

2025 CERTIFIED TOTALS

Property Count: 28,076

G05 - CALHOUN COUNTY

Grand Totals

7/29/2026

10:41:45AM

Land		Value			
Homesite:		355,966,337			
Non Homesite:		729,633,634			
Ag Market:		684,536,710			
Timber Market:		0	Total Land	(+)	1,770,136,681
Improvement		Value			
Homesite:		1,349,971,000			
Non Homesite:		4,531,973,154	Total Improvements	(+)	5,881,944,154
Non Real		Count	Value		
Personal Property:	1,665		1,045,425,580		
Mineral Property:	601		16,926,050		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	1,062,351,630
					8,714,432,465
Ag	Non Exempt	Exempt			
Total Productivity Market:	680,597,873	3,938,837			
Ag Use:	32,226,472	86,342	Productivity Loss	(-)	648,371,401
Timber Use:	0	0	Appraised Value	=	8,066,061,064
Productivity Loss:	648,371,401	3,852,495	Homestead Cap	(-)	72,473,911
			23.231 Cap	(-)	48,752,159
			Assessed Value	=	7,944,834,994
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,614,465,513
			Net Taxable	=	5,330,369,481

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	12,258,791	4,274,829	13,546.15	13,546.15	99		
DPS	31,001	0	0.00	0.00	1		
OV65	494,359,492	234,247,424	686,945.16	698,915.60	2,491		
Total	506,649,284	238,522,253	700,491.31	712,461.75	2,591	Freeze Taxable	(-) 238,522,253
Tax Rate	0.6222000						
						Freeze Adjusted Taxable	= 5,091,847,228

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 32,381,964.76 = 5,091,847,228 * (0.6222000 / 100) + 700,491.31

Certified Estimate of Market Value: 8,714,432,465
 Certified Estimate of Taxable Value: 5,330,369,481

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

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	5	1,748,696,770	0	1,748,696,770
CH	3	326,450	0	326,450
DP	103	5,550,229	0	5,550,229
DPS	1	31,001	0	31,001
DV1	56	0	566,330	566,330
DV2	26	0	183,000	183,000
DV3	27	0	251,710	251,710
DV4	162	0	1,323,877	1,323,877
DV4S	9	0	96,000	96,000
DVHS	134	0	27,373,373	27,373,373
DVHSS	13	0	2,693,140	2,693,140
EX	5	0	15,246,600	15,246,600
EX-XA	1	0	1,380,220	1,380,220
EX-XD	1	0	18,570	18,570
EX-XG	59	0	9,131,267	9,131,267
EX-XI	3	0	4,336,230	4,336,230
EX-XL	4	0	1,928,522	1,928,522
EX-XN	11	0	1,419,190	1,419,190
EX-XR	13	0	509,298	509,298
EX-XR (Prorated)	3	0	12,597	12,597
EX-XU	27	0	1,724,756	1,724,756
EX-XV	1,368	0	295,834,244	295,834,244
EX-XV (Prorated)	3	0	87,666	87,666
EX366	437	0	243,891	243,891
HS	5,465	218,945,301	0	218,945,301
OV65	2,530	143,420,801	0	143,420,801
OV65S	123	6,982,888	0	6,982,888
PC	16	125,651,092	0	125,651,092
SO	7	500,500	0	500,500
Totals		2,250,105,032	364,360,481	2,614,465,513

2025 CERTIFIED TOTALS

Property Count: 28,076

G05 - CALHOUN COUNTY

Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,659	25,689.3486	\$41,767,122	\$2,187,114,238	\$1,728,911,732
B	MULTIFAMILY RESIDENCE	161	64.6043	\$44,010	\$47,939,767	\$46,595,967
C1	VACANT LOTS AND LAND TRACTS	6,262	4,780.0297	\$7,090	\$181,690,107	\$170,347,360
D1	QUALIFIED OPEN-SPACE LAND	3,428	218,926.7910	\$0	\$680,597,873	\$32,222,932
D2	IMPROVEMENTS ON QUALIFIED OP	385		\$233,710	\$8,160,524	\$8,160,524
E	RURAL LAND, NON QUALIFIED OPE	1,328	6,871.4038	\$3,471,980	\$162,734,493	\$126,157,295
F1	COMMERCIAL REAL PROPERTY	1,036	1,190.8612	\$3,938,210	\$311,590,925	\$302,468,293
F2	INDUSTRIAL AND MANUFACTURIN	115	9,111.4436	\$975,150,000	\$3,728,614,790	\$1,854,727,350
G1	OIL AND GAS	325		\$0	\$16,054,000	\$9,649,210
J1	WATER SYSTEMS	1		\$0	\$2,489,810	\$2,489,810
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$2,459,150	\$2,457,112
J3	ELECTRIC COMPANY (INCLUDING C	23	40.6550	\$0	\$64,800,710	\$64,796,560
J4	TELEPHONE COMPANY (INCLUDI	35	3.2333	\$0	\$5,113,770	\$5,113,770
J5	RAILROAD	19	109.5265	\$0	\$34,072,630	\$34,072,630
J6	PIPELINE COMPANY	202		\$0	\$71,192,630	\$70,747,670
J7	CABLE TELEVISION COMPANY	6		\$0	\$9,275,650	\$9,275,650
J8	OTHER TYPE OF UTILITY	11		\$0	\$534,390	\$534,390
J9	RAILROAD ROLLING STOCK	2		\$0	\$6,245,200	\$6,245,200
L1	COMMERCIAL PERSONAL PROPE	939		\$185,480	\$161,080,280	\$160,491,818
L2	INDUSTRIAL AND MANUFACTURIN	235		\$0	\$657,268,810	\$657,268,810
M1	TANGIBLE OTHER PERSONAL, MOB	549		\$327,450	\$12,037,030	\$9,659,459
O	RESIDENTIAL INVENTORY	315	146.2126	\$1,863,750	\$17,927,000	\$17,750,549
S	SPECIAL INVENTORY TAX	28		\$0	\$10,225,390	\$10,225,390
X	TOTALLY EXEMPT PROPERTY	1,938	79,011.6986	\$4,294,350	\$335,213,298	\$0
Totals			345,946.0003	\$1,031,283,152	\$8,714,432,465	\$5,330,369,481

2025 CERTIFIED TOTALS

Property Count: 28,076

G05 - CALHOUN COUNTY

Grand Totals

7/29/2026 10:41:55AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.0192	\$0	\$13,415	\$13,415
A1	SINGLE FAMILY RESIDENCE	8,714	24,331.9803	\$36,896,232	\$1,962,128,502	\$1,540,337,847
A2	MOBILE HOME WITH LAND	1,867	790.1650	\$2,217,110	\$107,692,991	\$81,962,311
A3	BUILDING WITH LAND	1,596	547.6102	\$2,621,480	\$107,715,180	\$98,410,856
A4	HOUSE ON LEASED LAND	82	5.2755	\$32,300	\$5,001,610	\$4,034,952
A5	BOAT SHEDS ON LEASED LAND	7		\$0	\$158,060	\$149,697
A6	BUILDINGS ON LEASED LAND	40	0.9600	\$0	\$1,560,010	\$1,276,063
A7	BULKHEADS	72	13.3384	\$0	\$2,844,470	\$2,726,590
B1	MULTIFAMILY RESIDENCE	44	36.8141	\$27,570	\$29,596,985	\$28,445,048
B2	DUPLEX RESIDENCE	68	15.1495	\$6,480	\$9,559,222	\$9,382,061
B3	TRIPLEX RESIDENCE	12	2.8512	\$0	\$1,356,320	\$1,356,320
B4	QUADPLEX RESIDENCE	37	9.7895	\$9,960	\$7,427,240	\$7,412,538
C	VACANT LOTS & TRACTS	1	0.4325	\$0	\$28,430	\$28,430
C1	VACANT LOTS & TRACTS	6,261	4,779.5972	\$7,090	\$181,661,677	\$170,318,930
D1	QUALIFIED AG LAND	3,428	218,926.7910	\$0	\$680,597,873	\$32,222,932
D2	FARM AND RANCH IMP	385		\$233,710	\$8,160,524	\$8,160,524
E1	FARM & RANCH SINGLE FAMILY	578	1,510.8315	\$2,569,200	\$127,120,323	\$93,740,273
E2	FARM & RANCH MOBILE HOME	153	495.5519	\$388,360	\$8,576,430	\$6,809,087
E3	FARM & RANCH OTHER IMPROVEME	110	361.8732	\$513,270	\$6,013,330	\$5,460,942
E4	VACANT RURAL LAND	527	4,387.1472	\$0	\$19,412,280	\$18,629,565
E5	MISC RURAL IMPROVEMENT	40	116.0000	\$1,150	\$1,612,130	\$1,517,428
F1	COMMERCIAL REAL PROPERTY	1,036	1,190.8612	\$3,938,210	\$311,590,925	\$302,468,293
F2	INDUSTRIAL REAL PROPERTY	99	6,394.3726	\$975,150,000	\$3,716,153,270	\$1,842,265,830
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$5,573,090	\$5,573,090
F2L	REAL - INDUSTRIAL LAND	15	2,717.0710	\$0	\$6,888,430	\$6,888,430
G1	OIL & GAS	325		\$0	\$16,054,000	\$9,649,210
J1	WATER SYSTEMS	1		\$0	\$2,489,810	\$2,489,810
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$2,459,150	\$2,457,112
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$64,800,710	\$64,796,560
J4	TELEPHONE COMPANY (INCLUDING I	30	3.2333	\$0	\$5,092,580	\$5,092,580
J4A	TELEPHONE - OTHER PROP	5		\$0	\$21,190	\$21,190
J5	RAILROAD	18	109.5265	\$0	\$21,522,960	\$21,522,960
J5A	RAILROAD - OTHER PROP	1		\$0	\$12,549,670	\$12,549,670
J6	PIPELINE COMPANY	196		\$0	\$69,539,050	\$69,094,090
J6A	PIPELINE - OTHER PROP	1		\$0	\$525,200	\$525,200
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$1,128,380	\$1,128,380
J7	CABLE TELEVISION COMPANY	6		\$0	\$9,275,650	\$9,275,650
J8	OTHER TYPE OF UTILITY	11		\$0	\$534,390	\$534,390
J9	RAILROAD ROLLING STOCK	2		\$0	\$6,245,200	\$6,245,200
L1	COMMERICAL PERSONAL PROPERT	939		\$185,480	\$161,080,280	\$160,491,818
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$141,700	\$141,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	8		\$0	\$1,800,010	\$1,800,010
L2C	INDUSTRIAL - INVENTORY & MATERI	34		\$0	\$377,859,540	\$377,859,540
L2D	INDUSTRIAL - TRAILERS	4		\$0	\$221,960	\$221,960
L2G	INDUSTRIAL - MACHINERY & EQUIPM	57		\$0	\$260,205,800	\$260,205,800
L2J	INDUSTRIAL - FURNITURE & FIXTUR	18		\$0	\$3,860,950	\$3,860,950
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	19		\$0	\$5,611,820	\$5,611,820
L2O	INDUSTRIAL - COMPUTERS	2		\$0	\$342,390	\$342,390
L2P	INDUSTRIAL - RADIO TOWERS	47		\$0	\$2,526,200	\$2,526,200
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	43		\$0	\$4,649,960	\$4,649,960
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$48,480	\$48,480
M1	MOBILE HOMES/TANGIBLE OTHER P	549		\$327,450	\$12,037,030	\$9,659,459
O1	RESIDENTIAL INVENTORY	315	146.2126	\$1,863,750	\$17,927,000	\$17,750,549
S	SPECIAL INVENTORY TAX	28		\$0	\$10,225,390	\$10,225,390
X	TOTALLY EXEMPTED PROPERTY	1,938	79,011.6986	\$4,294,350	\$335,213,298	\$0
	Totals		345,946.0003	\$1,031,283,152	\$8,714,432,465	\$5,330,369,480

2026 CERTIFIED TOTALS

Property Count: 28,021

G05 - CALHOUN COUNTY

Effective Rate Assumption

8/3/2026

10:58:05AM

New Value

TOTAL NEW VALUE MARKET:	\$1,049,446,070
TOTAL NEW VALUE TAXABLE:	\$1,040,228,058

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2025 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	8	2025 Market Value	\$133,350
EX366	HOUSE BILL 366	17	2025 Market Value	\$8,300
ABSOLUTE EXEMPTIONS VALUE LOSS				\$141,650

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,106	\$36,181,470
145D	11.145 (d) Multiple Situs, Leases	2	\$95,520
145D1	11.145 (d-1) Multiple Situs, Consignment	14	\$649,690
145F	11.145 (f) Single Situs, Related Business Entity	22	\$559,670
DV1	Disabled Veterans 10% - 29%	3	\$29,000
DV3	Disabled Veterans 50% - 69%	5	\$54,000
DV4	Disabled Veterans 70% - 100%	17	\$144,100
DVHS	Disabled Veteran Homestead	5	\$1,373,153
HS	HOMESTEAD	56	\$3,136,284
OV65	OVER 65	140	\$8,034,535
PARTIAL EXEMPTIONS VALUE LOSS		1,370	*\$50,257,422
NEW EXEMPTIONS VALUE LOSS			\$50,399,072

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$50,399,072

New Ag / Timber Exemptions

2025 Market Value	\$838,628	Count: 11
2026 Ag/Timber Use	\$14,450	
NEW AG / TIMBER VALUE LOSS	\$824,178	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,224	\$223,050	\$51,176	\$171,874

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,807	\$221,098	\$51,182	\$169,916

See attached spreadsheet

* 50,257,422	+	18,892,461	=	69,149,883
CCAD		P&A		Total

2026 CERTIFIED TOTALS**G05 - CALHOUN COUNTY****Median Homestead Value****Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
5,224	\$186,350	\$41,032	\$145,318

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,807	\$183,370	\$40,724	\$142,646

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,048	\$251,682,830	\$183,041,193

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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Calhoun County

Pritchard Abbott Partial Exemption Value Loss not Included in Assumption Totals or Detail List

prop_id	mpt_type	state_amt	entity_id
10706	145D1	2,200	1
10716	145D1	49,430	1
10723	145D1	44,420	1
10927	145D1	12,180	1
10935	145D1	13,500	1
10946	145D1	3,270	1
12882	145D1	125,000	1
12938	145B	35,920	1
12945	145D1	125,000	1
12948	145B	87,300	1
13174	145B	125,000	1
13257	145F	50,000	1
13302	145F	20,061	1
13333	145B	125,000	1
14045	145B	52,210	1
14049	145D1	125,000	1
14103	145D1	210	1
14144	145B	910	1
37022	145D1	125,000	1
37100	145B	41,630	1
38257	145D1	125,000	1
38412	145D1	125,000	1
38616	145D1	122,460	1
38640	145D1	2,540	1
38833	145D1	125,000	1
38871	145D1	125,000	1
40560	145D1	27,500	1
40584	145D1	27,600	1
40703	145D1	125,000	1
40800	145D1	20,140	1
40928	145D1	123,580	1
41096	145D1	125,000	1
41177	145D1	125,000	1
41256	145D1	30,620	1
41269	145B	54,600	1
41274	145D1	19,480	1
41314	145D1	25,260	1
41332	145D1	9,760	1
41384	145D1	63,820	1
41385	145D1	125,000	1
41387	145D1	6,160	1
41481	145D1	30,610	1
41497	145D1	1,910	1
41499	145D1	125,000	1
41543	145D1	43,180	1
41560	145D1	20,300	1
41576	145D1	61,520	1

Calhoun County

Pritchard Abbott Partial Exemption Value Loss not Included in Assumption Totals or Detail List

41595	145B	860	1
41647	145B	125,000	1
41682	145B	125,000	1
41715	145D1	125,000	1
41797	145D1	125,000	1
43415	145D1	1,510	1
50364	145D1	125,000	1
50366	145D1	125,000	1
51923	145F	1,790	1
52541	145F	81,086	1
53108	145F	125,000	1
53494	145D1	560	1
53501	145F	125,000	1
53888	145D1	12,760	1
55279	145D1	36,410	1
55283	145B	43,550	1
55286	145F	33,252	1
56195	145D1	73,440	1
56237	145B	48,480	1
56238	145B	76,520	1
57019	145B	125,000	1
57044	145B	55,650	1
57045	145B	74,520	1
57046	145B	55,650	1
57050	145B	54,670	1
57051	145B	45,540	1
57058	145B	47,760	1
57070	145B	114,250	1
57071	145B	121,490	1
58726	145D1	125,000	1
58733	145D1	38,710	1
58734	145D1	29,030	1
58735	145D1	9,640	1
58736	145D1	4,500	1
58739	145B	125,000	1
58740	145B	125,000	1
58744	145B	89,660	1
58746	145B	39,800	1
65182	145B	125,000	1
65183	145B	75,550	1
65189	145D1	7,240	1
65217	145B	43,200	1
65224	145D1	8,120	1
65226	145D	20	1
66875	145B	40,000	1
66884	145B	90,000	1
66885	145B	48,920	1
68261	145D	47,620	1

Calhoun County

Pritchard Abbott Partial Exemption Value Loss not Included in Assumption Totals or Detail List

68271	145D1	125,000	1
68279	145B	125,000	1
68292	145B	125,000	1
68305	145D	46,440	1
70109	145B	25,250	1
72449	145B	104,650	1
72492	145D1	2,960	1
75247	145B	125,000	1
76939	145F	39,911	1
76979	145B	89,460	1
76980	145B	82,260	1
77023	145B	58,830	1
78459	145B	49,560	1
80531	145B	1,420	1
80532	145B	14,440	1
80540	145B	22,300	1
80546	145B	2,920	1
80547	145B	10,320	1
80548	145B	63,060	1
80549	145B	125,000	1
81957	145D1	125,000	1
81994	145B	83,790	1
82310	145D1	75,150	1
82318	145D1	2,210	1
82458	145F	51,790	1
82858	145F	33,355	1
82860	145F	87,906	1
82870	145B	1,780	1
82893	145B	7,520	1
82895	145B	64,480	1
82896	145F	119,228	1
82905	145D1	125,000	1
83789	145B	3,530	1
83798	145B	125,000	1
83808	145B	71,550	1
83809	145B	80,780	1
84367	145D1	24,250	1
84370	145D1	100,750	1
84696	145B	111,680	1
84699	145D1	12,280	1
85734	145D1	4,540	1
85736	145D1	34,500	1
85738	145D1	17,810	1
85739	145D1	25,310	1
85740	145B	45,280	1
85745	145D1	7,890	1
86594	145B	125,000	1
86596	145B	125,000	1

Calhoun County

Pritchard Abbott Partial Exemption Value Loss not Included in Assumption Totals or Detail List

