Hays Central Appraisal District

512-268-2522 ■ Lex Word Building ■ 21001 IH 35 ■ Kyle, Texas 78640

Your packet contains the following Certification reports:

Texas Assessment Roll Grand Totals Reports

1. **ARB Approved (Certified)**
   This section reflects the jurisdiction's **Certified Net Taxable Value** as of July 17, 2026.
2. **ARB Under Review (Pending Protest)** – This section reflects the **Net Taxable Value of properties with pending protests** as of July 17, 2026. These values are **not included in the certified appraisal roll** and remain subject to change upon final disposition of the protests.

Please note: Each year, taxable values may change as a result of pending protests, binding arbitration, litigation, and other post-certification adjustments. These are factors outside the control of the Hays Central Appraisal District and may increase or decrease both certified and under review taxable values. Accordingly, taxing units should consider these potential changes when developing their budgets.

For budgeting and planning purposes only, if you wish to estimate the taxable value that may be added through future supplemental certifications once pending protests are resolved, the Hays Central Appraisal District recommends applying an estimated **20% reduction** to the current pending net taxable value. This recommendation is intended solely as a reasonable planning assumption and should not be construed as a prediction or guarantee of the final supplemental taxable value that will ultimately be certified.

Comptrollers Audit Report

1. **ARB Approved (Certified)**
2. **ARB Under Review (Pending Protest)**

Tax Rate Calculation Worksheet & Effective Tax Rate Report

1. **Tax Rate Calculation Worksheet (State Form)** –This form includes some information that has been pre-populated to assist your taxing unit in calculating your 2026 rates.
2. **Effective Tax Rate Report** –This report provides the supporting data for your use in the tax rate calculation worksheet and now includes the **average/median market & taxable value of a residence homestead** for your jurisdiction, at the bottom of the last page.

Top 20 Taxpayers Report

Sincerely,

Laura Raven

Laura Raven, Chief Appraiser, Hays Central Appraisal District

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Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

CKY - CITY OF KYLE (ARB Approved Totals) **Number of Properties: 22646**

Land Totals

Land - Homesite	(+)	$856,369,188				
Land - Non Homesite	(+)	$1,486,984,749				
Land - Ag Market	(+)	$251,166,810				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$2,594,520,747**	**(+)**	**$2,594,520,747**		

Improvement Totals

Improvements - Homesite	(+)	$2,706,836,622				
Improvements - Non Homesite	(+)	$2,736,084,572				
Total Improvements	**(=)**	**$5,442,921,194**	**(+)**	**$5,442,921,194**		

Other Totals

Personal Property (1300)		$789,476,782	(+)	$789,476,782		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$8,826,918,723**		**$8,826,918,723**
Total Homestead Cap Adjustment (440)					(-)	**$21,280,609**
Total Circuit Breaker Limit Cap Adjustment (298)					(-)	**$53,207,105**
Total Exempt Property (506)					(-)	**$459,425,421**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$251,166,810		
Ag Use (128)	(-)	$1,349,110		
Timber Use (0)	(-)	$0		
Total Productivity Loss	**(=)**	**$249,817,700**	**(-)**	**$249,817,700**
Total Assessed			**(=)**	**$8,043,187,888**

Exemptions

(HS Assd 3,378,144,910)

(HS) Homestead Local (11302)	(+)	$415,081,864
(HS) Homestead State (11302)	(+)	$0
(O65) Over 65 Local (2673)	(+)	$24,458,789
(O65) Over 65 State (2673)	(+)	$0
(DP) Disabled Persons Local (258)	(+)	$2,412,533
(DP) Disabled Persons State (258)	(+)	$0
(DV) Disabled Vet (432)	(+)	$4,647,080
(DVX) Disabled Vet 100% (465)	(+)	$152,622,296
(DVXSS) DV 100% Surviving Spouse (33)	(+)	$9,015,542
(DVXMAS) MAS 100% Surviving Spouse (1)	(+)	$80,130
(CDV) Charity Donated DV (1)	(+)	$239,386
(PRO) Prorated Exempt Property (1)	(+)	$715,319
(SOL) Solar (34)	(+)	$4,468,660
(PC) Pollution Control (6)	(+)	$5,131,355
(CCF) Child Care Facility (2)	(+)	$3,464,216
(FP) Freeport (9)	(+)	$241,724,628
(VEH) Vehicle Use-HB1022 (13)	(+)	$114,604
(INV) Inventory Qualified per 23.12 (1716)	(+)	$38,012,691
(AUTO) Lease Vehicles Ex (17)	(+)	$30,094,971

Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

(HB9) House Bill 9 Personal Property (1275)	(+)	$57,936,020		
(COLOHO) CODE 11.1825 FORM 50-310 50% EXI	(+)	$3,125,000		
Total Exemptions	**(=)**	**$993,345,084**	**(-)**	**$993,345,084**
Net Taxable (Before Freeze)			**(=)**	**$7,049,842,804**

Assessment Roll Grand Totals Report

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

CKY - CITY OF KYLE (Under ARB Review Totals) **Number of Properties: 286**

Land Totals

Land - Homesite	(+)	$14,834,110				
Land - Non Homesite	(+)	$8,590,380				
Land - Ag Market	(+)	$2,335,580				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$25,760,070**	**(+)**	**$25,760,070**		

