City Council Special Meeting

Dripping Springs City Hall

511 Mercer Street - Dripping Springs, Texas

Tuesday, August 11, 2026, at 5:30 PM

AGENDA

CALL TO ORDER & ROLL CALL

City Council Members
Mayor Bill Foulds, Jr.
Mayor Pro Tem Taline Manassian
Council Member Place 2 Ana Grace Husted
Council Member Place 3 Geoffrey Tahuahua
Council Member Place 4 Travis Crow
Council Member Place 5 Sherrie Parks

Staff, Consultants, & Appointed/Elected Officials
City Administrator Michelle Fischer
Deputy City Administrator Ginger Faught
Deputy City Administrator Shawn Cox
City Attorney Aniz Alani
City Secretary Diana Boone
IT Director Jason Weinstock
Planning Director Tory Carpenter
Parks & Community Services Director Andy Binz
People & Communications Director Lisa Sullivan

PLEDGE OF ALLEGIANCE

PRESENTATION OF CITIZENS

A member of the public that wishes to address the City Council on any issue, regardless of whether it is posted on this agenda, may do so during Presentation of Citizens. It is the request of the City Council that individuals wishing to speak on agenda items with a public hearing hold their comments until the item is being considered. Individuals are allowed two (2) minutes each to speak regarding issues not on the agenda and two (2) minutes per item on the agenda and may not cede or pool time. Those requiring the assistance of a translator will be allowed additional time to speak. Individuals are not required to sign in; however, it is encouraged. Individuals that wish to share documents with the City Council must present the documents to the City Secretary or City Attorney providing at least seven (7) copies; if seven (7) copies are not provided, the City Council will receive the documents the following day. Audio Video presentations will not be accepted during Presentation of Citizens. By law no action shall be taken during Presentation of Citizens; however, the Mayor may provide a statement of specific factual information, recitation of existing policy, or direction or referral to staff.

BUDGET WORKSHOP

Presentation and discussion only. No action shall be taken.

1. **Presentation and discussion regarding the proposed Municipal Budget for Fiscal Year 2027.** *Deputy City Administrator, Shawn Cox*

BUSINESS

2. **Discussion and possible action on the Proposed Ad Valorem Tax Rate for 2026.** *Deputy City Administrator, Shawn Cox*

3. **Discussion and possible action on a Professional Services Agreement for Strategic Planning Services.** *Sponsor: Mayor Bill Foulds, Jr.*

CLOSED SESSION

The City Council has the right to adjourn into closed session on any item on this agenda and at any time during the course of this meeting to discuss any matter as authorized by law or by the Open Meetings Act, Texas Government Code Sections 551.071 (Consultation With Attorney), 551.072 (Deliberation Regarding Real Property), 551.073 (Deliberation Regarding Prospective Gifts), 551.074 (Personnel Matters), 551.076 (Deliberation Regarding Security Devices or Security Audits), 551.0761 (Deliberation Regarding Critical Infrastructure Facility), and 551.087 (Deliberation Regarding Economic Development Negotiations), and 551.089 (Deliberation Regarding Security Devices or Security Audits). Any final action or vote on any Closed Session item will be taken in Open Session.

4. **Consultation with City Attorney regarding legal issues pertaining to a Professional Services Agreement for Strategic Planning Services.** *(Consultation with Attorney, 551.071).*

5. **Deliberation of the evaluation of duties of the City Administrator, Deputy City Administrator I, and Deputy City Administrator II and consultation with attorney related to legal issues regarding the evaluation of city employees.** (*Deliberation Regarding Personnel Matters, 551.074, Consultation with Attorney, 551.071).*

UPCOMING MEETINGS

City Council & Board of Adjustment Meetings
August 18, 2026 at 6:00 p.m.
September 1, 2026 at 6:00 p.m.
September 15, 2026 at 6:00 p.m.
October 6, 2026 at 6:00 p.m.
October 20, 2026 at 6:00 p.m.
November 3, 2026 at 6:00 p.m.
November 17, 2026 at 6:00 p.m.

Board, Commission, & Committee Meetings

DSRP Board, August 12, 2026 at 11:00 a.m.
Parks & Recreation Commission, August 19, 2026 at 6:00 p.m.
Farmers Market Committee, August 20, 2026 at 10:00 a.m.
Emergency Management Committee, August 20, 2026 at 12:00 p.m.
Utility Commission, August 20, 2026 at 4:00 p.m.
Transportation Committee, August 24, 2026 at 3:30 p.m.
Founders Day Committee, August 24, 2026 at 6:30 p.m.
Planning & Zoning Commission, August 25, 2026 at 6:00 p.m.

ADJOURN

TEXAS OPEN MEETINGS ACT PUBLIC NOTIFICATION OF MEETING

I certify that this public meeting is posted in accordance with Texas Government Code Chapter 551, Open Meetings. This meeting agenda is posted on the bulletin board at the City of Dripping Springs City Hall, located at 511 Mercer Street, and on the City website at, www.cityofdrippingsprings.com, on August 5, 2026 at 4:00 p.m.

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Diana Boone, City Secretary

This facility is wheelchair accessible. Accessible parking spaces are available. Request for auxiliary aids and services must be made 48 hours prior to this meeting by calling (512) 858-4725.

