

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

FISHER COUNTY

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://fishercad.org/home/Custom?custurl=/home/TNTData/>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 865,794,762
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 865,794,762
4.	Prior year total adopted tax rate.	\$ 0.539412 /\$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:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A. ⁴	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 865,794,762
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 117,100 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 302,000 C. Value loss. Add A and B. ⁷	\$ 419,100
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 419,100
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 865,375,662
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,667,940
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 0
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 4,667,940

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 763,462,323 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 3,889,430 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110. - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 767,351,753	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 767,351,753
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 853,670

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 853,670
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 766,498,083
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.608995 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.625956 /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.484458 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 865,794,762
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 4,194,411
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 0 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..... \$ 0 E. Add Line 31 to 32D.	\$ 4,194,411
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 766,498,083
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.547217 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

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

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.547217 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.547217 /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.566369 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____ /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ _____ /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 569,193 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. \$ 569,193	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 569,193
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 99.99 % B. Enter the prior year actual collection rate. 97.17 % C. Enter the 2024 actual collection rate. 98.57 % D. Enter the 2023 actual collection rate. 99.18 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 99.99 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 569,249
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 767,351,753
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.074183 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.640552 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.658114 /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §526.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 767,351,753
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.625956 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.625956 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.658114 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.658114 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 767,351,753
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.658114 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	\$ 0.538877 /\$100
	B. Unused increment rate (Line 68)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.538877 /\$100
	D. Adopted Tax Rate	\$ 0.554359 /\$100
	E. Subtract D from C	\$ -0.015482 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 846,624,792
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.851652 /\$100
	B. Unused increment rate (Line 67)	\$ 0.357842 /\$100
	C. Subtract B from A	\$ 0.493810 /\$100
	D. Adopted Tax Rate	\$ 0.981920 /\$100
	E. Subtract D from C	\$ -0.488110 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 898,885,573
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.464290 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.464290 /\$100
	D. Adopted Tax Rate	\$ 0.470794 /\$100
	E. Subtract D from C	\$ -0.006504 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 949,697,553
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.658114 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.564186 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 767,351,753
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.065159 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.074183 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.703528 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.554359 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 865,375,662
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 766,498,083
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.658114 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.053(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.625956 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28**Voter-approval tax rate.** \$ 0.658114 /\$100

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

Indicate the line number used: 50**De minimis rate.** \$ 0.703528 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here**Gary Zeidler ^{HO}
Printed Name of Taxing Unit Representative**sign
here**Gary Zeidler ^{HO}
Taxing Unit Representative8-5-26
Date⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

FISHER COUNTY

Special Road & Bridge

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://fishercad.org/home/Custom?custurl=/home/TNTData/>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 865,794,762
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 865,794,762
4.	Prior year total adopted tax rate.	\$ 0.014947 /\$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: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 865,794,762
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 117,100 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 302,000 C. Value loss. Add A and B. ⁷	\$ 419,100
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 419,100
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 865,375,662
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 129,347
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 0
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 129,347

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 763,462,323 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110. - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 763,462,323	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 763,462,323
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 853,670

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 853,670
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 762,608,653
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.016961 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.625956 /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.014947 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 865,794,762
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 129,410
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 0 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. \$ 0 E. Add Line 31 to 32D.	\$ 129,410
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 762,608,653
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.016969 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

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

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.016969</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.016969</u> /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.017562</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____/\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____/\$100 c. Add Line D42(B)(b) to Line 42. \$ _____/\$100 d. Enter the current year unused increment rate from Line 68 \$ _____/\$100 e. Add Line D42(c) to Line D42(d). \$ _____/\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ _____/\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 0 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. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 99.99 % B. Enter the prior year actual collection rate. 97.17 % C. Enter the 2024 actual collection rate. 98.57 % D. Enter the 2023 actual collection rate. 99.18 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹	99.99 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 763,462,323
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.017562 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.658114 /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 767,351,753
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.625956 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.625956 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.658114 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.658114 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 767,351,753
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.658114 /\$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.538877 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.538877 /\$100
	D. Adopted Tax Rate.....	\$ 0.554359 /\$100
	E. Subtract D from C.....	\$ -0.015482 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 846,624,792
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.851652 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.357842 /\$100
	C. Subtract B from A.....	\$ 0.493810 /\$100
	D. Adopted Tax Rate.....	\$ 0.981920 /\$100
	E. Subtract D from C.....	\$ -0.488110 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 898,885,573
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.464290 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.464290 /\$100
	D. Adopted Tax Rate.....	\$ 0.470794 /\$100
	E. Subtract D from C.....	\$ -0.006504 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 949,697,553
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.658114 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.564186 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 767,351,753
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.065159 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.074183 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.703528 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.554359 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 865,375,662
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 766,498,083
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.658114 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.625956 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28**Voter-approval tax rate.** \$ 0.658114 /\$100

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

Indicate the line number used: 50**De minimis rate.** \$ 0.703528 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

print here ➔ Gary Zeitler HB
 Printed Name of Taxing Unit Representative

sign here ➔ Gary Zeitler HB
 Taxing Unit Representative

8-5-26
 Date

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

FISHER COUNTY APPRAISAL DISTRICT

P. O. BOX 516

ROBY, TX 79543

325-776-2733

hbufkin@fishercad.org

JULY 21, 2026

**CERTIFICATION OF 2026 APPRAISED VALUES FOR
FISHER COUNTY**

I, Holly Bufkin, Deputy Chief Appraiser for the Fisher County Appraisal District, solemnly swear that the values shown on the following page constitute the portion of the approved appraisal roll of the Fisher County Appraisal District which lists property taxable by the above named taxing unit and constitutes the 2025 appraisal roll for the above named taxing unit.

Holly Bufkin

Holly Bufkin

Deputy Chief Appraiser

7-21-26

Date

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	6,955,240	1,050	0	Exempt Property	25,579,540	231	741,060	49
Non Homesite	(+)	39,309,620	2,471	9,280,860	Under \$500/\$2500	0	0	302,360	2,903
Productivity Market	(+)	848,953,900	3,850	0	Abatements	0	0	214,198,340	6
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		895,218,760	7,371	9,280,860	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	848,953,900	3,850		Mineral Unknown			0	0
Land Ag 1D	(-)	59,190	2		Interstate Commerce			0	0
Land Ag 1D1	(-)	49,770,805	3,834		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	4,198,000	167	6,145,661	197
Productivity Loss (=)		799,123,905	3,835		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	116,733,890	1,039	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	9,840	5	0	MultiUse	1,250	1		
Non Homesite	(+)	85,130,620	2,134	16,173,480	Solar/Wind Power	0	0		
New Non Homesite	(+)	209,310	9	0	Vehicle Leased for Personal Use	189,610	3		
Income	(+)	0	0	0	TCEQ/Pollution Control	3,518,548	12		
Total Improvement (=)		202,083,660	3,187	16,173,480	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	5,733,170	63	0	Disaster Exemption	0	0		
New Homesite	(+)	171,590	4	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	10,304,340	223	125,200	Community Housing	0	0		
New Non Homesite	(+)	462,930	5	0	Childcare Facility	0	0		
Total Personal (=)		16,672,030	295	125,200	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						33,486,948		221,387,421	
Minerals/Oil & Gas	(+)	229,689,260	18,571		Total Losses (includes Prod. Loss & Cap Loss) (=)			1,083,982,862	
Industrial Real	(+)	271,274,020	24		Total Appraised Value (=)			772,922,393	
Industrial/Utility Personal Property	(+)	241,967,525	226						
Total Mineral Market Value (=)		742,930,805	18,821						
Total Real & Personal Market	(+)	1,113,974,450	10,853		Homestead Exemptions				
Total Mineral/Industrial Market	(+)	742,930,805	18,821		Homestead H,S	(+)	0	0	
Total Market Value (=)		1,856,905,255	29,674		Senior S	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	20,265,022	1,879		Disabled B	(+)	0	0	
10% Homestead Cap Loss	(-)	5,363,780	310		DV 100%	(+)	3,388,240	24	
20% Circuit Breaker Limitation	(-)	4,355,786	196		Surviving Spouse of a Service Member	(+)	0	0	
Total Market After Cap (=)		1,826,920,667			Surviving Spouse of a First Responder	(+)	0	0	
Land Timber Gain	(+)	0	0		Total Reimbursable (=)		3,388,240	24	
Productivity Loss	(-)	799,123,905	3,835		Local Discount	(+)	0	0	
Total Market Taxable (=)		1,027,796,762			Disabled Veteran	(+)	517,080	49	
					Optional 65	(+)	5,554,750	572	
					Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		9,460,070		
					Total Exemptions* (-)			9,460,070	
					01 - FISHER CO Net Taxable Value (=)			763,462,323	
					01IS - FISHER CO I&S Net Taxable Value (=)			763,462,323	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
514	572	0	19	0	0	0	57	24	0	0

Total Parcels*: 26,486* Parcel count is figured by parcel per ownership se

Total Owners: 9,877

Total Items: 27,184

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

New Improvement/Personal

Market: \$853,670

Taxable: \$853,670

+

Industrial/Utility/Personal Property New

Value

=

Grand Total New Value

Taxable: \$853,670

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$117,100

Exempt Value of First Time Partial Exemption: \$302,000

Average Values* (includes protested & exempt value)

