



City Council Special Meeting

Dripping Springs City Hall

511 Mercer Street - Dripping Springs, Texas

Tuesday, August 04, 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

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

CONSENT AGENDA

The following items will be acted upon in a single motion and are considered to be ministerial or routine. No separate discussion or action on these items will be held unless pulled at the request of a member of the City Council or City staff.

- 2. Approval of the June 2, 2026 City Council regular meeting minutes.**
- 3. Approval of the June 16, 2026 City Council regular meeting minutes.**
- 4. Approval of a Ground Maintenance Extension and Ratification Agreement between the City of Dripping Springs and Elk Ridge Construction, LLC.** *Sponsor: Mayor Pro Tem Taline Manassian*

BUSINESS AGENDA

- 5. Discuss and consider approval of the Proposed Ad Valorem Tax Rate for 2026.** *Deputy City Administrator, Shawn Cox*
- 6. Discussion and possible action regarding Change Order No. 4 to the Construction Contract between the City of Dripping Springs and Arguijo Corporation for design modifications to the West Interceptor Segment 2 Project.** *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.

- 7. Consultation with Attorney related to legal issues regarding a potential interlocal agreement with the Dripping Springs Community Library District** *(Consultation with Attorney, 551.071).*
- 8. Consultation with City Attorney regarding legal strategies to address infrastructure and regulatory constraints limiting growth in the City of Dripping Springs, including transportation, utilities, drainage, and related litigation risks.** *(Consultation with Attorney, 551.071).*

9. **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.** (*Consultation with Attorney, 551.071 and Deliberation Regarding Personnel Matters, 551.074*)

UPCOMING MEETINGS

City Council & Board of Adjustment Meetings

August 11, 2026 (Special Meeting) at 5:30 p.m.

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.

Board, Commission, & Committee Meetings

Historic Preservation Commission, August 6, 2026 at 4:00 p.m.

TIRZ No.1 & No.2 Board, August 10, 2026 at 4:00 p.m.

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.

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 July 29, 2026 at 4:30 p.m.

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.



City Council Regular Meeting

Dripping Springs City Hall

511 Mercer Street - Dripping Springs, Texas

Tuesday, June 02, 2026, at 6:00 PM

DRAFT MINUTES

CALL TO ORDER & ROLL CALL

With a quorum of city council members present, Mayor Foulds called the meeting to order at 6:00 p.m.

City Council Members

Mayor Bill Foulds, Jr.

Mayor Pro Tem Place 3 Geoffrey Tahuahua

Council Member Place 1 Taline Manassian

Council Member Place 2 Ana Grace Husted

Council Member Place 4 Travis Crow

Council Member Place 5 Sherrie Parks

Staff, Consultants, & Appointed/Elected Officials

City Administrator Michelle Fischer

Deputy City Administrator Shawn Cox

General Counsel Rezzin Pullum

City Secretary Diana Boone

IT Director Jason Weinstock

Planning Director Tory Carpenter

Maintenance Director Riley Sublett

Finance Manager Glori Rivas

City Engineer Chad Gilpin

Parks & Community Services Director Andy Binz

People & Communications Director Lisa Sullivan

Planning & Zoning Commission Chair Mim James

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Council Member Crow.

PRESENTATION OF CITIZENS

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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.

Nicole Becerra, a dementia care therapist and owner of Builders of Care, introduced her business and the services provided to support the aging population in Dripping Springs; Builders of Care focuses on creating opportunities and offering essential support for caregivers of individuals living with dementia.

BUDGET WORKSHOP

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

This item was presented by Deputy City Administrator Shawn Cox.

No action was taken.

Council directed staff to track specific changes or updates to the proposed budget in real-time as prompted by council.

CONSENT AGENDA

The following items will be acted upon in a single motion and are considered to be ministerial or routine. No separate discussion or action on these items will be held unless pulled at the request of a member of the City Council or City staff.

- 2. Approval of the April 21, 2026 City Council Regular Meeting Minutes.**
- 3. Approval of the April 21, 2026 City Council Workshop - Special Meeting Minutes.**
- 4. Approval of the April 2026 Treasurer's Report.** *Deputy City Administrator, Shawn Cox*

A motion was made by Mayor Pro Tem Tahuahua and seconded by Council Member Manassian, to approve Consent Agenda items 2 through 4.

