⁴ Tex. Tax Code § 26.012(13)
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. \$0 \$0 C. Prior year undisputed value. Subtract B from A. ⁵ Tex. Tax Code § 26.012(13)
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.

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Line	No-New-Revenue Tax Rate Worksheet
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2026. Enter the prior year value of property in deannexed territory. ⁶ Tex. Tax Code § 26.012(15)

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: \$29,033 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: \$11,762,326 C. Value loss. Add A and B. ⁷ Tex. Tax Code § 26.012(15)
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 Tex. Tax Code § 26.012(15)
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C
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.
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100
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 Tex. Tax Code § 26.012(13)
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹¹ Tex. Tax Code § 26.012(13)
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 Tex. Tax Code § 26.012, 26.04(c-2) A. Certified values: \$448,124,637 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$2,787,843 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.

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Line	No-New-Revenue Tax Rate Worksheet
19.	Total value of properties under protest or not included on certified appraisal roll. ^{15 Tex. Tax Code § 26.01(c) and (d)} 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 Tex. Tax Code § 26.01(c) \$0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ^{17 Tex. Tax Code § 26.01(d)} \$0 C. Total value under protest or not certified. Add A and B.
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. ^{18 Tex. Tax Code § 26.012(6)(B)}
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 section, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.
22.	Current year total taxable value. Add Lines 18E and 19C. Subtract Lines 20 and Line 21 ²²
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 Tex. Tax Code § 26.012(17)}
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 Tex. Tax Code § 26.012(17)}
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100 ^{25 Tex. Tax Code § 26.04(c)}
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 Tex. Tax Code § 26.04(d)}

Texas Comptroller of Public Accounts

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 components that apply to a taxing unit's overall voter-approval tax rate. The voter-approval tax rate for a county is the sum of the voter-approval tax 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 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 levies as the 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 property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	
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.	
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100	
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.	\$0
	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.	\$
	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
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA
	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.	\$0
	E. Add Line 31 to 32D.	
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet	
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	
35.	Rate adjustment for state criminal justice mandate. 28 Tex. Tax Code § 26.044	
	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.	\$9,930
	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.	\$1,920
	C. Subtract B from A and divide by Line 33 and multiply by \$100	0.00178446
	D. Enter the rate calculated in C. If not applicable, enter 0.	
36.	Rate adjustment for indigent health care expenditures. 29 Tex. Tax Code § 26.0442	
	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	0.00000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	

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Line	Voter-Approval Tax Rate Worksheet	
37.	Rate adjustment for county indigent defense compensation. ³⁰ Tex. Tax Code § 26.042 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. 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. C. Subtract B from A and divide by Line 33 and multiply by \$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100 E. Enter the lesser of C and D. If not applicable, enter 0.	
		\$0 \$0 0.00000000 0
38.	Rate adjustment for county hospital expenditures. ³¹ Tex. Tax Code § 26.0443 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. 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. C. Subtract B from A and divide by Line 33 and multiply by \$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	
		\$0 \$0 0.00000000 0
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 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 C. Subtract B from A and divide by Line 33 and multiply by \$100 D. Enter the lesser of C If not applicable, enter 0.	
		\$0 \$0 0.00000000 0
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	
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 B. Divide Line 41A by Line 33 and multiply by \$100 C. Add Line 41B to Line 40.	
		\$0 0.00000000
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.	
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 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. b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100	
		\$0 \$0

	c. Add Line D42(B)(b) to Line 42	\$0
	d. Enter the current year unused increment rate from Line 68	
	e. Add Line D42(c) to Line D42(d)	
	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).	
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, 2022, verify if it meets the amended definition of debt before including it here. 36 Tex. Tax Code § 26.012(7) Enter debt amount \$0 B. Subtract unencumbered fund amount used to reduce total debt. \$0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) \$0 D. Subtract amount paid from other resources \$0 E. Adjusted debt. Subtract B, C and D from A.	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷ Tex. Tax Code § 26.012(10) and 26.04(b)	

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Line	Voter-Approval Tax Rate Worksheet
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ Tex. Tax Code § 26.04(b) 100.00% B. Enter the prior year actual collection rate. 98.40% C. Enter the 2024 actual collection rate 98.45% D. Enter the 2023 actual collection rate. 98.60% 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 Tex. Tax Code § 26.04(h), (h-1) and (h-2)
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.
48.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.
D50.	Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.
51.	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.

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 a sales tax. A 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

Line	Additional Sales and Use Tax Worksheet
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 Tex. Tax Code § 26.041(d) 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.
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 Tex. Tax Code § 26.041(i) 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. ⁴² Tex. Tax Code § 26.041(d) - 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.
54.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Tex. Tax Code § 26.04(c) Enter the rate from Line 27 or 28, as applicable, on the No-New-Revenue Tax Rate Worksheet.
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.
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 Voter-Approval Tax Rate Worksheet.

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Line	Additional Sales and Use Tax Worksheet
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58

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 installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ), assessed 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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ Tex. Tax Code § 26.045(d) The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶ Tex. Tax Code § 26.045(i)
61.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$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).