Average Homestead Value A*

Market \$80,976

Taxable \$70,387

Parcels

522

Total Homestead Value A*

Market \$42,269,560

Taxable \$36,742,010

Average Homestead Value A* and E*

Market \$115,628

Taxable \$105,002

Parcels

1,059

Total Homestead Value A* and E*

Market \$122,450,180

Taxable \$111,197,300

Average Homestead Value A* and E* and M1

Market \$114,341

Taxable \$103,846

Parcels

1,122

Total Homestead Value A* and E* and M1

Market \$128,291,090

Taxable \$116,515,260

Average Homestead Value M1

Market \$92,712

Taxable \$84,412

Parcels

63

Total Homestead Value M1

Market \$5,840,910

Taxable \$5,317,960

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead

Market: \$127,780

Market Value After Cap: \$116,620

Net Taxable Value: \$0

DVET/Disabled

Market: \$124,950

Market Value After Cap: \$106,590

Net Taxable Value: \$0

DVET/Over 65

Market: \$145,450

Market Value After Cap: \$145,450

Net Taxable Value: \$0

DISABLED HOMEST

Market: \$52,350

Market Value After Cap: \$39,360

Net Taxable Value: \$39,360

HOMESTEAD EXEMP

Market: \$99,760

Market Value After Cap: \$97,250

Net Taxable Value: \$97,250

OVER 65

Market: \$96,680

Market Value After Cap: \$95,340

Net Taxable Value: \$84,360

ALL Homesteads

Market: \$100,000

Market Value After Cap: \$96,110

Net Taxable Value: \$86,680

2026 Certified History Recap - Fisher County Appraisal District

(01) - FISHER CO

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
*	1	0.0000	0	0		0	0	0	0	0	0
	1	0.0000	0	0		0	0	0	0	0	0
A	1	1.1020	2,560			980	0		3,540	3,540	3,540
A1	1,047	443.8022	1,607,420			59,851,110	76,300		61,534,830	59,550,080	56,081,610
A2	20	8.4017	35,880			582,770	63,850		682,500	641,690	464,940
A2L	1	0.8610	4,000			0	0		4,000	2,930	2,530
A2P	2	0.6020	2,800			0	0		2,800	2,060	1,260
A2R	4	8.7080	38,160			114,010	0		152,170	152,010	142,010
A3	18	13.5432	27,840			122,190	1,710		151,740	151,420	151,420
A*	1,093	477.0201	1,718,660			60,671,060	141,860		62,531,580	60,503,740	56,847,310
C1	643	511.7513	1,163,490			1,380	0		1,164,870	1,121,580	1,121,580
C1R	5	18.4400	35,620			0	0		35,620	33,120	33,120
C*	648	530.1913	1,199,110			1,380	0		1,200,490	1,154,700	1,154,700
D1	3,850	549,504.2809	0	49,829,995	848,953,900	0	0		848,953,900	49,829,995	49,788,305
D2	599	0.0000	0			8,136,120	0		8,136,120	7,785,154	7,779,694
D*	4,449	549,504.2809	0	49,829,995	848,953,900	8,136,120	0		857,090,020	57,615,149	57,567,999
E	144	1,396.2203	3,638,900			588,900	0		4,227,800	4,062,900	4,061,500
E1	1,197	13,084.7921	27,202,370			107,891,420	0		135,093,790	128,303,880	123,211,370
E2	23	87.9430	399,980			1,040,330	0		1,440,310	1,240,200	1,048,110
E2L	1	2.0280	2,940			0	0		2,940	2,940	2,940
E2M	6	6.0000	15,510			9,700	0		25,210	25,210	21,810
E3	4	1.4150	9,350			50,770	0		60,120	60,100	60,100
E*	1,375	14,578.3984	31,269,050			109,581,120	0		140,850,170	133,695,240	128,405,830
F1	197	1,530.4465	2,627,240			6,640,270	0	244,550	9,512,060	9,460,960	9,216,410
F1L	4	1.5900	9,200			87,540	0		96,740	96,740	96,740
F1	201	1,532.0365	2,636,440			6,727,810	0	244,550	9,608,800	9,557,700	9,313,150
F2	43	30.0210	129,070			571,390	0	271,029,470	271,729,930	271,643,420	57,445,080
F2L	1	1.4350	10,050			0	0		10,050	9,920	9,920
F2	44	31.4560	139,120			571,390	0	271,029,470	271,739,980	271,653,340	57,455,000
F*	245	1,563.4925	2,775,560			7,299,200	0	271,274,020	281,348,780	281,211,040	66,768,150
G1	18,571	0.0000	0			0	0	229,689,260	229,689,260	210,507,770	209,470,770
G*	18,571	0.0000	0			0	0	229,689,260	229,689,260	210,507,770	209,470,770
J2	4	0.0000	0			0	0	1,556,910	1,556,910	1,556,910	1,431,910
J3	28	3.3760	16,080			197,110	0	112,508,560	112,721,750	112,721,750	111,846,751
J4	38	0.5160	3,600			23,230	0	3,191,845	3,218,675	3,218,675	1,689,390
J5	9	0.0000	0			0	0	19,028,410	19,028,410	19,028,410	18,778,410
J6	63	0.0000	0			0	0	77,680,260	77,680,260	76,664,698	71,428,426
J7	19	0.5580	1,940			960	0	551,850	554,750	554,750	422,050
J8	10	0.0000	0			0	0	911,200	911,200	911,200	837,107
J9	2	0.0000	0			0	0	0	0	0	0
J*	173	4.4500	21,620			221,300	0	215,429,035	215,671,955	214,656,393	206,434,044
L1	98	0.0000	0			0	1,837,140		1,837,140	1,837,140	246,820
L1A	24	0.0000	0			0	695,410		695,410	695,410	126,310
L1C	26	0.0000	0			0	1,423,910		1,423,910	1,423,910	585,020

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1D	4	0.0000	0			0	265,990		265,990	265,990	111,380
L1G	48	0.0000	0			0	689,110		689,110	689,110	65,140
L1J	16	0.0000	0			0	1,051,120		1,051,120	1,051,120	636,480
L1L	2	0.0000	0			0	1,250		1,250	1,250	0
L1M	3	0.0000	0			0	1,010,920		1,010,920	1,010,920	839,940
L1	221	0.0000	0			0	6,974,850		6,974,850	6,974,850	2,611,090
L2	58	0.0000	0			0	0	26,538,490	26,538,490	26,538,490	25,341,180
L2C	1	0.0000	0			0	614,220		614,220	614,220	614,220
L2F	1	0.0000	0			0	25,100		25,100	25,100	0
L2	60	0.0000	0			0	639,320	26,538,490	27,177,810	27,177,810	25,955,400
L*	281	0.0000	0			0	7,614,170	26,538,490	34,152,660	34,152,660	28,566,490
M1	116	0.0000	0			0	8,790,800		8,790,800	8,720,530	8,253,450
M*	116	0.0000	0			0	8,790,800		8,790,800	8,720,530	8,253,450
XN	1	0.0000	0			0	0		0	0	0
XV	224	5,601.8282	9,050,580			15,864,850	125,200		25,040,630	25,040,630	0
XVC	1	0.5160	2,400			0	0		2,400	2,400	0
XVF	3	10.0520	61,520			0	0		61,520	61,520	0
XVJ	1	0.5160	3,600			108,900	0		112,500	112,500	0
XVO	2	62.6000	162,760			199,730	0		362,490	362,490	0
X*	232	5,675.5122	9,280,860			16,173,480	125,200		25,579,540	25,579,540	0
TOTAL:	27,184	572,333.3454	46,264,860	49,829,995	848,953,900	202,083,660	16,672,030	742,930,805	1,856,905,255	1,027,796,762	763,468,743

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	6,955,240	1,050	0	Exempt Property	25,579,540	231	741,060	49
Non Homesite	(+)	39,309,620	2,471	9,280,860	Under \$500/\$2500	0	0	302,360	2,903
Productivity Market	(+)	848,953,900	3,850	0	Abatements	0	0	214,198,340	6
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		895,218,760	7,371	9,280,860	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	848,953,900	3,850		Mineral Unknown			0	0
Land Ag 1D	(-)	59,190	2		Interstate Commerce			0	0
Land Ag 1D1	(-)	49,770,805	3,834		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	4,198,000	167	6,145,661	197
Productivity Loss (=)		799,123,905	3,835		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	116,733,890	1,039	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	9,840	5	0	MultiUse	1,250	1		
Non Homesite	(+)	85,130,620	2,134	16,173,480	Solar/Wind Power	0	0		
New Non Homesite	(+)	209,310	9	0	Vehicle Leased for Personal Use	189,610	3		
Income	(+)	0	0	0	TCEQ/Pollution Control	3,518,548	12		
Total Improvement (=)		202,083,660	3,187	16,173,480	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	5,733,170	63	0	Disaster Exemption	0	0		
New Homesite	(+)	171,590	4	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	10,304,340	223	125,200	Community Housing	0	0		
New Non Homesite	(+)	462,930	5	0	Childcare Facility	0	0		
Total Personal (=)		16,672,030	295	125,200	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						33,486,948		221,387,421	
Minerals/Oil & Gas	(+)	229,689,260	18,571		Total Losses (includes Prod. Loss & Cap Loss) (=)			1,083,982,862	
Industrial Real	(+)	271,274,020	24		Total Appraised Value (=)			772,922,393	
Industrial/Utility Personal Property	(+)	241,967,525	226		Homestead Exemptions				
Total Mineral Market Value (=)		742,930,805	18,821			Value	# of Items		
Total Real & Personal Market	(+)	1,113,974,450	10,853		Homestead H,S	(+)	0	0	
Total Mineral/Industrial Market	(+)	742,930,805	18,821		Senior S	(+)	0	0	
Total Market Value (=)		1,856,905,255	29,674		Disabled B	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	20,265,022	1,879		DV 100%	(+)	3,388,240	24	
10% Homestead Cap Loss	(-)	5,363,780	310		Surviving Spouse of a Service Member	(+)	0	0	
20% Circuit Breaker Limitation	(-)	4,355,786	196		Surviving Spouse of a First Responder	(+)	0	0	
Total Market After Cap (=)		1,826,920,667			Total Reimbursable (=)		3,388,240	24	
Land Timber Gain	(+)	0	0		Local Discount	(+)	0	0	
Productivity Loss	(-)	799,123,905	3,835		Disabled Veteran	(+)	517,080	49	
Total Market Taxable (=)		1,027,796,762			Optional 65	(+)	5,554,750	572	
					Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		9,460,070		
					Total Exemptions* (-)			9,460,070	
					01R - FISHER CO R&B Net Taxable Value (=)				
					763,462,323				

Count of Homesteads:

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
514	572	0	19	0	0	0	57	24	0	0

Total Parcels*: 26,486* Parcel count is figured by parcel per ownership se

Total Owners: 9,877

Total Items: 27,184

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

New Improvement/Personal

Market: \$853,670

Taxable: \$853,670

+

Industrial/Utility/Personal Property New
Value

=

Grand Total New Value

Taxable: \$853,670

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$117,100

Exempt Value of First Time Partial Exemption: \$302,000

Average Values* (Includes protested & exempt value)