The motion carried unanimously 5 to 0.

BUSINESS AGENDA

- 5. Discussion and possible action to reconsider the motion approved by City Council on May 19, 2026 regarding the appointment of a mayor pro tem.** *Sponsor: Council Member Sherrie Parks*

The discussion was initiated by Council Member Parks who stated that she would like to revisit the Mayor Pro Tem appointment approved at the last City Council meeting due to the vote being taken by council abruptly with no discussion. Each council member followed with their own comments concerning the appointment.

A motion was made by Council Member Parks and seconded by Council Member Crow, to reconsider the Mayor Pro Tem appointment.

The motion carried unanimously 5 to 0.

A motion was made by Council Member Crow and seconded by Council Member Parks, to appoint Taline Manassian as Mayor Pro Tem.

The motion carried 3 to 2, with Council Members Husted and Tahuahua voting nay.

6. **Discussion and possible action regarding a Wastewater Utility Service and Fee Agreement between the City of Dripping Springs and Tri Pointe Homes Texas, Inc. for wastewater service to approximately 14 acres of land within the Cypress Fork Ranch property, including allocation of 18 wastewater LUEs and Council direction regarding whether to approve temporary pump-and-haul service. Sponsor: Mayor Bill Foulds, Jr.**

A motion was made by Council Member Crow and seconded by Council Member Husted, to postpone making a decision on this item until the next meeting scheduled for June 16, 2026.

The motion carried unanimously 5 to 0.

7. **Public hearing, discussion, and possible action on an Ordinance of the City of Dripping Springs, Texas, amending the 2025-2026 Fiscal Year Municipal Budget; funding municipal services and authorizing expenditures.**

- a. Staff Report

The staff report was presented by Deputy City Administrator Shawn Cox.

- b. Public Hearing

No one spoke during the Public Hearing.

- c. Possible Action on Budget Ordinance

A motion was made by Mayor Pro Tem Manassian and seconded by Council Member Parks, to approve the ordinance amending the 2026 budget

The motion carried unanimously 5 to 0.

8. **Discussion and possible action on the approval to allow staff to amend the 2026 Roadway Maintenance Plan and issue a Request for Bids for the mill and overlay of Rob Shelton Blvd. and the Masonic Lodge Parking Lot. Sponsor: Mayor Bill Foulds**

A motion was made by Mayor Pro Tem Manassian and seconded by Council Member Crow, to approve the amendment of the 2026 Roadway Maintenance Plan and issue a Request for Bids for the mill and overlay of Rob Shelton Boulevard and the Masonic Lodge Parking Lot.

The motion carried unanimously 5 to 0.

9. **Update related to the previous Five-Year Roadway Maintenance Plan (2022 to 2026) and discussion and possible action on the approval of the next Five-Year Roadway Maintenance Plan (2027 to 2031).** *Sponsor: Mayor Bill Foulds*

A motion was made by Mayor Pro Tem Manassian and seconded by Council Member Husted, to approve the Five-Year Roadway Maintenance Plan from 2027 to 2031.

The motion carried unanimously 5 to 0.

10. **Discussion and possible action regarding the appointment of Jared Barker to the Parks & Recreation Commission as a representative of Dripping Springs Independent School District and the reappointments of Dripping Springs ISD representative Olivia Barnard; Dripping Springs Youth Sports Association representatives Tyson Joe and Laurence Lane; and At-Large members Hope Boatright and Ryan Strittmatter for (2) two year terms ending June 30, 2028; and the reappointment of Paul Fushille as the Parks & Recreation Commission Chair for a one (1) year term ending June 30, 2027.**

A motion was made by Mayor Pro Tem Manassian and seconded by Council Member Parks, to approve the new appointment, reappointments, and chair appointment as presented.

The motion carried unanimously 5 to 0.

11. **Discussion and possible action regarding the appointment of Theodore Crawford to the Planning & Zoning Commission, and the reappointment of Tammie Williamson and Douglas Shumway for two (2) year terms ending June 30, 2028; and the reappointment of Mim James as Chair of the Planning & Zoning Commission for a one (1) year term ending June 30, 2027.**

A motion was made by Council Member Husted and seconded by Council Member Parks, to approve the item as presented.