86597	145D1	125,000	1
86599	145D1	125,000	1
86853	145D1	50,640	1
86854	145D1	2,950	1
86855	145B	7,160	1
88997	145F	451	1
88998	145F	125,000	1
89033	145D1	90,500	1
89040	145B	10,050	1
89063	145B	125,000	1
89064	145B	65,520	1
89065	145B	23,720	1
89078	145B	72,790	1
89079	145D1	860	1
89080	145B	2,530	1
89084	145D1	300	1
89085	145D1	1,360	1
89086	145D1	1,360	1
89087	145D1	3,160	1
89088	145D1	14,180	1
89089	145D1	960	1
89090	145D1	5,150	1
89091	145D1	1,900	1
89092	145D1	3,040	1
89093	145D1	110	1
89094	145B	75,440	1
89098	145D1	28,430	1
89102	145D	32,160	1
89111	145B	125,000	1
89112	145B	50,480	1
89113	145B	69,350	1
89586	145B	10,600	1
89587	145B	15,900	1
89588	145B	10,600	1
89589	145B	10,600	1
89590	145B	15,900	1
89591	145F	3,739	1
89644	145B	6,000	1
89645	145B	72,480	1
89646	145B	4,000	1
89647	145B	4,000	1
89648	145B	4,000	1
89649	145B	4,000	1
89650	145B	6,000	1
89651	145B	600	1
89652	145B	10,610	1
89653	145B	24,000	1
89670	145B	125,000	1

Calhoun County

Pritchard Abbott Partial Exemption Value Loss not Included in Assumption Totals or Detail List

89676	145B	125,000	1
89781	145F	45,479	1
89782	145F	46,269	1
89783	145F	69,772	1
89797	145B	72,480	1
89798	145B	72,480	1
89799	145B	4,000	1
89800	145B	6,000	1
90412	145D	30,940	1
90715	145B	125,000	1
90720	145D1	330	1
90721	145D1	125,000	1
90723	145B	125,000	1
91286	145D1	43,480	1
91299	145D1	125,000	1
91375	145D1	56,750	1
91376	145D1	62,940	1
91377	145B	125,000	1
91384	145D1	4,440	1
91385	145B	2,610	1
91386	145D1	125,000	1
91391	145B	125,000	1
91404	145F	5,772	1
91950	145B	125,000	1
92039	145F	570	1
92052	145D1	125,000	1
92053	145D1	125,000	1
92054	145D1	125,000	1
92055	145D1	370	1
92056	145D1	800	1
92057	145B	125,000	1
92812	145D1	125,000	1
92813	145B	42,890	1
92815	145B	48,500	1
92817	145D1	125,000	1
92827	145B	125,000	1
92828	145B	125,000	1
93593	145D1	14,280	1
93620	145B	125,000	1
93666	145B	50,230	1
93675	145B	125,000	1
93676	145B	125,000	1
93690	145B	125,000	1
93691	145B	870	1
93692	145B	125,000	1
93693	145B	125,000	1
94307	145B	125,000	1
94308	145B	69,700	1

Calhoun County

Pritchard Abbott Partial Exemption Value Loss not Included in Assumption Totals or Detail List

94309	145B	111,900	1
94310	145B	102,550	1
94406	145B	125,000	1
94407	145B	79,380	1
94408	145B	22,450	1
94410	145B	52,750	1
94417	145B	125,000	1
94433	145B	3,880	1
94434	145B	125,000	1
94440	145B	78,360	1
94441	145B	125,000	1
94442	145B	125,000	1
94443	145B	125,000	1
94446	145D1	60,240	1
95187	145B	125,000	1
95233	145B	5,300	1
95234	145B	7,950	1
95235	145B	10,600	1
95236	145B	16,090	1
95237	145B	16,090	1
95238	145B	16,090	1
95240	145B	900	1
95245	145B	125,000	1
95246	145D1	630	1
95248	145D1	1,630	1
95249	145D1	470	1
95257	145B	48,250	1
95258	145B	18,030	1
95314	145F	65,772	1
95315	145F	27,430	1
95316	145F	9,574	1
95320	145B	125,000	1
95321	145B	125,000	1
95322	145B	13,960	1
95323	145B	125,000	1
95333	145B	125,000	1
95339	145B	125,000	1
95344	145B	125,000	1
95349	145B	125,000	1
95380	145D1	13,600	1
96148	145B	64,800	1
96154	145B	125,000	1
96157	145D1	20	1
96160	145B	76,750	1
96163	145F	485	1
96173	145B	5,760	1
96174	145B	1,840	1
96175	145B	117,400	1

Calhoun County**Pritchard Abbott Partial Exemption Value Loss not Included in Assumption Totals or Detail List**

96176	145B	125,000	1
96177	145B	2,530	1
96178	145B	4,040	1
96179	145B	118,430	1
96193	145B	420	1
96194	145F	21,739	1
96196	145D1	125,000	1
96197	145B	64,670	1
96570	145B	20,000	1
96571	145F	22,832	1
96574	145B	125,000	1
96575	145B	125,000	1
96585	145F	55,228	1
96586	145B	83,790	1
96587	145B	125,000	1
96588	145B	125,000	1
96589	145B	125,000	1
96590	145B	125,000	1
96643	145B	23,370	1
96644	145B	17,770	1
		18,892,461	

P & H Totals Only

CALHOUN County

2026 CERTIFIED TOTALS

As of Supplement 1

Property Count: 1,152

G05 - CALHOUN COUNTY

Grand Totals

8/4/2026

10:47:04AM

Land		Value			
Homesite:		0			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	0
Improvement		Value			
Homesite:		0			
Non Homesite:		3,691,885,700	Total Improvements	(+)	3,691,885,700
Non Real		Count	Value		
Personal Property:	526		750,212,490		
Mineral Property:	585		12,704,070		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					762,916,560
					4,454,802,260
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	4,454,802,260
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	2,961,630
			Assessed Value	=	4,451,840,630
			Total Exemptions Amount	(-)	953,362,391
			(Breakdown on Next Page)		
			Net Taxable	=	3,498,478,239

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 21,767,531.60 = 3,498,478,239 * (0.622200 / 100)

Certified Estimate of Market Value: 4,454,802,260
 Certified Estimate of Taxable Value: 3,498,478,239

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

2026 CERTIFIED TOTALS

Property Count: 1,152

G05 - CALHOUN COUNTY

Grand Totals

8/4/2026

10:47:10AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	168	0	11,710,690	11,710,690
145D	5	0	157,180	157,180
145D1	107	0	5,756,100	5,756,100
145F	27	0	1,268,491	1,268,491
AB	4	788,784,640	0	788,784,640
EX	10	0	17,741,560	17,741,560
EX366	275	0	19,480	19,480
PC	14	127,924,250	0	127,924,250
Totals		916,708,890	36,653,501	953,362,391

2026 CERTIFIED TOTALS

Property Count: 1,152

G05 - CALHOUN COUNTY
Grand Totals

8/4/2026 10:47:10AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F2	INDUSTRIAL AND MANUFACTURIN	41		\$975,150,000	\$3,691,885,700	\$2,775,606,690
G1	OIL AND GAS	576		\$0	\$11,694,720	\$8,713,610
J1	WATER SYSTEMS	1		\$0	\$2,514,710	\$2,389,710
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$2,872,880	\$2,747,880
J3	ELECTRIC COMPANY (INCLUDING C	16		\$0	\$73,118,330	\$72,613,890
J4	TELEPHONE COMPANY (INCLUDI	28		\$0	\$4,190,130	\$3,797,280
J5	RAILROAD	14		\$0	\$29,651,800	\$29,151,800
J6	PIPELINE COMPANY	204		\$0	\$69,523,240	\$65,360,960
J7	CABLE TELEVISION COMPANY	6		\$0	\$9,472,870	\$9,222,870
J8	OTHER TYPE OF UTILITY	12		\$0	\$618,760	\$492,350
L2	INDUSTRIAL AND MANUFACTURIN	239		\$0	\$541,517,560	\$528,381,199
X	TOTALLY EXEMPT PROPERTY	10		\$0	\$17,741,560	\$0
Totals			0.0000	\$975,150,000	\$4,454,802,260	\$3,498,478,239

2026 CERTIFIED TOTALS

Property Count: 1,152

G05 - CALHOUN COUNTY

Grand Totals

8/4/2026 10:47:10AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F2	INDUSTRIAL REAL PROPERTY	40		\$975,150,000	\$3,686,211,750	\$2,769,932,740
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$5,673,950	\$5,673,950
G1	OIL & GAS	576		\$0	\$11,694,720	\$8,713,610
J1	WATER SYSTEMS	1		\$0	\$2,514,710	\$2,389,710
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$2,872,880	\$2,747,880
J3	ELECTRIC COMPANY (INCLUDING CC	16		\$0	\$73,118,330	\$72,613,890
J4	TELEPHONE COMPANY (INCLUDING I	23		\$0	\$4,168,940	\$3,776,090
J4A	TELEPHONE - OTHER PROP	5		\$0	\$21,190	\$21,190
J5	RAILROAD	13		\$0	\$17,079,100	\$16,704,100
J5A	RAILROAD - OTHER PROP	1		\$0	\$12,572,700	\$12,447,700
J6	PIPELINE COMPANY	198		\$0	\$67,888,710	\$64,036,670
J6A	PIPELINE - OTHER PROP	1		\$0	\$525,200	\$525,200
J6O	PIPELINE - OFFSHORE PIPE SEGMENT	5		\$0	\$1,109,330	\$799,090
J7	CABLE TELEVISION COMPANY	6		\$0	\$9,472,870	\$9,222,870
J8	OTHER TYPE OF UTILITY	12		\$0	\$618,760	\$492,350
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	7		\$0	\$702,350	\$423,870
L2C	INDUSTRIAL - INVENTORY & MATERI	35		\$0	\$307,961,720	\$305,608,915
L2D	INDUSTRIAL - TRAILERS	4		\$0	\$276,580	\$276,580
L2G	INDUSTRIAL - MACHINERY & EQUIPM	58		\$0	\$213,082,220	\$208,978,194
L2H	INDUSTRIAL - LEASED EQUIPMENT	5		\$0	\$295,190	\$138,010
L2J	INDUSTRIAL - FURNITURE & FIXTUR	17		\$0	\$3,410,890	\$3,262,976
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	20		\$0	\$6,770,410	\$6,302,634
L2O	INDUSTRIAL - COMPUTERS	2		\$0	\$338,520	\$338,520
L2P	INDUSTRIAL - RADIO TOWERS	47		\$0	\$2,451,170	\$294,270
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	43		\$0	\$6,180,030	\$2,757,230
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$48,480	\$0
X	TOTALLY EXEMPTED PROPERTY	10		\$0	\$17,741,560	\$0
Totals			0.0000	\$975,150,000	\$4,454,802,260	\$3,498,478,239

2026 CERTIFIED TOTALS

Property Count: 1,152

G05 - CALHOUN COUNTY

Effective Rate Assumption

8/4/2026

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New Value

TOTAL NEW VALUE MARKET:	\$975,150,000
TOTAL NEW VALUE TAXABLE:	\$975,150,000

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	17	2025 Market Value	\$8,300
ABSOLUTE EXEMPTIONS VALUE LOSS				\$8,300

Exemption	Description	Count	Exemption Amount
PARTIAL EXEMPTIONS VALUE LOSS			
NEW EXEMPTIONS VALUE LOSS			\$8,300

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$8,300

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
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Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
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Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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2026 CERTIFIED TOTALS

Property Count: 26,973

G05 - CALHOUN COUNTY
ARB Approved Totals

8/3/2026 10:57:51AM

Land		Value			
Homesite:		337,643,915			
Non Homesite:		716,298,625			
Ag Market:		744,274,781			
Timber Market:		0	Total Land	(+)	1,798,217,321
Improvement		Value			
Homesite:		1,329,736,766			
Non Homesite:		4,560,290,001	Total Improvements	(+)	5,890,026,767
Non Real		Count	Value		
Personal Property:	1,659		925,848,330		
Mineral Property:	585		12,704,070		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					938,552,400
					8,626,796,488
Ag		Non Exempt	Exempt		
Total Productivity Market:	740,061,254		4,213,527		
Ag Use:	31,713,435		84,634	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	708,347,819		4,128,893		7,918,448,669
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					7,826,267,963
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					1,729,751,971
				Net Taxable	=
					6,096,515,992

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	10,826,049	3,883,988	10,825.61	10,920.04	85		
DPS	34,101	0	0.00	0.00	1		
OV65	514,959,895	253,503,222	735,382.62	750,238.13	2,467		
Total	525,820,045	257,387,210	746,208.23	761,158.17	2,553	Freeze Taxable	(-)
Tax Rate	0.6222000						257,387,210
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	846,410	398,608	128,795	269,813	6		
Total	846,410	398,608	128,795	269,813	6	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							5,838,858,969

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
37,075,588.74 = 5,838,858,969 * (0.6222000 / 100) + 746,208.23

Certified Estimate of Market Value: 8,626,796,488
Certified Estimate of Taxable Value: 6,096,515,992

Tif Zone Code	Tax Increment Loss
TIRZ1PC	1,508,720
TIRZ1PC	1,508,720
TIRZ1PL	14,111,743
TIRZ1PL	14,111,743

2026 CERTIFIED TOTALS

Property Count: 26,973

G05 - CALHOUN COUNTY
ARB Approved Totals

8/3/2026

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Tax Increment Finance Value:	15,620,463
Tax Increment Finance Levy:	97,190.52

2026 CERTIFIED TOTALS

Property Count: 26,973

G05 - CALHOUN COUNTY
ARB Approved Totals

8/3/2026

10:58:05AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,263	0	46,738,940	46,738,940
145D	7	0	252,700	252,700
145D1	121	0	6,405,790	6,405,790
145F	49	0	1,828,161	1,828,161
AB	4	788,784,640	0	788,784,640
CH	3	310,472	0	310,472
DP	87	4,650,287	0	4,650,287
DPS	1	34,101	0	34,101
DV1	54	0	570,734	570,734
DV2	22	0	132,000	132,000
DV3	29	0	285,640	285,640
DV4	164	0	1,288,927	1,288,927
DV4S	5	0	48,000	48,000
DVHS	131	0	29,033,697	29,033,697
DVHSS	12	0	2,503,647	2,503,647
EX	10	0	17,741,560	17,741,560
EX-XA	1	0	2,398,150	2,398,150
EX-XD	1	0	13,000	13,000
EX-XG	59	0	9,937,421	9,937,421
EX-XI	3	0	4,335,550	4,335,550
EX-XL	4	0	2,056,490	2,056,490
EX-XN	13	0	609,040	609,040
EX-XR	13	0	508,640	508,640
EX-XU	27	0	1,806,042	1,806,042
EX-XV	1,375	0	319,796,029	319,796,029
EX366	275	0	19,480	19,480
FDHS	1	649,955	0	649,955
HS	5,168	210,213,020	0	210,213,020
OV65	2,499	142,325,454	0	142,325,454
OV65S	111	6,367,032	0	6,367,032
PC	16	128,083,712	0	128,083,712
SO	14	23,660	0	23,660
Totals		1,281,442,333	448,309,638	1,729,751,971

2026 CERTIFIED TOTALS

Property Count: 1,048

G05 - CALHOUN COUNTY
Under ARB Review Totals

8/3/2026 10:57:51AM

Land		Value			
Homesite:		28,271,430			
Non Homesite:		48,785,875			
Ag Market:		22,204,668			
Timber Market:		0	Total Land	(+)	99,261,973
Improvement		Value			
Homesite:		84,818,122			
Non Homesite:		61,626,855	Total Improvements	(+)	146,444,977
Non Real		Count	Value		
Personal Property:	11		5,975,880		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					5,975,880
					251,682,830
Ag	Non Exempt	Exempt			
Total Productivity Market:	22,204,668	0			
Ag Use:	544,337	0	Productivity Loss	(-)	21,660,331
Timber Use:	0	0	Appraised Value	=	230,022,499
Productivity Loss:	21,660,331	0			
			Homestead Cap	(-)	3,015,880
			23.231 Cap	(-)	4,689,598
			Assessed Value	=	222,317,021
			Total Exemptions Amount (Breakdown on Next Page)	(-)	19,178,701
			Net Taxable	=	203,138,320

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	121,430	33,144	0.00	0.00	1			
OV65	22,463,843	13,755,088	51,487.42	51,919.11	64			
Total	22,585,273	13,788,232	51,487.42	51,919.11	65	Freeze Taxable	(-)	13,788,232
Tax Rate	0.6222000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	493,020	365,265	0	365,265	1			
Total	493,020	365,265	0	365,265	1	Transfer Adjustment	(-)	365,265
						Freeze Adjusted Taxable	=	188,984,823

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,227,350.99 = 188,984,823 * (0.6222000 / 100) + 51,487.42

Certified Estimate of Market Value: 227,796,797
 Certified Estimate of Taxable Value: 183,149,735

Tif Zone Code	Tax Increment Loss
TIRZ1PC	390,190
TIRZ1PC	390,190
TIRZ1PL	431,121
TIRZ1PL	431,121
Tax Increment Finance Value:	821,311
Tax Increment Finance Levy:	5,110.20

2026 CERTIFIED TOTALS

Property Count: 1,048

G05 - CALHOUN COUNTY
Under ARB Review Totals

8/3/2026

10:58:05AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	11	0	1,153,220	1,153,220
DP	1	64,000	0	64,000
DV1	2	0	10,000	10,000
DV3	2	0	22,000	22,000
DV4	2	0	24,000	24,000
DV4S	1	0	12,000	12,000
DVHS	1	0	144,280	144,280
HS	182	13,353,498	0	13,353,498
OV65	69	4,203,703	0	4,203,703
OV65S	3	192,000	0	192,000
Totals		17,813,201	1,365,500	19,178,701

2026 CERTIFIED TOTALS

Property Count: 28,021

G05 - CALHOUN COUNTY

Grand Totals

8/3/2026

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Land		Value			
Homesite:		365,915,345			
Non Homesite:		765,084,500			
Ag Market:		766,479,449			
Timber Market:		0	Total Land	(+)	1,897,479,294
Improvement		Value			
Homesite:		1,414,554,888			
Non Homesite:		4,621,916,856	Total Improvements	(+)	6,036,471,744
Non Real		Count	Value		
Personal Property:	1,670		931,824,210		
Mineral Property:	585		12,704,070		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					944,528,280
					8,878,479,318
Ag	Non Exempt		Exempt		
Total Productivity Market:	762,265,922		4,213,527		
Ag Use:	32,257,772		84,634	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	730,008,150		4,128,893		8,148,471,168
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,748,930,672
				Net Taxable	=
					6,299,654,312

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	10,947,479	3,917,132	10,825.61	10,920.04	86		
DPS	34,101	0	0.00	0.00	1		
OV65	537,423,738	267,258,310	786,870.04	802,157.24	2,531		
Total	548,405,318	271,175,442	797,695.65	813,077.28	2,618	Freeze Taxable	(-)
Tax Rate	0.6222000						271,175,442
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,339,430	763,873	128,795	635,078	7		
Total	1,339,430	763,873	128,795	635,078	7	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							6,027,843,792

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 38,302,939.72 = 6,027,843,792 * (0.6222000 / 100) + 797,695.65

Certified Estimate of Market Value: 8,854,593,285
 Certified Estimate of Taxable Value: 6,279,665,727

Tif Zone Code	Tax Increment Loss
TIRZ1PC	1,898,910
TIRZ1PC	1,898,910
TIRZ1PL	14,542,864
TIRZ1PL	14,542,864

2026 CERTIFIED TOTALS

Property Count: 28,021

G05 - CALHOUN COUNTY

Grand Totals

8/3/2026

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Tax Increment Finance Value:	16,441,774
Tax Increment Finance Levy:	102,300.72