STAFF REPORT

City of Dripping Springs

PO Box 384

511 Mercer Street

Dripping Springs, TX 78620

Submitted By: Shawn Cox, Deputy City Administrator

Council Meeting Date: Tuesday, August 11, 2026

Agenda Item Wording: **Discuss and consider approval of the Proposed Ad Valorem Tax Rate for 2026.** *Deputy City Administrator, Shawn Cox*

Agenda Item Requestor:

Summary/Background:

The City's current Ad Valorem Tax Rate is set at $.2267 per one-hundred dollars ($100.00) valuation. The Current rate is the sum of the City's Maintenance and Operations (M&O) and Interest and Sinking (I&S/Debt) rates:

Rate	Adopted
M&O	$0.1850
I&S/Debt	$0.0418
Total	**$0.2267**

For consideration is the approval of the proposed tax rate for 2026. At the time of posting, the City has not received its 2026 Tax Rate Calculation Worksheet, which will calculate the "No-ne-revenue", Voter-approval" and "De minimis" tax rates. Historically, the City has adopted the "Voter-approval tax rate." The completed calculation worksheet is anticipated to be delivered prior to the Council meeting. Once a proposed rate is approved, the next step will be to post the public hearing notice.

FY 2026 was the first year Council adopted an I&S (Debt) Tax Rate, based on issuances from 2024 and 2025. The impact to the rate for FY 2027 is broken down below. The total I&S Rate calculated for FY 2027 is $0.04612/$100 valuation.

Issuance	Fiscal Year	Debt Payment	Rate Impact	Current M&O Rate	Total Rate
2024	FY 2027	$487,922.00	$0.02154	$0.1850	******************
2025	FY 2027	$556,570.28	$0.02457	$0.1850	******************
Total		**$1,044,492.28**	**$0.04612**	**$0.1850**	**$0.23122**

We have tentatively scheduled the tax rate public hearing for September 1, 2026. Based on this timeline, a notice of the public hearing will be posted in the paper on August 13, 2026.

Commission Recommendations:

Recommended Council Actions:
- The City Treasurer is seeking feedback from Council on setting the 2026 Proposed Tax Rate.

Attachments:
- 2026 Certification of Values

Next Steps/Schedule:
- Publication of Public Hearing Notice
- Adoption of Tax Rate

Hays Central Appraisal District

512-268-2522 ■ Lex Word Building ■ 21001 IH 35 ■ Kyle, Texas 78640

Your packet contains the following Certification reports:

Texas Assessment Roll Grand Totals Reports

1. **ARB Approved (Certified)**
   This section reflects the jurisdiction's **Certified Net Taxable Value** as of July 17, 2026.
2. **ARB Under Review (Pending Protest)** – This section reflects the **Net Taxable Value of properties with pending protests** as of July 17, 2026. These values are **not included in the certified appraisal roll** and remain subject to change upon final disposition of the protests.

Please note: Each year, taxable values may change as a result of pending protests, binding arbitration, litigation, and other post-certification adjustments. These are factors outside the control of the Hays Central Appraisal District and may increase or decrease both certified and under review taxable values. Accordingly, taxing units should consider these potential changes when developing their budgets.

For budgeting and planning purposes only, if you wish to estimate the taxable value that may be added through future supplemental certifications once pending protests are resolved, the Hays Central Appraisal District recommends applying an estimated **20% reduction** to the current pending net taxable value. This recommendation is intended solely as a reasonable planning assumption and should not be construed as a prediction or guarantee of the final supplemental taxable value that will ultimately be certified.

Comptrollers Audit Report

1. **ARB Approved (Certified)**
2. **ARB Under Review (Pending Protest)**

Tax Rate Calculation Worksheet & Effective Tax Rate Report

1. **Tax Rate Calculation Worksheet (State Form)** –This form includes some information that has been pre-populated to assist your taxing unit in calculating your 2026 rates.

2. **Effective Tax Rate Report** –This report provides the supporting data for your use in the tax rate calculation worksheet and now includes the **average/median market & taxable value of a residence homestead** for your jurisdiction, at the bottom of the last page.

Top 20 Taxpayers Report

Sincerely,

Laura Raven

Laura Raven, Chief Appraiser, Hays Central Appraisal District

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Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

CDS - CITY OF DRIPPING SPRINGS (ARB Approved Totals) **Number of Properties: 4737**

Land Totals

Land - Homesite	(+)	$402,123,845				
Land - Non Homesite	(+)	$538,838,683				
Land - Ag Market	(+)	$73,622,400				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$1,014,584,928**	**(+)**	**$1,014,584,928**		

Improvement Totals

Improvements - Homesite	(+)	$1,005,866,368				
Improvements - Non Homesite	(+)	$560,606,834				
Total Improvements	**(=)**	**$1,566,473,202**	**(+)**	**$1,566,473,202**		

Other Totals

Personal Property (529)		$124,869,556	(+)	$124,869,556		
Minerals (3)		$30	(+)	$30		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$2,705,927,716**		**$2,705,927,716**
Total Homestead Cap Adjustment (370)					(-)	**$16,838,193**
Total Circuit Breaker Limit Cap Adjustment (98)					(-)	**$15,080,422**
Total Exempt Property (147)					(-)	**$148,995,807**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$73,622,400				
Ag Use (41)	(-)	$352,300				
Timber Use (0)	(-)	$0				
Total Productivity Loss	**(=)**	**$73,270,100**			**(-)**	**$73,270,100**
Total Assessed					**(=)**	**$2,451,743,194**

Exemptions

(HS Assd 1,323,930,964)