The motion carried unanimously 5 to 0.

12. **Discussion and possible action regarding the appointment of Brock Johns to Place 4 of the City of Dripping Springs Tax Increment Reinvestment Zone No. 1 and No. 2 Board of Directors for a term ending December 31, 2027.**

A motion was made by Mayor Pro Tem Manassian and seconded by Council Member Parks, to approve the appointment of Brock Johns to the TIRZ Board.

The motion carried unanimously 5 to 0.

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.

Council did not meet in Closed Session.

ADJOURN

A motion was made by Council Member Parks and seconded by Council Member Husted, to adjourn the meeting.

The motion carried unanimously 5 to 0.

The meeting was adjourned at 8:42 p.m.

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 May 27, 2026 at 5:00 p.m.

APPROVED ON: Month, XX, 202X

Bill Foulds, Jr., Mayor

ATTEST:

Diana Boone, City Secretary



City Council Regular Meeting

Dripping Springs City Hall

511 Mercer Street - Dripping Springs, Texas

Tuesday, June 16, 2026, at 6:00 PM

DRAFT MINUTES

CALL TO ORDER & ROLL CALL

With a quorum of council members present, Mayor Foulds called the meeting to order at 6:02 p.m.

City Council Members Present

Mayor Bill Foulds, Jr.
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

City Council Members Absent

Mayor Pro Tem Taline Manassian

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
Community Events Coordinator Johnna Krantz
Parks & Community Services Assistant Director Emily Nelson
Parks & Community Services Director Andy Binz
People & Communications Director Lisa Sullivan

PLEDGE OF ALLEGIANCE

PRESENTATION OF CITIZENS

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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.

The Board President of Hill Country Cottages Mark Dindio introduced himself to council in connection with an item scheduled to be discussed in Closed Session. He noted that Hill Country Cottages is a non-profit organization that provides 14 housing units serving low-income seniors and individuals with disabilities.

Daniel Syptak property owner next to the Tri-Pointe Development spoke in opposition to the pump and haul.

BUDGET WORKSHOP

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

This presentation was informational only and no action was taken.

PROCLAMATIONS & PRESENTATIONS

Proclamations and Presentations are for discussion purposes only and no action shall be taken.

- 2. A Proclamation of the City of Dripping Springs proclaiming the week of June 22nd-28th, 2026 as "Pollinator Week" in Dripping Springs. Sponsor: Council Member Sherrie Parks**

The proclamation was read by Council Member Parks and presented to Community Events Coordinator Johnna Krantz.

CONSENT AGENDA

The following items will be acted upon in a single motion and are considered to be ministerial or routine. No separate discussion or action on these items will be held unless pulled at the request of a member of the City Council or City staff.

- 3. Approval of the May 5, 2026 City Council Regular Meeting Minutes.**
- 4. Approval of the May 13, 2026 City Council special meeting minutes canvassing election results.**

A motion was made by Council Member Tahuahua and seconded by Council Member Crow, to approve Consent Agenda items 3 and 4. The motion carried unanimously 4 to 0.

- 5. Approval of the reappointment of Marianne Simmons and Nikki Dahlin to the Farmers Market Committee for a two (2) year term ending on June 30, 2028 and the reappointment of Gouri Johannsen as Committee Chair for a one (1) year term ending June 30, 2027.**

A motion was made by Council Member Parks and seconded by Council Member Crow, to approve Consent Agenda item 5. The motion carried unanimously 4 to 0.

BUSINESS AGENDA

6. **Discussion and possible action to approve a proposal from Ice Rink Events to provide the equipment, installation, and removal of a temporary holiday-season ice skating rink at Dripping Springs Ranch Park to operate November 27, 2026, through January 5, 2027, and authorize the City Administrator to finalize and execute the Professional Services Agreement.** *Sponsor: Council Member Sherrie Parks*

This item was postponed. No action was taken.

Council expressed concerns about the financial loss associated with this event. They requested that staff explore additional sponsorship opportunities and directed staff to provide a fee chart that illustrated incremental fee increases and their corresponding impact on reducing unrecovered costs.