2026 CERTIFIED TOTALS

Property Count: 28,021

G05 - CALHOUN COUNTY

Grand Totals

8/3/2026

10:58:05AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,274	0	47,892,160	47,892,160
145D	7	0	252,700	252,700
145D1	121	0	6,405,790	6,405,790
145F	49	0	1,828,161	1,828,161
AB	4	788,784,640	0	788,784,640
CH	3	310,472	0	310,472
DP	88	4,714,287	0	4,714,287
DPS	1	34,101	0	34,101
DV1	56	0	580,734	580,734
DV2	22	0	132,000	132,000
DV3	31	0	307,640	307,640
DV4	166	0	1,312,927	1,312,927
DV4S	6	0	60,000	60,000
DVHS	132	0	29,177,977	29,177,977
DVHSS	12	0	2,503,647	2,503,647
EX	10	0	17,741,560	17,741,560
EX-XA	1	0	2,398,150	2,398,150
EX-XD	1	0	13,000	13,000
EX-XG	59	0	9,937,421	9,937,421
EX-XI	3	0	4,335,550	4,335,550
EX-XL	4	0	2,056,490	2,056,490
EX-XN	13	0	609,040	609,040
EX-XR	13	0	508,640	508,640
EX-XU	27	0	1,806,042	1,806,042
EX-XV	1,375	0	319,796,029	319,796,029
EX366	275	0	19,480	19,480
FDHS	1	649,955	0	649,955
HS	5,350	223,566,518	0	223,566,518
OV65	2,568	146,529,157	0	146,529,157
OV65S	114	6,559,032	0	6,559,032
PC	16	128,083,712	0	128,083,712
SO	14	23,660	0	23,660
Totals		1,299,255,534	449,675,138	1,748,930,672

2026 CERTIFIED TOTALS

Property Count: 26,973

G05 - CALHOUN COUNTY
ARB Approved Totals

8/3/2026 10:58:05AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,162	5,649.1464	\$40,003,470	\$2,124,026,735	\$1,715,421,836
B	MULTIFAMILY RESIDENCE	161	52.7627	\$858,210	\$48,711,017	\$48,304,847
C1	VACANT LOTS AND LAND TRACTS	6,104	4,571.5556	\$0	\$170,260,179	\$163,811,122
D1	QUALIFIED OPEN-SPACE LAND	3,265	207,500.3955	\$0	\$740,061,254	\$31,710,295
D2	IMPROVEMENTS ON QUALIFIED OP	363		\$213,260	\$8,129,132	\$8,129,132
E	RURAL LAND, NON QUALIFIED OPE	1,320	6,509.1644	\$7,340,820	\$166,468,296	\$129,550,867
F1	COMMERCIAL REAL PROPERTY	925	1,016.9205	\$10,601,980	\$327,668,239	\$303,376,250
F2	INDUSTRIAL AND MANUFACTURIN	110	9,115.9599	\$975,153,930	\$3,742,484,920	\$2,818,487,960
G1	OIL AND GAS	576		\$0	\$11,694,720	\$8,713,610
J1	WATER SYSTEMS	1		\$0	\$2,514,710	\$2,389,710
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$2,894,130	\$2,767,866
J3	ELECTRIC COMPANY (INCLUDING C	23	40.6550	\$0	\$73,405,770	\$72,901,330
J4	TELEPHONE COMPANY (INCLUDI	37	3.2333	\$0	\$4,929,450	\$4,536,600
J5	RAILROAD	19	109.5265	\$0	\$29,794,550	\$29,294,550
J6	PIPELINE COMPANY	204		\$0	\$69,523,240	\$65,360,960
J7	CABLE TELEVISION COMPANY	6		\$0	\$9,472,870	\$9,222,870
J8	OTHER TYPE OF UTILITY	12		\$0	\$618,760	\$492,350
J9	RAILROAD ROLLING STOCK	1		\$0	\$4,329,320	\$4,204,320
L1	COMMERCIAL PERSONAL PROPE	1,104		\$0	\$155,027,620	\$119,775,701
L2	INDUSTRIAL AND MANUFACTURIN	241		\$0	\$541,659,260	\$528,395,199
M1	TANGIBLE OTHER PERSONAL, MOB	523		\$674,270	\$11,308,290	\$9,334,658
O	RESIDENTIAL INVENTORY	202	124.0474	\$162,410	\$11,647,970	\$10,602,432
S	SPECIAL INVENTORY TAX	25		\$0	\$10,528,160	\$9,731,527
X	TOTALLY EXEMPT PROPERTY	1,501	78,956.5051	\$6,172,540	\$359,637,394	\$0
Totals		313,650.0644		\$1,041,180,890	\$8,626,795,986	\$6,096,515,992

2026 CERTIFIED TOTALS

Property Count: 1,048

G05 - CALHOUN COUNTY
Under ARB Review Totals

8/3/2026 10:58:05AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	556	20,063.5066	\$7,581,260	\$155,587,533	\$136,617,148
B	MULTIFAMILY RESIDENCE	11	7.1323	\$5,870	\$2,032,170	\$1,949,177
C1	VACANT LOTS AND LAND TRACTS	182	124.0706	\$0	\$11,984,408	\$11,674,887
D1	QUALIFIED OPEN-SPACE LAND	110	10,798.3844	\$0	\$22,204,668	\$544,157
D2	IMPROVEMENTS ON QUALIFIED OP	12		\$52,390	\$176,700	\$176,700
E	RURAL LAND, NON QUALIFIED OPE	53	437.8026	\$171,070	\$15,977,860	\$13,026,970
F1	COMMERCIAL REAL PROPERTY	117	147.7402	\$454,590	\$34,835,151	\$31,476,469
F2	INDUSTRIAL AND MANUFACTURIN	1	22.4200	\$0	\$89,680	\$89,680
J9	RAILROAD ROLLING STOCK	1		\$0	\$2,004,220	\$1,879,220
L1	COMMERCIAL PERSONAL PROPE	9		\$0	\$3,960,270	\$2,943,440
M1	TANGIBLE OTHER PERSONAL, MOB	7		\$0	\$375,050	\$375,050
O	RESIDENTIAL INVENTORY	37	7.7698	\$0	\$2,443,730	\$2,385,422
S	SPECIAL INVENTORY TAX	1		\$0	\$11,390	\$0
Totals			31,608.8265	\$8,265,180	\$251,682,830	\$203,138,320

2026 CERTIFIED TOTALS

Property Count: 28,021

G05 - CALHOUN COUNTY
Grand Totals

8/3/2026 10:58:05AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,718	25,712.6530	\$47,584,730	\$2,279,614,268	\$1,852,038,984
B	MULTIFAMILY RESIDENCE	172	59.8950	\$864,080	\$50,743,187	\$50,254,024
C1	VACANT LOTS AND LAND TRACTS	6,286	4,695.6262	\$0	\$182,244,587	\$175,486,009
D1	QUALIFIED OPEN-SPACE LAND	3,375	218,298.7799	\$0	\$762,265,922	\$32,254,452
D2	IMPROVEMENTS ON QUALIFIED OP	375		\$265,650	\$8,305,832	\$8,305,832
E	RURAL LAND, NON QUALIFIED OPE	1,373	6,946.9670	\$7,511,890	\$182,446,156	\$142,577,837
F1	COMMERCIAL REAL PROPERTY	1,042	1,164.6607	\$11,056,570	\$362,503,390	\$334,852,719
F2	INDUSTRIAL AND MANUFACTURIN	111	9,138.3799	\$975,153,930	\$3,742,574,600	\$2,818,577,640
G1	OIL AND GAS	576		\$0	\$11,694,720	\$8,713,610
J1	WATER SYSTEMS	1		\$0	\$2,514,710	\$2,389,710
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$2,894,130	\$2,767,866
J3	ELECTRIC COMPANY (INCLUDING C	23	40.6550	\$0	\$73,405,770	\$72,901,330
J4	TELEPHONE COMPANY (INCLUDI	37	3.2333	\$0	\$4,929,450	\$4,536,600
J5	RAILROAD	19	109.5265	\$0	\$29,794,550	\$29,294,550
J6	PIPELINE COMPANY	204		\$0	\$69,523,240	\$65,360,960
J7	CABLE TELEVISION COMPANY	6		\$0	\$9,472,870	\$9,222,870
J8	OTHER TYPE OF UTILITY	12		\$0	\$618,760	\$492,350
J9	RAILROAD ROLLING STOCK	2		\$0	\$6,333,540	\$6,083,540
L1	COMMERCIAL PERSONAL PROPE	1,113		\$0	\$158,987,890	\$122,719,141
L2	INDUSTRIAL AND MANUFACTURIN	241		\$0	\$541,659,260	\$528,395,199
M1	TANGIBLE OTHER PERSONAL, MOB	530		\$674,270	\$11,683,340	\$9,709,708
O	RESIDENTIAL INVENTORY	239	131.8172	\$162,410	\$14,091,700	\$12,987,854
S	SPECIAL INVENTORY TAX	26		\$0	\$10,539,550	\$9,731,527
X	TOTALLY EXEMPT PROPERTY	1,501	78,956.5051	\$6,172,540	\$359,637,394	\$0
Totals			345,258.8909	\$1,049,446,070	\$8,878,478,816	\$6,299,654,312

2026 CERTIFIED TOTALS

Property Count: 26,973

G05 - CALHOUN COUNTY

ARB Approved Totals

8/3/2026 10:58:05AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		5	0.0548	\$0	\$35,539	\$0
A1	SINGLE FAMILY RESIDENCE	8,342	4,326.9619	\$35,687,690	\$1,914,685,840	\$1,535,847,739
A2	MOBILE HOME WITH LAND	1,772	754.6397	\$2,787,420	\$100,931,789	\$78,427,108
A3	BUILDING WITH LAND	1,536	549.9272	\$1,499,150	\$99,550,557	\$93,291,999
A4	HOUSE ON LEASED LAND	78	5.0000	\$18,030	\$4,427,300	\$3,794,222
A5	BOAT SHEDS ON LEASED LAND	7		\$0	\$165,040	\$161,473
A6	BUILDINGS ON LEASED LAND	38	0.4900	\$11,180	\$1,511,080	\$1,290,972
A7	BULKHEADS	69	12.0728	\$0	\$2,719,590	\$2,608,323
B1	MULTIFAMILY RESIDENCE	46	23.3363	\$258,370	\$29,867,868	\$29,785,455
B2	DUPLEX RESIDENCE	70	16.5336	\$452,930	\$10,328,510	\$10,244,647
B3	TRIPLEX RESIDENCE	14	3.5429	\$146,910	\$1,959,589	\$1,908,809
B4	QUADPLEX RESIDENCE	31	9.3499	\$0	\$6,555,050	\$6,365,936
C1	VACANT LOTS & TRACTS	6,104	4,571.5556	\$0	\$170,260,179	\$163,811,122
D1	QUALIFIED AG LAND	3,265	207,500.3955	\$0	\$740,061,254	\$31,710,295
D2	FARM AND RANCH IMP	363		\$213,260	\$8,129,132	\$8,129,132
E		2	59.9632	\$0	\$948,274	\$0
E1	FARM & RANCH SINGLE FAMILY	563	1,479.8259	\$6,332,990	\$128,773,088	\$95,891,322
E2	FARM & RANCH MOBILE HOME	158	277.1879	\$381,810	\$8,683,030	\$6,791,828
E3	FARM & RANCH OTHER IMPROVEME	113	358.2112	\$624,990	\$6,330,740	\$5,792,404
E4	VACANT RURAL LAND	528	4,218.4062	\$0	\$20,170,504	\$19,557,254
E5	MISC RURAL IMPROVEMENT	39	115.5700	\$1,030	\$1,562,660	\$1,518,058
F1	COMMERCIAL REAL PROPERTY	925	1,016.9205	\$10,601,980	\$327,668,239	\$303,376,250
F2	INDUSTRIAL REAL PROPERTY	93	6,398.8889	\$975,153,930	\$3,728,173,730	\$2,805,690,672
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$5,673,950	\$5,673,950
F2L	REAL - INDUSTRIAL LAND	16	2,717.0710	\$0	\$8,637,240	\$7,123,338
G1	OIL & GAS	576		\$0	\$11,694,720	\$8,713,610
J1	WATER SYSTEMS	1		\$0	\$2,514,710	\$2,389,710
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$2,894,130	\$2,767,866
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$73,405,770	\$72,901,330
J4	TELEPHONE COMPANY (INCLUDING I	32	3.2333	\$0	\$4,908,260	\$4,515,410
J4A	TELEPHONE - OTHER PROP	5		\$0	\$21,190	\$21,190
J5	RAILROAD	18	109.5265	\$0	\$17,221,850	\$16,846,850
J5A	RAILROAD - OTHER PROP	1		\$0	\$12,572,700	\$12,447,700
J6	PIPELINE COMPANY	198		\$0	\$67,888,710	\$64,036,670
J6A	PIPELINE - OTHER PROP	1		\$0	\$525,200	\$525,200
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$1,109,330	\$799,090
J7	CABLE TELEVISION COMPANY	6		\$0	\$9,472,870	\$9,222,870
J8	OTHER TYPE OF UTILITY	12		\$0	\$618,760	\$492,350
J9	RAILROAD ROLLING STOCK	1		\$0	\$4,329,320	\$4,204,320
L1	COMMERICAL PERSONAL PROPERT	1,104		\$0	\$155,027,620	\$119,775,701
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$141,700	\$14,000
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	7		\$0	\$702,350	\$423,870
L2C	INDUSTRIAL - INVENTORY & MATERI	35		\$0	\$307,961,720	\$305,608,915
L2D	INDUSTRIAL - TRAILERS	4		\$0	\$276,580	\$276,580
L2G	INDUSTRIAL - MACHINERY & EQUIPM	58		\$0	\$213,082,220	\$208,978,194
L2H	INDUSTRIAL - LEASED EQUIPMENT	5		\$0	\$295,190	\$138,010
L2J	INDUSTRIAL - FURNITURE & FIXTUR	17		\$0	\$3,410,890	\$3,262,976
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	20		\$0	\$6,770,410	\$6,302,634
L2O	INDUSTRIAL - COMPUTERS	2		\$0	\$338,520	\$338,520
L2P	INDUSTRIAL - RADIO TOWERS	47		\$0	\$2,451,170	\$294,270
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	43		\$0	\$6,180,030	\$2,757,230
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$48,480	\$0
M1	MOBILE HOMES/TANGIBLE OTHER P	523		\$674,270	\$11,308,290	\$9,334,658
O1	RESIDENTIAL INVENTORY	202	124.0474	\$162,410	\$11,647,970	\$10,602,432
S	SPECIAL INVENTORY TAX	25		\$0	\$10,528,160	\$9,731,527
X	TOTALLY EXEMPTED PROPERTY	1,501	78,956.5051	\$6,172,540	\$359,637,394	\$0
	Totals		313,650.0644	\$1,041,180,890	\$8,626,795,986	\$6,096,515,991

2026 CERTIFIED TOTALS

Property Count: 1,048

G05 - CALHOUN COUNTY
Under ARB Review Totals

8/3/2026 10:58:05AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	435	20,018.4813	\$7,118,180	\$137,660,213	\$120,125,277
A2	MOBILE HOME WITH LAND	89	26.9904	\$24,080	\$10,148,940	\$9,189,991
A3	BUILDING WITH LAND	69	17.6252	\$317,640	\$7,363,030	\$6,959,683
A4	HOUSE ON LEASED LAND	1		\$121,360	\$350,250	\$280,200
A6	BUILDINGS ON LEASED LAND	1		\$0	\$53,470	\$53,470
A7	BULKHEADS	1	0.4097	\$0	\$11,630	\$8,527
B1	MULTIFAMILY RESIDENCE	2	0.4559	\$0	\$230,950	\$230,950
B2	DUPLEX RESIDENCE	2	0.6141	\$0	\$288,880	\$288,880
B4	QUADPLEX RESIDENCE	7	6.0623	\$5,870	\$1,512,340	\$1,429,347
C1	VACANT LOTS & TRACTS	182	124.0706	\$0	\$11,984,408	\$11,674,887
D1	QUALIFIED AG LAND	110	10,798.3844	\$0	\$22,204,668	\$544,157
D2	FARM AND RANCH IMP	12		\$52,390	\$176,700	\$176,700
E1	FARM & RANCH SINGLE FAMILY	43	105.1306	\$126,690	\$14,354,780	\$11,403,890
E2	FARM & RANCH MOBILE HOME	2	225.2550	\$0	\$772,580	\$772,580
E3	FARM & RANCH OTHER IMPROVEME	2	0.7170	\$44,380	\$210,520	\$210,520
E4	VACANT RURAL LAND	7	106.7000	\$0	\$530,600	\$530,600
E5	MISC RURAL IMPROVEMENT	1		\$0	\$109,380	\$109,380
F1	COMMERCIAL REAL PROPERTY	117	147.7402	\$454,590	\$34,835,151	\$31,476,469
F2	INDUSTRIAL REAL PROPERTY	1	22.4200	\$0	\$89,680	\$89,680
J9	RAILROAD ROLLING STOCK	1		\$0	\$2,004,220	\$1,879,220
L1	COMMERICAL PERSONAL PROPERT	9		\$0	\$3,960,270	\$2,943,440
M1	MOBILE HOMES/TANGIBLE OTHER P	7		\$0	\$375,050	\$375,050
O1	RESIDENTIAL INVENTORY	37	7.7698	\$0	\$2,443,730	\$2,385,422
S	SPECIAL INVENTORY TAX	1		\$0	\$11,390	\$0
Totals			31,608.8265	\$8,265,180	\$251,682,830	\$203,138,320