(HS) Homestead Local (2166)	(+)	$20,840,194				
(HS) Homestead State (2166)	(+)	$0				
(O65) Over 65 Local (557)	(+)	$13,356,251				
(O65) Over 65 State (557)	(+)	$0				
(DP) Disabled Persons Local (9)	(+)	$175,000				
(DP) Disabled Persons State (9)	(+)	$0				
(DV) Disabled Vet (56)	(+)	$585,000				
(DVX) Disabled Vet 100% (80)	(+)	$55,580,292				
(DVXSS) DV 100% Surviving Spouse (1)	(+)	$520,805				
(SOL) Solar (9)	(+)	$98,732				
(PC) Pollution Control (2)	(+)	$77,460				
(FP) Freeport (1)	(+)	$49,100,242				
(AUTO) Lease Vehicles Ex (7)	(+)	$8,930,626				
(VEH) Vehicle Use-HB1022 (3)	(+)	$50,800				
(INV) Inventory Qualified per 23.12 (281)	(+)	$9,226,543				
(FEED) Animal Feed Held for Sale at Retail (1)	(+)	$71,299				
(HB9) House Bill 9 Personal Property (514)	(+)	$21,417,861				
(COLOHO) CODE 11.1825 FORM 50-310 50% EXI	(+)	$6,857,879				
Total Exemptions	**(=)**	**$186,888,984**			**(-)**	**$186,888,984**

Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

Net Taxable (Before Freeze)	**(=)**	**$2,264,854,210**

Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

CDS - CITY OF DRIPPING SPRINGS (Under ARB Review Totals) **Number of Properties: 64**

Land Totals

Land - Homesite	(+)	$6,928,500				
Land - Non Homesite	(+)	$4,149,720				
Land - Ag Market	(+)	$0				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$11,078,220**	**(+)**	**$11,078,220**		

Improvement Totals

Improvements - Homesite	(+)	$13,359,885				
Improvements - Non Homesite	(+)	$5,716,380				
Total Improvements	**(=)**	**$19,076,265**	**(+)**	**$19,076,265**		

Other Totals

Personal Property (14)		$997,923	(+)	$997,923		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$31,152,408**		**$31,152,408**
Total Homestead Cap Adjustment (9)					(-)	**$391,822**
Total Circuit Breaker Limit Cap Adjustment (7)					(-)	**$1,024,450**
Total Exempt Property (0)					(-)	**$0**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$0				
Ag Use (0)	(-)	$0				
Timber Use (0)	(-)	$0				
Total Productivity Loss	**(=)**	**$0**			**(-)**	**$0**
Total Assessed					**(=)**	**$29,736,136**

Exemptions

(HS Assd 18,408,963)

(HS) Homestead Local (29)	(+)	$290,625				
(HS) Homestead State (29)	(+)	$0				
(O65) Over 65 Local (9)	(+)	$225,000				
(O65) Over 65 State (9)	(+)	$0				
(DV) Disabled Vet (1)	(+)	$12,000				
(HB9) House Bill 9 Personal Property (14)	(+)	$681,912				
Total Exemptions	**(=)**	**$1,209,537**			**(-)**	**$1,209,537**
Net Taxable (Before Freeze)					**(=)**	**$28,526,599**

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

BREAKDOWN OF APPRAISED VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	2828	2954	$1,679,724,165	$1,735,560,714
B: REAL, RESIDENTIAL, MULTI-FAMILY	36	36	$77,297,828	$76,207,478
C: REAL, VACANT PLATTED LOTS/TRACTS	393	374	$82,537,736	$71,764,785
D: REAL, ACREAGE (LAND ONLY)	1,403.17 (ACRES)	1,235.48 (ACRES)	$78,577,450	$73,622,400
E: REAL, FARM AND RANCH IMPROVEMENT	138	154	$60,879,142	$82,751,496
F: REAL, COMMERCIAL AND INDUSTRIAL	221	231	$319,798,594	$340,225,876
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	$0	$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	$0	$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	$0	$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	12	12	$6,973,313	$7,218,383
L: TANGIBLE PERSONAL, BUSINESS	417	498	$109,851,236	$107,404,460
M: TANGIBLE PERSONAL, OTHER	11	11	$681,233	$648,973
N: INTANGIBLE PERSONAL	0	3	$0	$30
O: REAL, INVENTORY	259	284	$29,530,875	$37,843,540
X: EXEMPT	106	10	$23,064,108	$23,600,504
S: SPECIAL INVENTORY	1	1	$83,270	$83,270
ERROR:	0	0	$0	$0
TOTAL APPRAISED VALUE			$2,468,998,950	$2,556,931,909
TOTAL EXEMPT PROPERTY	137	147	$145,946,184	$148,995,807
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				$2,705,927,716
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				-$252,121,996

Item # 2.

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY A: REAL, RESIDENTIAL, SINGLE-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
A	2828	2954	A-SINGLE-FAMILY RESIDENTIAL (All)	$1,679,724,165	$1,735,560,714
	2828	2954		$1,679,724,165	$1,735,560,714

Comptrollers Audit Report

7/19/2026 **Page: 3**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
B	0	36	B-Multi-family Residences (All)	$0	$76,207,478
B1	6	0	B1-CAD USE Multi Family (> 4-plex)	$61,542,466	$0
B2	30	0	B2-CAD USE Duplexes	$15,755,362	$0
	36	36		$77,297,828	$76,207,478

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

SPTB CODE	Type	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
C1	C1	296	288	C1-Vac Platted - 5.00 Ac Or Less	$34,184,743	$29,393,497
C1	C1A	0	45	C1A - Vac Platted - Commercial	$0	$29,625,585
C1	C3	8	10	C3-Vac Platted > 5 Ac	$84,280	$3,218,373
C1	NPG	2	22	NATIVE PASTURE GOOD	$336,709	$9,480,010
C1	RW	7	9	RW-ROADWAY	$37,450	$47,320
C1A	C1A	56	0	C1A - Vac Platted - Commercial	$35,198,054	$0
C1A	C3	4	0	C3-Vac Platted > 5 Ac	$3,921,062	$0
C1A	NPG	19	0	NATIVE PASTURE GOOD	$8,775,298	$0
C1A	RW	1	0	RW-ROADWAY	$140	$0
		393	374		$82,537,736	$71,764,785