7. **Discussion and possible action regarding the Mayoral Appointment of Council Members to the Transportation Committee, Emergency Management Committee, and Hays County Mental Health Coordinating Committee.**

a. Transportation Committee Member

Mayor Foulds appointed Council Member Crow to the Transportation Committee.

b. Emergency Management Committee Member

Mayor Foulds appointed Council Member Tahuahua to the Emergency Management Committee.

c. Hays County Mental Health Coordinating Committee Member

This appointment was postponed.

8. **Discussion and possible action regarding the appointment of Matthew St. Germain and the reappointment of Roman Grijalva to the Transportation Committee for a two (2) year term ending June 30, 2028, and the reappointment of Travis Crow as the committee chair for a one (1) year term ending June 30, 2027.**

A motion was made by Council Member Husted and seconded by Council Member Parks, to approve this item as presented. The motion carried unanimously 4 to 0.

9. **Discussion and possible action regarding the reappointment of Council Member Geoffrey Tahuahua as Chair of the Emergency Management Committee.**

No action was taken.

CLOSED SESSION

A motion was made by Council Member Tahuahua and seconded by Council Member Crow, to go into Closed Session for items 10 and 11, under sections 551.071 and 551.072. The motion carried unanimously 4 to 0.

Closed Session began at 7:09 p.m.

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.

- 10. Consultation with Attorney regarding legal issues related to the South Regional Water Reclamation Project, Wastewater, and Amendment 2 Permits, Wastewater Service Area and Agreements, Water Service and Agreements, Wastewater Fees, Wastewater Infrastructure Agreements, facility liability coverage, and related items. (Consultation with Attorney, 551.071)**
- 11. Discussion with attorney and deliberation regarding potential purchase, sale and/or transfer of City property. (Consultation with Attorney, 551.071, Deliberation Regarding Real Property, 551.072.)**

Closed Session ended at 7:40 p.m.

ADJOURN

A motion was made by Council Member Parks and seconded by Council Member Husted, to adjourn the meeting. The motion carried unanimously 4 to 0.

The meeting was adjourned at 7:41 p.m.



STAFF REPORT
City of Dripping Springs
PO Box 384
511 Mercer Street
Dripping Springs, TX 78620

Submitted By: Andrew Binz, Parks & Community Services Director

Council Meeting Date: August 4, 2026

Agenda Item Wording: **Approval of a Ground Maintenance Extension and Ratification Agreement between the City of Dripping Springs and Elk Ridge Construction, LLC.** *Sponsor: Mayor Pro Tem Taline Manassian*

Agenda Item Requestor:

Summary/Background: The City and Elk Ridge Construction, LLC entered into a Ground Maintenance agreement in July of 2024 for the mowing of common areas within the parks system.

The term of the agreement was for one year to commence on October 1, 2024, and end on September 30, 2025. Both parties have the option to mutually agree in writing to renew the agreement for an additional one-year period.

Commission Recommendations: N/A

Recommended Council Actions: Approval of the Extension Agreement with Elk Ridge Construction LLC for an additional one-year period.

Attachments: Elk Ridge Ground Maintenance Agreement 07.02.24 – Executed
 2025 – Elk Ridge Construction LLC – Extension Agreement
 2026 – Elk Ridge Construction LLC – Extension and Ratification Agreement

Next Steps/Schedule: If approved, the Extension and Ratification Agreement will be executed with Elk Ridge Construction LLC for an additional one-year period.

GROUND MAINTENANCE EXTENSION AGREEMENT

This • Agreement (the "Agreement") is entered into on _____, by and between the City of Dripping Springs, Texas, a Type-A General Law Municipality (the "City"), and Elk Ridge Construction, LLC (the "Contractor").

WHEREAS, the parties entered into a Ground Maintenance Agreement on or about July 22, 2024, a copy of which is attached to this agreement as Attachment "A" (the "2024 Agreement").

WHEREAS, the 2024 Agreement provides that its term shall be for one year to commence on October 1, 2024 and ending on September 30, 2025.

WHEREAS, the 2024 Agreement further provides that the City and the Contractor have the option to mutually agree in writing to renew the 2024 Agreement for two (2) additional one (1) year periods.

WHEREAS, the City and the Contractor wish to renew the 2024 Agreement for the first of up to two additional one year terms.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the City and Contractor agree as follows:

1. Extension

The 2024 Agreement is hereby renewed for a term beginning on October 1, 2025 and ending on September 30, 2026.

