2025 CERTIFIED TOTALS

C02 - CITY OF SEADRIFT

Grand Totals

CALHOUN County

Property Count: 1,988

As of Supplement 23

7/29/2026 10:41:45AM

Land		Value			
Homesite:		36,174,790			
Non Homesite:		45,935,577			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	82,110,367

Improvement		Value			
Homesite:		71,962,610			
Non Homesite:		43,125,260	Total Improvements	(+)	115,087,870

Non Real	Count	Value			
Personal Property:	155	5,272,180			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	5,272,180
			Market Value	=	202,470,417

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	202,470,417
Productivity Loss:	0	0			
			Homestead Cap	(-)	8,355,458
			23.231 Cap	(-)	1,779,907
			Assessed Value	=	192,335,052
			Total Exemptions Amount (Breakdown on Next Page)	(-)	43,903,287
			Net Taxable	=	148,431,765

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,067,968	781,122	2,816.11	2,818.81	11			
OV65	30,408,302	20,957,734	75,757.68	76,651.94	192			
Total	31,476,270	21,738,856	78,573.79	79,470.75	203	Freeze Taxable	(-)	21,738,856
Tax Rate	0.7060000							

Freeze Adjusted Taxable = 126,692,909

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
973,025.73 = 126,692,909 * (0.7060000 / 100) + 78,573.79

Certified Estimate of Market Value:	202,470,417
Certified Estimate of Taxable Value:	148,431,765
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	24,000	0	24,000
DV1	1	0	9,330	9,330
DV2	2	0	0	0
DV3	2	0	12,000	12,000
DV4	16	0	144,000	144,000
DVHS	15	0	2,601,776	2,601,776
DVHSS	1	0	174,946	174,946
EX-XG	3	0	155,880	155,880
EX-XI	2	0	138,170	138,170
EX-XL	1	0	31,030	31,030
EX-XV	123	0	27,241,934	27,241,934
EX366	28	0	30,520	30,520
HS	392	12,485,865	0	12,485,865
OV65	196	823,836	0	823,836
OV65S	6	30,000	0	30,000
	Totals	**13,363,701**	**30,539,586**	**43,903,287**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,060	295.2186	$3,620,630	$139,219,730	$113,723,485
B	MULTIFAMILY RESIDENCE	8	2.9824	$860	$1,729,401	$1,712,861
C1	VACANT LOTS AND LAND TRACTS	496	139.4291	$0	$12,758,687	$12,327,466
F1	COMMERCIAL REAL PROPERTY	121	26.7427	$14,210	$14,619,409	$14,516,643
J2	GAS DISTRIBUTION SYSTEM	1		$0	$176,570	$176,570
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$1,551,440	$1,551,440
J4	TELEPHONE COMPANY (INCLUDI	2	0.3260	$0	$212,190	$212,190
J7	CABLE TELEVISION COMPANY	1		$0	$489,680	$489,680
L1	COMMERCIAL PERSONAL PROPE	115		$0	$1,936,250	$1,936,250
L2	INDUSTRIAL AND MANUFACTURIN	6		$0	$828,410	$828,410
M1	TANGIBLE OTHER PERSONAL, MOB	27		$0	$1,031,520	$833,360
S	SPECIAL INVENTORY TAX	2		$0	$123,410	$123,410
X	TOTALLY EXEMPT PROPERTY	157	97.4138	$222,890	$27,793,720	$0
		Totals	562.1126	$3,858,590	$202,470,417	$148,431,765

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	675	192.4333	$2,773,990	$110,536,776	$88,634,769
A2	MOBILE HOME WITH LAND	287	52.8194	$649,950	$17,040,336	$14,012,423
A3	BUILDING WITH LAND	213	49.9659	$196,690	$11,642,618	$11,076,292
B1	MULTIFAMILY RESIDENCE	2		$0	$461,201	$461,201
B2	DUPLEX RESIDENCE	2	0.8150	$860	$549,050	$540,242
B4	QUADPLEX RESIDENCE	4	2.1674	$0	$719,150	$711,418
C1	VACANT LOTS & TRACTS	496	139.4291	$0	$12,758,687	$12,327,466
F1	COMMERCIAL REAL PROPERTY	121	26.7427	$14,210	$14,619,409	$14,516,643
J2	GAS DISTRIBUTION SYSTEM	1		$0	$176,570	$176,570
J3	ELECTRIC COMPANY (INCLUDING CC	1		$0	$1,551,440	$1,551,440
J4	TELEPHONE COMPANY (INCLUDING (	2	0.3260	$0	$212,190	$212,190
J7	CABLE TELEVISION COMPANY	1		$0	$489,680	$489,680
L1	COMMERICAL PERSONAL PROPERT	115		$0	$1,936,250	$1,936,250
L2P	INDUSTRIAL - RADIO TOWERS	2		$0	$177,340	$177,340
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	4		$0	$651,070	$651,070
M1	MOBILE HOMES/TANGIBLE OTHER P	27		$0	$1,031,520	$833,360
S	SPECIAL INVENTORY TAX	2		$0	$123,410	$123,410
X	TOTALLY EXEMPTED PROPERTY	157	97.4138	$222,890	$27,793,720	$0
		Totals	562.1126	$3,858,590	$202,470,417	$148,431,764

New Value

TOTAL NEW VALUE MARKET:	$3,858,590
TOTAL NEW VALUE TAXABLE:	$3,405,720

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	1	2024 Market Value	$230
	ABSOLUTE EXEMPTIONS VALUE LOSS			$230

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	3	$24,000
DVHS	Disabled Veteran Homestead	1	$138,708
HS	HOMESTEAD	9	$279,999
OV65	OVER 65	9	$45,000
	PARTIAL EXEMPTIONS VALUE LOSS	22	$487,707
	NEW EXEMPTIONS VALUE LOSS		$487,937