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D-1

SPTB CODE	TYPE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR ACRES	ACRES	PRIOR MARKET VALUE	MARKET VALUE	PRIOR PROD. VALUE	PROD. VALUE
D1	BEES	7	7	BEES	35.38	34.22	$5,874,990	$6,430,940	$102,350	$124,320
D1	IPG	6	6	IMPROVED PASTURE GOOD	17.78	17.78	$2,095,560	$1,711,510	$3,260	$3,430
D1	NPG	4	4	NATIVE PASTURE GOOD	69.76	69.76	$7,361,020	$7,370,710	$11,410	$11,660
D1	WLBEES	0	1	WILDLIFE MGMT-BEES	0.00	7.16	$0	$760,670	$0	$26,010
D1	WLM-IPG	5	1	WILDLIFE MGMT-IMPROVED PASTURE GOOD	246.72	76.96	$11,397,000	$2,562,670	$45,200	$14,780
D1	WLM-NPG	21	22	WILDLIFE MGMT-NATIVE PASTURE GOOD	1,022.70	1,029.59	$50,386,670	$54,785,900	$167,270	$172,100
		43	41		1,392.34	1,235.48	$77,115,240	$73,622,400	$329,490	$352,300

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY D: OTHER LAND IN CATEGORY D

SPTB CODE	TYPE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR ACRES	ACRES	PRIOR MARKET VALUE	MARKET VALUE	PRIOR PROD. VALUE	PROD. VALUE
D1	WLM-NPG	1	0	WILDLIFE MGMT-NATIVE PASTURE GOOD	10.83	0.00	$1,462,210	$0	$0	$0
		1	0		10.83	0.00	$1,462,210	$0	$0	$0

Location: Appraisal Tax Year: 2026 As Of: Certification HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
E	138	154	E- Rural Land, not Qualified for Open-Space & Res Imps (All)	$60,879,142	$82,751,496
	138	154		$60,879,142	$82,751,496

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Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
F1	221	231	F1-Commercial - Real Property (All)	$319,798,594	$340,225,876
	221	231		$319,798,594	$340,225,876

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY G: REAL, GAS, AND OTHER MINERALS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

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Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
J2	1	1	J2-CAD USE Gas Companies	$819,735	$927,048
J3	6	6	J3-CAD USE Electric Companies	$4,595,122	$4,901,104
J4	3	3	J4-CAD USE Telephone Companies	$632,102	$597,212
J7	2	2	J7-CAD USE Cable Tv Companies	$926,354	$793,019
	12	12		$6,973,313	$7,218,383

Item # 2.

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
L1	328	363	L1-Commercial - Personal Property (All)	$47,510,806	$45,807,149
L2	11	14	L2-Industrial & Manufacturing - Personal Property (All)	$1,823,964	$2,061,185
L3	78	121	L3-CAD USE Comm - Personal Property Lease Equip & Autos	$60,516,466	$59,536,126
	417	498		$109,851,236	$107,404,460

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY M: TANGIBLE PERSONAL, OTHER

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
M1	11	11	M1-Mobile Homes (All Tangible Personal Property)	$681,233	$648,973
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	11	11		$681,233	$648,973

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY N: INTANGIBLE PERSONAL

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
N	0	3	N-Intangible Personal Property Only (All)	$0	$30
	0	3		$0	$30

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY O: REAL, INVENTORY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
O	259	284	O-RESIDENTIAL INVENTORY (All)	$29,530,875	$37,843,540
	259	284		$29,530,875	$37,843,540

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY S: SPECIAL INVENTORY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
S1	1	1	S1-CAD USE Special Inventory - Auto Dealers	$83,270	$83,270
	1	1		$83,270	$83,270

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY X: EXEMPT

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
XB-11.145	87	0	XB-11.145 - Income Producing Tangible Pers Prop valued <2500	$81,321	$0
XC-11.146	3	0	XC-11.146 - DO NOT USE Mineral interest property valued <500	$30	$0
XE-11.182	2	2	XE-11.182 - Community Housing Development Organizations	$11,304,358	$13,715,758
XN-11.252	10	8	XN-11.252 - Motor Veh leased for personal use	$9,599,909	$9,884,746
XV	4	0	XV - Other Exemptions,Public prop,Religious,Charitable Org	$2,078,490	$0
	106	10		$23,064,108	$23,600,504

Taxing Units: CDS(ARB Approved)

BREAKDOWN OF EXEMPT VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	0	$0	$0
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	$0	$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	0	$0	$0
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	$0	$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	$0	$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	$0	$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	$0	$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	$0	$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	$0	$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	$0	$0
L: TANGIBLE PERSONAL, BUSINESS	0	0	$0	$0
M: TANGIBLE PERSONAL, OTHER	0	0	$0	$0
N: INTANGIBLE PERSONAL	0	0	$0	$0
O: REAL, INVENTORY	0	0	$0	$0
X: EXEMPT	137	147	$145,946,184	$148,995,807
S: SPECIAL INVENTORY	0	0	$0	$0
ERROR:	0	0	$0	$0
TOTAL APPRAISED VALUE	137	147	$145,946,184	$148,995,807
TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE				$148,995,807

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Taxing Units: CDS(ARB Approved)

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Approved)

CATEGORY X: EXEMPT

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
XU-11.23	1	1	XU-11.23 - Misc Exemptions	$939,020	$1,133,630
XV	136	146	XV - Other Exemptions,Public prop,Religious,Charitable Org	$145,007,164	$147,862,177
	137	147		$145,946,184	$148,995,807