2. Merger and Consolidation

Effective October 1, 2025, the terms of the 2024 Agreement shall continue to be in effect, subject to any inconsistency between this Agreement and the 2024 Agreement being resolved in favor of this Agreement.

3. Amendment

This agreement may be modified or amended only if the amendment is made in writing and is signed by both parties.

4. Severability

If any provision of this Agreement shall be held to be invalid or unenforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

5. Governing Law and Venue

This Agreement shall be construed under and in accordance with the laws of The State of Texas. The venue for any and all legal disputes arising under this Agreement shall be a court of competent jurisdiction located in Hays County, Texas. Despite anything to the contrary in this Agreement, no disputes arising out of or related to this Agreement shall be subject to arbitration or non-binding mediation unless both parties agree in writing to submit a specific dispute to arbitration or non-binding mediation after such dispute arises.

6. Force Majeure

Neither Party shall be liable for any delay or failure in performance to the extent caused by a Force Majeure Event, provided that the affected Party promptly notifies the other in writing and uses diligent efforts to resume performance. A "Force Majeure Event" means an event or circumstance beyond the reasonable control of the affected Party, including acts of God, war, terrorism, pandemics, natural disasters, or governmental actions prohibiting performance, but excluding (a) changes in market conditions, (b) increases in the cost of materials, labor, or transportation, (c) tariffs, duties, taxes, or other governmental assessments imposed after the Effective Date, and (d) shortages or delays caused by the Contractor's subcontractors or suppliers.

7. Allocation of Price Risk

The Contractor assumes all risk of cost increases, including but not limited to increases in the price of raw materials, fuel, transportation, and any tariffs, duties, or import/export restrictions imposed or increased after the Effective Date of this Agreement. Under no circumstances shall the City be responsible for any price escalation or surcharge arising from such changes. Contractor warrants that the Contract Price is firm, fixed, and inclusive of all applicable current and future tariffs and similar charges. **No Extension or Adjustment**

No Force Majeure Event shall entitle Contractor to an increase in the Contract Price or other compensation, nor an extension of the performance schedule, except where the City, in its sole discretion, agrees in writing. Notwithstanding the foregoing, Contractor shall continue to perform its obligations to the extent not affected by the Force Majeure Event.

9. Termination for Extended Force Majeure

If a Force Majeure Event prevents performance for more than thirty (30) consecutive days, the City may terminate this Agreement without liability, penalty, or further obligation by providing written notice to Contractor.

10. Site Access and Safety

City shall secure all necessary site related approvals, permits, licenses, and consents necessary to commence and complete the Services and will execute any necessary site access agreement. Contractor will be responsible for supervision and site safety measures for its own employees, but shall not be responsible for the supervision or health and safety precautions for any third parties, including City's contractors, subcontractors, or other parties present at the site.

11. Execution in Counterparts

This Agreement may be executed in counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement, and shall become binding when one or more counterparts have been signed by each of the Parties and delivered to the other Party. A signed copy of this Agreement delivered by facsimile, e mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

CITY OF DRIPPING SPRINGS**ELK RIDGE CONSTRUCTION, LLC**

Date

Date

ATTACHMENT “A”

GROUND MAINTENANCE EXTENSION AND RATIFICATION AGREEMENT

This **Ground Maintenance Extension and Ratification Agreement** (“**Agreement**”) is entered into effective as of _____, (the “**Effective Date**”), by and between the **City of Dripping Springs, Texas**, a Texas general law municipality (the “**City**”), and **Elk Ridge Construction, LLC**, (the “**Contractor**”). The City and Contractor may be referred to individually as a “**Party**” and collectively as the “**Parties**”.