Average Homestead Value A*

Market \$80,976

Taxable \$70,387

Parcels

522

Total Homestead Value A*

Market \$42,269,560

Taxable \$36,742,010

Average Homestead Value A* and E*

Market \$115,628

Taxable \$105,002

Parcels

1,059

Total Homestead Value A* and E*

Market \$122,450,180

Taxable \$111,197,300

Average Homestead Value A* and E* and M1

Market \$114,341

Taxable \$103,846

Parcels

1,122

Total Homestead Value A* and E* and M1

Market \$128,291,090

Taxable \$116,515,260

Average Homestead Value M1

Market \$92,712

Taxable \$84,412

Parcels

63

Total Homestead Value M1

Market \$5,840,910

Taxable \$5,317,960

Median Homestead Values* (Includes protested & exempt value)

DVET/Homestead

Market: \$127,780

Market Value After Cap: \$116,620

Net Taxable Value: \$0

DVET/Disabled

Market: \$124,950

Market Value After Cap: \$106,590

Net Taxable Value: \$0

DVET/Over 65

Market: \$145,450

Market Value After Cap: \$145,450

Net Taxable Value: \$0

DISABLED HOMEST

Market: \$52,350

Market Value After Cap: \$39,360

Net Taxable Value: \$39,360

HOMESTEAD EXEMP

Market: \$99,760

Market Value After Cap: \$97,250

Net Taxable Value: \$97,250

OVER 65

Market: \$96,680

Market Value After Cap: \$95,340

Net Taxable Value: \$84,360

ALL Homesteads

Market: \$100,000

Market Value After Cap: \$96,110

Net Taxable Value: \$86,680

Cat Code	Items	Acres	Land	Ad/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
	1	0.0000	0			0	0		0	0	0
*	1	0.0000	0			0	0		0	0	0
A	1	1.1020	2,560			980	0		3,540	3,540	3,540
A1	1,047	443.8022	1,607,420			59,851,110	76,300		61,534,830	59,550,090	56,081,610
A2	20	8.4017	35,880			582,770	63,850		682,500	641,690	464,940
A2L	1	0.8610	4,000			0	0		4,000	2,930	2,530
A2P	2	0.6020	2,800			0	0		2,800	2,060	1,260
A2R	4	8.7080	38,160			114,010	0		152,170	152,010	142,010
A3	18	13.5432	27,840			122,190	1,710		151,740	151,420	151,420
A*	1,093	477.0201	1,718,660			60,671,060	141,860		62,531,580	60,503,740	56,847,310
C1	643	511.7513	1,163,490			1,380	0		1,164,870	1,121,580	1,121,580
C1R	5	18.4400	35,620			0	0		35,620	33,120	33,120
C*	648	530.1913	1,199,110			1,380	0		1,200,490	1,154,700	1,154,700
D1	3,850	549,504.2809	0	49,829,995	848,953,900	0	0		848,953,900	49,829,995	49,788,305
D2	599	0.0000	0			8,136,120	0		8,136,120	7,785,154	7,779,694
D*	4,449	549,504.2809	0	49,829,995	848,953,900	8,136,120	0		857,090,020	57,615,149	57,567,999
E	144	1,396.2203	3,638,900			588,900	0		4,227,800	4,062,900	4,061,500
E1	1,197	13,084.7921	27,202,370			107,891,420	0		135,093,790	128,303,890	123,211,370
E2	23	87.9430	399,980			1,040,330	0		1,440,310	1,240,200	1,048,110
E2L	1	2.0280	2,940			0	0		2,940	2,940	2,940
E2M	6	6.0000	15,510			9,700	0		25,210	25,210	21,810
E3	4	1.4150	9,350			50,770	0		60,120	60,100	60,100
E*	1,375	14,578.3984	31,269,050			109,581,120	0		140,850,170	133,695,240	128,405,830
F1	197	1,530.4465	2,627,240			6,640,270	0	244,550	9,512,060	9,460,960	9,216,410
F1L	4	1.5900	9,200			87,540	0		96,740	96,740	96,740
F1	201	1,532.0365	2,636,440			6,727,810	0	244,550	9,608,800	9,557,700	9,313,150
F2	43	30.0210	129,070			571,390	0	271,029,470	271,729,930	271,643,420	57,445,080
F2L	1	1.4350	10,050			0	0		10,050	9,920	9,920
F2	44	31.4560	139,120			571,390	0	271,029,470	271,739,980	271,653,340	57,455,000
F*	245	1,563.4925	2,775,560			7,299,200	0	271,274,020	281,348,780	281,211,040	66,768,150
G1	18,571	0.0000	0			0	0	229,689,260	229,689,260	210,507,770	209,470,770
G*	18,571	0.0000	0			0	0	229,689,260	229,689,260	210,507,770	209,470,770
J2	4	0.0000	0			0	0	1,556,910	1,556,910	1,556,910	1,431,910
J3	28	3.3760	16,080			197,110	0	112,508,560	112,721,750	112,721,750	111,846,751
J4	38	0.5160	3,600			23,230	0	3,191,845	3,218,675	3,218,675	1,689,390
J5	9	0.0000	0			0	0	19,028,410	19,028,410	19,028,410	18,778,410
J6	63	0.0000	0			0	0	77,680,260	77,680,260	76,664,698	71,428,426
J7	19	0.5580	1,940			960	0	551,850	554,750	554,750	422,050
J8	10	0.0000	0			0	0	911,200	911,200	911,200	837,107
J9	2	0.0000	0			0	0	0	0	0	0
J*	173	4.4500	21,620			221,300	0	215,429,035	215,671,955	214,656,393	206,434,044
L1	98	0.0000	0			0	1,837,140		1,837,140	1,837,140	246,820
L1A	24	0.0000	0			0	695,410		695,410	695,410	126,310
L1C	26	0.0000	0			0	1,423,910		1,423,910	1,423,910	585,020

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1D	4	0.0000	0			0	265,990		265,990	265,990	111,380
L1G	48	0.0000	0			0	689,110		689,110	689,110	65,140
L1J	16	0.0000	0			0	1,051,120		1,051,120	1,051,120	636,480
L1L	2	0.0000	0			0	1,250		1,250	1,250	0
L1M	3	0.0000	0			0	1,010,920		1,010,920	1,010,920	839,940
L1	221	0.0000	0			0	6,974,850		6,974,850	6,974,850	2,611,090
L2	58	0.0000	0			0	0	26,538,490	26,538,490	26,538,490	25,341,180
L2C	1	0.0000	0			0	614,220		614,220	614,220	614,220
L2F	1	0.0000	0			0	25,100		25,100	25,100	0
L2	60	0.0000	0			0	639,320	26,538,490	27,177,810	27,177,810	25,955,400
L*	281	0.0000	0			0	7,614,170	26,538,490	34,152,660	34,152,660	28,566,490
M1	116	0.0000	0			0	8,790,800		8,790,800	8,720,530	8,253,450
M*	116	0.0000	0			0	8,790,800		8,790,800	8,720,530	8,253,450
XN	1	0.0000	0			0	0		0	0	0
XV	224	5,601.8282	9,050,580			15,864,850	125,200		25,040,630	25,040,630	0
XVC	1	0.5160	2,400			0	0		2,400	2,400	0
XVF	3	10.0520	61,520			0	0		61,520	61,520	0
XVJ	1	0.5160	3,600			108,900	0		112,500	112,500	0
XVO	2	62.6000	162,760			199,730	0		362,490	362,490	0
X*	232	5,675.5122	9,280,860			16,173,480	125,200		25,579,540	25,579,540	0
TOTAL: 27,184 572,333.3454 46,264,860 49,829,995 848,953,900 202,083,660 16,672,030 742,930,805 1,856,905,255 1,027,796,762 763,468,743											

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	6,008,380	1,072	0	Exempt Property	24,552,680	230	1,128,720	36
Non Homesite	(+)	27,862,710	2,401	8,507,320	Under \$500/\$2500	45,800	54	320,581	3,197
Productivity Market	(+)	782,112,010	3,923	0	Abatements	0	0	253,095,570	7
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		815,983,100	7,396	8,507,320	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	410,470	1	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	781,701,540	3,922		Mineral Unknown			0	0
Land Ag 1D	(-)	41,180	2		Interstate Commerce			0	0
Land Ag 1D1	(-)	33,757,980	3,879		Foreign Trade			0	0
Land Ag Timber	(-)	2,760	4		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)		747,899,620	3,881		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	114,918,170	1,053	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	2,481,740	24	0	MultiUse	5,250	2		
Non Homesite	(+)	78,093,080	2,092	14,647,350	Solar/Wind Power	0	0		
New Non Homesite	(+)	5,342,750	66	1,335,220	Vehicle Leased for Personal Use	218,440	4		
Income	(+)	0	0	0	TCEQ/Pollution Control	4,451,480	43		
Total Improvement (=)		200,835,740	3,235	15,982,570	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	5,631,290	62	0	Disaster Exemption	0	0		
New Homesite	(+)	27,380	3	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	15,817,120	232	62,790	Community Housing	0	0		
New Non Homesite	(+)	124,770	3	0	Childcare Facility	0	0		
Total Personal (=)		21,600,560	300	62,790	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						29,684,120		254,544,871	
Minerals/Oil & Gas	(+)	322,750,180	12,018		Total Losses (includes Prod. Loss & Cap Loss) (=)			1,056,108,938	
Industrial Real	(+)	319,743,120	13						
Industrial/Utility Personal Property	(+)	250,465,330	433		Total Appraised Value (=)			875,269,092	
Total Mineral Market Value (=)		892,958,630	12,464						
Total Real & Personal Market	(+)	1,038,419,400	10,931	Protested Value:	Homestead Exemptions				
Total Mineral/Industrial Market	(+)	892,958,630	12,464	410,470	Homestead H,S	(+)	0	0	
Total Market Value (=)		1,931,378,030	23,395		Senior S	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	12,188,677	1,406		Disabled B	(+)	0	0	
10% Homestead Cap Loss	(-)	10,119,930	686		DV 100%	(+)	3,613,390	27	
20% Circuit Breaker Limitation	(-)	1,671,720	76	Protested % of Market: 0.02 %	Surviving Spouse of a Service Member	(+)	0	0	
Total Market After Cap (=)		1,907,397,703			Surviving Spouse of a First Responder	(+)	0	0	
Land Timber Gain	(+)	0	0		Total Reimbursable (=)		3,613,390	27	
Productivity Loss	(-)	747,899,620	3,881		Local Discount	(+)	0	0	
Total Market Taxable (=)		1,159,498,083			Disabled Veteran	(+)	480,170	47	
					Optional 65	(+)	5,380,770	557	
					Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		9,474,330		
					Total Exemptions* (-)			9,474,330	
					01 - FISHER CO Net Taxable Value (=)			865,794,762	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
542	557	0	22	0	0	0	58	27	0	0