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

BREAKDOWN OF APPRAISED VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	42	$0	$27,252,615
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	$0	$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	4	$0	$1,438,450
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	$0	$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	3	$0	$394,970
F: REAL, COMMERCIAL AND INDUSTRIAL	0	1	$0	$1,068,450
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	$0	$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	$0	$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	$0	$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	$0	$0
L: TANGIBLE PERSONAL, BUSINESS	0	13	$0	$979,004
M: TANGIBLE PERSONAL, OTHER	0	0	$0	$0
N: INTANGIBLE PERSONAL	0	0	$0	$0
O: REAL, INVENTORY	0	0	$0	$0
X: EXEMPT	0	1	$0	$18,919
S: SPECIAL INVENTORY	0	0	$0	$0
ERROR:	0	0	$0	$0
TOTAL APPRAISED VALUE			$0	$31,152,408
TOTAL EXEMPT PROPERTY	0	0	$0	$0
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				$31,152,408
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				$89,198,153

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Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY A: REAL, RESIDENTIAL, SINGLE-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
A	0	42	A-SINGLE-FAMILY RESIDENTIAL (All)	$0	$27,252,615
	--------------------	----------------		--------------------------------	-------------------------
	0	42		$0	$27,252,615

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

7/19/2026 **Page: 4**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

SPTB CODE	Type	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
C1	C1	0	4	C1-Vac Platted - 5.00 Ac Or Less	$0	$1,438,450
		0	4		$0	$1,438,450

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D-1

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY D: OTHER LAND IN CATEGORY D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
E	0	3	E- Rural Land, not Qualified for Open-Space & Res Imps (All)	$0	$394,970
	0	3		$0	$394,970

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
F1	0	1	F1-Commercial - Real Property (All)	$0	$1,068,450
	0	1		$0	$1,068,450

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY G: REAL, GAS, AND OTHER MINERALS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

7/19/2026 **Page: 13**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

7/19/2026 **Page: 14**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
L1	0	8	L1-Commercial - Personal Property (All)	$0	$721,212
L3	0	5	L3-CAD USE Comm - Personal Property Lease Equip & Autos	$0	$257,792
	0	13		$0	$979,004

Comptrollers Audit Report

7/19/2026 **Page: 15**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY M: TANGIBLE PERSONAL, OTHER

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY N: INTANGIBLE PERSONAL

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY O: REAL, INVENTORY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY S: SPECIAL INVENTORY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

7/19/2026 **Page: 19**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY X: EXEMPT

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
XN-11.252	0	1	XN-11.252 - Motor Veh leased for personal use	$0	$18,919
	0	1		$0	$18,919

Comptrollers Audit Report

7/19/2026 **Page: 20**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CDS(ARB Under Review)

BREAKDOWN OF EXEMPT VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	0	$0	$0
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	$0	$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	0	$0	$0
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	$0	$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	$0	$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	$0	$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	$0	$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	$0	$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	$0	$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	$0	$0
L: TANGIBLE PERSONAL, BUSINESS	0	0	$0	$0
M: TANGIBLE PERSONAL, OTHER	0	0	$0	$0
N: INTANGIBLE PERSONAL	0	0	$0	$0
O: REAL, INVENTORY	0	0	$0	$0
X: EXEMPT	0	0	$0	$0
S: SPECIAL INVENTORY	0	0	$0	$0
ERROR:	0	0	$0	$0
TOTAL APPRAISED VALUE	0	0	$0	$0
TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE				$0

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

Form 50 Item # 2.

CITY OF DRIPPING SPRINGS
Taxing Unit Name

Phone *(area code and number)*

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 2,189,857,157
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,189,857,157
4.	**Prior year total adopted tax rate.**	$ 0.226752 /$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:** .... $ ______ **B. Prior year values resulting from final court decisions:** .... - $ ______ **C. Prior year value loss.** Subtract B from A.[4]	$ ______

[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)

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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:** .... $ ______ **B. Prior year disputed value:** .... - $ ______ **C. Prior year undisputed value.** Subtract B from A. [5]	$ ______
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ ______
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 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: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 23,458,165 **C. Value loss.** Add A and B. [7]	$ 23,458,165
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.	$ 23,458,165
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.	$ ______
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]	$ ______
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ ______

[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)

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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:	$ 2,264,854,210	
	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 taxingunit 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] A calculation of the captured appraised value adjustment for each reinvestment zone using Form 50-110 must be provided to show evidence of this figure. [14] Total the amounts on Line 3 of each form	- $	
	E. Total current year value. Add A and B, then subtract C and D.		$
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]	$ 28,526,599	
	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]	+ $	
	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 homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 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]		$ 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]		$ 68,795,448

[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)

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 68,795,448
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]	$ /$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.	$ /$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.*	$
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. + $ **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. +/- $ **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. $ **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.	$ /$100

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

Item # 2.

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.	$ ________	
	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.	– $ ________	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ ________/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ ________/$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..	$ ________	
	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..	– $ ________	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ ________/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ ________/$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..	$ ________	
	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.	$ ________/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ ________/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ ________/$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.	$ ________	
	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.	$ ________/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ ________/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ ________/$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

Item # 2.