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $487,937

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
379	$172,800	$54,533	$118,267

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
379	$172,800	$54,533	$118,267

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
379	$147,310	$43,543	$103,767

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
379	$147,310	$43,543	$103,767

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2025 CERTIFIED TOTALS

C02 - CITY OF SEADRIFT

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value			
Homesite:	35,278,884			
Non Homesite:	44,024,367			
Ag Market:	0			
Timber Market:	0	Total Land	(+)	79,303,251

Improvement	Value			
Homesite:	69,722,926			
Non Homesite:	43,870,572	Total Improvements	(+)	113,593,498

Non Real	Count	Value			
Personal Property:	146	5,470,750			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	5,470,750
			Market Value	=	198,367,499

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	198,367,499
Productivity Loss:	0	0			
			Homestead Cap	(-)	5,108,051
			23.231 Cap	(-)	2,049,160
			Assessed Value	=	191,210,288
			Total Exemptions Amount (Breakdown on Next Page)	(-)	47,453,625
			Net Taxable	=	143,756,663

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	942,749	695,775	2,510.92	2,520.50	10			
OV65	33,450,103	23,506,071	85,426.20	86,315.68	193			
Total	34,392,852	24,201,846	87,937.12	88,836.18	203	Freeze Taxable	(-)	24,201,846
Tax Rate	0.7060000							

Freeze Adjusted Taxable = 119,554,817

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
931,994.13 = 119,554,817 * (0.7060000 / 100) + 87,937.12

Certified Estimate of Market Value:	198,367,499
Certified Estimate of Taxable Value:	143,756,663
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	130	0	2,313,250	2,313,250
145D1	6	0	498,050	498,050
145F	10	0	44,670	44,670
DP	10	21,000	0	21,000
DV1	1	0	9,734	9,734
DV2	2	0	0	0
DV3	2	0	12,000	12,000
DV4	17	0	144,000	144,000
DVHS	15	0	2,735,010	2,735,010
DVHSS	2	0	638,141	638,141
EX-XG	3	0	181,376	181,376
EX-XI	2	0	137,490	137,490
EX-XL	1	0	34,080	34,080
EX-XV	124	0	27,893,386	27,893,386
HS	376	11,943,938	0	11,943,938
OV65	195	817,500	0	817,500
OV65S	6	30,000	0	30,000
SO	1	0	0	0
	Totals	**12,812,438**	**34,641,187**	**47,453,625**

Land		Value			
Homesite:		1,664,790			
Non Homesite:		2,353,710			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	4,018,500

Improvement		Value			
Homesite:		3,569,620			
Non Homesite:		3,193,949	Total Improvements	(+)	6,763,569

Non Real	Count	Value			
Personal Property:	1	21,000			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	21,000
			Market Value	=	10,803,069

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	10,803,069
Productivity Loss:	0	0			
			Homestead Cap	(-)	126,914
			23.231 Cap	(-)	94,468
			Assessed Value	=	10,581,687
			Total Exemptions Amount (Breakdown on Next Page)	(-)	481,500
			Net Taxable	=	10,100,187

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	205,990	159,792	618.76	618.76	1			
Total	205,990	159,792	618.76	618.76	1	Freeze Taxable	(-)	159,792
Tax Rate	0.7060000							

Freeze Adjusted Taxable = 9,940,395

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
70,797.95 = 9,940,395 * (0.7060000 / 100) + 618.76

Certified Estimate of Market Value:	10,267,380
Certified Estimate of Taxable Value:	9,567,406
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1	0	21,000	21,000
HS	9	455,500	0	455,500
OV65	1	5,000	0	5,000
	Totals	**460,500**	**21,000**	**481,500**

Land	Value			
Homesite:	36,943,674			
Non Homesite:	46,378,077			
Ag Market:	0			
Timber Market:	0	Total Land	(+)	83,321,751

Improvement	Value			
Homesite:	73,292,546			
Non Homesite:	47,064,521	Total Improvements	(+)	120,357,067

Non Real	Count	Value			
Personal Property:	147	5,491,750			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	5,491,750
			Market Value	=	209,170,568

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	209,170,568
Productivity Loss:	0	0			
			Homestead Cap	(-)	5,234,965
			23.231 Cap	(-)	2,143,628
			Assessed Value	=	201,791,975
			Total Exemptions Amount (Breakdown on Next Page)	(-)	47,935,125
			Net Taxable	=	153,856,850

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	942,749	695,775	2,510.92	2,520.50	10			
OV65	33,656,093	23,665,863	86,044.96	86,934.44	194			
Total	34,598,842	24,361,638	88,555.88	89,454.94	204	Freeze Taxable	(-)	24,361,638
Tax Rate	0.7060000							

Freeze Adjusted Taxable = 129,495,212

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,002,792.08 = 129,495,212 * (0.7060000 / 100) + 88,555.88

Certified Estimate of Market Value:	208,634,879
Certified Estimate of Taxable Value:	153,324,069