Total Parcels*: 20,155* Parcel count is figured by parcel per ownership

Total Owners: 8,555

Total Items: 20,853

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

New Improvement/Personal
Market: \$7,976,640
Taxable: \$6,622,980

Industrial/Utility/Personal Property New Value

+ Taxable: \$670,220

=

Grand Total New Value
(does not include G category codes)
Taxable: \$7,293,200

G: Oil and Gas, Minerals New Value**

Taxable: \$77,187,570**

New AG/Timber

Market: \$0
Taxable: \$0
Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$355,430

Exempt Value of First Time Partial Exemption: \$556,460

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations; Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$79,879	547	Market	\$43,693,910
Taxable	\$66,625		Taxable	\$36,443,730
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$113,148	1,081	Market	\$122,313,430
Taxable	\$98,359		Taxable	\$106,325,600
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$112,003	1,142	Market	\$127,908,250
Taxable	\$97,453		Taxable	\$111,291,730
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$91,718	61	Market	\$5,594,820
Taxable	\$81,412		Taxable	\$4,966,130

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$123,720	Market Value After Cap: \$106,020	Net Taxable Value: \$0
DVET/Disabled	Market: \$124,320	Market Value After Cap: \$96,900	Net Taxable Value: \$0
DVET/Over 65	Market: \$141,160	Market Value After Cap: \$135,750	Net Taxable Value: \$0
DISABLED HOMEST	Market: \$47,120	Market Value After Cap: \$36,200	Net Taxable Value: \$36,200
HOMESTEAD EXEMP	Market: \$97,050	Market Value After Cap: \$90,450	Net Taxable Value: \$90,450
OVER 65	Market: \$96,120	Market Value After Cap: \$90,830	Net Taxable Value: \$80,540
ALL Homesteads	Market: \$98,150	Market Value After Cap: \$90,760	Net Taxable Value: \$81,610

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	1	1.1020	2,560			980	0		3,540	3,540	3,540
A1	1,046	444.5632	1,529,310			60,123,520	76,300		61,729,130	58,097,390	54,552,380
A2	20	8.4017	34,510			577,400	63,850		675,760	635,370	458,620
A2L	1	0.8610	4,000			0	0		4,000	2,660	2,260
A2P	2	0.6020	2,800			0	0		2,800	1,870	1,170
A2R	4	8.7080	30,900			114,010	0		144,910	144,910	134,910
A3	18	13.5432	25,200			122,190	1,710		149,100	149,100	149,100
A*	1,092	477.7811	1,629,280			60,938,100	141,860		62,709,240	59,034,840	55,301,980
C1	646	512.7157	1,078,010			3,550	0		1,081,560	1,075,490	1,075,490
C1R	5	18.4400	30,090			0	0		30,090	28,420	28,420
C*	651	531.1557	1,108,100			3,550	0		1,111,650	1,103,910	1,103,910
D1	3,928	554,346.1104	0	33,791,410	781,611,520	0	0		781,611,520	33,791,410	33,741,120
D2	602	0.0000	0			7,586,510	0		7,586,510	7,560,780	7,555,220
D*	4,530	554,346.1104	0	33,791,410	781,611,520	7,586,510	0		789,198,030	41,352,190	41,296,340
E	143	1,674.2703	3,560,800			557,520	0		4,118,320	4,096,100	4,094,800
E1	1,151	8,049.9081	16,245,960	17,420	500,490	106,923,880	0		123,670,330	115,695,270	110,654,050
E2	23	87.9430	330,950			1,021,620	0		1,352,570	1,149,980	960,650
E2L	1	2.0280	2,540			0	0		2,540	2,540	2,540
E2M	5	5.0000	10,660			9,700	0		20,360	20,040	16,740
E2P	1	3.2287	5,170			85,050	0		90,220	90,220	90,220
E3	4	1.4150	8,050			50,770	0		58,820	58,750	58,750
E*	1,328	9,823.7931	20,164,130	17,420	500,490	108,648,540	0		129,313,160	121,112,900	115,877,750
F1	181	1,526.0529	2,300,510			6,796,240	0		9,096,750	8,935,020	8,935,020
F1L	4	1.5900	9,200			87,540	0		96,740	96,740	96,740
F1	185	1,527.6429	2,309,710			6,883,780	0		9,193,490	9,031,760	9,031,760
F2	42	30.0210	122,800			571,390	0	319,743,120	320,437,310	319,660,310	66,569,740
F2L	1	1.4350	8,610			0	0		8,610	8,270	8,270
F2	43	31.4560	131,410			571,390	0	319,743,120	320,445,920	319,668,580	66,578,010
F*	228	1,559.0989	2,441,120			7,455,170	0	319,743,120	329,639,410	328,700,340	75,609,770
G1	11,983	0.0000	0			0	0	321,545,350	321,545,350	310,181,843	309,856,972
G1C	1	0.0000	0			0	0	80,400	80,400	13,420	13,420
G*	11,984	0.0000	0			0	0	321,625,750	321,625,750	310,195,263	309,870,392
J2	4	0.0000	0			0	0	1,699,520	1,699,520	1,699,520	1,699,520
J3	31	3.3760	16,080			197,110	0	109,763,640	109,976,830	109,976,830	109,976,830
J4	27	0.5160	3,600			23,230	0	2,319,710	2,346,540	2,346,540	2,346,030
J4A	2	0.0000	0			0	0	12,860	12,860	12,860	11,540
J5	8	0.0000	0			0	0	18,867,840	18,867,840	18,867,840	18,867,840
J6	218	0.0000	0			0	0	88,114,710	88,114,710	88,114,710	83,661,780
J6A	8	0.0000	0			0	0	96,840	96,840	96,840	96,840
J7	12	0.5580	1,460			960	0	495,340	497,760	497,760	497,760
J8	16	0.0000	0			0	0	1,462,400	1,462,400	1,462,400	1,462,400
J9	2	0.0000	0			0	4,408,170		4,408,170	4,408,170	4,408,170
J*	328	4.4500	21,140			221,300	4,408,170	222,832,860	227,483,470	227,483,470	223,028,710
L1	45	0.0000	0			0	2,384,460		2,384,460	2,384,460	2,257,510

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1A	24	0.0000	0			0	1,076,710		1,076,710	1,076,710	972,360
L1C	29	0.0000	0			0	1,438,650		1,438,650	1,438,650	1,428,870
L1D	5	0.0000	0			0	266,680		266,680	266,680	265,990
L1G	51	0.0000	0			0	760,130		760,130	760,130	751,770
L1H	46	0.0000	0			0	323,900		323,900	323,900	317,270
L1J	16	0.0000	0			0	673,950		673,950	673,950	672,190
L1L	2	0.0000	0			0	1,230		1,230	1,230	0
L1M	3	0.0000	0			0	1,264,240		1,264,240	1,264,240	1,264,240
L1	221	0.0000	0			0	8,189,950		8,189,950	8,189,950	7,930,200
L2B	1	0.0000	0			0	0	239,310	239,310	239,310	239,310
L2C	7	0.0000	0			0	311,960	3,232,050	3,544,010	3,544,010	3,538,140
L2D	1	0.0000	0			0	0	5,060	5,060	5,060	5,060
L2F	1	0.0000	0			0	25,100		25,100	25,100	25,100
L2G	15	0.0000	0			0	0	20,625,190	20,625,190	20,625,190	20,625,190
L2H	7	0.0000	0			0	0	349,260	349,260	349,260	348,020
L2J	8	0.0000	0			0	0	66,740	66,740	66,740	66,320
L2K	1	0.0000	0			0	0	2,017,650	2,017,650	2,017,650	2,017,650
L2L	2	0.0000	0			0	0	6,900	6,900	6,900	6,900
L2M	3	0.0000	0			0	0	107,600	107,600	107,600	107,600
L2O	5	0.0000	0			0	0	4,800	4,800	4,800	3,240
L2P	5	0.0000	0			0	0	380,770	380,770	380,770	378,400
L2Q	56	0.0000	0			0	0	597,140	597,140	597,140	597,140
L2	112	0.0000	0			0	337,060	27,632,470	27,969,530	27,969,530	27,958,070
L*	333	0.0000	0			0	8,527,010	27,632,470	36,159,480	36,159,480	35,888,270
M1	114	0.0000	0			0	8,460,730		8,460,730	8,275,020	7,817,640
M*	114	0.0000	0			0	8,460,730		8,460,730	8,275,020	7,817,640
XN	1	0.0000	0			0	0		0	0	0
XV	259	5,605.1612	8,298,500			15,782,840	62,790	1,124,430	25,268,560	25,268,560	0
XVF	3	10.0520	52,320			0	0		52,320	52,320	0
XVO	2	62.6000	156,500			199,730	0		356,230	356,230	0
X*	265	5,677.8132	8,507,320			15,982,570	62,790	1,124,430	25,677,110	25,677,110	0
TOTAL:	20,853	572,420.2024	33,871,090	33,808,830	782,112,010	200,835,740	21,600,560	892,958,630	1,931,378,030	1,159,094,523	865,794,762

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Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
542	557	0	22	0	0	0	58	27	0	0

Total Parcels*: 20,155* Parcel count is figured by parcel per ownership

Total Owners: 8,555

Total Items: 20,853

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals**New Improvement/Personal**

Market: \$7,976,640

Taxable: \$6,622,980

Industrial/Utility/Personal Property New Value

+ Taxable: \$670,220

=

Grand Total New Value

(does not include G category codes)

Taxable: \$7,293,200

G: Oil and Gas, Minerals New Value**

Taxable: \$77,187,570**

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$355,430

Exempt Value of First Time Partial Exemption: \$556,460

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations; Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

Average Values* (includes protested & exempt value)**Average Homestead Value A***