2026 CERTIFIED TOTALS

Property Count: 28,021

G05 - CALHOUN COUNTY

Grand Totals

8/3/2026 10:58:05AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		5	0.0548	\$0	\$35,539	\$0
A1	SINGLE FAMILY RESIDENCE	8,777	24,345.4432	\$42,805,870	\$2,052,346,053	\$1,655,973,016
A2	MOBILE HOME WITH LAND	1,861	781.6301	\$2,811,500	\$111,080,729	\$87,617,099
A3	BUILDING WITH LAND	1,605	567.5524	\$1,816,790	\$106,913,587	\$100,251,682
A4	HOUSE ON LEASED LAND	79	5.0000	\$139,390	\$4,777,550	\$4,074,422
A5	BOAT SHEDS ON LEASED LAND	7		\$0	\$165,040	\$161,473
A6	BUILDINGS ON LEASED LAND	39	0.4900	\$11,180	\$1,564,550	\$1,344,442
A7	BULKHEADS	70	12.4825	\$0	\$2,731,220	\$2,616,850
B1	MULTIFAMILY RESIDENCE	48	23.7922	\$258,370	\$30,098,818	\$30,016,405
B2	DUPLEX RESIDENCE	72	17.1477	\$452,930	\$10,617,390	\$10,533,527
B3	TRIPLEX RESIDENCE	14	3.5429	\$146,910	\$1,959,589	\$1,908,809
B4	QUADPLEX RESIDENCE	38	15.4122	\$5,870	\$8,067,390	\$7,795,283
C1	VACANT LOTS & TRACTS	6,286	4,695.6262	\$0	\$182,244,587	\$175,486,009
D1	QUALIFIED AG LAND	3,375	218,298.7799	\$0	\$762,265,922	\$32,254,452
D2	FARM AND RANCH IMP	375		\$265,650	\$8,305,832	\$8,305,832
E		2	59.9632	\$0	\$948,274	\$0
E1	FARM & RANCH SINGLE FAMILY	606	1,584.9565	\$6,459,680	\$143,127,868	\$107,295,212
E2	FARM & RANCH MOBILE HOME	160	502.4429	\$381,810	\$9,455,610	\$7,564,408
E3	FARM & RANCH OTHER IMPROVEME	115	358.9282	\$669,370	\$6,541,260	\$6,002,924
E4	VACANT RURAL LAND	535	4,325.1062	\$0	\$20,701,104	\$20,087,854
E5	MISC RURAL IMPROVEMENT	40	115.5700	\$1,030	\$1,672,040	\$1,627,438
F1	COMMERCIAL REAL PROPERTY	1,042	1,164.6607	\$11,056,570	\$362,503,390	\$334,852,719
F2	INDUSTRIAL REAL PROPERTY	94	6,421.3089	\$975,153,930	\$3,728,263,410	\$2,805,780,352
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		\$0	\$5,673,950	\$5,673,950
F2L	REAL - INDUSTRIAL LAND	16	2,717.0710	\$0	\$8,637,240	\$7,123,338
G1	OIL & GAS	576		\$0	\$11,694,720	\$8,713,610
J1	WATER SYSTEMS	1		\$0	\$2,514,710	\$2,389,710
J2	GAS DISTRIBUTION SYSTEM	7	0.1921	\$0	\$2,894,130	\$2,767,866
J3	ELECTRIC COMPANY (INCLUDING CC	23	40.6550	\$0	\$73,405,770	\$72,901,330
J4	TELEPHONE COMPANY (INCLUDING I	32	3.2333	\$0	\$4,908,260	\$4,515,410
J4A	TELEPHONE - OTHER PROP	5		\$0	\$21,190	\$21,190
J5	RAILROAD	18	109.5265	\$0	\$17,221,850	\$16,846,850
J5A	RAILROAD - OTHER PROP	1		\$0	\$12,572,700	\$12,447,700
J6	PIPELINE COMPANY	198		\$0	\$67,888,710	\$64,036,670
J6A	PIPELINE - OTHER PROP	1		\$0	\$525,200	\$525,200
J6O	PIPELINE - OFFSHORE PIPE SEGME	5		\$0	\$1,109,330	\$799,090
J7	CABLE TELEVISION COMPANY	6		\$0	\$9,472,870	\$9,222,870
J8	OTHER TYPE OF UTILITY	12		\$0	\$618,760	\$492,350
J9	RAILROAD ROLLING STOCK	2		\$0	\$6,333,540	\$6,083,540
L1	COMMERICAL PERSONAL PROPERT	1,113		\$0	\$158,987,890	\$122,719,141
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$141,700	\$14,000
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	7		\$0	\$702,350	\$423,870
L2C	INDUSTRIAL - INVENTORY & MATERI	35		\$0	\$307,961,720	\$305,608,915
L2D	INDUSTRIAL - TRAILERS	4		\$0	\$276,580	\$276,580
L2G	INDUSTRIAL - MACHINERY & EQUIPM	58		\$0	\$213,082,220	\$208,978,194
L2H	INDUSTRIAL - LEASED EQUIPMENT	5		\$0	\$295,190	\$138,010
L2J	INDUSTRIAL - FURNITURE & FIXTUR	17		\$0	\$3,410,890	\$3,262,976
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	20		\$0	\$6,770,410	\$6,302,634
L2O	INDUSTRIAL - COMPUTERS	2		\$0	\$338,520	\$338,520
L2P	INDUSTRIAL - RADIO TOWERS	47		\$0	\$2,451,170	\$294,270
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	43		\$0	\$6,180,030	\$2,757,230
L2R	INDUSTRIAL - WATERCRAFT	1		\$0	\$48,480	\$0
M1	MOBILE HOMES/TANGIBLE OTHER P	530		\$674,270	\$11,683,340	\$9,709,708
O1	RESIDENTIAL INVENTORY	239	131.8172	\$162,410	\$14,091,700	\$12,987,854
S	SPECIAL INVENTORY TAX	26		\$0	\$10,539,550	\$9,731,527
X	TOTALLY EXEMPTED PROPERTY	1,501	78,956.5051	\$6,172,540	\$359,637,394	\$0
	Totals		345,258.8909	\$1,049,446,070	\$8,878,478,816	\$6,299,654,311

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



Board of Directors
County Judge Lyssy, Chairman
Kevin Hill, Vice Chairman
Jessie Rodriguez, Secretary
Benjamin Boone, Member
David Pfeil, Member

Chief Appraiser
Paul Spaeth

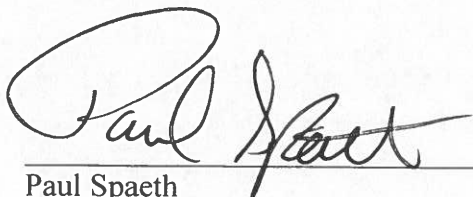
**Certification of 2026
Anticipated Collection Debt Rate & Excess Funds
for
Calhoun County**

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 *Calhoun County* is

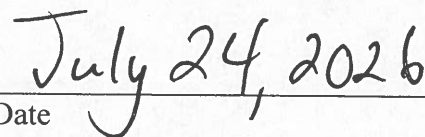
98.00 %

and excess fund in the amount of

\$19,249



Paul Spaeth
Chief Appraiser



Date

PS:tb

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 \$ 2,128,638 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 60,000 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.	\$ 2,068,638
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 2,068,638
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98.00 % B. Enter the prior year actual collection rate 96.43 % C. Enter the 2023 actual collection rate 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 the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	98.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,110,855
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,060,303,152
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0348 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.6790 /\$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 1:01:56PM Report Criteria

Entity: G05 (CALHOUN COUNTY)
Year: ALL
Date Range: 07/01/2025 to 06/30/2026
Batch(es): ALL

Entity CALHOUN COUNTY

Current Year	M&O	I&S
Taxes	35,796,822.70	2,121,020.98
Discounts	529,471.40	31,371.26
Penalty	88,259.56	5,230.72
Interest	28,985.53	1,717.67
Total Collected	35,384,596.39	2,096,598.11
Total Collected	37,481,194.50	
Refunds Paid		
Taxes	27,100.10	1,608.51
Penalty	150.77	8.94
Interest	28.58	1.69
Total Refunded:	27,279.45	1,619.14
Total Refunded:	28,898.59	
Taxes	35,240,251.20	2,088,041.21
Penalty	88,108.79	5,221.78
Interest	28,956.95	1,715.98
Total Disbursed:	35,357,316.94	2,094,978.97
Total Disbursed:	37,452,295.91	

Current Year	
Total Collected	37,481,194.50
Attorney Fees	3,229.31
Other Fees	0.00
Overpayments	2,942.34
Total Paid	37,487,366.15
Underpayments	5.49
Total Paid	37,487,366.15
Attorney Fees	3,229.31
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	3,229.31

Delinquent Years	M&O	I&S
Taxes	453,858.69	29,545.24
Discounts	0.00	0.00
Penalty	51,453.27	3,354.10
Interest	74,312.79	4,565.07
Total Collected	579,624.75	37,464.41
Total Collected	617,089.16	
Refunds Paid		
Taxes	41,889.97	2,312.61
Penalty	290.88	17.48
Interest	149.17	8.94
Total Refunded:	42,330.02	2,339.03
Total Refunded:	44,669.05	
Taxes	411,968.72	27,232.63
Penalty	51,162.39	3,336.62
Interest	74,163.62	4,556.13
Total Disbursed:	537,294.73	35,125.38
Total Disbursed:	572,420.11	

Delinquent Years	
Total Collected	617,089.16
Attorney Fees	112,249.28
Other Fees	0.00
Overpayments	9.60
Total Paid	729,348.04
Underpayments	0.83
Total Paid	729,348.04
Attorney Fees	112,249.28
Refunds Paid - Attorney Fees	254.95
Attorney Fee Disbursement Amount	111,994.33

All Years	M&O	I&S
Taxes	36,250,681.39	2,150,566.22
Discounts	529,471.40	31,371.26
Penalty	139,712.83	8,584.82
Interest	103,298.32	6,282.74
Total Collected	35,964,221.14	2,134,062.52
Total Collected	38,098,283.66	
Refunds Paid		
Taxes		321.12
Penalty		26.42
Interest		10.63
Total Refunded:		58.17
Total Refunded:		
Taxes		73.84
Penalty		58.40
Interest		2.11
Total Disbursed:		4.35
Total Disbursed:		

All Years	
Total Collected	38,098,283.66
Attorney Fees	115,478.59
Other Fees	0.00
Overpayments	2,951.94
Total Paid	38,216,714.19
Underpayments	6.32
Total Paid	38,216,714.19
Attorney Fees	
Refunds Paid - Attorney Fees	
Attorney Fee Disbursement Amount	

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2,110,855. -
19,249.35 *

Year to Date Recap Report

07/01/2025-06/30/2026

7/24/2026 1:00:39PM

Totals for Entity: G05 CALHOUN COUNTY

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att Fee	Overage	Payments	Balance	%	#Owed
2018	16,445,908.51	-68,953.01	16,376,953.50	16,061,028.27	6.85	299,247.49	16,360,280.61	69,743.92	55,243.49	58,162.09	1,707.23	16,245,883.00	16,672.89	98.07	273
2019	19,240,290.13	-52,969.84	19,187,320.29	18,802,996.65	13.33	362,523.18	19,165,533.16	83,441.32	72,972.24	82,389.66	5,001.33	19,046,801.20	21,787.13	98.00	335
2020	20,595,739.80	679,275.08	21,275,014.88	20,865,291.70	14.75	384,179.73	21,249,486.18	97,524.58	63,912.37	67,252.56	788.82	21,094,770.03	25,528.70	98.07	397
2021	21,958,953.42	772,770.98	22,731,724.40	22,300,039.60	15.03	399,662.38	22,699,717.01	90,575.37	59,846.76	73,355.52	10,408.64	22,534,225.89	32,007.39	98.10	463
2022	25,174,551.16	-92,226.02	25,082,325.14	24,582,012.77	13.85	441,693.74	25,023,720.36	104,096.58	61,761.27	97,735.12	5,780.77	24,851,386.51	58,604.78	98.01	592
2023	26,440,997.73	-211,968.92	26,229,028.81	25,681,338.51	10.95	461,317.81	26,142,667.27	105,992.47	54,174.61	72,095.15	3,809.81	25,917,410.55	86,361.54	97.91	707
2024	30,980,913.54	289,919.24	31,270,832.78	30,558,854.69	11.30	550,982.51	31,109,848.50	120,772.13	57,274.86	85,777.64	1,546.16	30,824,225.48	160,984.28	97.72	1,021
2025	38,317,872.53	-5,931,113.34	32,386,759.19	37,328,292.41	5.49	560,241.42	37,888,539.32	93,330.57	30,672.93	3,229.31	2,942.34	37,458,467.56	-5,501,780.13	115.26	2,023
Total for all Delinquent Years:															
	435,336,130.82	-17,674.81	435,318,456.01	426,714,935.46	247.48	8,124,039.30	434,839,222.24	1,819,963.10	1,500,316.35	1,546,040.50	116,360.07	431,697,615.48	479,233.77		5,940
Totals for All Years:															
	473,654,003.35	-5,948,788.15	467,705,215.20	464,043,227.87	252.97	8,684,280.72	472,727,761.56	1,913,293.67	1,530,989.28	1,549,269.81	119,302.41	469,156,083.04	-5,022,546.36		7,963
Refund Paid:															
				-881,605.86		-14,306.95		-7,427.84	-3,852.39	-5,700.65	-38.75	-898,625.49			

Anticipated
Call
Rate

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38,317,872.53 =
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Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

07/01/2025-06/30/2026

7/24/2026 1:00:39PM

Totals for Entity: G05 CALHOUN COUNTY

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1948	0.38	-0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1951	8.82	-8.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1952	9.90	-9.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1953	10.45	-10.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1954	9.60	-9.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1955	12.64	-12.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1956	12.97	-12.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1957	8.80	-8.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1958	7.70	-7.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1959	7.59	-7.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1960	5.44	-5.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1961	4.80	-4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1962	4.80	-4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1963	4.80	-4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1964	4.80	-4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1965	4.80	-4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1966	10.08	-9.06	1.02	1.02	0.00	0.00	1.02	0.08	2.20	0.49	0.00	3.79	0.00	100.00	0
1967	10.08	-10.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1968	10.08	-10.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1969	26.32	-18.07	8.25	8.25	0.00	0.00	8.25	0.65	18.38	4.10	0.00	31.38	0.00	100.00	0
1970	26.24	-26.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1971	37.68	-26.48	11.20	11.20	0.00	0.00	11.20	1.15	38.97	6.41	0.00	57.73	0.00	100.00	0
1972	38.08	-26.88	11.20	11.20	0.00	0.00	11.20	1.35	57.39	9.22	0.00	79.16	0.00	100.00	0
1973	44.32	-32.88	11.44	11.44	0.00	0.00	11.44	1.38	57.27	9.25	0.00	79.34	0.00	100.00	0
1974	42.80	-31.36	11.44	11.44	0.00	0.00	11.44	1.37	55.92	9.03	0.00	77.76	0.00	100.00	0
1975	55.44	-40.96	14.48	14.48	0.00	0.00	14.48	1.74	69.83	11.23	0.00	97.28	0.00	100.00	0
1976	53.92	-41.12	12.80	12.80	0.00	0.00	12.80	1.54	69.07	12.50	0.00	95.91	0.00	100.00	0
1977	54.40	-22.80	31.60	31.60	0.00	0.00	31.60	3.03	115.26	22.49	0.00	172.38	0.00	100.00	0
1978	62.61	-32.04	30.57	30.57	0.00	0.00	30.57	2.96	109.22	21.41	0.00	164.16	0.00	100.00	0
1979	107.14	-52.71	54.43	46.13	0.00	0.00	46.13	4.61	175.83	34.01	0.00	260.58	8.30	84.75	1
1980	106.56	-41.84	64.72	57.26	0.00	0.00	57.26	5.57	194.50	30.88	0.00	288.21	7.46	88.47	1
1981	161.22	-94.34	66.88	56.61	0.00	0.00	56.61	6.79	138.70	30.32	0.00	232.42	10.27	84.64	1
1982	347.06	-172.77	174.29	149.67	0.00	0.00	149.67	17.92	390.70	81.21	0.00	639.50	24.62	85.87	3
1983	520.29	-258.90	261.39	216.94	0.01	0.00	216.95	26.02	556.93	117.27	0.00	917.16	44.44	82.99	3

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

Year to Date Recap Report

07/01/2025-06/30/2026

7/24/2026 1:00:39PM

Totals for Entity: G05 CALHOUN COUNTY

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1984	1,502.75	-727.31	775.44	662.05	0.00	0.00	662.05	79.38	1,287.83	301.39	0.00	2,330.65	113.39	85.38	3
1985	2,289.35	-1,428.68	860.67	746.98	0.00	0.00	746.98	89.51	1,871.66	395.61	0.00	3,103.76	113.69	86.79	3
1986	4,260.46	-3,594.00	666.46	621.07	0.00	0.00	621.07	74.50	1,324.74	293.61	0.00	2,313.92	45.39	93.19	2
1987	8,468.14	-7,565.18	902.96	857.57	0.00	0.00	857.57	102.92	1,817.84	405.57	0.00	3,183.90	45.39	94.97	2
1988	5,496.05	-4,097.14	1,398.91	1,375.98	0.00	0.00	1,375.98	165.09	2,404.79	581.73	0.00	4,527.59	22.93	98.36	1
1989	4,000.42	-2,334.17	1,666.25	1,594.03	0.00	0.00	1,594.03	191.23	2,814.34	666.91	0.00	5,266.51	72.22	95.67	2
1990	4,970.79	-1,936.62	3,034.17	2,995.05	0.01	0.00	2,995.06	358.78	4,823.85	1,194.03	0.00	9,371.71	39.11	98.71	2
1991	12,808.28	-5,843.03	6,965.25	6,760.28	0.00	0.00	6,760.28	809.12	9,117.02	2,437.62	0.03	19,124.07	204.97	97.06	3
1992	10,821.22	-3,932.34	6,888.88	6,683.91	0.00	0.00	6,683.91	800.18	9,167.79	2,452.66	0.00	19,104.54	204.97	97.02	3
1993	9,519.23	-2,315.92	7,199.31	7,060.62	0.00	0.00	7,060.62	737.72	7,719.83	2,137.39	0.00	17,655.56	138.69	98.07	2
1994	9,357.58	-2,784.93	6,572.65	6,361.42	0.00	0.00	6,361.42	763.20	7,566.24	2,159.77	0.01	16,850.64	211.23	96.79	6
1995	14,556.74	-3,583.19	10,973.55	10,783.82	0.17	0.00	10,783.99	1,291.92	9,944.82	3,249.69	0.01	25,270.26	189.56	98.27	9
1996	21,447.54	-4,165.68	17,281.86	16,968.74	0.00	0.00	16,968.74	1,962.29	13,175.12	4,607.53	2.29	36,715.97	313.12	98.19	35
1997	15,397.58	-2,739.68	12,657.90	12,360.56	0.58	0.00	12,361.14	1,451.66	8,178.24	3,161.75	2.25	25,154.46	296.76	97.65	35
1998	26,075.06	-2,216.81	23,858.25	23,599.90	0.00	0.00	23,599.90	2,645.71	12,165.56	5,449.43	2.48	43,863.08	258.35	98.92	21
1999	39,433.29	-1,397.72	38,035.57	37,800.73	0.51	0.00	37,801.24	4,301.71	14,578.11	8,039.26	2.13	64,721.94	234.33	99.38	29
2000	66,994.18	1,648.34	68,642.52	68,482.25	2.19	0.51	68,484.95	7,424.68	17,101.23	12,711.81	2.18	105,722.15	157.57	99.77	21
2001	10,963,321.26	-186,352.74	10,776,968.52	10,556,336.02	9.97	220,381.28	10,776,727.27	25,342.85	25,629.30	38,109.75	387.29	10,645,805.21	241.25	97.95	21
2002	12,346,197.50	-219,370.62	12,126,826.88	11,891,177.10	9.81	235,425.77	12,126,612.68	37,116.94	35,988.93	30,757.38	508.09	11,995,548.44	214.20	98.06	38
2003	14,825,661.44	-19,350.56	14,806,310.88	14,516,230.53	7.90	289,401.77	14,805,640.20	47,621.15	53,827.87	45,567.66	6,990.50	14,670,237.71	670.68	98.04	35
2004	14,923,384.89	-12,810.55	14,910,574.34	14,612,198.16	9.07	297,278.81	14,909,486.04	47,143.04	48,359.93	40,980.60	10,978.93	14,759,660.66	1,088.30	98.00	54
2005	15,633,772.41	-32,439.38	15,601,333.03	15,295,925.98	10.43	303,522.79	15,599,459.20	50,373.05	47,286.99	38,104.22	2,492.67	15,434,182.91	1,873.83	98.04	58
2006	18,391,605.76	8,166.97	18,399,772.73	18,019,223.33	9.60	379,324.44	18,398,557.37	56,425.32	50,182.62	46,542.19	5,634.89	18,178,008.35	1,215.36	97.93	69
2007	19,518,542.61	37,404.85	19,555,947.46	19,151,440.01	11.79	403,034.79	19,554,486.59	56,246.47	53,372.44	45,773.38	7,750.29	19,314,582.59	1,460.87	97.93	83
2008	19,501,119.81	-34,565.17	19,466,554.64	19,100,580.39	13.68	361,830.17	19,462,424.24	74,135.20	68,832.01	63,476.43	761.98	19,307,786.01	4,130.40	98.12	112
2009	16,925,141.99	-508,442.83	16,415,699.16	16,121,067.46	10.41	291,109.99	16,412,187.86	94,484.97	86,442.88	67,991.85	6,237.03	16,376,224.19	3,511.30	98.21	114
2010	14,397,874.20	-117,960.86	14,279,913.34	14,035,407.13	7.98	240,820.22	14,276,235.33	89,060.91	75,456.03	66,797.93	11,981.21	14,278,703.21	3,678.01	98.29	118
2011	15,433,338.94	-40,616.77	15,392,722.17	15,106,414.30	9.51	283,625.62	15,390,049.43	75,927.94	59,037.72	50,431.20	4,775.68	15,296,568.84	2,672.74	98.14	119
2012	17,096,061.96	-10,801.31	17,085,260.65	16,767,817.14	6.95	314,318.55	17,082,142.64	71,519.10	53,542.05	46,860.24	14,661.39	16,954,399.92	3,118.01	98.14	135
2013	17,352,476.75	-18,952.21	17,333,524.54	16,991,998.90	8.50	334,468.29	17,326,475.69	79,021.23	59,668.12	83,646.56	10,064.71	17,224,399.52	7,048.85	98.03	151
2014	17,520,551.00	-19,936.05	17,500,614.95	17,151,992.90	5.77	340,384.39	17,492,383.06	80,514.86	57,530.90	76,362.21	248.81	17,366,649.68	8,231.89	98.01	191
2015	16,966,593.90	-9,278.68	16,957,315.22	16,624,061.04	9.41	325,048.92	16,949,119.37	78,019.24	53,839.38	76,794.26	1,512.21	16,834,226.13	8,195.85	98.03	191
2016	16,243,534.33	-22,591.34	16,220,942.99	15,896,773.82	8.88	313,461.38	16,210,244.08	80,040.10	52,958.23	58,241.92	694.49	16,088,708.56	10,698.91	98.00	227
2017	16,200,368.51	-74,540.11	16,125,828.40	15,818,345.49	8.29	290,994.77	16,109,348.55	81,498.60	66,066.17	82,189.40	1,625.76	16,049,725.42	16,479.85	98.09	248

