CITY COUNCIL WORKSHOP/REGULAR MEETING

August 3, 2026, at 6:00 PM
Hewitt City Hall, 200 Patriot Court, Hewitt, TX 76643

AGENDA

Steve Fortenberry, Mayor: Ward 3, – **Michael S. Bancale**, Mayor Pro Tem: At-Large
Erica Bruce, Council Member: Ward 3 – **Brenda Turner**, Council Member: Ward 1
Bob Potter, Council Member: Ward 2 – **Brad Turner**, Council Member: Ward 1
Mike Hamilton, Council Member: Ward 2

The meeting will be streamed live on the city's website at www.cityofhewitt.com/790/Hewitt-TX-TV.

Pursuant to Texas Government Code Sec. 551.127, on a regular, non-emergency basis, members may attend and participate in the meeting remotely by video conference. Should that occur, a quorum of members will be physically present at the location noted above on this agenda.

WORKSHOP MEETING - 6:00 PM

WORKSHOP DECLARATION OF A QUORUM AND CALL TO ORDER

WORKSHOP AGENDA

1. Presentation and discussion concerning the FY 2026-2027 Proposed Operating and Capital Budget, including Certified Tax Valuations and Certified Tax Rates.

WORKSHOP ADJOURNMENT

REGULAR MEETING - 7:00 PM

DECLARATION OF A QUORUM AND CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS
The City Council invites citizens to speak on any topic not already scheduled for a public hearing. The Texas Open Meetings Act prohibits the Council from discussing, responding to, or acting on any comments or items not posted on the agenda. (Note: Citizens who wish to speak must complete a "Public Comment Form" and present it to the City Secretary before the meeting.)

REGULAR AGENDA ITEMS

2. Approve minutes of the July 20, 2026, City Council Workshop/Regular Meeting.

3. Presentation by City Engineer Miles Whitney, P.E., on pending utility, street, and drainage projects.

4. Discussion and possible action regarding the appointment of an alternate member to the Board of Adjustment.

5. Discussion and possible action on setting the date of August 10, 2026, for a public hearing on the Fiscal Year 2026-2027 Proposed Operating and Capital Budget.

6. Discussion and possible action on the record vote to place the adoption of the proposed 2026 tax rate on a future agenda and to set dates for two public hearings.

7. Continued discussion concerning the FY 2026-2027 Proposed Operating and Capital Budget, if needed.

RECESS REGULAR MEETING TO CONVENE EXECUTIVE SESSION

EXECUTIVE SESSION Notice is given that a closed meeting will be held pursuant to Section 551.074 of the Texas Government Code (V.T.C.A.) so that the Council may discuss personnel matters regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee (City Manager).

RECONVENE REGULAR MEETING

8. Discussion and possible action regarding a proposed City Manager Employment Agreement with James Devlin.

ADJOURNMENT

I certify that the above notice of meeting was posted on the Public Notice Board located in front of City Hall on **July 28, 2026**, by 5:00 PM.

CITY OF HEWITT

Lydia Lopez
Lydia Lopez, TRMC/MMC
City Secretary

In compliance with the Americans with Disabilities Act, the City of Hewitt will provide reasonable accommodations for persons attending and/or participating in City Council meetings. The facility is wheelchair-accessible, with parking at the front of the building. Requests for sign interpreters or special services must be received forty-eight (48) hours before the meeting by calling the City Secretary at 254.296.5602 or by fax at 254.666.6014.

HEWITT
TEXAS

COUNCIL AGENDA ITEM FORM

MEETING DATE: August 3, 2026

AGENDA ITEM #: 2.

SUBMITTED BY: Lydia Lopez, City Secretary

ITEM DESCRIPTION:

Approve minutes of the July 20, 2026, City Council Workshop/Regular Meeting.

STAFF RECOMMENDATION/ITEM SUMMARY:

Attached is a copy of the meeting minutes. Please review and advise if any corrections are needed.

FISCAL IMPACT:

Amount Budgeted - N/A
Line Item in Budget - N/A

SUGGESTED MOTION:

I move to approve the minutes as presented, but to allow for corrections.