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	131	0	2,334,250	2,334,250
145D1	6	0	498,050	498,050
145F	10	0	44,670	44,670
DP	10	21,000	0	21,000
DV1	1	0	9,734	9,734
DV2	2	0	0	0
DV3	2	0	12,000	12,000
DV4	17	0	144,000	144,000
DVHS	15	0	2,735,010	2,735,010
DVHSS	2	0	638,141	638,141
EX-XG	3	0	181,376	181,376
EX-XI	2	0	137,490	137,490
EX-XL	1	0	34,080	34,080
EX-XV	124	0	27,893,386	27,893,386
HS	385	12,399,438	0	12,399,438
OV65	196	822,500	0	822,500
OV65S	6	30,000	0	30,000
SO	1	0	0	0
	Totals	**13,272,938**	**34,662,187**	**47,935,125**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,026	283.2151	$2,124,350	$135,158,617	$113,445,224
B	MULTIFAMILY RESIDENCE	7	2.9824	$0	$1,493,727	$1,493,727
C1	VACANT LOTS AND LAND TRACTS	480	126.9726	$0	$12,723,516	$12,346,518
F1	COMMERCIAL REAL PROPERTY	109	18.4324	$3,370	$14,325,777	$13,075,297
J2	GAS DISTRIBUTION SYSTEM	1		$0	$198,650	$73,650
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$1,755,120	$1,630,120
J4	TELEPHONE COMPANY (INCLUDI	2	0.3260	$0	$198,750	$76,290
J6	PIPELINE COMPANY	1		$0	$300	$0
J7	CABLE TELEVISION COMPANY	1		$0	$586,990	$461,990
L1	COMMERCIAL PERSONAL PROPE	133		$0	$1,917,140	$251,981
L2	INDUSTRIAL AND MANUFACTURIN	6		$0	$771,680	$163,010
M1	TANGIBLE OTHER PERSONAL, MOB	25		$700	$872,490	$704,827
S	SPECIAL INVENTORY TAX	2		$0	$118,410	$34,029
X	TOTALLY EXEMPT PROPERTY	130	97.0430	$0	$28,246,332	$0
		Totals	528.9715	$2,128,420	$198,367,499	$143,756,663

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	35	11.8233	$48,160	$7,236,220	$6,648,806
B	MULTIFAMILY RESIDENCE	2	0.3260	$0	$413,470	$413,470
C1	VACANT LOTS AND LAND TRACTS	15	12.9367	$0	$565,730	$548,807
F1	COMMERCIAL REAL PROPERTY	14	2.4078	$0	$2,440,149	$2,362,604
L1	COMMERCIAL PERSONAL PROPE	1		$0	$21,000	$0
M1	TANGIBLE OTHER PERSONAL, MOE	2		$0	$126,500	$126,500
		Totals	27.4938	$48,160	$10,803,069	$10,100,187

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,061	295.0384	$2,172,510	$142,394,837	$120,094,030
B	MULTIFAMILY RESIDENCE	9	3.3084	$0	$1,907,197	$1,907,197
C1	VACANT LOTS AND LAND TRACTS	495	139.9093	$0	$13,289,246	$12,895,325
F1	COMMERCIAL REAL PROPERTY	123	20.8402	$3,370	$16,765,926	$15,437,901
J2	GAS DISTRIBUTION SYSTEM	1		$0	$198,650	$73,650
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$1,755,120	$1,630,120
J4	TELEPHONE COMPANY (INCLUDI	2	0.3260	$0	$198,750	$76,290
J6	PIPELINE COMPANY	1		$0	$300	$0
J7	CABLE TELEVISION COMPANY	1		$0	$586,990	$461,990
L1	COMMERCIAL PERSONAL PROPE	134		$0	$1,938,140	$251,981
L2	INDUSTRIAL AND MANUFACTURIN	6		$0	$771,680	$163,010
M1	TANGIBLE OTHER PERSONAL, MOB	27		$700	$998,990	$831,327
S	SPECIAL INVENTORY TAX	2		$0	$118,410	$34,029
X	TOTALLY EXEMPT PROPERTY	130	97.0430	$0	$28,246,332	$0
		Totals	556.4653	$2,176,580	$209,170,568	$153,856,850

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	647	181.9725	$1,509,440	$106,214,203	$87,655,206
A2	MOBILE HOME WITH LAND	281	50.6592	$362,100	$16,975,160	$14,361,623
A3	BUILDING WITH LAND	213	50.5834	$252,810	$11,969,254	$11,428,394
B1	MULTIFAMILY RESIDENCE	2		$0	$470,427	$470,427
B2	DUPLEX RESIDENCE	2	0.8150	$0	$545,820	$545,820
B3	TRIPLEX RESIDENCE	1	0.3260	$0	$159,420	$159,420
B4	QUADPLEX RESIDENCE	2	1.8414	$0	$318,060	$318,060
C1	VACANT LOTS & TRACTS	480	126.9726	$0	$12,723,516	$12,346,518
F1	COMMERCIAL REAL PROPERTY	109	18.4324	$3,370	$14,325,777	$13,075,297
J2	GAS DISTRIBUTION SYSTEM	1		$0	$198,650	$73,650
J3	ELECTRIC COMPANY (INCLUDING CC	1		$0	$1,755,120	$1,630,120
J4	TELEPHONE COMPANY (INCLUDING (	2	0.3260	$0	$198,750	$76,290
J6	PIPELINE COMPANY	1		$0	$300	$0
J7	CABLE TELEVISION COMPANY	1		$0	$586,990	$461,990
L1	COMMERICAL PERSONAL PROPERT	133		$0	$1,917,140	$251,981
L2P	INDUSTRIAL - RADIO TOWERS	2		$0	$164,570	$0
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	4		$0	$607,110	$163,010
M1	MOBILE HOMES/TANGIBLE OTHER P	25		$700	$872,490	$704,827
S	SPECIAL INVENTORY TAX	2		$0	$118,410	$34,029
X	TOTALLY EXEMPTED PROPERTY	130	97.0430	$0	$28,246,332	$0
		Totals	528.9715	$2,128,420	$198,367,499	$143,756,662