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

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 G05									
2021	43.35	2.41	45.76	0.00	0.00	0.00	1.37	0.00	44.39
2022	273.79	6.87	280.66	0.00	0.00	0.00	4.64	0.00	276.02
2023	14,808.86	296.73	15,105.59	116.02	2.32	31.34	268.17	0.00	14,987.10
2024	27,501.78	2,046.88	29,548.66	324.03	24.10	223.61	503.91	0.03	29,616.52
2025	~~27,667.69~~	~~1,642.22~~	~~29,309.85~~	~~179.35~~	~~10.63~~	~~0.00~~	~~601.24~~	~~0.42~~	~~28,999.01~~
Total For G05	70,295.41	3,995.11	74,290.52	619.40	37.05	254.95	1,379.33	0.45	73,823.04
Grand Totals	70,295.41	3,995.11	74,290.52	619.40	37.05	254.95	1,379.33	0.45	73,823.04

Line 16

Total

44.39 +
276.02 +
14,987.10 +
29,616.52 +
44,924.03 *

Line 32
a

43.35 +
273.79 +
14,808.86 +
27,501.78 +
116.02 +
324.03 +
43,067.83 *



COMPTROLLER OF PUBLIC ACCOUNTS
Property Tax Assistance Division
P.O. Box 13528
Austin, Texas 78711-3528

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
CERTIFICATION OF RAILROAD ROLLING STOCK

Pursuant to the requirements of Tax Code Section 24.38, and on behalf of the Comptroller of Public Accounts, I hereby certify to the assessor-collector for each county in which a railroad operates the amount of the market value of each owner's rolling stock apportioned to the county, and the owner's name and address, as set forth in Attachment A, which is incorporated and made a part of this document.

Signed this 24th day of July, 2026.

Lisa Craven
Deputy Comptroller of Public Accounts

RAILROAD ROLLING STOCK

Calhoun County

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
PROPERTY TAX ASSISTANCE DIVISION

January 1, 2026

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
Union Pacific Railroad	Harris	1400 Douglas St., STOP 1640, Property Tax	Omaha	Nebraska	68179-1640	4,329,324

TNT # 35

7/17/2026

Calhoun County

Cost of Housing Inmates in County-Paid Facility After Sentencing to

Texas Department of Criminal Justice

FOR PERIOD 07/01/25 - 06/30/26

Fund	Description	Explanation if applicable	Amount
1000 Dept 180	Jail expense		\$ 3,287,331.92
1000 Dept 170	Utilities-Jail		\$ 146,047.08
1000 Dept 170	Repairs-Jail		\$ 55,275.60
1000 Dept 001	Revenues attributable to jail	Inmate lodging and medical billed to and paid by other local governments; inmate co-pay medical/dental/Rx; jail telephone commission	\$ (135,355.57)
Fund 1000-180, Grt 654 -SB 22 Funding			\$ (36,206.30)
Total annual cost of jail maintenance and operation			\$ 3,317,092.73
Daily cost of jail maintenance and operation			\$ 9,087.93
Average daily inmate population			72.00
Daily cost per inmate			\$ 126.22
Number of TDCJ paper-ready inmates counted for period			80.00
Total number of days paper-ready inmates were held during the period			3,133.00
2026 Total cost of paper-ready inmates held in county facility			\$ 395,450.97

2025 Total Cost	\$ 290,955.00
Change from prior year*	\$ 104,495.97

New for 2020 tax rate (SB 2)

*If no change or a decrease, enter \$0 for amount of increase.

CALHOUN COUNTY
JAIL INMATE REPORT

7/1/25 - 6/30/26

Do not count any days
outside measurement period:

Not before **Not after**
7/1/2025 6/30/2026

If paper ready prior to "before" use 7/1 so that days
housed in period get counted

Paper-Ready	Transfer or Release	Number of Days	Roster Line #
7/1/2025	8/4/2025	34	1
7/1/2025	7/7/2025	6	2
7/1/2025	7/7/2025	6	3
7/1/2025	7/8/2025	7	4
7/1/2025	7/7/2025	6	5
7/1/2025	7/7/2025	6	6
7/1/2025	7/7/2025	6	7
7/1/2025	8/4/2025	34	8
7/1/2025	8/12/2025	42	9
7/1/2025	8/4/2025	34	10
7/1/2025	8/9/2025	39	11
7/1/2025	8/4/2025	34	12
7/1/2025	7/29/2025	28	13
7/1/2025	7/7/2025	6	14
7/1/2025	8/4/2025	34	15
7/1/2025	8/19/2025	49	16
7/1/2025	8/11/2025	41	17
7/1/2025	9/22/2025	83	18
7/1/2025	9/2/2025	63	19
7/21/2025	9/23/2025	64	20
7/22/2025	9/23/2025	63	21
7/1/2025	9/22/2025	83	22
7/1/2025	8/6/2025	36	23
8/8/2025	9/23/2025	46	24
8/23/2025	9/2/2025	10	25
9/2/2025	9/15/2025	13	26
9/2/2025	10/6/2025	34	27
9/2/2025	9/8/2025	6	28
10/1/2025	11/17/2025	47	29
10/1/2025	11/17/2025	47	30
10/1/2025	11/18/2025	48	31
10/27/2025	12/8/2025	42	32
10/27/2025	11/19/2025	23	33
10/27/2025	11/13/2025	17	34
10/27/2025	11/3/2025	7	35
10/27/2025	12/15/2025	49	36
12/2/2025	1/28/2026	57	37
12/2/2025	1/20/2026	49	38

12/2/2025	12/16/2025	14	39
12/2/2025	1/20/2026	49	40
12/18/2025	1/22/2026	35	41
12/18/2025	2/10/2026	54	42
12/18/2025	2/10/2026	54	43
12/18/2025	2/10/2026	54	44
1/13/2026	3/10/2026	56	45
1/13/2026	3/16/2026	62	46
1/13/2026	2/23/2026	41	47
1/13/2026	3/9/2026	55	48
2/9/2026	3/23/2026	42	49
2/9/2026	3/30/2026	49	50
2/9/2026	7/13/2026	154	51
2/9/2026	3/23/2026	42	52
2/9/2026	3/30/2026	49	53
2/9/2026	3/30/2026	49	54
2/25/2026	4/14/2026	48	55
3/13/2026	5/4/2026	52	56
3/13/2026	4/27/2026	45	57
3/13/2026	4/27/2026	45	58
3/13/2026	4/27/2026	45	59
3/13/2026	5/4/2026	52	60
3/13/2026	4/23/2026	41	61
3/17/2026	4/22/2026	36	62
3/17/2026	5/4/2026	48	63
3/17/2026	4/27/2026	41	64
3/17/2026	3/26/2026	9	65
3/17/2026	4/27/2026	41	66
3/17/2026	4/28/2026	42	67
3/17/2026	4/28/2026	42	68
3/23/2026	4/27/2026	35	69
5/4/2026	6/1/2026	28	70
5/4/2026	6/22/2026	49	71
5/4/2026	6/22/2026	49	72
5/14/2026	6/22/2026	39	73
5/22/2026	7/6/2026	45	74
5/22/2026	6/29/2026	38	75
5/22/2026	7/6/2026	45	76
5/22/2026	7/6/2026	45	78
5/22/2026	6/2/2026	11	79
6/26/2026	6/30/2026	4	80

Total Days	3,133	80 Inmate Count
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Calhoun County Adult Detention Center
Average Daily Population Report
Male / Female Breakdown

From: 7/1/2025 through 6/30/2026

Male Average:	Female Average:	Days Averaged:
59.83	12.21	365

0.00

59.83 *

12.21 *

72.04 *

0.00 *

Calhoun County Adult Detention Center
Average Daily Population Report
Male / Female Breakdown

From: 7/1/2025 through 6/30/2026

This report looks at all confinements (excluding any with a Confine Reason of 1000 - non-commit) within the selected date range and counts each day or portion thereof for each confinement. It then adds the total number of days for all Males and Females and divides by the number of days in the selected date range (ex. 1/1/2013 through 1/15/2013 would be 15 days).

TEXAS COMMISSION ON JAIL STANDARDS

MONTHLY PAPER-READY INMATE REPORT

Calhoun County Adult Detention Center County

For the Month of:

07/2025

Part (a)
Daily "Paper Ready" Inmate Count

Due 5th day after the end of the Reporting Month

Date	Number	Date	Number	Date	Number
1	103	11	97	21	103
2	109	12	96	22	111
3	107	13	105	23	105
4	109	14	105	24	98
5	101	15	104	25	99
6	101	16	102	26	105
7	100	17	106	27	110
8	100	18	108	28	104
9	103	19	107	29	91
10	101	20	105	30	88
				31	66

Part (b)

1. During the reporting period, were there inmates for which all paperwork and processing had been completed for 45 days or longer? ☒ Yes? ☐ No?

46

2. On the last day of the period, how many of these from (b) 1 are still confined?

0

Part (c)

1. How many inmates became Paper-Ready during the Reporting Month?

70

2. How many inmates were released/transferred during the Reporting Month?

75

I certify that the above information is complete and accurate:

Sheriff's Signature

Bobbie Vickery

Typed Name

Rachel Martinez

Report prepared by: (print or type)

Telephone Number

7/15/2026

Date

Telephone Number

If not signed by the Sheriff, please submit a letter of authorization, signed by the Sheriff, indicating the names of the individuals authorized to sign.

DUPLICATE AS NEEDED

TEXAS COMMISSION ON JAIL STANDARDS
MONTHLY "PAPER-READY" INMATE ROSTER

County Calhoun County Adult Detention Center

For the Month of: 07/2025
 Due 5th day after the end of the
 Reporting Month.

	D U P	M/F	Inmate's Name	State Identification Number (SID)	Date of Confinement	Date Paper Ready	Date Transferred or Released
1		M			03/18/25	04/21/25	08/04/25
2		M			02/19/25	05/09/25	07/07/25
3		M			03/01/25	05/09/25	07/07/25
4		M			10/31/24	05/09/25	07/08/25
5		M			04/10/25	05/09/25	07/07/25
6		M			03/31/25	05/16/25	07/07/25
7		M			01/29/25	05/19/25	07/07/25
8		M			01/15/25	06/04/25	08/04/25
9		F			03/04/25	06/04/25	08/12/25
10		M			02/26/25	06/04/25	08/04/25
11		M			10/27/24	06/04/25	08/09/25
12		F			04/10/25	06/04/25	08/04/25
13		M			03/31/25	06/04/25	07/29/25
14		M			06/12/25	06/12/25	07/07/25
15		M			05/29/25	06/19/25	08/04/25
16		M			03/07/25	06/25/25	08/19/25
17		M			06/19/25	06/30/25	08/11/25
18		F			05/13/25	08/08/25	09/22/25
19		M			03/05/25	08/08/25	09/02/25
20		M			07/21/25	08/08/25	09/23/25
21		M			07/22/25	08/08/25	09/23/25
22		M			04/15/25	08/08/25	09/22/25
23		M			02/19/25	08/08/25	08/06/25

I certify that the above information is complete and accurate:

Sheriff's Signature

Bobbie Vickery

Typed Name

7/15/2026

Date

Telephone Number

This form should be signed by the Sheriff or by an individual authorized by the Sheriff for whom a letter is on file with the Commission.

(Form PR-2) Revised 9/2009

DUPLICATE AS NECESSARY

**TEXAS COMMISSION ON JAIL STANDARDS
MONTHLY "PAPER-READY" INMATE ROSTER**

County Calhoun County Adult Detention Center

For the Month of: 07/2025
Due 5th day after the end of the
Reporting Month.

	D U P	M/F	Inmate's Name	State Identification Number (SID)	Date of Confinement	Date Paper Ready	Date Transferred or Released
24		M	T		05/21/25	08/08/25	09/23/25
25		M	N		07/15/25	08/23/25	09/22/25
26		F	A		06/26/25	09/02/25	09/15/25
27		M	E		08/15/25	09/02/25	10/06/25
28		M	E		04/24/25	09/02/25	09/08/25
29		M	K		05/19/25	10/01/25	11/17/25
30		M	K		08/19/25	10/01/25	11/17/25
31		M	P		08/26/25	10/01/25	11/18/25
32		M	K		08/29/25	10/27/25	12/08/25
33		M	K		10/16/25	10/27/25	11/19/25
34		M	I		10/16/25	10/27/25	11/13/25
35		M	I		08/08/25	10/27/25	11/03/25
36		M	I		07/15/25	10/27/25	12/15/25
37		M	I		11/17/25	12/02/25	01/28/26
38		M	I		09/22/25	12/02/25	01/20/26
39		M	I		04/22/25	12/02/25	12/16/25
40		M	I		09/18/25	12/02/25	01/20/26
41		M	I		12/05/25	12/18/25	01/22/26
42		M	I		12/11/25	12/18/25	02/10/26
43		M	I		10/22/25	12/18/25	02/10/26
44		M	I		10/02/25	12/18/25	02/10/26
45		M	I		11/18/25	01/13/26	03/10/26
46		M	I		10/11/25	01/13/26	03/16/26

I certify that the above information is complete and accurate:

Sheriff's Signature

Bobbie Vickery

Typed Name

7/15/2026

Date

Telephone Number

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(Form PR-2) Revised 9/2009

DUPLICATE AS NECESSARY

**TEXAS COMMISSION ON JAIL STANDARDS
MONTHLY "PAPER-READY" INMATE ROSTER**

County Calhoun County Adult Detention Center

For the Month of: 07/2025

Due 5th day after the end of the
Reporting Month.

	D U P	M/F	Inmate's Name	State Identification Number (SID)	Date of Confinement	Date Paper Ready	Date Transferred or Released
47		M			12/04/25	01/13/26	02/23/26
48		F			01/05/26	01/13/26	03/09/26
49		F			12/30/25	02/09/26	03/23/26
50		M			12/05/25	02/09/26	03/30/26
51		M			12/21/25	02/09/26	07/13/26
52		F			11/19/25	02/09/26	03/23/26
53		M			09/08/25	02/09/26	03/30/26
54		M			07/24/25	02/09/26	03/30/26
55		M			11/02/25	02/25/26	04/14/26
56		M			07/29/25	03/13/26	05/04/26
57		M			12/18/25	03/13/26	04/27/26
58		M			03/05/26	03/13/26	04/27/26
59		M			11/20/25	03/13/26	04/27/26
60		M			03/10/26	03/13/26	05/04/26
61		F			01/04/26	03/13/26	04/23/26
62		M			01/14/26	03/17/26	04/22/26
63		F			01/06/26	03/17/26	05/04/26
64		M			10/17/25	03/17/26	04/27/26
65		M			02/25/26	03/17/26	03/06/26
66		M			12/17/25	03/17/26	04/27/26
67		M			01/08/26	03/17/26	04/28/26
68		M			09/17/25	03/17/26	04/28/26
69		M			11/15/25	03/23/26	04/27/26

I certify that the above information is complete and accurate:

Sheriff's Signature

Bobbie Vickery

Typed Name

7/15/2026

Date

Telephone Number

This form should be signed by the Sheriff or by an individual authorized by the Sheriff for whom a letter is on file with the Commission.

(Form PR-2) Revised 9/2009

DUPLICATE AS NECESSARY

**TEXAS COMMISSION ON JAIL STANDARDS
MONTHLY "PAPER-READY" INMATE ROSTER**

County Calhoun County Adult Detention Center

For the Month of: 07/2025

Due 5th day after the end of the
Reporting Month.

	D U P	M/F	Inmate's Name	State Identification Number (SID)	Date of Confinement	Date Paper Ready	Date Transferred or Released
70		M			04/10/26	05/04/26	06/01/26
71		M			02/02/26	05/04/26	06/22/26
72		F			01/13/26	05/04/26	06/22/26
73		M			01/15/26	05/14/26	06/22/26
74		F			07/24/25	05/22/26	07/06/26
75		M			09/05/25	05/22/26	06/29/26
76		M			05/07/26	05/22/26	07/06/26
77		M			02/14/26	05/22/26	
78		M			02/13/26	05/22/26	07/06/26
79		F			01/22/26	05/22/26	
80		M			06/05/25	05/22/26	
81		M			01/13/26	05/22/26	06/02/26
82		F			03/05/26	06/26/26	06/30/26
83		M			06/17/26	06/26/26	
84		M			06/05/25	06/26/26	
85		M			01/16/26	06/26/26	
86		M			04/10/26	06/26/26	
87		M			03/19/26	06/26/26	
88							
89							
90							
91							
92							

I certify that the above information is complete and accurate:

Sheriff's Signature

Bobbie Vickery

Typed Name

7/15/2026

Date

Telephone Number

This form should be signed by the Sheriff or by an individual authorized by the Sheriff for whom a letter is on file with the Commission.