Recitals

- A. The Parties entered into that certain **Ground Maintenance Agreement** on or about July 22, 2024, a copy of which is attached or incorporated by reference as **Attachment A** (the **2024 Agreement**).
- B. The 2024 Agreement provides that its original term commenced on October 1, 2024 and ended on September 30, 2025.
- C. The 2024 Agreement further provides that the City and Contractor have the option to mutually agree in writing to renew the 2024 Agreement for two (2) additional one-year periods.
- D. The Parties contemplated renewing the 2024 Agreement for the first renewal term beginning October 1, 2025 and ending September 30, 2026, but the written 2025 renewal agreement was not fully executed.
- E. The Parties desire to ratify and confirm the continuation of the 2024 Agreement for the period beginning October 1, 2025 and ending September 30, 2026, and to further renew and extend the 2024 Agreement for the second renewal term beginning October 1, 2026 and ending September 30, 2027.
- F. The Parties intend this Agreement to confirm the Parties’ agreement that the 2024 Agreement remains in effect continuously from October 1, 2024 through September 30, 2027, subject to the terms of this Agreement.

For good and valuable consideration, the receipt and sufficiency of which are acknowledged, the Parties agree as follows:

1. RATIFICATION OF 2025 RENEWAL TERM

- (a) The Parties ratify, confirm, and approve the renewal and continuation of the 2024 Agreement for the period beginning October 1, 2025 and ending September 30, 2026 (the **First Renewal Term**), notwithstanding that the written renewal agreement contemplated for that period was not fully executed.
- (b) The Parties acknowledge and agree that services performed, invoices submitted, payments made, and obligations arising during the First Renewal Term are governed by the 2024 Agreement, as continued and ratified by this Agreement.

2. EXTENSION THROUGH SEPTEMBER 30, 2027

- (a) The 2024 Agreement is further renewed and extended for the second additional one-year renewal period beginning October 1, 2026 and ending September 30, 2027 (the **Second Renewal Term**).
- (b) Unless earlier terminated in accordance with the 2024 Agreement or this Agreement, the term of the 2024 Agreement, as ratified and extended, shall expire on September 30, 2027.

3. CONTINUOUS EFFECT

- (a) The Parties intend that the 2024 Agreement shall be treated as continuously effective from October 1, 2024 through September 30, 2027, subject to the terms of the 2024 Agreement and this Agreement.
- (b) This Agreement does not create a gap, waiver, release, or interruption in the Parties' rights or obligations for the period beginning October 1, 2025 and ending September 30, 2026.

4. TERMS OF 2024 AGREEMENT CONTINUE

- (a) Except as expressly modified by this Agreement, all terms, conditions, schedules, rates, insurance requirements, indemnity obligations, disclosure requirements, payment terms, scope requirements, and other provisions of the 2024 Agreement remain in full force and effect through September 30, 2027.
- (b) If there is a conflict between this Agreement and the 2024 Agreement, this Agreement controls as to the conflict.

5. NO OTHER MODIFICATION

Except as expressly stated in this Agreement, this Agreement does not amend, waive, release, or modify any right, duty, remedy, claim, defense, or obligation under the 2024 Agreement.

6. PAYMENT AND APPROPRIATION

All payment obligations remain subject to the City's budgeting, appropriation, and funding requirements. The City does not waive any constitutional, statutory, charter, budgetary, fiscal, debt, or appropriation limitation.

7. CONTRACTOR CERTIFICATIONS AND DISCLOSURES

Contractor shall maintain and update all disclosures, certifications, insurance certificates, and vendor documentation required by the 2024 Agreement, City policy, and applicable law, including any required Conflict of Interest Questionnaire and Form 1295 Certificate of Interested Parties, to the extent applicable.

8. NO CITY INDEMNITY; NO WAIVER OF IMMUNITY

- (a) The City does not indemnify, defend, or hold harmless Contractor or any other person.

- (b) Nothing in this Agreement waives, limits, or impairs any governmental immunity, sovereign immunity, official immunity, statutory cap, limitation of liability, defense, privilege, or other protection available to the City, its officers, officials, employees, agents, attorneys, or volunteers under Texas law or other applicable law.

9. GOVERNING LAW AND VENUE

- (a) This Agreement shall be construed under and in accordance with the laws of the State of Texas. Mandatory and exclusive venue for any legal dispute arising under or relating to this Agreement shall be a court of competent jurisdiction located in Hays County, Texas.
- (b) No dispute arising out of or related to this Agreement shall be subject to arbitration or mandatory mediation unless both Parties agree in writing to submit a specific dispute to arbitration or mediation after such dispute arises.