Market \$79,879

Taxable \$66,625

Parcels

547

Total Homestead Value A*

Market \$43,693,910

Taxable \$36,443,730

Average Homestead Value A* and E*

Market \$113,148

Taxable \$98,359

Parcels

1,081

Total Homestead Value A* and E*

Market \$122,313,430

Taxable \$106,325,600

Average Homestead Value A* and E* and M1

Market \$112,003

Taxable \$97,453

Parcels

1,142

Total Homestead Value A* and E* and M1

Market \$127,908,250

Taxable \$111,291,730

Average Homestead Value M1

Market \$91,718

Taxable \$81,412

Parcels

61

Total Homestead Value M1

Market \$5,594,820

Taxable \$4,966,130

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead

Market: \$123,720

Market Value After Cap: \$106,020

Net Taxable Value: \$0

DVET/Disabled

Market: \$124,320

Market Value After Cap: \$96,900

Net Taxable Value: \$0

DVET/Over 65

Market: \$141,160

Market Value After Cap: \$135,750

Net Taxable Value: \$0

DISABLED HOMEST

Market: \$47,120

Market Value After Cap: \$36,200

Net Taxable Value: \$36,200

HOMESTEAD EXEMP

Market: \$97,050

Market Value After Cap: \$90,450

Net Taxable Value: \$90,450

OVER 65

Market: \$96,120

Market Value After Cap: \$90,830

Net Taxable Value: \$80,540

ALL Homesteads

Market: \$98,150

Market Value After Cap: \$90,760

Net Taxable Value: \$81,610

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	1	1.1020	2,560			980	0		3,540	3,540	3,540
A1	1,046	444.5632	1,529,310			60,123,520	76,300		61,729,130	58,097,390	54,552,380
A2	20	8.4017	34,510			577,400	63,850		675,760	635,370	458,620
A2L	1	0.8610	4,000			0	0		4,000	2,660	2,260
A2P	2	0.6020	2,800			0	0		2,800	1,870	1,170
A2R	4	8.7080	30,900			114,010	0		144,910	144,910	134,910
A3	18	13.5432	25,200			122,190	1,710		149,100	149,100	149,100
A*	1,092	477.7811	1,629,280			60,938,100	141,860		62,709,240	59,034,840	55,301,980
C1	646	512.7157	1,078,010			3,550	0		1,081,560	1,075,490	1,075,490
C1R	5	18.4400	30,090			0	0		30,090	28,420	28,420
C*	651	531.1557	1,108,100			3,550	0		1,111,650	1,103,910	1,103,910
D1	3,928	554,346.1104	0	33,791,410	781,611,520	0	0		781,611,520	33,791,410	33,741,120
D2	602	0.0000	0			7,586,510	0		7,586,510	7,560,780	7,555,220
D*	4,530	554,346.1104	0	33,791,410	781,611,520	7,586,510	0		789,198,030	41,352,190	41,296,340
E	143	1,674.2703	3,560,800			557,520	0		4,118,320	4,096,100	4,094,800
E1	1,151	8,049.9081	16,245,960	17,420	500,490	106,923,880	0		123,670,330	115,695,270	110,654,050
E2	23	87.9430	330,950			1,021,620	0		1,352,570	1,149,980	960,650
E2L	1	2.0280	2,540			0	0		2,540	2,540	2,540
E2M	5	5.0000	10,660			9,700	0		20,360	20,040	16,740
E2P	1	3.2287	5,170			85,050	0		90,220	90,220	90,220
E3	4	1.4150	8,050			50,770	0		58,820	58,750	58,750
E*	1,328	9,823.7931	20,164,130	17,420	500,490	108,648,540	0		129,313,160	121,112,900	115,877,750
F1	181	1,526.0529	2,300,510			6,796,240	0		9,096,750	8,935,020	8,935,020
F1L	4	1.5900	9,200			87,540	0		96,740	96,740	96,740
F1	185	1,527.6429	2,309,710			6,883,780	0		9,193,490	9,031,760	9,031,760
F2	42	30.0210	122,800			571,390	0	319,743,120	320,437,310	319,660,310	66,569,740
F2L	1	1.4350	8,610			0	0		8,610	8,270	8,270
F2	43	31.4560	131,410			571,390	0	319,743,120	320,445,920	319,668,580	66,578,010
F*	228	1,559.0989	2,441,120			7,455,170	0	319,743,120	329,639,410	328,700,340	75,609,770
G1	11,983	0.0000	0			0	0	321,545,350	321,545,350	310,181,843	309,856,972
G1C	1	0.0000	0			0	0	80,400	80,400	13,420	13,420
G*	11,984	0.0000	0			0	0	321,625,750	321,625,750	310,195,263	309,870,392
J2	4	0.0000	0			0	0	1,699,520	1,699,520	1,699,520	1,699,520
J3	31	3.3760	16,080			197,110	0	109,763,640	109,976,830	109,976,830	109,976,830
J4	27	0.5160	3,600			23,230	0	2,319,710	2,346,540	2,346,540	2,346,030
J4A	2	0.0000	0			0	0	12,860	12,860	12,860	11,540
J5	8	0.0000	0			0	0	18,867,840	18,867,840	18,867,840	18,867,840
J6	218	0.0000	0			0	0	88,114,710	88,114,710	88,114,710	83,661,780
J6A	8	0.0000	0			0	0	96,840	96,840	96,840	96,840
J7	12	0.5580	1,460			960	0	495,340	497,760	497,760	497,760
J8	16	0.0000	0			0	0	1,462,400	1,462,400	1,462,400	1,462,400
J9	2	0.0000	0			0	4,408,170		4,408,170	4,408,170	4,408,170
J*	328	4.4500	21,140			221,300	4,408,170	222,832,860	227,483,470	227,483,470	223,028,710
L1	45	0.0000	0			0	2,384,460		2,384,460	2,384,460	2,257,510

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1A	24	0.0000	0			0	1,076,710		1,076,710	1,076,710	972,360
L1C	29	0.0000	0			0	1,438,650		1,438,650	1,438,650	1,428,870
L1D	5	0.0000	0			0	266,680		266,680	266,680	265,990
L1G	51	0.0000	0			0	760,130		760,130	760,130	751,770
L1H	46	0.0000	0			0	323,900		323,900	323,900	317,270
L1J	16	0.0000	0			0	673,950		673,950	673,950	672,190
L1L	2	0.0000	0			0	1,230		1,230	1,230	0
L1M	3	0.0000	0			0	1,264,240		1,264,240	1,264,240	1,264,240
L1	221	0.0000	0			0	8,189,950		8,189,950	8,189,950	7,930,200
L2B	1	0.0000	0			0	0	239,310	239,310	239,310	239,310
L2C	7	0.0000	0			0	311,960	3,232,050	3,544,010	3,544,010	3,538,140
L2D	1	0.0000	0			0	0	5,060	5,060	5,060	5,060
L2F	1	0.0000	0			0	25,100		25,100	25,100	25,100
L2G	15	0.0000	0			0	0	20,625,190	20,625,190	20,625,190	20,625,190
L2H	7	0.0000	0			0	0	349,260	349,260	349,260	348,020
L2J	8	0.0000	0			0	0	66,740	66,740	66,740	66,320
L2K	1	0.0000	0			0	0	2,017,650	2,017,650	2,017,650	2,017,650
L2L	2	0.0000	0			0	0	6,900	6,900	6,900	6,900
L2M	3	0.0000	0			0	0	107,600	107,600	107,600	107,600
L2O	5	0.0000	0			0	0	4,800	4,800	4,800	3,240
L2P	5	0.0000	0			0	0	380,770	380,770	380,770	378,400
L2Q	56	0.0000	0			0	0	597,140	597,140	597,140	597,140
L2	112	0.0000	0			0	337,060	27,632,470	27,969,530	27,969,530	27,958,070
L*	333	0.0000	0			0	8,527,010	27,632,470	36,159,480	36,159,480	35,888,270
M1	114	0.0000	0			0	8,460,730		8,460,730	8,275,020	7,817,640
M*	114	0.0000	0			0	8,460,730		8,460,730	8,275,020	7,817,640
XN	1	0.0000	0			0	0		0	0	0
XV	259	5,605.1612	8,298,500			15,782,840	62,790	1,124,430	25,268,560	25,268,560	0
XVF	3	10.0520	52,320			0	0		52,320	52,320	0
XVO	2	62.6000	156,500			199,730	0		356,230	356,230	0
X*	265	5,677.8132	8,507,320			15,982,570	62,790	1,124,430	25,677,110	25,677,110	0
TOTAL:	20,853	572,420.2024	33,871,090	33,808,830	782,112,010	200,835,740	21,600,560	892,958,630	1,931,378,030	1,159,094,523	865,794,762

FISHER COUNTY APPRAISAL DISTRICT

**P.O. BOX 516
ROBY, TX 79543
325-776-2733**

August 25, 2026

I, Holly Bufkin, Deputy Chief Appraiser for the Fisher County Appraisal District here by certify to the best of my knowledge that the collection rates are correct for 2026.