(Form PR-2) Revised 9/2009

DUPLICATE AS NECESSARY

TNT #35

CALHOUN COUNTY, TEXAS

Normal Trial Balance - TB-LAST MONTH-sb22-JAIL-TAX RATE CALC - Unposted Transactions Included In Report

1000 - GENERAL FUND

654 - RURAL (JAIL) SHERIFF GRANT LGC 130.911

From 7/1/2025 Through 12/31/2025

Account Code	Account Title	Debit Balance	Credit Balance
50096	ASSISTANT JAIL ADMINISTRATOR-GRANT	3,865.35	
50596	JAIL ADMINISTRATOR-GRANT	2,365.41	
50616	JAILER-GRANT	25,609.90	
51517	JAIL SERGEANT-GRANT	2,980.65	
51910	SOCIAL SECURITY	2,696.22	
51920	GROUP INSURANCE		6,073.18
51930	RETIREMENT	4,228.20	
51940	WORKMENS COMPENSATION	511.57	
51950	FEDERAL/STATE UNEMPLOYMENT	22.18	
	Total 654 - RURAL (JAIL) SHERIFF GRANT LGC 130.911	42,279.48	6,073.18
	Total 1000 - GENERAL FUND	42,279.48	6,073.18
Report Total		42,279.48	6,073.18
Report Difference		36,206.30	

Only expense in 1000-180 that needs
to be deducted.

Fund 2758 not applicable because
expense not reflected in dept 180.

CALHOUN COUNTY, TEXAS
Normal Trial Balance - CrimJusticeMandate-Jail Expense-TaxRateCalc - Unposted Transactions Included In Report
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

Account Code	Account Title	Debit Balance	Credit Balance
180	JAIL OPERATIONS		
50095	ASSISTANT JAIL ADMINISTRATOR	61,909.33	
50096	ASSISTANT JAIL ADMINISTRATOR-GRANT	3,865.35	
50595	JAIL ADMINISTRATOR	69,641.27	
50596	JAIL ADMINISTRATOR-GRANT	2,365.41	
50605	JAIL COOK	116,172.67	
50615	JAILER	1,142,295.10	
50616	JAILER-GRANT	25,609.90	
51516	SERGEANT	251,016.37	
51517	JAIL SERGEANT-GRANT	2,211.45	
51613	OVERTIME BASE PAY	28,996.00	
51616	OVERTIME PREMIUM PAY	14,497.97	
51620	ADDITIONAL PAY-REGULAR RATE	104,208.77	
51630	COMP TIME PAY	17,847.81	
51700	MEAL ALLOWANCE	3,914.33	
51740	VACATION PAY ON TERMINATION	122.76	
51910	SOCIAL SECURITY	140,238.77	
51920	GROUP INSURANCE	367,288.74	
51930	RETIREMENT	216,886.79	
51940	WORKMENS COMPENSATION	25,484.42	
51950	FEDERAL/STATE UNEMPLOYMENT	1,047.54	
53020	GENERAL OFFICE SUPPLIES	35,933.12	
53420	JAIL MAINTENANCE/SUPPLIES	32,447.96	
53460	PRISONER CLOTHING/SUPPLIES	36,940.04	
53955	GROCERIES	192,576.73	
53992	SUPPLIES-MISCELLANEOUS	18,844.18	
53995	UNIFORMS	16,404.12	
54020	DUES	1,653.61	
61310	COPIER RENTALS	3,860.13	
62150	DRUG TESTING	281.25	
63640	MAINT.-SECURITY/CAMERAS/INTE... SYSTEMS	8,049.50	
63740	MEAL ALLOWANCE	2,709.31	
63920	MISCELLANEOUS	6,662.96	
64670	PHYSICALS	362.04	
64790	POSTAGE	3,058.00	
64910	PRISONER MEDICAL SERVICES	211,215.46	
65835	SOFTWARE MAINTENANCE (ANNUAL)	54,012.64	
66310	TRAINING REGISTRATION FEES/TRAVEL	3,314.00	
66316	TRAINING TRAVEL OUT OF COUNTY	6,351.82	
66498	TRAVEL OUT OF COUNTY	2,638.73	
70750	CAPITAL OUTLAY	54,356.52	
72120	EQUIPMENT-INFIRMARY	39.05	
	Total 1000 - GENERAL FUND	3,287,331.92	0.00
Report Total		3,287,331.92	0.00
Report Difference		3,287,331.92	

CALHOUN COUNTY, TEXAS
Normal Trial Balance - crimJusticeMandate-JailUtilitiesExp-TaxRateCalc - Unposted Transactions Included In Report
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

Account Code	Account Title	Debit Balance	Credit Balance
170	BUILDING MAINTENANCE		
66605	UTILITIES-JAIL	146,047.08	
	Total 1000 - GENERAL FUND	146,047.08	0.00
Report Total		146,047.08	0.00
Report Difference		146,047.08	

0.00 *

150.00 +

596.00 +

942.39 +

2,635.00 +

120.00 +

1,840.00 +

2,286.25 +

182.50 +

920.70 +

145.00 +

2,286.25 +

5,243.32 +

1,790.00 +

4,855.00 +

7,956.00 +

2,517.10 +

3,464.36 +

4,997.00 +

3,490.00 +

2,286.25 +

2,507.98 +

1,035.00 +

2,577.50 +

146,047.08

200,772.68 *

0.00 *

0.00 *

200,772.68 +

146,047.08 =

54,825.60 *

150.00 +

150.00 +

150.00 +

55,275.60 *

0.00 *

CALHOUN COUNTY, TEXAS
Normal Trial Balance - crimJusticeMandate-Jail Revenue-TaxRateCalc - Unposted Transactions Included In Report
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
001	REVENUE		
44200	FEES-PRISONER LODGING/PORT LAVACA		8,360.00
44210	FEES-PRISONER LODGING/POINT COMFORT		1,705.00
44220	FEES-PRISONER LODGING/SEADRIFT		330.00
44230	FEES-PRISONER LODGING-OTHER		66,495.00
44383	FEES-INMATE MEDICAL/DENTAL/RX CO-PAY		6,710.70
49060	COMMISSIONS-TELEPHONES-JAIL		51,754.87
	Total 1000 - GENERAL FUND	0.00	135,355.57
Report Total		0.00	135,355.57
Report Difference			135,355.57

deduct

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Criminal justice mandate-TaxRateCalc-jail repairs - Unposted Transactions Included In Report
65454 - REPAIRS-COURTHOUSE AND JAIL
1000 - GENERAL FUND
999 - NO GRANT
170 - BUILDING MAINTENANCE
From 7/1/2025 Through 6/30/2026

Effective Date	Name	Document Number	Transaction Description	Session ID	Debit	Credit
12/31/2025	ROESSLER EQUIPMENT CO., INC.	2132	MAINT 12/29 INSTALL NEW DRIVE ON CHILL WATER PUMP @ JAIL	AP011226-20...	4,997.00	
1/28/2026	ROESSLER EQUIPMENT CO., INC.	2159	MAINT 1/16 INSTALL (2) DRIVES ON CHILL WATER PUMPS @ JAIL	AP012626-20...	3,490.00	
2/25/2026	CFI MECHANICAL INC	SD28078	MAINT 2/17 AIR COOLED CHILLER PM @ JAIL	AP021326-20...	2,286.25	
2/25/2026	VICTORIA FIRE & SAFETY	149371	MAINT 1/27 FIRE EXT INSPECTION @ CH	AP021326-20...	573.00	
3/11/2026	TOUNGATE WORTH HYDROCHEM	32552	MAINT 3/1 QTLY WATER TX & FILTER CHNG @ CH/JAIL	AP030626C	300.00	150
3/25/2026	FRYER RICKY	254091	MAINT 12/18 HVAC BOILER REPAIRS @ CH	AP031926A	3,108.92	
3/25/2026	FRYER RICKY	254092	MAINT 12/18 HVAC REPAIRS @ JAIL	AP031926A	2,507.98	
3/25/2026	FRYER RICKY	264162	MAINT 3/5 BOILER REPAIRS @ CH	AP031926A	2,195.00	
4/1/2026	CARRIER CORPORATION	90523835	MAINT 3/12 TROUBLESHOOT & REPAIR JAIL CHILLER	AP032726A	1,035.00	
4/15/2026	FRYER RICKY	264177	MAINT 3/25 REPL (2) BOILERS	AP041026A	74,500.00	
4/15/2026	H&H DOOR COMPANY INC	250989	MAINT 2/11 INSTALL NEW MOTOR ON SALLY PORT DOOR @ JAIL	AP041026A	2,577.50	
5/13/2026	COASTAL REFRIGERATION	8612217	MAINT 4/20 INPSECT MINI-SPLIT FOR MECHANICAL ROOM @ CH	AP051126	335.00	
5/13/2026	COASTAL REFRIGERATION	8612219	MAINT 4/20 INSPECT & REPAIR A/C FOR IT SERVER RM @ CH	AP051126	225.00	
5/13/2026	MITCHELL GLASS COMPANY	19959	MAINT 4/29 REPL GLASS FOR COMM CRT DESK	AP051126C	450.00	
5/13/2026	VICTORIA BUILDER SUPPLY CO.INC	27969031	MAINT 5/5 DUAL DOOR CLOSER	AP051126D	320.00	
Transaction Total					294,495.91	75,250.00
Balance 1000 - GENERAL FUND					219,245.91	
Balance 65454 - REPAIRS-COURTHOU... AND JAIL					219,245.91	
Report Opening/Current Balance					0.00	0.00
Report Transaction Totals					294,495.91	75,250.00

CALHOUN COUNTY, TEXAS

Expanded General Ledger - Criminal justice mandate-TaxRateCalc-jail repairs - Unposted Transactions Included In Report

65454 - REPAIRS-COURTHOUSE AND JAIL

1000 - GENERAL FUND

999 - NO GRANT

170 - BUILDING MAINTENANCE

From 7/1/2025 Through 6/30/2026

<u>Effective Date</u>	<u>Name</u>	<u>Document Number</u>	<u>Transaction Description</u>	<u>Session ID</u>	<u>Debit</u>	<u>Credit</u>
Report Current Balances					<u>294,495.91</u>	<u>75,250.00</u>
Report Difference					<u>219,245.91</u>	<u></u>

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Criminal justice mandate-TaxRateCalc-jail repairs - Unposted Transactions Included In Report
65454 - REPAIRS-COURTHOUSE AND JAIL
1000 - GENERAL FUND
999 - NO GRANT
170 - BUILDING MAINTENANCE
From 7/1/2025 Through 6/30/2026

Effective Date	Name	Document Number	Transaction Description	Session ID	Debit	Credit
			Opening Balance		0.00	
7/2/2025	AGUIRRE SHAWN	QB6098	MAINT 5/19 CLEAR SEWER LINE BEHIND WASHERS @ JAIL	AP063025	150.00	
7/2/2025	AGUIRRE SHAWN	QB6109	MAINT 5/5 CLEAR SEWER LINE @ JAIL	AP063025	596.00	
7/2/2025	JOHNSON CONTROLS	53021679	MAINT 6/2 REPL SMOKE DETECTOR SENSOR @ JAIL	AP063025B	942.39	
7/9/2025	FRYER RICKY	5055	MAINT 6/30 TROUBLESHOOT & REPAIR BOILER @ JAIL	AP070325A	2,635.00	
7/9/2025	POWER ELECTRIC LLC	1927	MAINT 6/27 CHECK POWER TO BOILER @ JAIL	AP070325B	120.00	
7/23/2025	CFI MECHANICAL INC	SD26400	MAINT 7/14 TROUBLESHOOT/ REPAIR CHILLERS # 2&3	AP072125	1,005.00	
7/23/2025	FRYER RICKY	253967	MAINT 7/3 INST NEW BLOWER ASBLY- BOILER #1 @ JAIL	AP072125A	1,840.00	
8/20/2025	CFI MECHANICAL INC	SD26598	MAINT 8/7 3RD QTR 2025 JAIL CHILLER P/M	AP081825	2,286.25	
8/27/2025	AGUIRRE SHAWN	QB6174	MAINT 7/11 PLUMBING REPAIRS @ JAIL	AP082525	182.50	
8/27/2025	AGUIRRE SHAWN	QB6202	MAINT 4/25 REPAIR LEAKS IN JAIL BOILER ROOM	AP082525	920.70	
9/10/2025	CFI MECHANICAL INC	SD26777	MAINT 8/25 (2) THERMISTOR SENS. HIGH PRES SWITCH- CH CHILLER	AP090525	841.71	
9/10/2025	TOUNGATE WORTH HYDROCHEM	32115	MAINT 9/1 QTLY WATER TX & FILTER CHANGE @ CH/JAIL	AP090525C	300.00	150
9/10/2025	VCS SECURITY SYSTEMS, INC.	286109	MAINT 8/28 ISSUES W/ FIRE ALARM @ CH- TROUBLESHOOT & REPAIR	AP090525C	287.50	
9/24/2025	G&W ENGINEERS, INC.	53100300825	MAINT 9/9 ENG/SURV SVC THROUGH 8/31/25- CH- CLEAN/PAINT IMPR	AP091925A	1,711.50	
10/1/2025	BARRAGAN JONATHAN	INV001517	MAINT 9/24 CH SOFTWASH & OXIDATION RESTORATION	AP092925	9,500.00	
10/1/2025	CFI MECHANICAL INC	SD26966	MAINT 9/17 CONDENSER COILS- CHILLER #2 DELIVERED	AP092925	25,500.00	
10/22/2025		AJE1225-41	CORR CODING-CFI MECHANICAL-REPLACE COILS-OAH-1	JNLV3628		75,250.00
10/22/2025	BOSART LOCK & KEY INC	130423	MAINT 9/9 INSTALL COMBO LOCK ON JAIL OFFICE DOOR	AP102125	145.00	
10/22/2025	CFI MECHANICAL INC	SD27176	MAINT 10/15 REPLACE COILS- OAH-1	AP102125	75,250.00	
10/22/2025	VCS SECURITY SYSTEMS, INC.	287212	MAINT 10/02 ELEVATOR RECALL INSPECTION - FIRE TROUBLE	AP102225C	475.00	

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Criminal justice mandate-TaxRateCalc-jail repairs - Unposted Transactions Included In Report
65454 - REPAIRS-COURTHOUSE AND JAIL
1000 - GENERAL FUND
999 - NO GRANT
170 - BUILDING MAINTENANCE
From 7/1/2025 Through 6/30/2026

Effective Date	Name	Document Number	Transaction Description	Session ID	Debit	Credit
10/22/2025	VCS SECURITY SYSTEMS, INC.	287252	MAINT 10/8 RELOCATE ANNUNCIATOR W/ FIRE SYSTEMS @ CH	AP102125B	2,121.25	
11/12/2025	CFI MECHANICAL INC	SD27273	MAINT 10/27 4TH QTR 2025 JAIL CHILLER P/M	AP110725	2,286.25	
11/12/2025	CFI MECHANICAL INC	SD27274	MAINT 10/27 REPL CONDENSER COILS- CHILLER #2- FINAL PMT	AP110725	12,255.00	
11/12/2025	FRYER RICKY	254055	MAINT 10/28 TROUBLESHOOT HVAC BOILERS- NO HEAT	AP110725A	1,550.00	
11/12/2025	FRYER RICKY	5052	MAINT 6/17 PERFORM START-UP ON JAIL KITCHEN BOILER	AP110725A	5,243.32	
11/12/2025	FRYER RICKY	5104	MAINT 7/11 TROUBLESHOOT BOILER ISSUES @ JAIL	AP110725A	1,790.00	
11/12/2025	JOHNSON CONTROLS	53401894	MAINT 9/29 CLEARED ALARM & DETECTION	AP110725B	724.23	
11/19/2025	BOSART LOCK & KEY INC	130684	MAINT 10/9 RESET (1) COMBO/DIGITAL @ CH	AP111425	8.00	
11/26/2025	FIRETRON INC	302314	MAINT 10/14 REPL COUPLING ON RISER @ CH	AP112125A	1,206.78	
12/10/2025	AGUIRRE SHAWN	QB6340	MAINT 8/5 REP LEAK IN BOILER ROOM @ CH	AP120825	464.35	
12/10/2025	AGUIRRE SHAWN	QB6341	MAINT 10/9 REP LEAK ON MOP SINK ON 3RD FLR @ CH	AP120825	583.90	
12/10/2025	C-D ELECTRIC LP	5520549	MAINT 11/19 REPAIRS, PARTS- CHILL WATER PUMF @ CH	AP120825	565.00	
12/10/2025	POWER ELECTRIC LLC	1969	MAINT 11/26 INST NEW RECEPTACLES	AP120825B	713.00	
12/10/2025	TOUNGATE WORTH HYDROCHEM	32342	MAINT 12/1 QTLY WATER TX & FILTER CHG @ CH/JAIL	AP120825C	300.00	150
12/30/2025	CFI MECHANICAL INC	SD7681	MAINT 12/16 INSTALL DRAIN PANS- AHU 4, 6 & 8 CP# 22-049MF05	AP121925	11,360.00	
12/30/2025	CFI MECHANICAL INC	SD7683	MAINT 12/16 REPL CH-1 BREAKER	AP121925	4,981.17	
12/30/2025	FRYER RICKY	254082	MAINT 12/1 REPL PUMP & FLOW SWITCH- JAIL BOILER	AP121925A	4,855.00	
12/30/2025	H&H DOOR COMPANY INC	250691	MAINT 10/2 REMOVE/REPL JAIL STEEL DOOR	AP121925B	7,958.00	
12/31/2025	CFI MECHANICAL INC	SD27744	MAINT 12/22 INSTALL 2ND DRAIN & PAN FOR AHU 11	AP123125-2025	5,960.00	
12/31/2025	FRYER RICKY	254033	MAINT 10/1 REPAIR JAIL KITCHEN BOILER LEAK	AP123125-20...	2,517.10	
12/31/2025	FRYER RICKY	254046	MAINT 10/17 REPAIR JAIL KITCHEN BOILER OUTLET LEAK	AP123125-20...	3,464.36	

Calhoun County
 Cost of Housing Inmates in County-Paid Facility After Sentencing to
 Texas Department of Criminal Justice
 FOR PERIOD 07/01/24 - 06/30/25

Prior Year

Fund	Description	Explanation if applicable	Amount
1000 Dept 180	Jail expense		\$ 3,151,962.98
1000 Dept 170	Utilities-Jail		\$ 165,000.80
1000 Dept 170	Repairs-Jail		\$ 66,863.86
1000 Dept 001	Revenues attributable to jail	Inmate lodging and medical billed to and paid by other local governments; inmate co-pay medical/dental/Rx; jail telephone commission	\$ (178,482.32)
1000 Dept 180	Grt 654 -SB 22 Funding		\$ (76,612.77)
Total annual cost of jail maintenance and operation			\$ 3,128,732.55
Daily cost of jail maintenance and operation			\$ 8,571.87
Average daily inmate population			71.62
Daily cost per inmate			\$ 119.69
Number of TDCJ paper-ready inmates counted for period			64.00
Total number of days paper-ready inmates were held during the period			2,431.00
Total cost of paper-ready inmates held in county facility			\$ 290,955.26
Change from prior year*			\$ 53,980.24

New for 2020 tax rate (SB 2)

*If no change or a decrease, enter \$0 for amount of increase.