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	32	10.8707	$29,420	$6,887,790	$6,300,376
A2	MOBILE HOME WITH LAND	3	0.4890	$18,740	$139,700	$139,700
A3	BUILDING WITH LAND	1	0.4636	$0	$208,730	$208,730
B4	QUADPLEX RESIDENCE	2	0.3260	$0	$413,470	$413,470
C1	VACANT LOTS & TRACTS	15	12.9367	$0	$565,730	$548,807
F1	COMMERCIAL REAL PROPERTY	14	2.4078	$0	$2,440,149	$2,362,604
L1	COMMERICAL PERSONAL PROPERT	1		$0	$21,000	$0
M1	MOBILE HOMES/TANGIBLE OTHER P	2		$0	$126,500	$126,500
		Totals	27.4938	$48,160	$10,803,069	$10,100,187

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	679	192.8432	$1,538,860	$113,101,993	$93,955,582
A2	MOBILE HOME WITH LAND	284	51.1482	$380,840	$17,114,860	$14,501,323
A3	BUILDING WITH LAND	214	51.0470	$252,810	$12,177,984	$11,637,124
B1	MULTIFAMILY RESIDENCE	2		$0	$470,427	$470,427
B2	DUPLEX RESIDENCE	2	0.8150	$0	$545,820	$545,820
B3	TRIPLEX RESIDENCE	1	0.3260	$0	$159,420	$159,420
B4	QUADPLEX RESIDENCE	4	2.1674	$0	$731,530	$731,530
C1	VACANT LOTS & TRACTS	495	139.9093	$0	$13,289,246	$12,895,325
F1	COMMERCIAL REAL PROPERTY	123	20.8402	$3,370	$16,765,926	$15,437,901
J2	GAS DISTRIBUTION SYSTEM	1		$0	$198,650	$73,650
J3	ELECTRIC COMPANY (INCLUDING CC	1		$0	$1,755,120	$1,630,120
J4	TELEPHONE COMPANY (INCLUDING (	2	0.3260	$0	$198,750	$76,290
J6	PIPELINE COMPANY	1		$0	$300	$0
J7	CABLE TELEVISION COMPANY	1		$0	$586,990	$461,990
L1	COMMERICAL PERSONAL PROPERT	134		$0	$1,938,140	$251,981
L2P	INDUSTRIAL - RADIO TOWERS	2		$0	$164,570	$0
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	4		$0	$607,110	$163,010
M1	MOBILE HOMES/TANGIBLE OTHER P	27		$700	$998,990	$831,327
S	SPECIAL INVENTORY TAX	2		$0	$118,410	$34,029
X	TOTALLY EXEMPTED PROPERTY	130	97.0430	$0	$28,246,332	$0
		Totals	556.4653	$2,176,580	$209,170,568	$153,856,849

New Value

TOTAL NEW VALUE MARKET:	$2,176,580
TOTAL NEW VALUE TAXABLE:	$2,025,782

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS			$0

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	131	$2,334,250
145D1	11.145 (d-1) Multiple Situs, Consignment	6	$498,050
145F	11.145 (f) Single Situs, Related Business Entity	10	$44,670
DV4	Disabled Veterans 70% - 100%	3	$24,000
DVHS	Disabled Veteran Homestead	1	$299,060
HS	HOMESTEAD	6	$191,512
OV65	OVER 65	9	$32,500
	PARTIAL EXEMPTIONS VALUE LOSS	166	$3,424,042
	NEW EXEMPTIONS VALUE LOSS		$3,424,042

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		

TOTAL EXEMPTIONS VALUE LOSS	$3,424,042

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
372	$175,212	$47,017	$128,195

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
372	$175,212	$47,017	$128,195

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
372	$153,470	$39,641	$113,829

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
372	$153,470	$39,641	$113,829

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
68	$10,803,069	$9,567,406

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

CALHOUN COUNTY APPRAISAL DISTRICT
426 West Main Street * P.O. Box 49
Port Lavaca, Texas 77979
Appraisal: (361) 552-8808
Collections: (361) 552-4560
Fax: (361) 552-4787
Website: www.calhouncad.org

Certification of 2026
Anticipated Collection Debt Rate & Excess Funds
for the
City of Seadrift

In compliance with Section 26.04(b) of the Texas Property Tax Code, I, Paul Spaeth, Chief Appraiser for the Calhoun County Appraisal District, do hereby certify that the anticipated collection debt rate for 2026, which includes collections of current and prior year's taxes, including penalty and interest, for the ***City of Seadrift*** is

96.00%

and excess funds in the amount of

$23,473

Paul Spaeth
Chief Appraiser

7-24-26
Date

PS:tb

Seadrift

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ ______ /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 255,553 **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.	$ 255,553
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 14,985
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 240,568
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] .... 95.00 % **B.** Enter the prior year actual collection rate. .... 95.77 % **C.** Enter the 2023 actual collection rate. .... 92.51 % **D.** Enter the 2022 actual collection rate. .... **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the low collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in t prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31] 2025 Debt	95.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 253,229
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 127,221,005
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.1990 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.7097 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ______ /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Tax Collections Activity Report - Current/Delinquent

7/24/2026 1:01:28PM

Report Criteria

Entity: C02 (CITY OF SEADRIFT)
Year: ALL
Date Range: 07/01/2025 to 06/30/2026
Batch(es): ALL