Holly Bufkin
Holly Bufkin
Deputy Chief Appraiser

8-25-26
Date

2023 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO

From 10/01/2022 To 09/30/2023

Run Date/Time: 08/24/2026 3:59:10 pm

JURISDICTION

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		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	TOTAL
01	Beginning Balance:	3,752,141.34	0.00	3,752,141.34		3,459,744.39		7,211,885.73
	Late Exemption:	0.00	0.00	0.00		0.00		0.00
	Other Adjustments:	0.00	0.00	0.00		-157,469.16		-157,469.16
	Supplements:	0.00	0.00	0.00		499,788.16		499,788.16
	Total Adjustments:	0.00	0.00	0.00		342,319.00		342,319.00
	Adjusted Balance:	3,752,141.34	0.00	3,752,141.34		3,802,063.39		7,554,204.73
	Total Tax Collected:	0.00	0.00	0.00 0.00%		3,648,207.09	0.96%	3,648,207.09
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
	Uncollected Balance:	3,752,141.34	0.00	3,752,141.34		153,856.30		3,905,997.64
	Tax:	0.00	0.00	0.00 0.00%		3,648,207.09	0.96%	3,648,207.09
	Discount:	0.00	0.00	0.00		0.00		0.00
	Penalty:	0.00	0.00	0.00		31,279.03		31,279.03
	Overshort:	0.00	0.00	0.00		79.12		79.12
	Net Collected :	0.00	0.00	0.00		3,679,565.24		3,679,565.24
	Attorney:	0.00	0.00	0.00		16,204.04		16,204.04
	Court Cost:	0.00	0.00	0.00		0.00		0.00
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00
	Total :	0.00	0.00	0.00		3,695,769.28		3,695,769.28

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2022	\$3,339,563.48	-\$144,627.82	\$488,084.96	\$3,683,020.62	\$3,604,845.27	97.88%	\$0.00	\$78,175.35
2021	\$48,819.03	-\$12,519.79	\$11,690.73	\$47,989.97	\$27,243.37	56.77%	\$0.00	\$20,746.60
2020	\$18,102.10	-\$30.17	\$1.41	\$18,073.34	\$6,085.59	33.67%	\$0.00	\$11,987.75
2019	\$11,211.23	-\$27.94	\$0.00	\$11,183.29	\$2,885.13	25.80%	\$0.00	\$8,298.16
2018	\$6,816.58	-\$38.22	\$11.06	\$6,789.42	\$1,529.01	22.52%	\$0.00	\$5,260.41
2017	\$5,691.18	-\$29.41	\$0.00	\$5,661.77	\$1,006.41	17.78%	\$0.00	\$4,655.36
2016	\$5,640.95	-\$32.36	\$0.00	\$5,608.59	\$979.29	17.46%	\$0.00	\$4,629.30
2015	\$3,623.93	-\$22.92	\$0.00	\$3,601.01	\$559.15	15.53%	\$0.00	\$3,041.86
2014	\$4,350.77	-\$22.88	\$0.00	\$4,327.89	\$456.47	10.55%	\$0.00	\$3,871.42
2013	\$2,655.18	-\$20.08	\$0.00	\$2,635.10	\$491.15	18.64%	\$0.00	\$2,143.95
2012	\$2,266.95	-\$24.77	\$0.00	\$2,242.18	\$303.80	13.55%	\$0.00	\$1,938.38
2011	\$1,974.56	\$0.00	\$0.00	\$1,974.56	\$314.00	15.90%	\$0.00	\$1,660.56
2010	\$1,297.16	\$0.00	\$0.00	\$1,297.16	\$310.08	23.90%	\$0.00	\$987.08
2009	\$1,650.97	\$0.00	\$0.00	\$1,650.97	\$343.68	20.82%	\$0.00	\$1,307.29
2008	\$1,488.70	\$0.00	\$0.00	\$1,488.70	\$349.95	23.51%	\$0.00	\$1,138.75
2007	\$1,247.70	\$0.00	\$0.00	\$1,247.70	\$504.74	40.45%	\$0.00	\$742.96
2006	\$889.71	\$0.00	\$0.00	\$889.71	\$0.00	0.00%	\$0.00	\$889.71
2005	\$218.35	\$0.00	\$0.00	\$218.35	\$0.00	0.00%	\$0.00	\$218.35
2004	\$189.51	\$0.00	\$0.00	\$189.51	\$0.00	0.00%	\$0.00	\$189.51
2003	\$1,340.67	\$0.00	\$0.00	\$1,340.67	\$0.00	0.00%	\$0.00	\$1,340.67
2002	\$463.87	-\$72.80	\$0.00	\$391.07	\$0.00	0.00%	\$0.00	\$391.07
2001	\$43.88	\$0.00	\$0.00	\$43.88	\$0.00	0.00%	\$0.00	\$43.88
2000	\$32.97	\$0.00	\$0.00	\$32.97	\$0.00	0.00%	\$0.00	\$32.97
1999	\$32.59	\$0.00	\$0.00	\$32.59	\$0.00	0.00%	\$0.00	\$32.59
1998	\$32.59	\$0.00	\$0.00	\$32.59	\$0.00	0.00%	\$0.00	\$32.59
1997	\$32.78	\$0.00	\$0.00	\$32.78	\$0.00	0.00%	\$0.00	\$32.78
1996	\$33.92	\$0.00	\$0.00	\$33.92	\$0.00	0.00%	\$0.00	\$33.92
1995	\$33.08	\$0.00	\$0.00	\$33.08	\$0.00	0.00%	\$0.00	\$33.08
1994	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
PREVIOUS YEARS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00

2023 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO R&B

From 10/01/2022 To 09/30/2023

Run Date/Time: 08/24/2026 3:59:10 pm

JURISDICTION

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	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL	
01R	Beginning Balance:	117,514.93	0.00	117,514.93	109,318.18		226,833.11	
	Late Exemption:	0.00	0.00	0.00	0.00		0.00	
	Other Adjustments:	0.00	0.00	0.00	-5,028.90		-5,028.90	
	Supplements:	0.00	0.00	0.00	15,916.27		15,916.27	
	Total Adjustments:	0.00	0.00	0.00	10,887.37		10,887.37	
	Adjusted Balance:	117,514.93	0.00	117,514.93	120,205.55		237,720.48	
	Total Tax Collected:	0.00	0.00	0.00 0.00%	115,936.99	0.96%	115,936.99	
	PR YR Refunds/NSF::	0.00	0.00	0.00	0.00		0.00	
	Uncollected Balance:	117,514.93	0.00	117,514.93	4,268.56		121,783.49	
	Tax:	0.00	0.00	0.00 0.00%	115,936.99	0.96%	115,936.99	
	Discount:	0.00	0.00	0.00	0.00		0.00	
	Penalty:	0.00	0.00	0.00	907.28		907.28	
	Overshort:	0.00	0.00	0.00	0.00		0.00	
	Net Collected :	0.00	0.00	0.00	116,844.27		116,844.27	
	Attorney:	0.00	0.00	0.00	515.31		515.31	
	Court Cost:	0.00	0.00	0.00	0.00		0.00	
	Abstract Fees:	0.00	0.00	0.00	0.00		0.00	
	Personal Penalty:	0.00	0.00	0.00	0.00		0.00	
	Total :	0.00	0.00	0.00	117,359.58		117,359.58	

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2022	\$106,165.46	-\$4,596.23	\$15,516.10	\$117,085.33	\$114,602.68	97.88%	\$0.00	\$2,482.65
2021	\$1,669.37	-\$428.08	\$399.70	\$1,640.99	\$931.81	56.78%	\$0.00	\$709.18
2020	\$612.26	-\$1.02	\$0.05	\$611.29	\$205.11	33.55%	\$0.00	\$406.18
2019	\$389.25	-\$0.97	\$0.00	\$388.28	\$99.81	25.71%	\$0.00	\$288.47
2018	\$256.25	-\$1.44	\$0.42	\$255.23	\$56.95	22.31%	\$0.00	\$198.28
2017	\$225.59	-\$1.16	\$0.00	\$224.43	\$40.63	18.10%	\$0.00	\$183.80

2023 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO I&S

From 10/01/2022 To 09/30/2023

Run Date/Time: 08/24/2026 3:59:10 pm

JURISDICTION

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	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
01IS							
Beginning Balance:	599,663.93	0.00	599,663.93		630,594.75		1,230,258.68
Late Exemption:	0.00	0.00	0.00		0.00		0.00
Other Adjustments:	0.00	0.00	0.00		-29,098.90		-29,098.90
Supplements:	0.00	0.00	0.00		91,929.78		91,929.78
Total Adjustments:	0.00	0.00	0.00		62,830.88		62,830.88
Adjusted Balance:	599,663.93	0.00	599,663.93		693,425.63		1,293,089.56
Total Tax Collected:	0.00	0.00	0.00 0.00%		669,120.96 0.96%		669,120.96
PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
Uncollected Balance:	599,663.93	0.00	599,663.93		24,304.67		623,968.60
Tax:	0.00	0.00	0.00 0.00%		669,120.96 0.96%		669,120.96
Discount:	0.00	0.00	0.00		0.00		0.00
Penalty:	0.00	0.00	0.00		5,216.38		5,216.38
Overshort:	0.00	0.00	0.00		0.00		0.00
Net Collected :	0.00	0.00	0.00		674,337.34		674,337.34
Attorney:	0.00	0.00	0.00		3,022.29		3,022.29
Court Cost:	0.00	0.00	0.00		0.00		0.00
Abstract Fees:	0.00	0.00	0.00		0.00		0.00
Personal Penalty:	0.00	0.00	0.00		0.00		0.00
Total :	0.00	0.00	0.00		677,359.63		677,359.63

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2022	\$612,676.64	-\$26,523.11	\$89,544.27	\$675,697.80	\$661,346.43	97.88%	\$0.00	\$14,351.37
2021	\$9,972.30	-\$2,551.90	\$2,382.93	\$9,803.33	\$5,575.56	56.87%	\$0.00	\$4,227.77
2020	\$3,547.57	-\$5.93	\$0.28	\$3,541.92	\$1,192.28	33.66%	\$0.00	\$2,349.64
2019	\$2,015.12	-\$5.03	\$0.00	\$2,010.09	\$518.41	25.79%	\$0.00	\$1,491.68
2018	\$1,420.50	-\$7.97	\$2.30	\$1,414.83	\$315.98	22.33%	\$0.00	\$1,098.85
2017	\$962.62	-\$4.96	\$0.00	\$957.66	\$172.30	17.99%	\$0.00	\$785.36

2024 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO

From 10/01/2023 To 09/30/2024

Run Date/Time: 08/24/2026 4:15:23 pm

JURISDICTION

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		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	TOTAL
01	Beginning Balance:	3,768,168.29	0.00	3,768,168.29		3,905,997.64		7,674,165.93
	Late Exemption:	0.00	0.00	0.00		0.00		0.00
	Other Adjustments:	0.00	0.00	0.00		-36,675.52		-36,675.52
	Supplements:	0.00	0.00	0.00		105,646.98		105,646.98
	Total Adjustments:	0.00	0.00	0.00		68,971.46		68,971.46
	Adjusted Balance:	3,768,168.29	0.00	3,768,168.29		3,974,969.10		7,743,137.39
	Total Tax Collected:	0.00	0.00	0.00 0.00%		3,807,597.43	0.96%	3,807,597.43
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
	Uncollected Balance:	3,768,168.29	0.00	3,768,168.29		167,371.67		3,935,539.96
	Tax:	0.00	0.00	0.00 0.00%		3,807,597.43	0.96%	3,807,597.43
	Discount:	0.00	0.00	0.00		0.00		0.00
	Penalty:	0.00	0.00	0.00		35,611.59		35,611.59
	Overshort:	0.00	0.00	0.00		78.82		78.82
	Net Collected :	0.00	0.00	0.00		3,843,287.84		3,843,287.84
	Attorney:	0.00	0.00	0.00		19,664.41		19,664.41
	Court Cost:	0.00	0.00	0.00		0.00		0.00
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00
	Total :	0.00	0.00	0.00		3,862,952.25		3,862,952.25