ATTACHMENTS:

1. July 20, 2026, City Council Workshop-Regular Meeting Minutes

CITY COUNCIL WORKSHOP/REGULAR MEETING

July 20, 2026, at 6:00 PM
Hewitt City Hall, 200 Patriot Court, Hewitt, TX 76643

MINUTES

Steve Fortenberry, Mayor: Ward 3, – **Michael S. Bancale**, Mayor Pro Tem: At-Large
Erica Bruce, Council Member: Ward 3 – **Brenda Turner**, Council Member: Ward 1
Bob Potter, Council Member: Ward 2 – **Brad Turner**, Council Member: Ward 1
Mike Hamilton, Council Member: Ward 2

WORKSHOP MEETING - 6:00 PM

WORKSHOP DECLARATION OF A QUORUM AND CALL TO ORDER

Mayor Steve Fortenberry called the Workshop Meeting to order at 6:00 p.m., announced all members were present, and declared a quorum.

WORKSHOP AGENDA

1. Presentation and discussion concerning the FY 2026-2027 Proposed Operating and Capital Budget.

   Assistant City Manager Jim Devlin continued the discussion by addressing Council's requests from the previous workshop. He presented the following information:

   - Hewitt Adopted Tax Rates (2021–2026)
   - FY 2026–2027 Preliminary Average Taxable Value Comparison, including the Current Adopted Tax Rate, No-New-Revenue Tax Rate, Voter-Approval Tax Rate, and De Minimis Tax Rate
   - Categories Creating Increased Budget Expenditures
   - General Fund Projection by Category
   - Utility Fund Projection by Category
   - Drainage Fund Projection by Category

   A general discussion was held regarding the tax rate needed to balance the budget, salary market adjustments, the Utility Fund deficit, and the cost of increasing the cost-of-living adjustment to 3%.

   Mr. Thomas noted that the group medical insurance cost ($92,000) would increase due to additional staffing and that the $300,000 reflected the flattening of property tax revenue. He added that all budget figures would be updated after the certified tax values are finalized.

WORKSHOP ADJOURNMENT
MOTION: Council Member Bob Potter to adjourn the Workshop Meeting at 6:35 p.m.
SECOND: Council Member Brenda Turner
AYES: Hamilton, Brad Turner, Bruce, Brenda Turner, Bancale, Potter, and Fortenberry
NAYES: None
ABSENT: None
MOTION PASSED.

REGULAR MEETING - 7:00 PM

DECLARATION OF A QUORUM AND CALL TO ORDER
Mayor Steve Fortenberry called the Regular Meeting to order at 7:00 p.m., announced all members were present, and declared a quorum.

PLEDGE OF ALLEGIANCE
Mayor Steve Fortenberry led the Pledge of Allegiance.

PUBLIC COMMENTS
The City Council invites citizens to speak on any topic not already scheduled for a public hearing. The Texas Open Meetings Act prohibits the Council from discussing, responding to, or acting on any comments or items not posted on the agenda. (Note: Citizens who wish to speak must complete a "Public Comment Form" and present it to the City Secretary before the meeting.)
Mayor Fortenberry read the public comment statement. The City Secretary reported that one public comment form was received. Mr. RJ Pase, 3200 Sherco Rd., appeared to request that Council terminate the current Flock camera contract. No one else appeared.

REGULAR AGENDA ITEMS

2. Approve minutes of the July 6, 2026, City Council Workshop/Regular Meeting.
   MOTION: Council Member Erica Bruce to approve the minutes as presented but to allow for corrections.
   SECOND: Council Member Brad Turner
   AYES: Brenda Turner, Potter, Hamilton, Brad Turner, Bruce, Bancale, and Fortenberry
   NAYES: None
   ABSENT: None
   MOTION PASSED.

3. Briefing and discussion concerning the Financial Statements ending June 30, 2026.
   City Manager Bo Thomas advised that Finance Director Claudia Brill previously sent the June Financial Statements electronically on July 13, 2026, for review. The Council raised no questions or concerns.

4. Discussion and possible action on approval of the Quarterly Investment Report ending June 30, 2026.
   City Manager Bo Thomas presented the Quarterly Investment Report ending June 30, 2026. The Council raised no questions or concerns.
   MOTION: Mayor Pro Tem Michael Bancale moved approval of the Quarterly Investment

Report as of June 30, 2026.
SECOND: Council Member Bob Potter
AYES: Brenda Turner, Hamilton, Brad Turner, Bruce, Bancale, Potter, and Fortenberry
NAYES: None
ABSENT: None
MOTION PASSED.