Entity CITY OF SEADRIFT

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	663,234.88	260,322.97	Taxes	38,962.10	12,465.85	Taxes	702,196.98	272,788.82
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	6,055.43	2,376.86	Penalty	4,253.72	1,412.99	Penalty	10,309.15	3,789.85
Interest	2,062.67	809.53	Interest	7,537.66	1,154.99	Interest	9,600.33	1,964.52
Total Collected	671,352.98	263,509.36	Total Collected	50,753.48	15,033.83	Total Collected	722,106.46	278,543.19
Total Collected	934,862.34		Total Collected	65,787.31		Total Collected	1,000,649.65	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	2,602.54	1,021.52	Taxes	2,354.20	817.78	Taxes	4,956.74	1,839.30
Penalty	0.00	0.00	Penalty	6.50	1.28	Penalty	6.50	1.28
Interest	0.00	0.00	Interest	1.86	0.37	Interest	1.86	0.37
Total Refunded:	2,602.54	1,021.52	Total Refunded:	2,362.56	819.43	Total Refunded:	4,965.10	1,840.95
Total Refunded:	3,624.06		Total Refunded:	3,181.99		Total Refunded:	6,806.05	
Taxes	660,632.34	259,301.45	Taxes	36,607.90	11,648.07		697,240.24	270,949.52
Penalty	6,055.43	2,376.86	Penalty	4,247.22			10,302.65	3,788.57
Interest	2,062.67	809.53	Interest	7,535.80			9,598.47	1,964.15
Total Disbursed:	668,750.44	262,487.84	Total Disbursed:	48,390.92			717,141.36	276,702.24
Total Disbursed:	931,238.28		Total Disbursed:	62,605.32			993,843.60	

I+S Collected

I+S refunds

Debt Collected

Debt Call

Current Year		Delinquent Years		All Years	
Total Collected	934,862.34	Total Collected	65,787.31		1,000,649.65
Attorney Fees	173.84	Attorney Fees	11,753.03		11,926.87
Other Fees	0.00	Other Fees	0.00		0.00
Overpayments	27.33	Overpayments	3.08		30.41
Total Paid	935,063.51	Total Paid	77,543.42		1,012,606.93
Underpayments	0.00	Underpayments	0.12	Underpayments	
Total Paid	935,063.51	Total Paid	77,543.42	Total Paid	
Attorney Fees	173.84	Attorney Fees	11,753.03	Attorney Fees	
Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	
Attorney Fee Disbursement Amount	173.84	Attorney Fee Disbursement Amount	11,753.03	Attorney Fee Disbursement Amount	

0.C
0.C
276,702.24 +
253,229. -
23,473.24 *

Year to Date Recap Report 07/01/2025-06/30/2026

7/24/2026 1:00:39PM

Totals for Entity: C02 CITY OF SEADRIFT

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed *
2013	311,436.26	-3,623.32	307,812.94	306,975.91	0.31	0.00	306,976.22	6,380.62	5,386.99	5,726.50	34.57	324,504.59	836.72	99.73	10
2014	318,781.44	-3,141.44	315,640.00	314,865.47	0.45	0.00	314,865.92	5,835.49	5,223.53	5,475.35	20.70	331,420.54	774.08	99.75	11
2015	331,829.38	-1,301.05	330,528.33	329,698.91	0.59	0.00	329,699.50	5,802.62	5,451.13	6,239.30	75.29	347,267.25	828.83	99.75	13
2016	336,458.76	-1,074.34	335,384.42	334,663.18	0.68	0.00	334,663.86	6,038.64	5,256.67	6,157.30	26.82	352,142.61	720.56	99.78	8
2017	373,508.60	-1,413.79	372,094.81	370,657.35	1.04	0.00	370,658.39	6,079.20	5,546.04	6,361.10	58.30	388,701.99	1,436.42	99.61	22
2018	377,597.52	-1,109.36	376,488.16	374,699.39	1.21	0.00	374,700.60	6,473.88	5,627.62	6,298.31	27.28	393,126.48	1,787.56	99.52	23
2019	409,896.44	-1,553.26	408,343.18	406,917.23	0.51	0.00	406,917.74	6,950.98	5,973.56	6,913.68	79.92	426,835.37	1,425.44	99.65	23
2020	422,482.50	33,797.22	456,279.72	454,422.05	2.72	0.00	454,424.77	5,906.53	4,476.17	4,722.17	131.77	469,658.69	1,854.95	99.59	26
2021	490,519.66	8,456.02	498,975.68	494,795.44	2.61	0.00	494,798.05	5,915.41	4,566.21	5,107.29	33.13	510,417.48	4,177.63	99.16	47
2022	553,577.81	-4,378.11	549,199.70	544,006.18	0.68	0.00	544,006.86	7,397.53	5,023.28	6,856.54	127.42	563,410.95	5,192.84	99.05	45
2023	680,653.46	-8,292.71	672,360.75	662,837.36	0.75	0.00	662,838.11	9,635.21	5,408.85	8,713.06	141.44	686,735.92	9,522.64	98.58	69
2024	781,771.84	8,079.07	789,850.91	775,091.25	0.56	0.00	775,091.81	10,621.60	5,148.00	8,194.34	33.42	799,088.61	14,759.10	98.13	87
2025	969,605.45	4,199.78	973,805.23	919,933.79	0.00	0.00	919,933.79	8,432.29	2,872.20	173.84	27.33	931,439.45	53,871.44	94.47	204
Total for all Delinquent Years:															
	7,489,778.28	-8,521.40	7,481,256.88	7,436,458.39	22.34	0.00	7,436,480.73	129,766.69	117,683.39	119,014.60	1,076.56	7,803,999.63	44,776.15		413
Totals for All Years:															
	8,459,383.73	-4,321.62	8,455,062.11	8,356,392.18	22.34	0.00	8,356,414.52	138,198.98	120,555.59	119,188.44	1,103.89	8,735,439.08	98,647.59		617
Refund Paid:															
				-33,937.14		0.00		-334.35	-173.46	-197.90	-2.90	-34,645.75			

931,439.45 +
173.84 -
931,265.61 *

931,265.61 ÷
969,605.45 =
0.9604583080674 *

Per Paul
Dmd to 96%

Anticipate
Coll
Rate

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Year to Date Recap Report   07/01/2025-06/30/2026