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2023	\$3,752,141.34	-\$19,321.13	\$89,098.58	\$3,821,918.79	\$3,756,461.75	98.29%	\$0.00	\$65,457.04
2022	\$78,175.35	-\$16,767.67	\$16,365.43	\$77,773.11	\$38,000.44	48.86%	\$0.00	\$39,772.67
2021	\$20,746.60	-\$34.76	\$34.76	\$20,746.60	\$6,056.25	29.19%	\$0.00	\$14,690.35
2020	\$11,987.75	-\$39.18	\$39.18	\$11,987.75	\$2,616.67	21.83%	\$0.00	\$9,371.08
2019	\$8,298.16	-\$303.71	\$13.68	\$8,008.13	\$1,404.59	17.54%	\$0.00	\$6,603.54
2018	\$5,260.41	-\$16.76	\$16.76	\$5,260.41	\$890.17	16.92%	\$0.00	\$4,370.24
2017	\$4,655.36	-\$22.40	\$22.40	\$4,655.36	\$684.96	14.71%	\$0.00	\$3,970.40
2016	\$4,629.30	-\$29.55	\$26.51	\$4,626.26	\$573.29	12.39%	\$0.00	\$4,052.97
2015	\$3,041.86	-\$29.68	\$29.68	\$3,041.86	\$85.12	2.80%	\$0.00	\$2,956.74
2014	\$3,871.42	\$0.00	\$0.00	\$3,871.42	\$133.93	3.46%	\$0.00	\$3,737.49
2013	\$2,143.95	-\$6.45	\$0.00	\$2,137.50	\$156.66	7.33%	\$0.00	\$1,980.84
2012	\$1,938.38	\$0.00	\$0.00	\$1,938.38	\$3.10	0.16%	\$0.00	\$1,935.28
2011	\$1,660.56	\$0.00	\$0.00	\$1,660.56	\$0.00	0.00%	\$0.00	\$1,660.56
2010	\$987.08	\$0.00	\$0.00	\$987.08	\$0.48	0.05%	\$0.00	\$986.60
2009	\$1,307.29	\$0.00	\$0.00	\$1,307.29	\$0.00	0.00%	\$0.00	\$1,307.29
2008	\$1,138.75	\$0.00	\$0.00	\$1,138.75	\$17.16	1.51%	\$0.00	\$1,121.59
2007	\$742.96	\$0.00	\$0.00	\$742.96	\$6.08	0.82%	\$0.00	\$736.88
2006	\$889.71	\$0.00	\$0.00	\$889.71	\$500.95	56.30%	\$0.00	\$388.76
2005	\$218.35	\$0.00	\$0.00	\$218.35	\$0.00	0.00%	\$0.00	\$218.35
2004	\$189.51	\$0.00	\$0.00	\$189.51	\$0.00	0.00%	\$0.00	\$189.51
2003	\$1,340.67	-\$104.23	\$0.00	\$1,236.44	\$0.00	0.00%	\$0.00	\$1,236.44
2002	\$391.07	\$0.00	\$0.00	\$391.07	\$2.01	0.51%	\$0.00	\$389.06
2001	\$43.88	\$0.00	\$0.00	\$43.88	\$3.82	8.71%	\$0.00	\$40.06
2000	\$32.97	\$0.00	\$0.00	\$32.97	\$0.00	0.00%	\$0.00	\$32.97
1999	\$32.59	\$0.00	\$0.00	\$32.59	\$0.00	0.00%	\$0.00	\$32.59
1998	\$32.59	\$0.00	\$0.00	\$32.59	\$0.00	0.00%	\$0.00	\$32.59
1997	\$32.78	\$0.00	\$0.00	\$32.78	\$0.00	0.00%	\$0.00	\$32.78
1996	\$33.92	\$0.00	\$0.00	\$33.92	\$0.00	0.00%	\$0.00	\$33.92
1995	\$33.08	\$0.00	\$0.00	\$33.08	\$0.00	0.00%	\$0.00	\$33.08
PREVIOUS YEARS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00

2024 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO R&B

From 10/01/2023 To 09/30/2024

Run Date/Time: 08/24/2026 4:15:23 pm		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL	Page 2 of 12
01R	Beginning Balance:	118,718.90	0.00	118,718.90		121,783.49		240,502.39	
	Late Exemption:	0.00	0.00	0.00		0.00		0.00	
	Other Adjustments:	0.00	0.00	0.00		-1,152.65		-1,152.65	
	Supplements:	0.00	0.00	0.00		3,315.23		3,315.23	
	Total Adjustments:	0.00	0.00	0.00		2,162.58		2,162.58	
	Adjusted Balance:	118,718.90	0.00	118,718.90		123,946.07		242,664.97	
	Total Tax Collected:	0.00	0.00	0.00	0.00%	119,262.62	0.96%	119,262.62	
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00	
	Uncollected Balance:	118,718.90	0.00	118,718.90		4,683.45		123,402.35	
	Tax:	0.00	0.00	0.00	0.00%	119,262.62	0.96%	119,262.62	
	Discount:	0.00	0.00	0.00		0.00		0.00	
	Penalty:	0.00	0.00	0.00		1,069.63		1,069.63	
	Overshort:	0.00	0.00	0.00		0.00		0.00	
	Net Collected :	0.00	0.00	0.00		120,332.25		120,332.25	
	Attorney:	0.00	0.00	0.00		603.41		603.41	
	Court Cost:	0.00	0.00	0.00		0.00		0.00	
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00	
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00	
	Total :	0.00	0.00	0.00		120,935.66		120,935.66	
TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED	
2023	\$117,514.93	-\$605.09	\$2,790.51	\$119,700.35	\$117,650.45	98.29%	\$0.00	\$2,049.90	
2022	\$2,482.65	-\$533.03	\$520.26	\$2,469.88	\$1,206.19	48.84%	\$0.00	\$1,263.69	
2021	\$709.18	-\$1.18	\$1.18	\$709.18	\$207.33	29.24%	\$0.00	\$501.85	
2020	\$406.18	-\$1.32	\$1.32	\$406.18	\$88.72	21.84%	\$0.00	\$317.46	
2019	\$288.47	-\$10.53	\$0.46	\$278.40	\$49.13	17.65%	\$0.00	\$229.27	
2018	\$198.28	-\$0.62	\$0.62	\$198.28	\$33.72	17.01%	\$0.00	\$164.56	
2017	\$183.80	-\$0.88	\$0.88	\$183.80	\$27.08	14.73%	\$0.00	\$156.72	

2024 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO I&S

From 10/01/2023 To 09/30/2024

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JURISDICTION

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	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
01IS							
Beginning Balance:	606,238.46	0.00	606,238.46		623,968.60		1,230,207.06
Late Exemption:	0.00	0.00	0.00		0.00		0.00
Other Adjustments:	0.00	0.00	0.00		-6,240.87		-6,240.87
Supplements:	0.00	0.00	0.00		17,266.84		17,266.84
Total Adjustments:	0.00	0.00	0.00		11,025.97		11,025.97
Adjusted Balance:	606,238.46	0.00	606,238.46		634,994.57		1,241,233.03
Total Tax Collected:	0.00	0.00	0.00 0.00%		609,612.81 0.96%		609,612.81
PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
Uncollected Balance:	606,238.46	0.00	606,238.46		25,381.76		631,620.22
Tax:	0.00	0.00	0.00 0.00%		609,612.81 0.96%		609,612.81
Discount:	0.00	0.00	0.00		0.00		0.00
Penalty:	0.00	0.00	0.00		5,719.03		5,719.03
Overshort:	0.00	0.00	0.00		0.00		0.00
Net Collected :	0.00	0.00	0.00		615,331.84		615,331.84
Attorney:	0.00	0.00	0.00		3,328.61		3,328.61
Court Cost:	0.00	0.00	0.00		0.00		0.00
Abstract Fees:	0.00	0.00	0.00		0.00		0.00
Personal Penalty:	0.00	0.00	0.00		0.00		0.00
Total :	0.00	0.00	0.00		618,660.45		618,660.45

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2023	\$599,663.93	-\$3,087.90	\$14,239.68	\$610,815.71	\$600,333.37	98.28%	\$0.00	\$10,482.34
2022	\$14,351.37	-\$3,076.20	\$3,002.40	\$14,277.57	\$6,975.95	48.86%	\$0.00	\$7,301.62
2021	\$4,227.77	-\$7.10	\$7.10	\$4,227.77	\$1,238.33	29.29%	\$0.00	\$2,989.44
2020	\$2,349.64	-\$7.70	\$7.70	\$2,349.64	\$511.10	21.75%	\$0.00	\$1,838.54
2019	\$1,491.68	-\$54.70	\$2.68	\$1,439.66	\$252.57	17.54%	\$0.00	\$1,187.09
2018	\$1,098.85	-\$3.50	\$3.50	\$1,098.85	\$185.90	16.92%	\$0.00	\$912.95
2017	\$785.36	-\$3.77	\$3.78	\$785.37	\$115.59	14.72%	\$0.00	\$669.78