5. Discussion and reminder concerning Cybersecurity and Artificial Intelligence (AI) Awareness Training.
City Manager Bo Thomas reminded the Council of the Cybersecurity and Artificial Intelligence (AI) Awareness Training that must be completed by Friday, July, 31, 2026.

6. Discussion and possible action on a petition to create an agricultural development district in McLennan County, Texas.
City Manager Bo Thomas presented a Notice of Receipt of Petition for the Creation of an Agricultural Development District from the County Commissioners Court, requesting that the Council consider the proposed district and provide written notice indicating whether it consents to the formation of the Agricultural Development District within the municipality. He advised the Council that granting consent would limit the City's ability to regulate land use on undeveloped property within its jurisdictional area. He recommended that the Council authorize him to deny consent to the petition.
MOTION: Mayor Pro Tem Michael Bancale moved to authorize the City Manager to formally notify McLennan County that the City of Hewitt does not consent to the designation of an agricultural development district on land owned by the City of Hewitt or on land within the City of Hewitt's corporate boundary.
SECOND: Council Member Bob Potter
AYES: Brenda Turner, Hamilton, Brad Turner, Bruce, Bancale, Potter, and Fortenberry
NAYES: None
ABSENT: None
MOTION PASSED.

7. Continued discussion concerning the FY 2026-2027 Proposed Operating and Capital Budget, if needed.
There was no further discussion held.

RECESS REGULAR MEETING TO CONVENE EXECUTIVE SESSION
Mayor Steve Fortenberry recessed the Regular Meeting to convene the Executive Session at 7:34 p.m.

EXECUTIVE SESSION Executive Session: Notice is given that a closed meeting will be held pursuant to Section 551.074 of the Texas Government Code (V.T.C.A.) so that the Council may discuss personnel matters regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee (City Manager).

RECONVENE REGULAR MEETING
Mayor Steve Fortenberry reconvened the Regular Meeting at 8:20 p.m.

8. Discussion and possible action from items discussed in the Executive Session, if needed.
   No action was taken on this item.

ADJOURNMENT
MOTION: Council Member Erica Bruce moved to adjourn the Regular Meeting at 8:21 p.m.
SECOND: Council Member Mike Hamilton
AYES: Hamilton, Potter, Brad Turner, Brenda Turner, Bancale, Bruce, and Fortenberry
NAYES: None
ABSENT: None
MOTION PASSED.

Approved:__________________________

ATTEST:

Lydia Lopez, City Secretary	Steve Fortenberry, Mayor

HEWITT TEXAS

COUNCIL AGENDA ITEM FORM

MEETING DATE: August 3, 2026

AGENDA ITEM #: 3.

SUBMITTED BY: Miles Whitney, P.E., City Engineer

ITEM DESCRIPTION:

Presentation by City Engineer Miles Whitney, P.E., on pending utility, street, and drainage projects.

STAFF RECOMMENDATION/ITEM SUMMARY:

The City Engineer will present the report and answer any questions about it.

FISCAL IMPACT:

Amount Budgeted - N/A
Line Item in Budget - N/A

SUGGESTED MOTION:

No action is required.

ATTACHMENTS:

1. Hewitt-PR-7.27.26

HEWITT TEXAS

CITY ENGINEER'S REPORT
July 27, 2026

Utility Projects

Commerce Park Plant Improvements

- Well
  TCEQ approvals have been received and well is online.
- Plant
  - Project is substantially complete.

Lift Station No. 4 and Force Main

- Scheduling meeting with Waco.

Plant No. 1 Genset

- Awaiting generator delivery.

Street/Transportation Projects

Minute, Peer & New Acres; Street/Utility Impr.

- Project is out for bids, bids to be received 8/26/2026.

Sunset, Sunnydale & Redbud; Street/Utility Impr.

- Finalizing project design. Advertisement for bids will be deferred until the current priority projects have progressed further.

Drainage Projects

N/A

By:

Miles W. Whitney, P.E.

Note: All dates are approximate and subject to change.

COUNCIL AGENDA ITEM FORM

MEETING DATE: August 3, 2026

AGENDA ITEM #: 4.

SUBMITTED BY: Lydia Lopez, City Secretary

ITEM DESCRIPTION:

Discussion and possible action regarding the appointment of an alternate member to the Board of Adjustment.