TNT WORKSHEET #36**CALHOUN COUNTY INDIGENT HEALTH CARE PROGRAM (CIHCP)
EXPENSES****FOR PERIOD 07/01/25 - 06/30/26**

Month Incurred	CCrt Approval Date	TOTAL
Jul	8/20/2025	\$ 4,551.53
Aug	9/17/2025	\$ 8,109.49
Sep	10/15/2025	\$ 5,124.34
Oct	11/26/2025	\$ 6,484.23
Nov	12/17/2025	\$ 24,769.74
Dec	1/21/2026	\$ 5,924.36
Jan	2/25/2026	\$ 10,638.17
Feb	3/25/2026	\$ 9,892.28
Mar	4/22/2026	\$ 10,223.78
Apr	5/20/2026	\$ 7,361.60
May	6/24/2026	\$ 21,695.45
Jun	7/22/2026	\$ 4,181.23
2026 Total		\$ 118,956.20

FOR PERIOD 07/01/24 - 06/30/25

Month Incurred	CCrt Approval Date	TOTAL
Jul	8/21/2024	\$ 4,206.89
Aug	9/18/2024	\$ 7,206.93
Sep	10/16/2024	\$ 4,209.51
Oct	11/20/2024	\$ 4,179.05
Nov	12/18/2024	\$ 4,201.58
Dec	1/29/2025	\$ 4,166.67
Jan	2/26/2025	\$ 4,166.67
Feb	3/16/2025	\$ 4,196.92
Mar	4/23/2025	\$ 4,502.19
Apr	5/14/2025	\$ 4,190.62
May	6/18/2025	\$ 4,190.62
Jun	7/16/2025	\$ 4,521.95
2025 Total		\$53,939.60

Change from prior year* \$ 65,016.60

*Schedule E requires amount only if it increases from prior year.
If no change or a decrease, enter \$0 for amount of increase.

TNT # 36

CALHOUN COUNTY, TEXAS
 Expanded General Ledger - Unposted Transactions Included In Report
 98722 - TRANS.TO MEM.MED.CENTER-INDIGENT HEALTHC
 1000 - GENERAL FUND
 800 - TRANSFERS
 From 7/1/2025 Through 6/30/2026

Effective Date	Document Number	Transaction Description	Session ID	Debit	Credit	Name
7/16/2025	PO8000716202...	INDIGENT HEALTH CARE 7/16 TRANSFER TO PAY BILLS	Opening Balance APM071625	0.00 4,521.95		CALHOUN CO. INDIGENT
8/20/2025	PO8000820202...	INDIGENT HEALTH CARE 8/20 TRANSFER TO PAY BILLS	APM082025	4,551.53		CALHOUN CO. INDIGENT
9/17/2025	PO8000917202...	INDIGENT HEALTH CARE 9/17 TRANSFER TO PAY BILLS	APM091725	8,109.49		CALHOUN CO. INDIGENT
10/15/2025	PO8001015202...	INDIGENT HEALTH CARE 10/15 TRANSFER TO PAY BILLS	APM101525	5,124.34		CALHOUN CO. INDIGENT
11/26/2025	PO8001126202...	INDIGENT HEALTH CARE 11/26 TRANSFER TO PAY BILLS	APM112625	6,484.23		CALHOUN CO. INDIGENT
12/17/2025	PO8001217202...	INDIGENT HEALTH CARE 12/17 TRANSFER TO PAY BILLS	APM121725	24,769.74		CALHOUN CO. INDIGENT
12/31/2025	PO8000121202...	INDIGENT HEALTH CARE 1/21 TRANSFER TO PAY BILLS	APM012126-2025	5,924.36		CALHOUN CO. INDIGENT
2/25/2026	PO8000217202...	INDIGENT HEALTH CARE 2/17 TRANSFER TO PAY BILLS	APM022526-2026	10,638.17		CALHOUN CO. INDIGENT
3/25/2026	PO8000311202...	INDIGENT HEALTH CARE 3/11 TRANSFER TO PAY BILLS	APM032526	9,892.28		CALHOUN CO. INDIGENT
4/22/2026	PO8000410202...	INDIGENT HEALTH CARE 4/10 TRANSFER TO PAY BILLS	APM042226	10,223.78		CALHOUN CO. INDIGENT
5/20/2026	PO8000507202...	INDIGENT HEALTH CARE 5/7 TRANSFER TO PAY BILL	APM052026	7,361.60		CALHOUN CO. INDIGENT
6/24/2026	PO8000609202...	INDIGENT HEALTH CARE 6/9 TRANSFER TO PAY BILL	APM062426	21,695.45		CALHOUN CO. INDIGENT
Transaction Total				119,296.92	0.00	
Balance 98722 - TRANS.TO MEM.MED.CENTER-I... HEALTHC				119,296.92		
Report Opening/Cu Balance				69,547.02	0.00	
Report Transaction				2,051,965.92	600,000.00	
Report Current Balances				2,121,512.94	600,000.00	
Report Difference				1,521,512.94		

MEMORIAL MEDICAL CENTER

COMMISSIONERS COURT APPROVAL LIST FOR ---- July 22, 2026

INDIGENT HEALTHCARE FUND:

INDIGENT EXPENSES

HEB Pharmacy (Medimpact) Pharmacy Reimbursement		\$14.56
SUBTOTAL		\$14.56
Memorial Medical Center (Indigent Healthcare Payroll and Expenses)		\$4,166.67
	Subtotal	\$4,181.23
Co-pays adjustments for June 2026		0.00
Reimbursement from Medicaid		0.00
TOTAL APPROVED INDIGENT HEALTHCARE FUND EXPENSES		4,181.23

TNT WORKSHEET #37

Calhoun County Indigent Defense Expenses
FOR PERIOD 07/01/25 - 06/30/26

Expense	State Grant Revenue	Net Expense
\$ 266,807.68	\$ (25,288.00)	\$ 241,519.68

2025 Net Expense \$ 246,035.90
Change from prior year* \$ (4,516.22)

New for 2020 tax rate (SB 2)

*If no change or a decrease, enter \$0 for amount of increase.

% of prior year 9%
gross expenses

as of 7/15/26

(25,288.00)

43053 State Grant-Task Force Indigent Defense

187,541.80

60050 Adult Assigned Attorney Fees

697.00

60051 Adult Assigned-Investigation Expense

4,950.00

60052 Adult Assigned-Expert Witness Expense

200.78

60053 Adult Assigned-Other Litigation Expenses

11,018.00

63070 Juvenile Assigned-Attorney Fees

62,400.10

63380 Legal Services-Court Appointed

266,807.68

241,519.68 2026 Net Expense

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Indigent Defense Exp & Rev Tax Rate Calcs - Unposted Transactions Included In Report
43053 - STATE GRANT-TASK FORCE INDIGENT DEFENSE
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

<u>Effective Date</u>	<u>Document Num...</u>	<u>Transaction Description</u>	<u>Session ID</u>	<u>Debit</u>	<u>Credit</u>	<u>Name</u>
8/29/2025	2025AUG135	Opening Balance TASK FORCE INDIGENT DEFENSE -FORMULA Y GRANT	CR0846	0.00	25,288.00	OFFICE OF COURT ADMINISTRATION
		Transaction Total		0.00	25,288.00	
		Balance 1000 - GENERAL FUND			25,288.00	
		Balance 43053 - STATE GRANT-TASK FORCE INDIGENT DEFENSE			25,288.00	

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Indigent Defense Exp & Rev Tax Rate Calcs - Unposted Transactions Included In Report
60051 - ADULT ASSIGNED-INVESTIGATION EXPENSE
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

<u>Effective Date</u>	<u>Document Num...</u>	<u>Transaction Description</u>	<u>Session ID</u>	<u>Debit</u>	<u>Credit</u>	<u>Name</u>
		Opening Balance		0.00		
7/2/2025	2025121	DIST CRT 4/7 INVESTIGATION EXPENSES (SEALED)	AP063025B	525.00		PLETTE III JOSEPH LOUIS
7/30/2025	2025156	DIST CRT 7/9 C# 2024-CR-8982-DC W. HARRIS	AP072425C	172.00		WEISER KEITH S
		Transaction Total		697.00	0.00	
		Balance 1000 - GENERAL FUND		697.00		
		Balance 60051 - ADULT ASSIGNED-INVESTIG... EXPENSE		697.00		

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Indigent Defense Exp & Rev Tax Rate Calcs - Unposted Transactions Included In Report
60050 - ADULT ASSIGNED-ATTORNEY FEES
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

Effective Date	Document Num...	Transaction Description	Session ID	Debit	Credit	Name
6/3/2026	2026094	DIST CRT 5/22 C# 2026-CR-9290-DC H. CASEY	AP052926C	450.00		PALL LAURAN L
6/3/2026	2026095	DIST CRT 5/22 C# 2025-CR-9167-DC E. HTOO	AP052926C	2,050.00		PALL LAURAN L
6/3/2026	2026096	DIST CRT 5/22 C# 2025-CR-9165-DC B. RODRIGUEZ	AP052926C	1,545.00		RIVERA JOE A
6/10/2026	2026077	CRT@LAW1 5/27 C# 2026-CR-0043-CC J. DIERCKS	AP060526C	325.00		HINDS RICHARD ORRIN
6/10/2026	2026078	CRT@LAW1 5/27 C# 2024-CR-0202-CC R. TODD	AP060526C	275.00		HINDS RICHARD ORRIN
6/10/2026	2026082	CRT@LAW1 5/28 C# 2025-CR-0064-CC F. CANO	AP060526C	325.00		GARZA JOSEPH G
6/10/2026	2026083	CRT@LAW1 5/28 C# 2026-CR-0055-CC F. CANO	AP060526C	100.00		GARZA JOSEPH G
6/24/2026	2026086	CRT@LAW1 6/3 C# 2025-CR-0147-CC A. LOPEZ	AP061126	325.00		CLARK JERRY
6/24/2026	2026097	DIST CRT 6/9 C# 2026-CR-9236-DC K. LLOYD	AP061126A	1,425.00		DOWNING GILLIAM LAW PLLC
6/24/2026	2026098	DIST CRT 6/9 C# 2026-CR-9278-DC A. LUDEWIG	AP061126A	1,225.00		DOWNING GILLIAM LAW PLLC
6/24/2026	2026099	DIST CRT 6/9 C# 2024-CR-8976-DC A. LUDEWIG	AP061126A	100.00		DOWNING GILLIAM LAW PLLC
6/24/2026	2026100	DIST CRT 6/10 C# 2026-CR-9262-DC M. GUERRA	AP061126A	975.00		DOWNING GILLIAM LAW PLLC
6/24/2026	2026101	DIST CRT 6/10 C# 2026-CR-9277-DC R. LONGORIA	AP061126A	1,300.00		DOWNING GILLIAM LAW PLLC
6/24/2026	2026102	DIST CRT 6/10 C# 2025-CR-9216-DC A. LOPEZ	AP061126A	1,475.00		DOWNING GILLIAM LAW PLLC
6/24/2026	2026103	DIST CRT 6/9 C# 2025-CR-8142-DC F. JAUREGUI JR	AP061126A	2,175.00		DOWNING GILLIAM LAW PLLC
6/24/2026	2026104	DIST CRT 6/10 C# 2025-CR-9092-DC T. HECK	AP061126E	450.00		WEISER KEITH S
6/24/2026	2026105	DIST CRT 6/10 C# 2023-CR-8787-DC M. AMASON	AP061126A	975.00		DOWNING GILLIAM LAW PLLC
Transaction Total				190,566.80	3,025.00	
Balance 1000 - GENERAL FUND				187,541.80		
Balance 60050 - ADULT ASSIGNED-ATTORNEY FEES				187,541.80		

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Indigent Defense Exp & Rev Tax Rate Calcs - Unposted Transactions Included In Report
60052 - ADULT ASSIGNED-EXPERT WITNESS EXPENSE
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

Effective Date	Document Num...	Transaction Description	Session ID	Debit	Credit	Name
		Opening Balance		0.00		
7/23/2025	2025136	DIST CRT 7/7 C# 2025-CR-9092-DC T. HECK	AP072125A	800.00		FORENSIC AND CLINICAL
8/27/2025	2025181	DIST CRT 8/17 EXPERT WITNESS FEES	AP082525A	800.00		FORENSIC AND CLINICAL
2/11/2026	2026018	DIST CRT 1/28 PSYCH EVAL C# 2022-CR-8716-DC	AP020526-20...	2,500.00		FORENSIC AND CLINICAL
4/8/2026	CCH0902C0226	DIST CRT 3/25 PSYC EVAL	AP040226C	850.00		JUMES MICHAEL THOMAS
		Transaction Total		4,950.00	0.00	
		Balance 1000 - GENERAL FUND		4,950.00		
		Balance 60052 - ADULT ASSIGNED-EXPERT WITNESS EXPENSE		4,950.00		

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Indigent Defense Exp & Rev Tax Rate Calcs - Unposted Transactions Included In Report
60053 - ADULT ASSIGNED-OTHER LITIGATION EXPENSES
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

Effective Date	Document Num...	Transaction Description	Session ID	Debit	Credit	Name
4/1/2026	2026061	Opening Balance		0.00		
		DIST CRT 3/18 C#	AP032726A	200.78		DISHER DAVID A
		2024-CR-8962-DC W. BRACK				
		Transaction Total		200.78	0.00	
		Balance 1000 - GENERAL FUND		200.78		
		Balance 60053 - ADULT ASSIGNED-OTHER LITIGATION EXPENSES		200.78		

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Indigent Defense Exp & Rev Tax Rate Calcs - Unposted Transactions Included In Report
63070 - JUVENILE ASSIGNED-ATTORNEY FEES
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

Effective Date	Document Num...	Transaction Description	Session ID	Debit	Credit	Name
3/4/2026	2026016	CRT@LAW1 2/17 C# 2026-JPF-0003-CC	AP030226C	275.00		SMITH JAMES
3/11/2026	2025197	CRT@LAW1 2/23 C# 2024-PF-0020-CC	AP030626C	275.00		SMITH JAMES
3/18/2026	2026028	CRT@LAW1 3/5 C# 2025-JV-0024-CC	AP031326C	275.00		SMITH JAMES
4/1/2026	2026034	CRT@LAW1 3/18 C# 2026-JV-0005-CC	AP032726D	275.00		SMITH JAMES
4/1/2026	2026035	CRT@LAW1 3/18 C# 2026-JV-0006-CC	AP032726D	275.00		SMITH JAMES
4/1/2026	2026036	CRT@LAW1 3/18 C# 2026-JV-0007-CC	AP032726D	275.00		SMITH JAMES
4/1/2026	2026037	CRT@LAW1 3/18 C# 2026-JV-0008-CC	AP032726D	275.00		SMITH JAMES
5/13/2026	2026058	CRT@LAW1 4/29 C# 2026-JPF-0005-CC	AP051126D	275.00		SMITH JAMES
6/3/2026	2026071	CRT@LAW1 5/20 C# 2026-JV-0010-CC	AP052926B	109.00		ODEFEY WITTE WALL &
6/3/2026	2026072	CRT@LAW1 5/20 C# 2026-JV-0009-CC	AP052926B	159.00		ODEFEY WITTE WALL &
6/10/2026	2026079	CRT@LAW1 5/27 C# 2026-JV-0011-CC	AP060526E	275.00		SMITH JAMES
6/10/2026	2026080	CRT@LAW1 5/27 C# 2023-JV-0017-CC	AP060526E	275.00		SMITH JAMES
6/10/2026	2026081	CRT@LAW1 5/27 C# 2026-JV-0012-CC	AP060526D	275.00		LUNA ALEX
6/10/2026	2026084	CRT@LAW1 5/28 C# 2026-JPF-0007-CC	AP060526E	275.00		SMITH JAMES
6/24/2026	2026087	CRT@LAW1 6/3 C# 2026-JV-0012-CC	AP061126C	275.00		LUNA ALEX
6/24/2026	2026090	CRT@LAW1 6/10 C# 2026-JPF-0007-CC	AP061126D	275.00		SMITH JAMES
Transaction Total				11,018.00	0.00	
Balance 1000 - GENERAL FUND				11,018.00		
Balance 63070 - JUVENILE ASSIGNED-ATTORNEY FEES				11,018.00		

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Indigent Defense Exp & Rev Tax Rate Calcs - Unposted Transactions Included In Report
63380 - LEGAL SERVICES-COURT APPOINTED
1000 - GENERAL FUND
From 7/1/2025 Through 6/30/2026

Effective Date	Document Num...	Transaction Description	Session ID	Debit	Credit	Name
6/3/2026	2026089	DIST CRT 5/21 C# 11-6-1335	AP052926B	34.00		ODEFEY WITTE WALL &
6/10/2026	2026085	CRT@LAW1 5/28 C# 2024-FAM-0050-CC	AP060526D	458.71		KLIEM & ASSOCIATES PLLC
6/24/2026	2026088	CRT@LAW1 6/5 C# 2025-FAM-0005-CC	AP061126A	385.00		FERGUSON II CHARLES C
6/24/2026	2026089	CRT@LAW1 6/9 C# 2026-FAM-0034-CC	AP061126D	695.00		R PEREZ LAW PLLC
6/24/2026	2026091	CRT@LAW1 6/11 C# 2026-FAM-0033-CC	AP061126A	365.00		FERGUSON II CHARLES C
6/24/2026	2026092	CRT@LAW1 6/11 C# 2026-FAM-0025-CC	AP061126A	975.00		FERGUSON II CHARLES C
Transaction Total				62,400.10	0.00	
Balance 1000 - GENERAL FUND				62,400.10		
Balance 63380 - LEGAL SERVICES-COURT APPOINTED				62,400.10		
Report Opening/Current Balance				0.00	0.00	
Report Transaction Totals				269,832.68	28,313.00	
Report Current Balances				269,832.68	28,313.00	
Report Difference				241,519.68		

TNT WORKSHEET #38

Calhoun County

Expenditures for County Hospital Maintenance and Operations

FOR PERIOD 07/01/25 - 06/30/26

Fund	Description	Explanation	Amount
5280	Capital Project-Hospital Improvements	Engineering Services	\$ 57.00
1000-800	Transfers to MMC	Transfers to MMC for improvements	\$ 1,648,945.00
		\$8,000 annual increase for project management of Hospital Improvements (effective 8/21/19) with applicable COL increases	
1000 Dept 170	County Maintenance Supervisor Salary		\$ 10,002.18
1000 Dept 170	County Maintenance Supervisor Fringe	Applicable rates on above	\$ 2,078.87
Total 2026			\$ 1,661,083.05

Total 2025	\$ 219,166.18
Change from prior year*	\$ 1,441,916.86

New for 2020 tax rate (SB 2)

*If no change or a decrease, enter \$0 for amount of increase.