10. AMENDMENT

This Agreement may be modified or amended only by a written instrument signed by both Parties and approved in the manner required by law and City policy.

11. SEVERABILITY

If any provision of this Agreement is held invalid or unenforceable, the provision shall be enforced to the maximum extent permitted by law and the remaining provisions shall remain in full force and effect.

12. COUNTERPARTS AND ELECTRONIC SIGNATURES

This Agreement may be executed in counterparts, each of which is considered an original, and all of which together constitute one agreement. A signed copy delivered by email, facsimile, or other electronic transmission has the same legal effect as delivery of an original signed copy.

13. AUTHORITY

Each person signing this Agreement represents that the person has authority to sign on behalf of the Party identified and to bind that Party to this Agreement.

CITY OF DRIPPING SPRINGS

ELK RIDGE CONSTRUCTION, LLC

**ATTACHMENT A
2024 AGREEMENT**



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 4, 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-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
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% EXE	(+)	\$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
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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 (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
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

Taxing Units: CDS(ARB Approved)

As Of: Certification

7/19/2026

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HAYSCAD

BREAKDOWN OF APPRAISED VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE ACCOUNTS	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	2828	2954	\$1,735,560,714
B: REAL, RESIDENTIAL, MULTI-FAMILY	36	36	\$76,207,478
C: REAL, VACANT PLATTED LOTS/TRACTS	393	374	\$71,764,785
D: REAL, ACREAGE (LAND ONLY)	1,403.17 (ACRES)	1,235.48 (ACRES)	\$73,622,400
E: REAL, FARM AND RANCH IMPROVEMENT	138	154	\$82,751,496
F: REAL, COMMERCIAL AND INDUSTRIAL	221	231	\$340,225,876
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	12	12	\$7,218,383
L: TANGIBLE PERSONAL, BUSINESS	417	498	\$107,404,460
M: TANGIBLE PERSONAL, OTHER	11	11	\$648,973
N: INTANGIBLE PERSONAL	0	3	\$30
O: REAL, INVENTORY	259	284	\$37,843,540
X: EXEMPT	106	10	\$23,600,504
S: SPECIAL INVENTORY	1	1	\$83,270
ERROR:	0	0	\$0
TOTAL APPRAISED VALUE			\$2,556,931,909
TOTAL EXEMPT PROPERTY	137	147	\$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

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

		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

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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		\$77,297,828	\$76,207,478

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

As Of: Certification

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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

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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

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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	WLBEE S	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
					1,392.34	1,235.48	\$77,115,240	\$73,622,400	\$329,490	\$352,300

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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
					10.83	0.00	\$1,462,210	\$0	\$0	\$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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

Taxing Units: CDS(ARB Approved)

As Of: Certification

7/19/2026 Page: 11
HAYSCAD

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

7/19/2026 Page: 13
HAYSCAD

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	\$7,218,383

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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	\$107,404,460
				498	

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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
	11	11		\$681,233	\$648,973

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2026

As Of: Certification

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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

Taxing Units: CDS(ARB Approved)

As Of: Certification

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

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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

Location: Appraisal Tax Year: 2026

As Of: Certification

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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	\$23,064,108
				10	\$23,600,504

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

PROPERTY USE CATEGORY	BREAKDOWN OF EXEMPT VALUE			APPROAISED VALUE
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR 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

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

As Of: Certification

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HAYSCAD

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Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Approved)

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CATEGORY X: EXEMPT			
SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION
XU-11.23	1	1	XU-11.23 - Misc Exemptions
XV	136	146	XV - Other Exemptions, Public prop, Religious, Charitable Org
		137	
		147	

PRIOR MARKET VALUE	MARKET VALUE
\$939,020	\$1,133,630
\$145,007,164	\$147,862,177
\$145,946,184	\$148,995,807

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

BREAKDOWN OF APPRAISED VALUE

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

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HAYSCAD

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

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

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

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

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

Taxing Units: CDS(ARB Under Review)

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HAYSCAD

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

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

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HAYSCAD

CATEGORY D: OTHER LAND IN CATEGORY D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2026

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HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION
-----------	--------------	--------	-------------

NUMBER

PRIOR NUMBER

E-Rural Land, not Qualified for Open-Space & Res Imps (All)