STAFF RECOMMENDATION/ITEM SUMMARY:

Johnny Stephens submitted an application for service on the Board of Adjustment. There are currently two alternative positions to be filled.

FISCAL IMPACT:

Amount Budgeted - N/A
Line Item in Budget - N/A

SUGGESTED MOTION:

I move to approve the appointment of Johnny Stephens to serve as an alternate member on the Board of Adjustment for a term ending in April 2027.

ATTACHMENTS:

1. Board Application - Johnny Stephens

APPLICATION FOR BOARDS & COMMISSIONS TO THE CITY OF HEWITT

The City of Hewitt appreciates your interest in serving the community. A listing of the boards and commissions is found behind your application. Appointments are made during the year as vacancies occur. This is great opportunity for you to play a vital role in shaping your community.

NAME OF APPLICANT: Johnny Stephens

HOME ADDRESS: 305 Travis Lane

DAYTIME TELEPHONE NUMBER: 2543667476 E-MAIL ADDRESS: jcstephens52@yahoo.com

PLEASE CHECK APPROPRIATE STATEMENTS: ☑ I reside within the city limits of Hewitt, Texas.*

* ***IMPORTANT - - By checking this box and signing this form, you are indicating that your legal residence or domicile - your home and fixed place of habitation to which you intend to return after any temporary absence - is located within the city limits of Hewitt, Texas.***

LENGTH OF TIME APPLICANT HAS RESIDED IN THE HEWITT CITY LIMITS: 35 years

PLEASE INDICATE BELOW HOW YOU WOULD LIKE TO SERVE THE CITY OF HEWITT. (**IMPORTANT**: IF MORE THAN ONE AREA IS INDICATED, **NUMBER YOUR PREFERENCES** WITH "1" BEING YOUR FIRST CHOICE, "2" BEING YOUR SECOND CHOICE, ETC.). PLEASE SEE REVERSE SIDE FOR DESCRIPTIVE INFORMATION.

X Board of Adjustment (must be resident of Hewitt)
___ Civil Service Commission (must be resident of Hewitt)
___ Library Board (must be resident of Hewitt)
___ Parks and Beautification Committee (must be resident of Hewitt)
___ Planning and Zoning Commission (must be resident of Hewitt)

OTHER WAYS YOU SERVE YOUR COMMUNITY: Formerly on Board of Adjustent, former City Council member

SPECIAL INTERESTS/SKILLS/EXPERIENCE/EDUCATION YOU FEEL MAY BE HELPFUL: ____________

OCCUPATION/EMPLOYER: Retired -- part-tie employment at IGA United Super Hewitt

REFERENCES (MUST BE HEWITT RESIDENTS): Brad Turner TELEPHONE #: (254)723-4912
Steve Fortenberry TELEPHONE #: (254)744-1697

SIGNATURE OF APPLICANT: Johnny Stephens DATE: 7-22-26

Return Application to:
Lydia Lopez, City Secretary
200 Patriot Court
Hewitt, Texas 76643
Phone: 254-296-5602 - Fax: 254-666-6014
Email: citysecretary@cityofhewitt.com

______OFFICE USE ONLY____________
Date interviewed by Council: ____________
Date appointed by Council: ____________
Date sworn in by Council: ____________ **Term to expire:** ____________
Reappointed: ____________ **Term to expire:** ____________

HEWITT
TEXAS

COUNCIL AGENDA ITEM FORM

MEETING DATE: August 3, 2026

AGENDA ITEM #: 5.

SUBMITTED BY: Claudia Brill, Finance Director

ITEM DESCRIPTION:

Discussion and possible action on setting the date of August 10, 2026, for a public hearing on the Fiscal Year 2026-2027 Proposed Operating and Capital Budget.

STAFF RECOMMENDATION/ITEM SUMMARY:

On July 6, July 20, and August 3, 2026, the City Council reviewed and discussed the proposed FY 2026–2027 Operating and Capital Budget. Copies of the proposed budget were provided to all Council members, filed with the City Secretary, and made available on the City's website. This item sets a public hearing on the proposed budget for August 10, 2026.

FISCAL IMPACT:

Amount Budgeted - N/A
Line Item in Budget - N/A

SUGGESTED MOTION:

I move to set the public hearing on the FY 2026-2027 Proposed Operating and Capital Budget for Monday, August 10, 2026, at 7:00 p.m. in Hewitt City Hall, Council Chambers, 200 Patriot Ct., Hewitt, TX.