7/24/2026   1:00:39PM

Totals for Entity: C02   CITY OF SEADRIFT

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1979	2.94	-2.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1980	103.48	-34.38	69.10	69.10	0.00	0.00	69.10	6.47	127.36	30.45	0.00	233.38	0.00	100.00	0
1981	101.56	-33.74	67.82	67.82	0.00	0.00	67.82	8.14	172.05	37.22	0.00	285.23	0.00	100.00	0
1982	95.80	-43.83	51.97	51.97	0.00	0.00	51.97	6.24	103.83	18.89	0.00	180.93	0.00	100.00	0
1983	101.56	-46.46	55.10	55.10	0.00	0.00	55.10	6.62	103.48	19.06	0.00	184.26	0.00	100.00	0
1984	242.46	-169.52	72.94	72.94	0.00	0.00	72.94	8.77	135.25	26.41	0.00	243.37	0.00	100.00	0
1985	291.24	-222.32	68.92	68.92	0.00	0.00	68.92	8.28	118.46	23.11	0.00	218.77	0.00	100.00	0
1986	463.93	-360.30	103.63	103.63	0.00	0.00	103.63	12.40	150.64	33.83	0.00	300.50	0.00	100.00	0
1987	437.19	-364.28	72.91	72.91	0.00	0.00	72.91	8.76	108.97	22.46	0.00	213.10	0.00	100.00	0
1988	370.48	-266.79	103.69	103.69	0.00	0.00	103.69	12.44	150.70	37.42	0.00	304.25	0.00	100.00	0
1989	293.15	-184.24	108.91	108.91	0.00	0.00	108.91	13.08	140.23	36.81	0.00	299.03	0.00	100.00	0
1990	230.14	-139.03	91.11	91.11	0.00	0.00	91.11	10.27	107.84	26.64	0.00	235.86	0.00	100.00	0
1991	355.57	-210.81	144.76	144.76	0.00	0.00	144.76	15.39	145.22	41.36	0.00	346.73	0.00	100.00	0
1992	569.58	-229.74	339.84	339.84	0.00	0.00	339.84	38.66	324.85	100.80	0.00	804.15	0.00	100.00	0
1993	553.09	-269.92	283.17	283.17	0.00	0.00	283.17	31.89	326.69	91.98	0.00	733.73	0.00	100.00	0
1994	513.31	-116.79	396.52	396.52	0.00	0.00	396.52	47.55	361.43	120.83	0.00	926.33	0.00	100.00	0
1995	814.15	-247.36	566.79	566.79	0.00	0.00	566.79	68.03	515.82	172.59	0.00	1,323.23	0.00	100.00	0
1996	975.35	-266.54	708.81	708.81	0.00	0.00	708.81	84.42	472.72	186.14	0.00	1,452.09	0.00	100.00	0
1997	1,139.98	-495.23	644.75	644.75	0.00	0.00	644.75	77.37	406.67	169.33	0.00	1,298.12	0.00	100.00	0
1998	1,741.28	-166.60	1,574.68	1,574.68	0.00	0.00	1,574.68	185.54	675.72	356.65	0.01	2,792.60	0.00	100.00	0
1999	2,437.28	-209.56	2,227.72	2,227.72	0.00	0.00	2,227.72	266.06	769.75	485.15	0.04	3,748.72	0.00	100.00	0
2000	5,659.80	-647.42	5,012.38	5,012.22	0.16	0.00	5,012.38	583.84	1,368.40	1,010.33	0.07	7,974.86	0.00	100.00	0
2001	81,350.93	-1,195.98	80,154.95	80,154.72	0.23	0.00	80,154.95	1,944.47	1,852.46	1,508.45	4.04	85,464.14	0.00	100.00	0
2002	91,742.35	-1,396.30	90,346.05	90,345.01	1.04	0.00	90,346.05	2,079.34	1,923.08	1,485.81	17.44	95,850.68	0.00	100.00	0
2003	104,622.78	-1,218.15	103,404.63	103,403.09	1.54	0.00	103,404.63	2,556.32	2,540.62	2,152.10	16.34	110,668.47	0.00	100.00	0
2004	119,217.12	-999.04	118,218.08	118,217.72	0.36	0.00	118,218.08	2,560.90	2,588.79	2,081.42	19.75	125,468.58	0.00	100.00	0
2005	134,811.64	-658.14	134,153.50	134,152.59	0.91	0.00	134,153.50	2,835.71	2,901.24	2,572.22	25.93	142,487.69	0.00	100.00	0
2006	164,499.71	-519.83	163,979.88	163,978.17	1.71	0.00	163,979.88	3,163.75	3,404.27	2,756.92	23.38	173,326.49	0.00	100.00	0
2007	187,011.92	-674.56	186,337.36	186,307.35	0.39	0.00	186,307.74	3,525.17	4,062.17	3,040.67	28.68	196,964.04	29.62	99.98	2
2008	203,404.66	-1,649.51	201,755.15	201,739.56	0.78	0.00	201,740.34	4,323.96	4,926.15	3,939.89	39.10	214,968.66	14.81	99.99	2
2009	226,413.35	-5,765.70	220,647.65	220,356.14	1.06	0.00	220,357.20	4,825.20	5,686.86	4,468.81	39.68	235,376.69	290.45	99.87	5
2010	233,449.96	-1,282.89	232,167.07	231,878.84	0.45	0.00	231,879.29	5,625.53	5,799.04	5,048.80	22.21	248,374.42	287.78	99.88	6
2011	253,246.68	-1,973.03	251,273.65	250,898.69	1.25	0.00	250,899.94	5,883.03	6,350.61	5,130.51	26.99	268,289.83	373.71	99.85	7
2012	284,000.19	-10,905.40	273,094.79	272,631.43	0.35	0.00	272,631.78	5,905.38	5,773.97	5,016.60	22.84	289,350.22	463.01	99.83	7