3

O

PRIOR MARKET VALUE

OS

0\$

MARKET VALUE

\$394,970

\$394,970

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2026

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HAYSCAD

Taxing Units: CDS(ARB Under Review)

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

DESCRIPTION

NUMBER

SPTB CODE PRIOR NUMBER

F1-Commercial - Real Property (All)

1

0

MARKET VALUE

\$1,068,450

\$1,068,450

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

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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

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

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HAYSCAD

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	\$979,004

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

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

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

CATEGORY N: INTANGIBLE PERSONAL

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

CATEGORY O: REAL, INVENTORY

DESCRIPTION

NUMBER

PRIOR NUMBER

PRIOR MARKET VALUE MARKET VALUE

0

0

\$0

\$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

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HAYSCAD

CATEGORY S: SPECIAL INVENTORY

DESCRIPTION

NUMBER

PRIOR NUMBER

PRIOR MARKET VALUE MARKET VALUE

0

0

\$0

\$0

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

As Of: Certification

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HAYSCAD

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		\$0	\$18,919

Comptrollers Audit Report

Location: Appraisal Tax Year: 2026

Taxing Units: CDS(ARB Under Review)

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HAYSCAD

PROPERTY USE CATEGORY	BREAKDOWN OF EXEMPT VALUE			APPROAISED VALUE
	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR 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 50-859 Item # 5.

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount
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)

Line	No-New-Revenue Tax Rate Worksheet	Amount
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 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 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)

Line	No-New-Revenue Tax Rate Worksheet	Amount	Item # 5.
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 unit's overall voter-approval tax rate.

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ / \$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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)

Line	M&O and Debt Tax Rate Worksheet	Amount
Item # 5.		
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 §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount
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 §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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)

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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ / \$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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)

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)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ / \$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ / \$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ _____ / \$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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)

SECTION 8: Total Tax Rate

Item # 5.

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 Representativesign
here ➡_____
Taxing Unit Representative_____
Date⁵⁹ 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



STAFF REPORT
City of Dripping Springs
PO Box 384
511 Mercer Street
Dripping Springs, TX 78602

Submitted By: Gray Lahrman, Utilities Director

Council Meeting Date: 08/04/2026

Agenda Item Wording: Discussion and possible action regarding Change Order No. 4 to the Construction Contract between the City of Dripping Springs and Arguijo Corporation for design modifications to the West Interceptor Segment 2 Project. *Sponsor: Mayor Bill Foulds, Jr.*

Agenda Item Requestor: Gray Lahrman

Summary/Background: Arguijo was awarded the West Interceptor project at the original contract price of \$3,315,089.38. During the construction process we have approved a total of 3 change orders totaling \$143,509.65.

The contractor has requested approval of the 8th change order request for the purchase of a larger cofferdam to accommodate recent rain events that have slightly raised the levels of the creek. The cofferdam is a large bladder that when filled with water, can plug the creek channel, allowing the pumps to move water downstream. This process lowers the level in the construction area at the low-water-crossing allowing for the work to continue.

Arguijo Engineers originally chose the current cofferdam configuration rated for a 6-foot maximum water height and has been unsuccessful in dewatering the construction area. Arguijo is requesting that the City approve the change order for the purchase and delivery of a new cofferdam totaling \$54,107.00. The proposed larger cofferdam is taller and wider and is suggested to have a much better chance of success with water levels over 6-foot. Current water levels measured by City representatives in the laydown area for the cofferdam are slightly under to slightly over the 6-foot measurement. These levels have stayed mostly constant throughout the project with only slight changes due to rain events and evaporation.

City Staff is still in negotiations with the contractor regarding this change order request. Currently, Arguijo is requesting compensation for delays in construction and delays on Councils approval to move forward with this change order request. Staff will be providing Council with an updated staff report and current City Staff recommendations based on the outcomes of internal discussions with City Staff and Engineers that will be held this week.

**Commission
Recommendations:**

**Recommended
Council Actions:** City Staff's recommendations will be available during the August 4, 2026, City Council meeting with an updated Staff Report.

Attachments: West Interceptor Segment 2 Executed Contract.
Cofferdam Invoice
Approved Change Orders #1
Approved Change Order #4
Approved Change Order #8

Next Steps/Schedule: To be determined.