CALHOUN COUNTY, TEXAS

Expanded General Ledger - DETAIL BY FUND - Unposted Transactions Included In Report
5280 - CAPITAL PROJECT-HOSPITAL IMPROVEMENTS

From 7/1/2025 Through 6/30/2026

TNT # 38

GL Code	GL Title	Effective Date	Document Number	Transaction Description	Debit	Credit	Name	Session ID
60270	ASBESTOS ABATEMENT	11/5/2025	2025005483	Opening Balance	0.00			
60270	ASBESTOS ABATEMENT			MMC HVAC & ROOF 10/1 ABATEMENT NOTICE	57.00		TEXAS DEPARTMENT OF	API10325C
				Transaction Total	57.00	0.00		
Balance 60270	ASBESTOS ABATEMENT				57.00			
				Balance 5280 - CAPITAL PROJECT-HOSPITAL IMPROVEMENTS	57.00			
Report Opening/Current Balance					0.00	0.00		
Report Transaction Totals					57.00	0.00		
Report Current Balances					57.00	0.00		
Report Difference					57.00			

CALHOUN COUNTY, TEXAS
 Expanded General Ledger - Unposted Transactions Included In Report
 98710 - TRANS.TO MEMORIAL MEDICAL ENTERPRISE FND
 1000 - GENERAL FUND
 800 - TRANSFERS
 From 7/1/2025 Through 6/30/2026

TNT
#38

Effective Date	Document Number	Transaction Description	Session ID	Debit	Credit	Name
			Opening Balance	0.00		
2/25/2026	PO800021326	MMC 2/13 TRANSF- (2) 4/-PORT NETWORK SWITCHES	AP021326-2026D	14,000.00		MEMORIAL MEDICAL CENTER
2/25/2026	PO800021326	MMC 2/13 TRANSF- (70) DESKTOP COMPUTERS, (11) LAPTOPS	AP021326-2026D	77,000.00		MEMORIAL MEDICAL CENTER
2/25/2026	PO800021326	MMC 2/13 TRANSF- REPL ER AMB ENTRY AUTO DOORS	AP021326-2026D	22,000.00		MEMORIAL MEDICAL CENTER
5/7/2026	AJE0526-06	CORR CODING-EFT-MMC VENT HOOD REPLACEMENT-APPRVD 042926	JNLV3682	172,450.00		
6/17/2026	EFT061726	EFT - FUNDING MMC's IGT - SFY 2027 QUIPP APPV'D CC 05.06.26	EFT061726	1,363,495.00		MEMORIAL MEDICAL CENTER
Transaction Total				1,648,945.00	0.00	
Balance 98710 - TRANS.TO MEMORIAL MEDICAL ENTERPRISE FND				1,648,945.00		

TNT # 41

CALHOUN COUNTY, TEXAS
Expanded General Ledger - Unposted Transactions Included In Report
1000 - GENERAL FUND
41210 - TAXES-SALES
From 1/1/2025 Through 12/31/2025

Effective Date	Document Numb...	Transaction Description	Session ID	Debit	Credit	Name
		Opening Balance		0.00		
3/31/2025	2025MAR122	COUNTY SALES & USE TAX ALLOCATIONS	CR0835		320,138.91	STATE COMPTROLLER
4/30/2025	2025APR116	COUNTY SALES & USE TAX ALLOCATIONS	CR0836		289,435.89	STATE COMPTROLLER
5/31/2025	2025MAY126	STATE & LOCAL SALES TAX ALLOCATIONS	CR0838		372,827.65	STATE COMPTROLLER
6/30/2025	2025JUN107	COUNTY SALES & USE TAX ALLOCATIONS	CR0842		403,810.74	STATE COMPTROLLER
7/31/2025	2025JUL114	COUNTY SALES & USE TAX ALLOCATIONS	CR0844		402,521.03	STATE COMPTROLLER
8/29/2025	2025AUG137	COUNTY SALES & USE TAX ALLOCATIONS / JULY 2025	CR0846		411,054.96	STATE COMPTROLLER
9/30/2025	2025SEP118	COUNTY SALES & USE TAX ALLOCATIONS	CR0848		371,229.62	STATE COMPTROLLER
10/31/2025	2025OCT149	COUNTY SALES & USE TAX ALLOCATIONS	CR0850		291,971.55	STATE COMPTROLLER
11/30/2025	2025NOV123	COUNTY SALES & USE TAX ALLOCATION	CR0852		430,334.87	STATE COMPTROLLER
12/31/2025	2025DEC118	COUNTY SALES & USE TAX ALLOCATIONS	CR0854		364,291.71	STATE COMPTROLLER
12/31/2025	2026Feb143	State Comptroller-County Sales & Use Tax alloc	JNLV3671		359,221.67	
12/31/2025	2026Jan143	State Comptroller-Co Sales & Use Tax Alloc	JNLV3671		290,599.29	
		Transaction Total		0.00	4,307,437.89	
		Balance 41210 - TAXES-SALES			4,307,437.89	
		Balance 1000 - GENERAL FUND			4,307,437.89	
Report Opening/Current Balance				0.00	0.00	
Report Transaction Totals				0.00	4,307,437.89	
Report Current Balances				0.00	4,307,437.89	
Report Difference					4,307,437.89	

TNT #43

CALHOUN COUNTY, TEXAS

SCHEDULE B-2027 DEBT SERVICE (SCHEDULE B-1)

DESCRIPTION OF DEBT	ESTIMATED BEGINNING			TOTAL	OTHER	INTEREST	PRINCIPAL	TAX REVENUE	
	CASH	BALANCE	BUDGET					CASH	BUDGET
Certificate of Obligation-Series 2024	\$ 36,000	\$ 1,365,000	\$ 1,329,000	\$ 1,000	\$ 1,364,000	\$ -	\$		
Tax Note - Series 2025	\$ 13,000	\$ 763,638	\$ 750,638	\$ 1,000	\$ 152,638	\$ 610,000	\$		
TOTALS	\$ 49,000	\$ 2,128,638	\$ 2,079,638	\$ 2,000	\$ 1,516,638	\$ 610,000	\$		

TNT
#53**CALHOUN COUNTY
SALES TAX ESTIMATE**

	2026	2025	2024	2023	2022	2021	2020
jan	290,599	-	277,492	313,216	246,031	271,503	256,052
feb	359,222	-	364,316	292,535	347,008	307,153	323,501
mar	249,165	320,139	308,684	345,923	244,865	250,174	302,381
apr	293,924	289,436	330,254	299,888	267,133	217,702	280,628
may	356,495	372,827	333,139	332,445	338,479	340,680	346,826
jun	297,390	403,811	330,191	283,117	3,314	377,877	272,904
jul		402,521	372,571	337,225	284,253	273,723	269,760
aug		411,055	335,760	-	290,710	336,899	308,561
sep		371,230	343,653	307,930	343,650	276,764	302,840
oct		291,971	356,697	338,759	317,207	405,655	279,609
nov		430,335	-	314,621	351,535	276,458	912,636
dec		364,292	-	374,313	346,770	263,174	325,330
	1,846,795	3,657,617	3,352,757	3,539,972	3,380,955	3,597,762	4,181,028

Data for CCAD:

7/2025-6/2026	4,118,199	#53 on TNT
1/2025-2/2026 (FY2025)	4,307,438	#41A on TNT

Other Data

Avg Jan-Jul 2026	307,799
Proj total 2026	3,693,590

2020 collections were impacted by COVID-19 Pandemic economic shutdown.

2020 November includes prior year audit collections in amount of \$660,905.

End of 2024 and beginning of 2025 no payments due to a very large refund

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Calhoun County

Taxing Unit Name

(361) 553-4600

Phone (area code and number)

211 S. Ann Street, Port Lavaca, 77979

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

www.calhouncotx.org

Taxing Unit's Website Address

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

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

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

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

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). ¹	\$ 5,131,501,981
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. ²	\$ 201,831,427
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,929,670,554
4.	Prior year total adopted tax rate.	\$ 0.6222 /\$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: \$ 1,658,770 B. Prior year values resulting from final court decisions: - \$ 1,648,000 C. Prior year value loss. Subtract B from A. ³	\$ 10,770
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 10,770

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,929,681,324
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 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: \$ 261,325 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 12,226,920 C. Value loss. Add A and B.⁶	\$ 12,488,245
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: \$ 4,370,769 B. Current year productivity or special appraised value: - \$ 10,370 C. Value loss. Subtract B from A.⁷	\$ 4,360,399
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 16,848,644
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,912,832,680
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 30,567,644
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. ⁹	\$ 41,111
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 30,608,755
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. ¹¹ A. Certified values: \$ 6,107,582,879 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 6,245,194 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 financing 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 23 below.¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 6,113,828,073

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ 181,099,107 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. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 181,099,107
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. ¹⁶	\$ 234,624,028
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 6,060,303,152
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 1,024,946,968
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 1,024,946,968
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 5,035,356,184
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.6078 /\$100
27.	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. ²¹	\$ 0.0000 /\$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

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

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.5791 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,929,681,324

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 28,547,784
31.	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 2024. This line applies only to tax years preceding the prior tax year..... + \$ 40,492	
	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..... \$ 40,492	
	E. Add Line 30 to 31D.	\$ 28,588,276
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,035,356,184
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5677 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
	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. \$ 290,955	
	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..... - \$ 236,975	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0010 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0010 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
	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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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. \$ 246,035 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 294,968 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0002 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ 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, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	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 32 and multiply by \$100 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.5687 /\$100
40.	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 \$ 2,710,949 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0538 /\$100 C. Add Line 40B to Line 39.	\$ 0.6225 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.6442 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

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 \$ 2,128,638 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 60,000 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.	\$ 2,068,638
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 2,068,638
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98.00 % B. Enter the prior year actual collection rate 96.43 % C. Enter the 2023 actual collection rate 95.87 % D. Enter the 2022 actual collection rate 97.88 % 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%. ³¹	98.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,110,855
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,060,303,152
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0348 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.6790 /\$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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	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. ³² 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
52.	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. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 2,794,894
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,060,303,152
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0461 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6078 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6790 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6329 /\$100

SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.6222 /\$100 \$ 0.0030 /\$100 \$ 0.6192 /\$100 \$ 0.6222 /\$100 \$ -0.0030 /\$100 \$ 4,923,380,420 \$ 0
64.	Year 2 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.5601 /\$100 \$ 0.0000 /\$100 \$ 0.5601 /\$100 \$ 0.5601 /\$100 \$ 0.0000 /\$100 \$ 4,585,360,752 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 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	\$ 0.5970 /\$100 \$ 0.0261 /\$100 \$ 0.5709 /\$100 \$ 0.5970 /\$100 \$ -0.0261 /\$100 \$ 4,137,907,542 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0.0000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6329 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.5687
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,060,303,152
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0082 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0348 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.6117 /\$100

SECTION 7: Voter-Approval Tax Rate 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.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §526.42(c)

⁵¹ Tex. Tax Code §526.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.6078 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.6329 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.6117 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵²

**print
here** ➡

Tammy Blakeman

Printed Name of Taxing Unit Representative

**sign
here** ➡

Tammy Blakeman

Taxing Unit Representative

August 4, 2025

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

Date submitted: 08/04/2025

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Calhoun County

Taxing Unit Name

(361) 553-4600

Phone (area code and number)

211 S. Ann Street, Port Lavaca, 77979

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

www.calhouncotx.org

Taxing Unit's Website Address

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

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

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

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

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). ¹	\$ 4,762,981,836
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. ²	\$ 168,173,779
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,594,808,057
4.	Prior year total adopted tax rate.	\$ 0.5601 /\$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: \$ 42,581,200 B. Prior year values resulting from final court decisions: - \$ 32,050,000 C. Prior year value loss. Subtract B from A. ³	\$ 10,531,200
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 6,842,170 B. Prior year disputed value: - \$ 2,142,070 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 4,700,100
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 15,231,300

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,610,039,357
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 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: \$ 216,320 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 10,993,708 C. Value loss. Add A and B. ⁶	\$ 11,210,028
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: \$ 1,034,039 B. Current year productivity or special appraised value: - \$ 6,740 C. Value loss. Subtract B from A. ⁷	\$ 1,027,299
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 12,237,327
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,597,802,030
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 25,752,289
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. ⁹	\$ 41,035
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 25,793,324
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. ¹¹ A. Certified values: \$ 4,968,666,574 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 6,071,580 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 financing 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 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 4,974,738,154

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	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. ¹⁴ \$ 150,219,374	
	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. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 150,219,374
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. ¹⁶	\$ 201,577,108
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 4,923,380,420
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 248,795,512
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 248,795,512
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 4,674,584,908
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.5517 /\$100
27.	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. ²¹	\$ 0.0000 /\$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

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

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.5491 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,610,039,357

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 25,313,726
31.	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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 39,605	
	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..... 39,605 \$	\$ 25,353,331
	E. Add Line 30 to 31D.	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,674,584,908
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5423 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	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. \$ 236,975	
	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..... - \$ 135,798	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0021 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0021 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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. \$ 294,968 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 260,921 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0007 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0002 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0002 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ 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, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	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 32 and multiply by \$100 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.5446 /\$100
40.	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. \$ 3,576,031 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0764 /\$100 C. Add Line 40B to Line 39.	\$ 0.6210 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.6427 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

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 \$ 2,083,733 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.	\$ 2,083,733
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 2,083,733
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98.02 % B. Enter the prior year actual collection rate 98.62 % C. Enter the 2022 actual collection rate 100.91 % D. Enter the 2021 actual collection rate 96.39 % 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%. ³¹	98.02 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,125,824
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,923,380,420
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0431 / \$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.6858 / \$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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	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. ³² 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
52.	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. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 3,279,699
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,923,380,420
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0666 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5517 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6858 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6192 /\$100

SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ 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.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.5601 /\$100 \$ 0.0000 /\$100 \$ 0.5601 /\$100 \$ 0.5601 /\$100 \$ 0.0000 /\$100 \$ 4,585,360,752 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.5970 /\$100 \$ 0.0261 /\$100 \$ 0.5709 /\$100 \$ 0.5970 /\$100 \$ -0.0261 /\$100 \$ 4,137,907,542 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.6362 /\$100 \$ 0.0220 /\$100 \$ 0.6142 /\$100 \$ 0.6101 /\$100 \$ 0.0041 /\$100 \$ 3,655,121,320 \$ 149,859
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 149,859.0000
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0030 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6222 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.5446
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,923,380,420
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0101 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0431 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.5978 /\$100

SECTION 7: Voter-Approval Tax Rate 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.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5517 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.6222 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.5978 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵²

print
here

Tammy Blakeman

Printed Name of Taxing Unit Representative

sign
here

Tammy Blakeman

Taxing Unit Representative

August 6, 2024

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Calhoun County

(361) 553-4600

Taxing Unit Name

Phone (area code and number)

211 S. Ann Street, Port Lavaca, 77979

www.calhouncotx.org

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

Taxing Unit's Website Address

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

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

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

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

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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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). ¹	\$ 4,248,658,213
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 138,384,689
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,110,273,524
4.	2022 total adopted tax rate.	\$ 0.5970 /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 6,519,190 B. 2022 disputed value: - \$ 2,534,217 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 3,984,973
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,984,973

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,114,258,497
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 3,318,150 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 10,413,646 C. Value loss. Add A and B.⁶	\$ 13,731,796
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value:..... \$ 509,150 B. 2023 productivity or special appraised value:..... - \$ 1,220 C. Value loss. Subtract B from A.⁷	\$ 507,930
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 14,239,726
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,100,018,771
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 24,477,112
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 31,415
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 24,508,527
18.	Total 2023 taxable value on the 2023 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. ¹¹ A. Certified values:..... \$ 4,511,509,339 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 6,107,996 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 4,517,617,335

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 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. ¹⁴ \$ <u>221,357,714</u> B. 2023 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. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>221,357,714</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>153,614,297</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>4,585,360,752</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>98,514,947</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>98,514,947</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>4,486,845,805</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.5462</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.0000</u> /\$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

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

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.5824</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,114,258,497</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>23,961,441</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>30,306</u> B. 2022 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 2023 captured appraised value in Line 18D, enter 0..... - \$ <u>0</u> C. 2022 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. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ <u>30,306</u> E. Add Line 30 to 31D.	\$ <u>23,991,747</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,486,845,805</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.5347</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 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. \$ <u>135,798</u> B. 2022 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..... - \$ <u>81,819</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0012</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0012</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose..... - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>260,921</u> B. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>209,170</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0011</u>/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0002</u>/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0002</u>/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023. \$ <u>0</u> B. 2022 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, 2021 and ending on June 30, 2022. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0000</u>/\$100
38.	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 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u> B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.0000</u>/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u>/\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.5361</u> /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>3,393,667</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0756</u>/\$100 C. Add Line 40B to Line 39.	\$ <u>0.6117</u>/\$100
41.	2023 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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.6331</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 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 2023 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 \$ <u>515,800</u> B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>515,800</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>5,684</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>510,116</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.91</u> % B. Enter the 2022 actual collection rate <u>96.52</u> % C. Enter the 2021 actual collection rate <u>97.70</u> % D. Enter the 2020 actual collection rate <u>97.85</u> % 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%. ³¹	<u>100.91</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>505,515</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,585,360,752</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0110</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.6441</u> /\$100
D49.	Disaster Line 49 (D49): 2023 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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	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. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>3,854,221</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,585,360,752</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0840</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.5462</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.6441</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.5601</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

Not Applicable

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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.5970</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0261</u> /\$100
	C. Subtract B from A.....	\$ <u>0.5709</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.5970</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.0261</u> /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.6362</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0220</u> /\$100
	C. Subtract B from A.....	\$ <u>0.6142</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.6101</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0041</u> /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ <u>0.6092</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.0000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.6092</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.5872</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0220</u> /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.0000</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.5601</u> /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.5361</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,585,360,752</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0109</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0110</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.5580</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

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.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.042(b)⁴⁵ Tex. Tax Code §26.042(f)⁴⁶ Tex. Tax Code §26.042(c)⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5462/\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.5601/\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

De minimis rate. \$ 0.5580/\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: 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.⁵⁰

**print
here** ▶

Tammy Blakeman

Printed Name of Taxing Unit Representative

**sign
here** ▶*Tammy Blakeman*

Taxing Unit Representative

August 6, 2023

Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,
County of Calhoun

Chief Financial Officer or Auditor: Lucy Dio

For the taxing unit: Calhoun County

Hereby certifies that the amount of additional sales and use tax revenue collected to pay debt service has been deducted from the total amount described by Tax Code Section 26.05(e-1), 26.04(e)(3)(C) and 26.05(a)(1).

This certification is submitted to the governing body of Calhoun County on 7/17/26.

Lucy Dio

Signature of Financial Officer or Auditor

Digitally signed by Lucy Dio
DN: cn=Lucy Dio, ou=Calhoun County, ou=County Auditor, e=lucy.dio@calhounco.org
Reason: I attest to the accuracy and integrity of this document
Location
Date: 2025.07.16 16:18:30-0500
Post PDF Editor Version: 14.0.5