2025 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO

From 10/01/2024 To 09/30/2025

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JURISDICTION

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	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	TOTAL
01 Beginning Balance:	4,082,084.11	0.00	4,082,084.11		3,935,539.96		8,017,624.07
Late Exemption:	0.00	0.00	0.00		0.00		0.00
Other Adjustments:	0.00	0.00	0.00		-38,444.34		-38,444.34
Supplements:	0.00	0.00	0.00		189,025.25		189,025.25
Total Adjustments:	0.00	0.00	0.00		150,580.91		150,580.91
Adjusted Balance:	4,082,084.11	0.00	4,082,084.11		4,086,120.87		8,168,204.98
Total Tax Collected:	0.00	0.00	0.00 0.00%		3,897,061.25 0.95%		3,897,061.25
PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
Uncollected Balance:	4,082,084.11	0.00	4,082,084.11		189,059.62		4,271,143.73
Tax:	0.00	0.00	0.00 0.00%		3,897,061.25 0.95%		3,897,061.25
Discount:	0.00	0.00	0.00		0.00		0.00
Penalty:	0.00	0.00	0.00		41,384.67		41,384.67
Overshort:	0.00	0.00	0.00		64.30		64.30
Net Collected :	0.00	0.00	0.00		3,938,510.22		3,938,510.22
Attorney:	0.00	0.00	0.00		25,720.59		25,720.59
Court Cost:	0.00	0.00	0.00		0.00		0.00
Abstract Fees:	0.00	0.00	0.00		0.00		0.00
Personal Penalty:	0.00	0.00	0.00		0.00		0.00
Total :	0.00	0.00	0.00		3,964,230.81		3,964,230.81

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	\$3,768,168.29	-\$33,337.05	\$186,421.88	\$3,921,253.12	\$3,849,015.14	98.16%	\$0.00	\$72,237.98
2023	\$65,457.04	-\$1,923.97	\$1,815.65	\$65,348.72	\$24,316.47	37.21%	\$0.00	\$41,032.25
2022	\$39,772.67	-\$561.98	\$466.65	\$39,677.34	\$13,518.51	34.07%	\$0.00	\$26,158.83
2021	\$14,690.35	-\$332.54	\$321.07	\$14,678.88	\$4,344.48	29.60%	\$0.00	\$10,334.40
2020	\$9,371.08	-\$376.81	\$0.00	\$8,994.27	\$2,439.93	27.13%	\$0.00	\$6,554.34
2019	\$6,603.54	-\$356.43	\$0.00	\$6,247.11	\$1,348.08	21.58%	\$0.00	\$4,899.03
2018	\$4,370.24	-\$148.44	\$0.00	\$4,221.80	\$539.46	12.78%	\$0.00	\$3,682.34
2017	\$3,970.40	-\$167.84	\$0.00	\$3,802.56	\$384.78	10.12%	\$0.00	\$3,417.78
2016	\$4,052.97	-\$305.48	\$0.00	\$3,747.49	\$86.97	2.32%	\$0.00	\$3,660.52
2015	\$2,956.74	-\$185.69	\$0.00	\$2,771.05	\$192.27	6.94%	\$0.00	\$2,578.78
2014	\$3,737.49	-\$59.80	\$0.00	\$3,677.69	\$214.80	5.84%	\$0.00	\$3,462.89
2013	\$1,980.84	-\$161.27	\$0.00	\$1,819.57	\$224.46	12.34%	\$0.00	\$1,595.11
2012	\$1,935.28	-\$148.22	\$0.00	\$1,787.06	\$190.09	10.64%	\$0.00	\$1,596.97
2011	\$1,660.56	-\$152.56	\$0.00	\$1,508.00	\$59.20	3.93%	\$0.00	\$1,448.80
2010	\$986.60	\$0.00	\$0.00	\$986.60	\$62.01	6.29%	\$0.00	\$924.59
2009	\$1,307.29	-\$113.97	\$0.00	\$1,193.32	\$48.36	4.05%	\$0.00	\$1,144.96
2008	\$1,121.59	-\$112.29	\$0.00	\$1,009.30	\$50.40	4.99%	\$0.00	\$958.90
2007	\$736.88	\$0.00	\$0.00	\$736.88	\$12.92	1.75%	\$0.00	\$723.96
2006	\$388.76	\$0.00	\$0.00	\$388.76	\$12.92	3.32%	\$0.00	\$375.84
2005	\$218.35	\$0.00	\$0.00	\$218.35	\$0.00	0.00%	\$0.00	\$218.35
2004	\$189.51	\$0.00	\$0.00	\$189.51	\$0.00	0.00%	\$0.00	\$189.51
2003	\$1,236.44	\$0.00	\$0.00	\$1,236.44	\$0.00	0.00%	\$0.00	\$1,236.44
2002	\$389.06	\$0.00	\$0.00	\$389.06	\$0.00	0.00%	\$0.00	\$389.06
2001	\$40.06	\$0.00	\$0.00	\$40.06	\$0.00	0.00%	\$0.00	\$40.06
2000	\$32.97	\$0.00	\$0.00	\$32.97	\$0.00	0.00%	\$0.00	\$32.97
1999	\$32.59	\$0.00	\$0.00	\$32.59	\$0.00	0.00%	\$0.00	\$32.59
1998	\$32.59	\$0.00	\$0.00	\$32.59	\$0.00	0.00%	\$0.00	\$32.59
1997	\$32.78	\$0.00	\$0.00	\$32.78	\$0.00	0.00%	\$0.00	\$32.78
1996	\$33.92	\$0.00	\$0.00	\$33.92	\$0.00	0.00%	\$0.00	\$33.92
PREVIOUS YEARS	\$33.08	\$0.00	\$0.00	\$33.08	\$0.00	0.00%	\$0.00	\$33.08

2025 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO R&B

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JURISDICTION

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	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
01R							
Beginning Balance:	125,942.08	0.00	125,942.08		123,402.35		249,344.43
Late Exemption:	0.00	0.00	0.00		0.00		0.00
Other Adjustments:	0.00	0.00	0.00		-1,177.48		-1,177.48
Supplements:	0.00	0.00	0.00		5,956.09		5,956.09
Total Adjustments:	0.00	0.00	0.00		4,778.61		4,778.61
Adjusted Balance:	125,942.08	0.00	125,942.08		128,180.96		254,123.04
Total Tax Collected:	0.00	0.00	0.00 0.00%		122,767.09 0.96%		122,767.09
PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
Uncollected Balance:	125,942.08	0.00	125,942.08		5,413.87		131,355.95
Tax:	0.00	0.00	0.00 0.00%		122,767.09 0.96%		122,767.09
Discount:	0.00	0.00	0.00		0.00		0.00
Penalty:	0.00	0.00	0.00		1,267.31		1,267.31
Overshort:	0.00	0.00	0.00		0.00		0.00
Net Collected :	0.00	0.00	0.00		124,034.40		124,034.40
Attorney:	0.00	0.00	0.00		791.96		791.96
Court Cost:	0.00	0.00	0.00		0.00		0.00
Abstract Fees:	0.00	0.00	0.00		0.00		0.00
Personal Penalty:	0.00	0.00	0.00		0.00		0.00
Total :	0.00	0.00	0.00		124,826.36		124,826.36

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	\$118,718.90	-\$1,050.31	\$5,873.41	\$123,542.00	\$121,264.87	98.16%	\$0.00	\$2,277.13
2023	\$2,049.90	-\$60.25	\$56.87	\$2,046.52	\$761.92	37.23%	\$0.00	\$1,284.60
2022	\$1,263.69	-\$17.87	\$14.83	\$1,260.65	\$427.97	33.95%	\$0.00	\$832.68
2021	\$501.85	-\$11.38	\$10.98	\$501.45	\$148.31	29.58%	\$0.00	\$353.14
2020	\$317.46	-\$12.76	\$0.00	\$304.70	\$81.55	26.76%	\$0.00	\$223.15
2019	\$229.27	-\$12.72	\$0.00	\$216.55	\$46.75	21.59%	\$0.00	\$169.80
2018	\$164.56	-\$5.58	\$0.00	\$158.98	\$20.50	12.89%	\$0.00	\$138.48
2017	\$156.72	-\$6.61	\$0.00	\$150.11	\$15.22	10.14%	\$0.00	\$134.89

2025 Fisher CAD YEAR TO DATE TOTALS FOR FISHER CO I&S

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JURISDICTION

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	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
01IS	Beginning Balance:	463,047.35	0.00	463,047.35	631,620.22		1,094,667.57
	Late Exemption:	0.00	0.00	0.00	0.00		0.00
	Other Adjustments:	0.00	0.00	0.00	-6,032.14		-6,032.14
	Supplements:	0.00	0.00	0.00	30,433.43		30,433.43
	Total Adjustments:	0.00	0.00	0.00	24,401.29		24,401.29
	Adjusted Balance:	463,047.35	0.00	463,047.35	656,021.51		1,119,068.86
	Total Tax Collected:	0.00	0.00	0.00 0.00%	627,397.36	0.96%	627,397.36
	PR YR Refunds/NSF::	0.00	0.00	0.00	0.00		0.00
	Uncollected Balance:	463,047.35	0.00	463,047.35	28,624.15		491,671.50
	Tax:	0.00	0.00	0.00 0.00%	627,397.36	0.96%	627,397.36
	Discount:	0.00	0.00	0.00	0.00		0.00
	Penalty:	0.00	0.00	0.00	6,663.68		6,663.68
	Overshort:	0.00	0.00	0.00	0.00		0.00
	Net Collected :	0.00	0.00	0.00	634,061.04		634,061.04
	Attorney:	0.00	0.00	0.00	4,221.28		4,221.28
	Court Cost:	0.00	0.00	0.00	0.00		0.00
	Abstract Fees:	0.00	0.00	0.00	0.00		0.00
	Personal Penalty:	0.00	0.00	0.00	0.00		0.00
	Total :	0.00	0.00	0.00	638,282.32		638,282.32

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	\$606,238.46	-\$5,363.37	\$29,992.19	\$630,867.28	\$619,227.60	98.15%	\$0.00	\$11,639.68
2023	\$10,482.34	-\$307.49	\$290.17	\$10,465.02	\$3,907.36	37.34%	\$0.00	\$6,557.66
2022	\$7,301.62	-\$103.10	\$85.62	\$7,284.14	\$2,477.51	34.01%	\$0.00	\$4,806.63
2021	\$2,989.44	-\$67.79	\$65.45	\$2,987.10	\$883.32	29.57%	\$0.00	\$2,103.78
2020	\$1,838.54	-\$74.01	\$0.00	\$1,764.53	\$472.71	26.79%	\$0.00	\$1,291.82
2019	\$1,187.09	-\$57.14	\$0.00	\$1,129.95	\$250.29	22.15%	\$0.00	\$879.66
2018	\$912.95	-\$30.97	\$0.00	\$881.98	\$113.70	12.89%	\$0.00	\$768.28
2017	\$669.78	-\$28.27	\$0.00	\$641.51	\$64.87	10.11%	\$0.00	\$576.64