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Refund Paid Totals Report

Date Range: 7/1/2025 - 6/30/2026

Year	M&O Tax	I&S Tax	Total Tax	P&I M&O	P&I I&S	Attorney	Discount	Overage	Total
Entity Code C02									
2023	904.34	178.11	1,082.45	8.36	1.65	0.00	0.00	0.00	1,092.46
2024	1,449.86	639.67	2,089.53	0.00	0.00	0.00	0.00	0.00	2,089.53
2025	~~2,602.54~~	~~1,021.52~~	~~3,624.06~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~0.00~~	~~3,624.06~~
Total For C02	4,956.74	1,839.30	6,796.04	8.36	1.65	0.00	0.00	0.00	6,806.05
Grand Totals	4,956.74	1,839.30	6,796.04	8.36	1.65	0.00	0.00	0.00	6,806.05

Line 16

Total

1,092.46 +
2,089.53 +
3,181.99 *

Line 32a

904.34 +
1,449.86 +
8.36 +
2,362.56 *

Information Received from City of Seadrift

2026 Tax Rate Calculation Worksheet

Form 50-856

Taxing Units Other Than School Districts or Water Districts

City of Seadrift
Taxing Unit Name

361-785-2251
Phone (area code and number)

501 S Main St., Seadrift, TX 77983
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]	$
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]	$
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$
4.	**Prior year total adopted tax rate.**	$ .7060 /$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/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ ________ **B. Prior year disputed value:** .... - $ ________ **C. Prior year undisputed value.** Subtract B from A. [5]	$ ________
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ ________
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ ________
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ ________
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: .... $ ________ **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ ________ **C. Value loss.** Add A and B. [7]	$ ________
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:** .... $ ________ **B. Current year productivity or special appraised value:** .... - $ ________ **C. Value loss.** Subtract B from A. [8]	$ ________
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ ________
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [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.	$ ________
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/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:** .... $ **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: .... - $ **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 .... - $ **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] .... $ **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]	$
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]	$
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]	$

[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.	$
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ .5070 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$
32.	**Adjusted prior year levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year........... + $ B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0........ – $ 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........ $ E. Add Line 31 to 32D.	$
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ /$100

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

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.	$ Ø	
	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................	– $ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ Ø /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ Ø /$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..	$ Ø	
	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..	– $ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ Ø /$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..	$ Ø	
	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.	$ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ Ø /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100...	$ Ø /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ Ø /$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.......................................	$ Ø	
	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..	$ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ Ø /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100...	$ Ø /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ Ø /$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. $ Ø	
	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 $ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100 $ Ø /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ Ø /$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. $ 111,181.37	
	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 M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).	
	a. Enter the **disaster relief cost.** $ ____	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 $ ____ /$100	
	c. Add Line D42(B)(b) to Line 42. $ ____ /$100	
	d. Enter the **current year unused increment rate** from Line 68 $ ____ /$100	
	e Add Line D42(c) to Line D42(d). $ ____ /$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]	$ ____ /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[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 .... $ Ø B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ Ø C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ Ø D. Subtract **amount paid** from other resources .... – $ Ø E. **Adjusted debt.** Subtract B, C and D from A.	$ Ø
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ ______
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ ______
46.	**Current year anticipated collection rate.** A. Enter the current year anticipated collection rate certified by the collector. [38] .... ______% B. Enter the prior year actual collection rate. .... ______% C. Enter the 2024 actual collection rate. .... ______% D. Enter the 2023 actual collection rate. .... ______% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	______%
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ ______
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ ______ /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ ______ /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) 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.	$ 97,103.43
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ /$100

SECTION 4: Adjustment for Pollution Control

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

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

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

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

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)	$ ________/$100
	B. Unused increment rate (Line 68)	$ ________/$100
	C. Subtract B from A	$ ________/$100
	D. Adopted Tax Rate	$ ________/$100
	E. Subtract D from C	$ ________/$100
	F. 2025 Total Taxable Value (Line 61)	$ ________
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ ________
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ ________/$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. 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 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)	$ ________/$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.*	$ ____________/$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ____________
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ ____________/$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ ____________/$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ ____________/$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

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

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

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

Indicate the line number used: ______

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

Indicate the line number used: ______

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [39]

print here ____
Printed Name of Taxing Unit Representative

sign here ____ ______________________
Taxing Unit Representative Date

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

Notice about 2026 Tax Rates

(current year)

Form 50-212

Property Tax Rates in City of Seadrift
(taxing unit's name)

This notice concerns the 2026 property tax rates for City of Seadrift.
(current year) *(taxing unit's name)*

This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how they calculated these tax rates.

This year's no-new-revenue tax rate .... $ ____________ /$100

This year's voter-approval tax rate... $ ____________ /$100

To see the full calculations, please visit ____________ for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	$ Ø

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Series 2010 Harbor Bond	$ 45,000	$ 1670	$ —	$ 46,670
Series 2021 WWTP Bond	65,000	67,663	—	132,663
Series 2022 Harbor Bond	40,000	35,550	—	75,550

(expand as needed)

Total required for 2026 (current year) debt service .... $ 254,883.00

– Amount *(if any)* paid from funds listed in unencumbered funds .... $ Ø

– Amount *(if any)* paid from other resources .... $ Ø

– Excess collections last year .... $ ______

= Total to be paid from taxes in 2026 (current year) .... $ ______

+ Amount added in anticipation that the taxing unit will collect only ______ *(collection rate)* % of its taxes in 2026 *(current year)* .... $ ______

= Total Debt Levy .... $ 254,883.00

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The ______ *(county name)* County Auditor certifies that ______ *(county name)* County spent $ ______ *(amount)* *(minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. ______ *(county name)* County Sheriff provided ______ *(county name)* information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by $ ______ *(amount of increase)* /$100.