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. 39 Tex. Tax Code § 26.013(a) 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. The difference between the adopted tax rate and 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 Tex. Tax Code §§ 26.05}
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ^{50 Tex. Local Gov't Code § 120.007(d)} or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by ^{51 Tex. Tax Code § 26.063(a)(1)} 120.002(a) without the required voter approval. ^{52 Tex. Tax Code § 26.012(8-a)} This section should only be completed by a taxing unit that meets the definition of a special taxing unit.

Line	Unused Increment Rate Worksheet
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)
	B. Unused increment rate (Line 68)
	C. Subtract B from A
	D. Adopted Tax Rate
	E. Subtract D from C
	F. 2025 Total Taxable Value (Line 61)
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.
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)
	B. Unused increment rate (Line 67)
	C. Subtract B from A
	D. Adopted Tax Rate
	E. Subtract D from C
	F. 2024 Total Taxable Value (Line 60)
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero
66.	Year 1 component. Subtract the 2023 actual tax rate and the 2023 unused increment rate from the 2023 voter-approval tax rate.
	A. Voter-approval tax rate (Line 67)
	B. Unused increment rate (Line 66)
	C. Subtract B from A
	D. Adopted Tax Rate
	E. Subtract D from C
	F. 2023 Total Taxable Value (Line 60)
	G. Multiply E by F and divide the results by \$100
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G.
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 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)

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts**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. 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. ^{Tex. Tax Code §26.042(b)}

Line	De Minimis Rate Worksheet
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet
71.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet

72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100
73.	Current year debt rate. Enter the rate from Line 49 of the Voter- Approval Tax Rate Worksheet
74.	De minimis rate. Add Lines 70, 72 and 73.

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 because of a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵Tex. Tax Code §26.042(b)

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 tax
- 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 current year exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which 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 is a special taxing unit under Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet
75.	2025 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.
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 Tex. Tax Code §26.042(c) 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.
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.
80.	Adjusted 2025 taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸ Tex. Tax Code §26.042(b)
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).

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate

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:

Voter-approval tax rate

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:

De minimis rate.

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).

Insert hyperlinks to supporting documentation:

<https://newtools.cira.state.tx.us/upload/page/4344/2026/2026%20COUNTY%20OF%20LIPSCOMB>

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 who 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 Tax Code Sections 26.04(c-2) and (d-2).

print
here

RAELENE COPELAND, LIPSCOMB COUNTY TAX A/C

Printed Name of Taxing Unit Representative

sign
here

Tax Unit Representative

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

50-856 5-26/15

Phone (806)862-2911

Address: <https://www.co.lipscomb.tx.us/>

(NNR) tax rate and voter-approval tax rate for s to the taxing unit the certified appraisal roll the tax rates and used values shown for the

nents or Comptroller Form 50-884 Tax Rate

al Tax Rate Worksheet for Low Tax Rate and

nical assistance and not legal advice. Taxing

duce the same amount of taxes (no new taxes)

While uncommon, it is possible for ely for the maintenance and operations tax and

Amount/Rate
\$495,255,832
\$0
\$495,255,832
0.15000000
\$0
\$0
\$0
Form 50-856
Amount/Rate
\$495,255,832
\$0

\$11,791,359
\$0
\$11,791,359
\$0
\$483,464,473
\$725,197
\$0
\$725,197
\$450,912,480

Form 50-856

Amount/Rate

* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest

\$0

\$0

\$0

\$450,912,480

\$0

\$2,038,230.00

\$2,038,230.00

\$448,874,250

0.1615590

0.00000000

Form 50-856

e. The type of taxing unit will determine the approval tax rates calculated for each type of unit's debt service will cause the NNR tax

ried in the prior year plus the applicable

and interest on bonds and other debt secured

Amount/Rate

0.00000000

0.00000000

0.00000000

0.16549930

0.16549930

0.17129178

0.00000000
\$0
\$0
Form 50-856
Amount/Rate
\$0
100.00%
0
450,912,480
0.00000000
0.17129178
0.00000000
0.00000000



g the additional sales tax. If approved, the
t adopted the additional sales tax.

Amount/Rate
\$0
\$0
\$450,912,480
0.00000000
0.00000000
\$0
0.00000000
Form 50-856

Amount/Rate
0.00000000



ludes any land, structure, building,
ution control requirements. The taxing
) The taxing unit must provide the tax
or land pollution.

Amount/Rate
\$0
\$450,912,480
0
0.00000000



The Foregone Revenue Amount for each year is value. 48 Tex. Tax Code § 26.013(c) The

01(a) and (c)

by Local Government Code Section
deleted by a taxing unit that does not meet

Amount/Rate
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0.00000000



53 Tex. Tax Code § 26.063(a)(1)
ng unit.
he definition of a special taxing unit. 54

Amount/Rate
0.16549930
\$450,912,480

0.110886263
0.00000000
0.27638556



mer provided for a special taxing unit due to a

ing unit in the prior year; and
a taxing unit submitted by the assessor for
h the disaster occurred or the disaster
ter-approval tax rate in the manner
t has not met the conditions in Tax Code

Amount/Rate
0.15000000
0.15000000
0.00000000
\$483,464,473
\$0.00
\$448,874,250
0.00000000
0.00000000

0.00000000

0.00000000

0.00000000

jm:

2) for that tax year.

0001.pdf

or employee of the taxing unit and have accurately
h requirements in the Tax Code. 59 Tex. Tax Code §§

Date