ATTACHMENTS:

None

COUNCIL AGENDA ITEM FORM

MEETING DATE: August 3, 2026

AGENDA ITEM #: 6.

SUBMITTED BY: Claudia Brill, Finance Director

ITEM DESCRIPTION:

Discussion and possible action on the record vote to place the adoption of the proposed 2026 tax rate on a future agenda and to set dates for two public hearings.

STAFF RECOMMENDATION/ITEM SUMMARY:

The Texas Tax Code requires the City Council to take a record vote on the property tax rate projected to fund the FY 2026-2027 Proposed Operating and Capital Budget. The vote only establishes the "ceiling" for the property tax rate and sets two future public hearing dates and the adoption date of the property tax rate. The current tax rate is .539082.

The first suggested motion sets the tax rate adoption for the City Council meeting of August 17, 2026. The second suggested motion sets August 10 and August 17, 2026, as the dates for the public hearings on the tax rate.

FISCAL IMPACT:

Amount Budgeted - N/A
Line Item in Budget - N/A

SUGGESTED MOTION:

1. "I move to place adoption of a tax rate of $.XXXXXX cents per $100 valuation, equaling $.206191 cents for debt service and $.XXXXXX cents for maintenance and operations, as an action item for the August 17, 2026, council meeting to be held at 7:00 p.m., in the Hewitt City Hall, Council Chambers, 200 Patriot Court, Hewitt, Texas" AND
2. "I move to set two public hearings to be held on Monday, August 10, 2026, at 7:00 p.m. and Monday, August 17, 2026, at 7:00 p.m., in Hewitt City Hall, Council Chambers, 200 Patriot Court, Hewitt, Texas."

ATTACHMENTS:

1. 07-28-2026 Calculations
2. 2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

CITY OF HEWITT, TX
CALCULATON OF ESTIMATED TAX REVENUE
ANNUAL BUDGET FY 2026-2027

CERTIFIED VALUES 07-20-2026

LAND		
	Homesite	186,875,554
	Non-Homesite	174,639,112
	Ag Market	17,015,457
IMPROVEMENT		
	Homesite	1,236,235,920
	Non Homesite	410,062,880
NON-REAL ESTATE		
	Personal Property	97,590,548

AGRICULTURAL	Non-Exempt	Exempt
Ag Productivity	88,097	-
Ag Loss	(16,927,360)	-
Productivity Loss:	(16,839,263)	-

EXEMPTIONS	Count	Value	Revenue
Business Personal Property	480	(18,230,363)	(107,637)
Special/Other (L)	4	(24,600)	(145)
Disabled Person (L)	73	(258,000)	(1,523)
Disabled Veteran (S)	331	(2,201,917)	(13,001)
DV Full Exemption (S)	269	(89,471,269)	(528,263)
Full Exemption (S)	179	(125,717,277)	(742,269)
20% Homestead (L)	3757	(216,840,099)	(1,280,282)
Over Age 65 (L)	1684	(6,186,665)	(36,528)
*Local (L); State (S) Exemption	6777	(458,930,190)	(2,709,648)

Count of Homesteads:	3,746
Average Market Value:	$313,456
Avg HS Exemption:	(78,167)
Average Taxable Value:	$235,289

TAX RATE: 0.590427
DM rate

	TAX VALUE		REVENUE
Total Land	378,530,123	$	2,234,944
Total Improvements	1,646,298,800	$	9,720,193
Total Non-Real Property	97,590,548	$	576,201
Total Market Value	2,122,419,471	$	12,531,338
Productivity Loss	(16,927,360)	$	(99,944)
Total Appraised Value	2,105,492,111	$	12,431,394
Homestand Cap > 10%	(16,940,861)		(100,023)
CB Cap	(4,816,783)		(28,440)
Total Assessed Value	2,083,734,467	$	12,302,931
	(458,930,190)	$	(2,709,648)
Value after Exemptions	1,624,804,277	$	9,593,283
Estimated ARB Loss (1.2%)	(19,497,651)		(115,119)
Estimated Taxable Value	1,605,306,626	$	9,478,164
Estimated Collection %			100.0%
Estimated Current Revenue		$	9,478,164
Estimated Delinquent Revenue		$	35,000
Budgeted Tax Revenue		$	9,513,164