Indigent Health Care Compensation Expenditures

______ *(county name)* county spent $ ______ *(amount)* from July 1, ______ *(prior year)*, to June 30, ______ *(current year)*, on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $ ______ *(amount)*. This increased the voter-approval tax rate by $ ______ *(amount of increase)* /$100.

Indigent Defense Compensation Expenditures

______ *(county name)* county spent $ ______ *(amount)* from July 1, ______ *(prior year)*, to June 30, ______ *(current year)*, to provide appointed counsel for indigent individuals, less the amount of state grants. In the preceding year, the county spent $ ______ *(amount)* for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is $ ______ *(amount of increase)*.

This increased the voter-approval tax rate by $ ______ *(amount of increase)* /$100 to recoup ______ *(use one phrase to complete sentence: the increased expenditures, or 5 percent more than the preceding year's expenditures)*.

Eligible County Hospital Expenditures

____________________ spent $ ____________________ from July 1, ________, to June 30, ________,
(name of taxing unit) *(amount)* *(prior year)* *(current year)*

on expenditures to maintain and operate an eligible county hospital. In the preceding year, ____________________
(taxing unit name)

spent $ ____________________ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is $ ____________________
(amount) *(amount of increase)*

This increased the voter-approval tax rate by $ ____________________ /$100 to recoup ____________________.
(amount of increase) *(use one phrase to complete sentence: the increased expenditures, or 8 percent more than the preceding year's expenditures)*

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by ____________________ ____________________ __________
(designated individual's name) *(designated individual's position)* *(date)*

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Name of Taxing Unit: City of Seadrift

2026 Additional Sales Tax Information

(Counties and Cities with Additional Sales Tax)

1. Enter the sales tax ***revenue*** for the previous four quarters. **(Only include portion for "Property Tax Relief.)**

   $ 97,103.43

2. Enter the amount from full year's sales tax revenue that was ***spent*** for *maintenance* and *operations* in the 2024 fiscal year.

   $ 111,181.37

3. **Counties** enter any amount of sales tax revenue that is or will be *distributed for economic development grants* created and authorized by Chapter 381, Local Government Code.

   $ ___________________

Additional Sales Tax Information Prepared By: ____

Preparer's Telephone #: ______________________ Preparer's Fax #: ____________________

Name of Taxing Unit: City of Seadrift

2026 Additional Sales Tax Information

(Counties and Cities with Additional Sales Tax)

4 Qtrs

1. Enter the sales tax ***revenue*** for the previous four quarters. **(Only include portion for "Property Tax Relief.)**

   $ 97,103.43 *

2. Enter the amount from full year's sales tax revenue that was ***spent*** for *maintenance* and *operations* in the 2024 fiscal year.

   $ 111,181.37

9/30/25
Sales Tax
Collected
City
Auditors' Financial

0.C
0.C
0.C
333,878.00 +
333,878.00 ×
0.333 =
111,181.37 *

3. **Counties** enter any amount of sales tax rev *for economic development grants* created and authorized ent Code.

   $ ____________________

Additional Sales Tax Information Prepared By: ____________________

Preparer's Telephone #: ____________________

Allocation Historical Summary

Results

City of Seadrift
Authority Code: 2029016

Select a year ▾

Sales Tax 2025-2026

2026	
January	23,640.26
February	24,191.47
March	20,888.30
April	17,942.15
May	24,666.75
June	25,406.09
July	23,478.77
August	
September	
October	
November	
December	
TOTAL	160,213.79

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30,497.36 +
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25,094.92 +
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25,406.09 +
23,478.77 +
012
291,601.88 *

291,601.88 ×
0.333 =
97,103.43 *

Allocation Historical Summary

Results

City of Seadrift
Authority Code: 2029016

Select a year ▾

2025	
January	24,249.38
February	31,311.57
March	21,615.80
April	21,824.84
May	32,667.30
June	32,491.78
July	28,461.37
August	24,966.41
September	30,497.36
October	24,551.64
November	25,094.92
December	26,277.76
TOTAL	324,010.13

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CITY OF SEADRIFT, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Ad valorem taxes, penalty and interest	$ 828,375	$ -	$ 828,375
City sales tax	333,878	-	333,878
Franchise taxes	43,810	-	43,810
Hotel/motel taxes	-	61,913	61,913
Licenses and permits	32,624	-	32,624
Fines	8,399	-	8,399
Animal control fees	3,429	-	3,429
Interest income	5,136	3,347	8,483
Donations	-	2,500	2,500
Intergovernmental - grant revenue	2,778,025	-	2,778,025
Miscellaneous	5,121	45	5,166
Total revenues	4,038,797	67,805	4,106,602
EXPENDITURES			
Current:			
General government	690,932	13,225	704,157
Public safety	115,463	1,069	116,532
Streets	129,133	-	129,133
Culture and recreation	15,987	-	15,987
Grant expenditures	17,395	-	17,395
Principal payments - long term debt	22,201	-	22,201
Interest expense - long term debt	1,023	-	1,023
Principal payments - leases	24,145	-	24,145
Interest expense - leases	1,391	-	1,391
Capital outlay	2,757,070	-	2,757,070
Total expenditures	3,774,740	14,294	3,789,034
Excess (deficiency) of revenues over expenditures	264,057	53,511	317,568
OTHER FINANCING SOURCES (USES)			
Interest expense	(25,359)		(25,359)
Transfers in	367,784	55,429	423,213
Transfers out	(318,035)	-	(318,035)
Total other financing sources (uses)	24,390	55,429	79,819
Net change in fund balances	288,447	108,940	397,387
Fund balances - beginning	(164,294)	252,346	88,052
Fund balances - ending	$ 124,153	$ 361,286	$ 485,439

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The notes to the financial statements are an integral part of this statement.