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. . . . . $ ______ **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 . . . . $ ______/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ ______/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ ______/$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 . . . . $ ______ **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ ______/$100 **C.** Add Line 41B to Line 40.	$ ______/$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.	$ ______/$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] . . . . $ ______/$100 **- or -** **B.** The voter-approval tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] a. Enter the **disaster relief cost.** . . . . $ ______ b. **Disaster relief rate**. Subtract Line 20 from Line 25 and divide by Line D42(B)(a) . . . . $ ______/$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. Enter the **lesser** of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate.[35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42). .	$ ______/$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 .... $ ________ **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ ________ **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ ________ **D.** Subtract **amount paid** from other resources .... – $ ________ **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]	$ ________
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] .... ________% **B.** Enter the prior year actual collection rate. .... ________% **C.** Enter the 2024 actual collection rate. .... ________% **D.** Enter the 2023 actual collection rate. .... ________% **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]	________%
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.	$ ________/$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ ________/$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 and 49.	$ ________/$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)

Item # 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.	$ ________
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.	$ ________
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.	$ ________/$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*.	$ ________/$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.	$ ________/$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*.	$ ________/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ ________/$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]	$ ________
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.	$ ________/$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).	$ ________/$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)

Item # 2.

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 68)	$ ______/$100
	B. Unused increment rate (Line 67)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	F. 2025 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.	$ ______
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 67)	$ ______/$100
	B. Unused increment rate (Line 66)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	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 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)	$ ______/$100
	B. Unused increment rate (Line 66)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	F. 2023 Total Taxable Value (Line 60)	$ ______
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ______
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	$ ______/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ ______/$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)

Item # 2.

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.*	$ ____________/$100
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.	$ ____________/$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ ____________/$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ ____________/$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.*	$ ____________/$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.	$ ____________/$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ ____________/$100
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 current year 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]	$ ____________/$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).	$ ____________/$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)

Item # 2.

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ __________/$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: _______

Voter-approval tax rate.. $ __________/$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: _______

De minimis rate... $ __________/$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 ____
Printed Name of Taxing Unit Representative

sign here ____ ____________________
Taxing Unit Representative Date

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

Effective Tax Rate Report

Tax Year: 2026 Taxing Unit: CDS

NEW EXEMPTIONS:

	COUNT	2026 ABSOLUTE EX VALUES	2026 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	4	$0	
NEW HS EXEMPTIONS	196		$1,058,826
NEW PRO EXEMPTIONS	0		$0
NEW OA EXEMPTIONS	43		$675,000
NEW DP EXEMPTIONS	0		$0
NEW DV1 EXEMPTIONS	0		$0
NEW DV2 EXEMPTIONS	2		$19,500
NEW DV3 EXEMPTIONS	1		$12,000
NEW DV4 EXEMPTIONS	4		$36,000
NEW DVX EXEMPTIONS	6		$2,283,217
NEW HB366 EXEMPTIONS	0		$0
NEW PC EXEMPTIONS	0		$0
NEW FRSS EXEMPTIONS	0		$0
NEW HB9 EXEMPTIONS	543		$19,373,622

ABSOLUTE EX TOTAL		$0
PARTIAL EX TOTAL	(+)	$23,458,165
2025 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2026	(=)	$23,458,165

NEW ANNEXED PROPERTY:

	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	0	$0	$0
IMPROVEMENT SEGMENTS	0	$0	
LAND SEGMENTS	0	$0	
MINERAL	0	$0	
OTHER	0	$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	$0

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	0

2025 MARKET		$0	
2026 USE	(-)	$0	
VALUE LOST DUE TO AG APPLICATIONS:	(=)	$0	($0 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE [1]	NEW CURRENT TAXABLE [2]
NEW IMPROVEMENTS	**167**	**$86,245,308**	**$64,437,435**
RESIDENTIAL	*160*	*$79,356,709*	*$60,381,745*

COMMERCIAL	*7*	*$6,888,599*	*$4,055,690*
OTHER	*0*	*$0*	*$0*
NEW ADDITIONS	**18**	**$19,456,175**	**$2,047,736**
RESIDENTIAL	*16*	*$13,529,902*	*$1,919,805*
COMMERCIAL	*2*	*$5,926,273*	*$127,931*
OTHER	*0*	*$0*	*$0*
PERCENT COMPLETION CHANGED	10	$39,512,562	$2,310,277
TOTAL NEW PERSONAL VALUE	0	$0	$0
SECTION 52 & 59	0	$0	$0
REDUCED/EXPIRING ABATEMENTS	0	$0	$0

TOTALS:	$145,214,045	$68,795,448

2025 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	$2,189,857,157
2025 OA DP FROZEN TAXABLE	$0
2025 TAX RATE	0.2268
2025 OA DP TAX CEILING	$0

2026 CERTIFIED TAXABLE	$2,264,854,210
2026 TAXABLE UNDER PROTEST	$28,526,599
2026 OA FROZEN TAXABLE	$0
2026 DP FROZEN TAXABLE	$0
2026 TRANSFERRED OA FROZEN TAXABLE	$0
2026 TRANSFERRED DP FROZEN TAXABLE	$0
2026 OA FROZEN TAXABLE UNDER PROTEST	$0
2026 DP FROZEN TAXABLE UNDER PROTEST	$0
2026 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	$0
2026 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	$0
2026 APPRAISED VALUE	$2,481,479,330
2026 OA DP TAX CEILING	$0

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

2025 total taxable value.	**1.** $2,189,857,157
2025 tax ceilings.	**2.** $0
2025 total adopted tax rate.	**4.** 0.226752
a. 2025 M&O tax rate.	a. 0.184952
b. 2025 I&S tax rate.	+b. 0.041800
2025 taxable value of property in territory deannexed after Jan. 1, 2025.	**7.** $0
2025 taxable value lost because property first qualified for an exemption in 2026.	**8.** $23,458,165
a. Absolute exemptions.	a. $0
b. Partial exemptions.	+b. $23,458,165
2025 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 2026.	**9.** $0
a. 2025 market value.	a. $0
b. 2026 productivity or special appraisal value.	-b. $0
2026 certified taxable.	$2,264,854,210
2026 tax ceilings.	**18.** $0
Total 2026 taxable value of properties in territory annexed after Jan.1, 2025.	**20.** $0
Total 2026 taxable value of new improvements and new personal property	**21.** $68,795,448

* 2025 Values as of Supplement 14.