Ad Valorem Taxes-Operations	6,162,968
Ad Valorem Taxes-Debt Service	3,350,196
Budgeted Tax Revenue	9,513,164

CITY OF HEWITT, TX
CALCULATON OF ESTIMATED TAX REVENUE
ANNUAL BUDGET FY 2026-2027

CERTIFIED VALUES 07-20-2026

TAX RATE: 0.587550
VA rate

				TAX VALUE		REVENUE
LAND						
	Homesite	186,875,554				
	Non-Homesite	174,639,112				
	Ag Market	17,015,457	Total Land	378,530,123	$	2,224,054
IMPROVEMENT						
	Homesite	1,236,235,920				
	Non Homesite	410,062,880	Total Improvements	1,646,298,800	$	9,672,829
NON-REAL ESTATE						
	Personal Property	97,590,548	Total Non-Real Property	97,590,548	$	573,393
			Total Market Value	2,122,419,471	$	12,470,276

AGRICULTURAL	Non-Exempt	Exempt
Ag Productivity	88,097	-
Ag Loss	(16,927,360)	-
Productivity Loss:	(16,839,263)	-

	TAX VALUE		REVENUE
Productivity Loss	(16,927,360)	$	(99,457)
Total Appraised Value	2,105,492,111	$	12,370,819
Homestand Cap > 10%	(16,940,861)		(99,536)
CB Cap	(4,816,783)		(28,301)
Total Assessed Value	2,083,734,467	$	12,242,982

EXEMPTIONS	Count	Value	Revenue
Business Personal Property	480	(18,230,363)	(107,112)
Special/Other (L)	4	(24,600)	(145)
Disabled Person (L)	73	(258,000)	(1,516)
Disabled Veteran (S)	331	(2,201,917)	(12,937)
DV Full Exemption (S)	269	(89,471,269)	(525,688)
Full Exemption (S)	179	(125,717,277)	(738,652)
20% Homestead (L)	3757	(216,840,099)	(1,274,044)
Over Age 65 (L)	1684	(6,186,665)	(36,350)
*Local (L); State (S) Exemption	6777	(458,930,190)	(2,696,444)

Count of Homesteads:	3,746
Average Market Value:	$313,456
Avg HS Exemption:	(78,167)
Average Taxable Value:	$235,289

	TAX VALUE		REVENUE
	(458,930,190)	$	(2,696,444)
Value after Exemptions	1,624,804,277	$	9,546,538
Estimated ARB Loss (1.2%)	(19,497,651)		(114,558)
Estimated Taxable Value	1,605,306,626	$	9,431,979
Estimated Collection %			100.0%
Estimated Current Revenue		$	9,431,979
Estimated Delinquent Revenue		$	35,000
Budgeted Tax Revenue		$	9,466,979

Ad Valorem Taxes-Operations	6,116,783
Ad Valorem Taxes-Debt Service	3,350,196
Budgeted Tax Revenue	9,466,979

CITY OF HEWITT, TX
CALCULATON OF ESTIMATED TAX REVENUE
ANNUAL BUDGET FY 2026-2027

CERTIFIED VALUES 07-20-2026

TAX RATE: **0.539082**
Adopted rate (PY)

				TAX VALUE		REVENUE
LAND						
	Homesite	186,875,554				
	Non-Homesite	174,639,112				
	Ag Market	17,015,457	Total Land	378,530,123	$	2,040,588
IMPROVEMENT						
	Homesite	1,236,235,920				
	Non Homesite	410,062,880	Total Improvements	1,646,298,800	$	8,874,900
NON-REAL ESTATE						
	Personal Property	97,590,548	Total Non-Real Property	97,590,548	$	526,093
			Total Market Value	2,122,419,471	$	11,441,581

AGRICULTURAL	Non-Exempt	Exempt				
Ag Productivity	88,097	-				
Ag Loss	(16,927,360)	-				
Productivity Loss:	(16,839,263)	-	Productivity Loss	(16,927,360)	$	(91,252)
			Total Appraised Value	2,105,492,111	$	11,350,329
			Homestand Cap > 10%	(16,940,861)		(91,325)
			CB Cap	(4,816,783)		(25,966)
			Total Assessed Value	2,083,734,467	$	11,233,037