Average/Median Market & Taxable of Homesteads

	Current	**Prior**
Tax Year	2026	2025
HS Total Market	$1,365,723,421.00	$1,349,336,526.00
HS Total Taxable	$1,256,244,582.00	$1,228,663,138.00
HS Count	2197	2176
HS Average Market	$621,631.05	$620,099.51
HS Average Taxable	$571,799.99	$564,642.99
HS Median Market	$570,050.00	$551,370.00
HS Median Taxable	$535,540.00	$520,560.00

Top Taxpayers Report

TaxYear: **2026** Taxing Units: **CDS**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF DRIPPING SPRINGS: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	EDCOUCH COMMUNITY HOUSING FINANCE CORPORATION	$29,458,050	$29,458,050
2	REGENCY RIDGE AT HEADWATERS APARTMENTS LLC	$24,000,000	$24,000,000
3	MERITAGE HOMES OF TEXAS LLC	$17,661,290	$13,163,555
4	CENTER LAKE BUSINESS PARK INC	$12,900,000	$12,850,000
5	WSH TX SAWYER RANCH LLC	$11,413,844	$11,413,844
6	H-E-B LP	$10,274,840	$9,106,880
7	HUDSON COMMONS LLC	$9,031,890	$9,031,890
8	DS PROPCO OWNER LP	$8,975,720	$8,750,584
9	DS HOSPITALITY LLC	$8,253,320	$8,253,320
10	(TRS) MCGRATH RENTCORP	$57,408,789	$8,183,547
11	FUSE DS LLC	$7,691,568	$7,566,568
12	CAISSA PROPERTIES LLC	$7,507,730	$7,507,730
13	M/I HOMES OF AUSTIN LLC	$9,046,750	$7,418,270
14	HIE DRIPPING SPRINGS LLC	$7,350,857	$7,350,857
15	HOME DEPOT USA 8995	$7,168,103	$7,043,103
16	VERDUGO SOUTH LLC	$6,992,981	$6,992,981
17	DRIPPING SPRINGS MP RK6 LLC	$6,750,000	$6,750,000
18	D3 EQUIPMENT CO	$6,488,057	$6,363,057
19	HOME DEPOT USA INC	$6,240,500	$6,240,500
20	4M DRIPPING SPRINGS SS LLC	$5,930,000	$5,930,000

CITY OF DRIPPING SPRINGS: Commercial - Real & Personal (F1 & L1)

	Taxpayer Name	Total Assessed
1	CENTER LAKE BUSINESS PARK INC	$12,900,000
2	WSH TX SAWYER RANCH LLC	$11,413,844
3	H-E-B LP	$10,274,840
4	HUDSON COMMONS LLC	$8,750,000
5	DS HOSPITALITY LLC	$8,250,000
6	FUSE DS LLC	$7,691,568
7	CAISSA PROPERTIES LLC	$7,507,730
8	HOME DEPOT USA 8995	$7,168,103
9	VERDUGO SOUTH LLC	$6,992,981
10	HIE DRIPPING SPRINGS LLC	$6,950,857
11	DRIPPING SPRINGS MP RK6 LLC	$6,750,000
12	D3 EQUIPMENT CO	$6,488,057
13	HOME DEPOT USA INC	$6,240,500
14	FALCONHEAD OFFICES LLC	$6,184,223
15	4M DRIPPING SPRINGS SS LLC	$5,930,000
16	DSFP HOST LLC	$5,717,173
17	BLUE HARVEST SOUTH LLC	$5,637,063
18	MITCHELL WHIDDON OFFICE PARK INC	$4,811,000
19	ERLAND POINT MHP LLC	$4,458,289
20	CARTER CORE FUND I LP	$4,221,610

Top Taxpayers Report

TaxYear: **2026** Taxing Units: **CDS**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF DRIPPING SPRINGS: Industrial - Real & Personal (F2 & L2)

	Taxpayer Name	Total Assessed
1	A R M AUTOMATION INC	$543,623
2	AT&T MOBILITY LLC	$322,513
3	JOHN CHRISTIAN CO	$292,636
4	TESLA INC	$238,876
5	CELLCO PARTNERSHIP	$178,502
6	ROLLED RIBBON BATTERY COMPANY	$150,000
7	VERTICAL BRIDGE REIT LLC	$123,486
8	T-MOBILE TEXAS LP & WEST CORP	$89,381
9	ATC SEQUOIA LLC	$54,262
10	AMERICAN TOWER CORP	$53,295
11	FIBERLIGHT, LLC	$14,599
12	SPOK, INC.	$12

CITY OF DRIPPING SPRINGS: Commercial - Real (F1)

	Taxpayer Name	Total Assessed
1	CENTER LAKE BUSINESS PARK INC	$12,900,000
2	WSH TX SAWYER RANCH LLC	$11,413,844
3	H-E-B LP	$10,274,840
4	HUDSON COMMONS LLC	$8,750,000
5	DS HOSPITALITY LLC	$8,250,000
6	CAISSA PROPERTIES LLC	$7,507,730
7	FUSE DS LLC	$7,397,629
8	VERDUGO SOUTH LLC	$6,992,981
9	HIE DRIPPING SPRINGS LLC	$6,950,857
10	DRIPPING SPRINGS MP RK6 LLC	$6,750,000
11	HOME DEPOT USA INC	$6,240,500
12	FALCONHEAD OFFICES LLC	$6,184,223
13	4M DRIPPING SPRINGS SS LLC	$5,930,000
14	DSFP HOST LLC	$5,717,173
15	BLUE HARVEST SOUTH LLC	$5,637,063
16	MITCHELL WHIDDON OFFICE PARK INC	$4,811,000
17	ERLAND POINT MHP LLC	$4,458,289
18	CARTER CORE FUND I LP	$4,221,610
19	1505 W HWY 290 PROPERTY OWNER LLC	$4,200,000
20	HOWARD LAND & CATTLE LTD	$4,119,280