EXEMPTIONS	Count	Value	Revenue			
Business Personal Property	480	(18,230,363)	(98,277)			
Special/Other (L)	4	(24,600)	(133)			
Disabled Person (L)	73	(258,000)	(1,391)			
Disabled Veteran (S)	331	(2,201,917)	(11,870)			
DV Full Exemption (S)	269	(89,471,269)	(482,324)			
Full Exemption (S)	179	(125,717,277)	(677,719)			
20% Homestead (L)	3757	(216,840,099)	(1,168,946)			
Over Age 65 (L)	1684	(6,186,665)	(33,351)			
*Local (L); State (S) Exemption	6777	(458,930,190)	(2,474,010)		(458,930,190) $	(2,474,010)
				Value after Exemptions	1,624,804,277 $	8,759,027
				Estimated ARB Loss (1.2%)	(19,497,651)	(105,108)
				Estimated Taxable Value	1,605,306,626 $	8,653,919
				Estimated Collection %		100.0%
				Estimated Current Revenue	$	8,653,919
				Estimated Delinquent Revenue	$	35,000
				Budgeted Tax Revenue	$	8,688,919

Count of Homesteads:	3,746
Average Market Value:	$313,456
Avg HS Exemption:	(78,167)
Average Taxable Value:	$235,289

Ad Valorem Taxes-Operations	5,338,723
Ad Valorem Taxes-Debt Service	3,350,196
Budgeted Tax Revenue	8,688,919

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

Form 50-856

City of Hewitt	254-296-5604
Taxing Unit Name	Phone *(area code and number)*
200 Patriot Court, Hewitt, TX 76643	http://www.cityofhewitt.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

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]	$ 1,619,253,737
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.	$ 1,619,253,737
4.	**Prior year total adopted tax rate.**	$ 0.539082 /$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:** .... $ 5,075,240	
	B. **Prior year values resulting from final court decisions:** .... - $ 4,900,000	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 175,240

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 2,697,630 **B. Prior year disputed value:** .... - $ 404,645 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 2,292,985
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 2,468,225
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,621,721,962
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: .... $ 50,930 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 23,998,904 **C. Value loss.** Add A and B. [7]	$ 24,049,834
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.	$ 24,049,834
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,597,672,128
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 8,612,763
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]	$ 20,557
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 8,633,320

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 1,613,887,102 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 1,613,887,102
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] .... $ 10,699,583 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 10,699,583
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.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 1,624,586,685
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]	$ 17,899,348

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 17,899,348
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,606,687,337
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.537336 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.349350 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,621,721,962
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 5,665,486
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. + $ 13,074 **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0 **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 13,074 **E.** Add Line 31 to 32D.	$ 5,678,560
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,606,687,337
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.353432 /$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.353432/$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 . . . . $ 1,577,178 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.098163/$100 **C.** Add Line 41B to Line 40.	$ 0.451595/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.467400/$100
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0.000000/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.000000/$100 c. Add Line D42(B)(b) to Line 42. . . . . $ 0.000000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.000000/$100 e Add Line D42(c) to Line D42(d). . . . . $ 0.000000/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 3,350,196 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 3,350,196
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 3,350,196
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 96.00 % **C.** Enter the 2024 actual collection rate. .... 99.00 % **D.** Enter the 2023 actual collection rate. .... 98.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 3,350,196
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,624,586,685
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.206218 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.673618 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 1,577,178
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,624,586,685
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.097081/$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.537336/$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.537336/$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.673618/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.576537/$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,624,586,685
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000/$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.576537/$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.553760/$100
	B. Unused increment rate (Line 68)	$ 0.003981/$100
	C. Subtract B from A	$ 0.549779/$100
	D. Adopted Tax Rate	$ 0.539082/$100
	E. Subtract D from C	$ 0.010697/$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,672,716,462
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 178,930
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.528031/$100
	B. Unused increment rate (Line 67)	$ 0.004244/$100
	C. Subtract B from A	$ 0.523787/$100
	D. Adopted Tax Rate	$ 0.539082/$100
	E. Subtract D from C	$ -0.015295/$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,569,016,175
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.529773/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.529773/$100
	D. Adopted Tax Rate	$ 0.546736/$100
	E. Subtract D from C	$ -0.016963/$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,473,146,445
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 178,930
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.011013/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.587550/$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.353432 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,624,586,685
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.030777 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.206218 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.590427 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.539082 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,597,672,128
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,606,687,337
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.587550 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.537336 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.587550 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.590427 /$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 Randy H Riggs
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

7-28-2026
Date

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