CITY OF DRIPPING SPRINGS: Commercial - Business Personal (L1)

	Taxpayer Name	Total Assessed
1	HOME DEPOT USA 8995	$7,168,103
2	D3 EQUIPMENT CO	$6,488,057
3	H E BUTT GROCERY CO LP	$3,579,827
4	TRACTOR SUPPLY COMPANY OF TEXAS	$1,602,870
5	ENVIRONMENTAL SAFETY SERVICE INC	$1,240,800
6	WALGREEN CO 12029-S-PPT	$1,036,855
7	HILLER MEASUREMENTS INC	$886,735

Top Taxpayers Report

TaxYear: **2026** Taxing Units: **CDS**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF DRIPPING SPRINGS: Commercial - Business Personal (L1)

	Taxpayer Name	Total Assessed
8	DRIPPING SPRINGS RENTAL CENTER	$543,584
9	TWIN LIQUORS #34	$494,251
10	SAXON MD FACIAL PLASTIC SURGERY	$464,463
11	TUPELO OUTDOOR	$453,640
12	HEART OF TEXAS EYE INSTITUTE	$452,030
13	CORNER STORE #1318	$410,910
14	CAPITAL ENT & SINUS CENTER DRIPPING SPRINGS	$400,000
15	FOREMAN ENDODONTICS	$390,759
16	PLATEAU LAND & WILDLIFE MANAGEMENT,INC.	$384,912
17	SHERWIN-WILLIAMS COMPANY	$380,912
18	360DTII	$350,000
19	PLUS TRANZ INC	$350,000
20	PROTEX ROOFING & CONSTRUCTION INC	$350,000

CITY OF DRIPPING SPRINGS: Industrial - Business Personal (L2)

	Taxpayer Name	Total Assessed
1	A R M AUTOMATION INC	$543,623
2	AT&T MOBILITY LLC	$322,513
3	JOHN CHRISTIAN CO	$292,636
4	TESLA INC	$238,876
5	CELLCO PARTNERSHIP	$178,502
6	ROLLED RIBBON BATTERY COMPANY	$150,000
7	VERTICAL BRIDGE REIT LLC	$123,486
8	T-MOBILE TEXAS LP & WEST CORP	$89,381
9	ATC SEQUOIA LLC	$54,262
10	AMERICAN TOWER CORP	$53,295
11	FIBERLIGHT, LLC	$14,599
12	SPOK, INC.	$12

CITY OF DRIPPING SPRINGS: Real Estate - Inventory (O)

	Subd Code	Subdivision Name	No. of Lots	Total Assessed
1	S3812	HERITAGE DRIPPING SPRINGS PHASE 3	85	$13,236,850
2	S0396	BIG SKY RANCH PHASE 3 AT DRIPPING SPRINGS	74	$11,027,390
3	S0397	BIG SKY RANCH PHASE 4 AT DRIPPING SPRINGS	83	$9,769,930
4	S0394	BIG SKY RANCH PHASE 1 AT DRIPPING SPRINGS	7	$1,151,510
5	S9243	VILLAGE GROVE PHASE 2A-1	17	$775,530
6	S3809	HERITAGE DRIPPING SPRINGS PH1	4	$769,990
7	S3811	HERITAGE DRIPPING SPRINGS PHASE 2	6	$610,680
8	S3668	HAYS STREET SUBDIVISION	6	$383,660
9	S9242	VILLAGE GROVE PHASE 1	2	$118,000

CITY OF DRIPPING SPRINGS: Real Estate - Multifamily Residential (B)

	Taxpayer Name	Total Assessed
1	EDCOUCH COMMUNITY HOUSING FINANCE CORPORATION	$29,458,050
2	REGENCY RIDGE AT HEADWATERS APARTMENTS LLC	$24,000,000

Top Taxpayers Report

TaxYear: **2026** Taxing Units: **CDS**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF DRIPPING SPRINGS: Real Estate - Multifamily Residential (B)

	Taxpayer Name	Total Assessed
3	WESTERN SPRINGS APARTMENTS LP	$5,562,000
4	CARTER H C ESTATE	$4,052,383
5	HIDDEN OAKS AT DRIPPING SPRINGS LLC	$2,359,122
6	STEVEN VANDIGRIFF REVOCABLE TRUST	$1,197,950
7	JK NEWMAN INVESTMENTS LLC	$1,046,423
8	L7 GARRISON INVESTMENTS LLC-SERIES 1 LOVING	$620,326
9	ARNOLD, MARY ALLISON	$620,326
10	ALBURY LLC-SERIES 170 CREEK RD	$589,491
11	BAYNES JEANETTE & CROSBY FAWN	$588,440
12	STEINMAN STEVEN & CANDY	$583,106
13	KOFE INC	$583,106
14	MORRIS DAVID W & DALE A MORRIS &	$580,545
15	PIEKARZ, TRESSA GRANGER	$580,545
16	SULLIVAN CHRISTOPHER JAMES & SVETLIK JAMES DAVID	$573,802
17	NEWMAN ROGER	$565,000
18	YOAKLEY DAVID ANTHONY & YOAKLEY DORIS LANETTE	$557,460
19	CRUMLEY FAMILY LIMITED PARTNERSHIP	$485,288
20	LETSON, HARVEY LEE, Sr	$460,300