Improvement Totals

Improvements - Homesite	(+)	$45,543,962				
Improvements - Non Homesite	(+)	$16,253,900				
Total Improvements	**(=)**	**$61,797,862**	**(+)**	**$61,797,862**		

Other Totals

Personal Property (41)		$12,459,164	(+)	$12,459,164		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$100,017,096**		**$100,017,096**
Total Homestead Cap Adjustment (22)					(-)	**$810,764**
Total Circuit Breaker Limit Cap Adjustment (3)					(-)	**$116,983**
Total Exempt Property (0)					(-)	**$0**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$2,335,580				
Ag Use (1)	(-)	$12,190				
Timber Use (0)	(-)	$0				
Total Productivity Loss	**(=)**	**$2,323,390**			**(-)**	**$2,323,390**
Total Assessed					**(=)**	**$96,765,959**

Exemptions

(HS Assd 56,803,484)

(HS) Homestead Local (176)	(+)	$6,771,744				
(HS) Homestead State (176)	(+)	$0				
(O65) Over 65 Local (33)	(+)	$320,000				
(O65) Over 65 State (33)	(+)	$0				
(DP) Disabled Persons Local (1)	(+)	$10,000				
(DP) Disabled Persons State (1)	(+)	$0				
(DV) Disabled Vet (8)	(+)	$85,000				
(DVX) Disabled Vet 100% (1)	(+)	$217,514				
(SOL) Solar (1)	(+)	$3,000				
(INV) Inventory Qualified per 23.12 (1)	(+)	$74,358				
(AUTO) Lease Vehicles Ex (1)	(+)	$759,128				
(HB9) House Bill 9 Personal Property (37)	(+)	$2,496,842				
(PC) Pollution Control (1)	(+)	$2,068,090				
Total Exemptions	**(=)**	**$12,805,676**			**(-)**	**$12,805,676**
Net Taxable (Before Freeze)					**(=)**	**$83,960,283**

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

BREAKDOWN OF APPRAISED VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	16075	16342	$5,063,896,650	$4,880,062,199
B: REAL, RESIDENTIAL, MULTI-FAMILY	63	66	$629,688,044	$652,007,828
C: REAL, VACANT PLATTED LOTS/TRACTS	1016	1070	$119,588,154	$128,332,584
D: REAL, ACREAGE (LAND ONLY)	6,561.35 (ACRES)	7,320.50 (ACRES)	$270,215,881	$251,168,810
E: REAL, FARM AND RANCH IMPROVEMENT	280	283	$140,103,830	$132,139,895
F: REAL, COMMERCIAL AND INDUSTRIAL	421	431	$1,267,550,174	$1,348,580,783
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	$0	$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	$0	$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	$0	$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	21	26	$32,776,923	$33,403,571
L: TANGIBLE PERSONAL, BUSINESS	1109	1237	$590,608,578	$690,248,368
M: TANGIBLE PERSONAL, OTHER	834	857	$44,366,733	$48,187,628
N: INTANGIBLE PERSONAL	0	0	$0	$0
O: REAL, INVENTORY	1959	1714	$142,705,436	$156,036,032
X: EXEMPT	219	22	$38,458,060	$37,006,004
S: SPECIAL INVENTORY	10	11	$9,060,957	$10,319,600
ERROR:	0	0	$0	$0
TOTAL APPRAISED VALUE			$8,349,019,420	$8,367,493,302
TOTAL EXEMPT PROPERTY	441	506	$456,115,359	$459,425,421
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				$8,826,918,723
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				-$388,467,249

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY A: REAL, RESIDENTIAL, SINGLE-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
A	16075	16342	A-SINGLE-FAMILY RESIDENTIAL (All)	$5,063,896,650	$4,880,062,199
	16075	16342		$5,063,896,650	$4,880,062,199

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
B	0	66	B-Multi-family Residences (All)	$0	$652,007,828
B1	38	0	B1-CAD USE Multi Family (> 4-plex)	$621,564,717	$0
B2	24	0	B2-CAD USE Duplexes	$7,552,327	$0
B3	1	0	B3-CAD USE Fourplex (triplex Included)	$571,000	$0
	63	66		$629,688,044	$652,007,828

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

SPTB CODE	Type	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
C1	C1	751	816	C1-Vac Platted - 5.00 Ac Or Less	$37,191,646	$38,278,209
C1	C1A	0	117	C1A - Vac Platted - Commercial	$0	$75,069,994
C1	C3	17	20	C3-Vac Platted > 5 Ac	$761,130	$843,005
C1	DCG	8	13	DRY CROPLAND GOOD	$2,660	$1,502,050
C1	IPG	20	23	IMPROVED PASTURE GOOD	$3,064,720	$6,074,877
C1	NPG	38	46	NATIVE PASTURE GOOD	$261,640	$6,508,242
C1	RW	7	9	RW-ROADWAY	$38,990	$38,647
C1	WLM-IPG	4	4	WILDLIFE MGMT-IMPROVED PASTURE GOOD	$730	$730
C1	WLM-NPG	19	22	WILDLIFE MGMT-NATIVE PASTURE GOOD	$13,030	$16,830
C1A	C1A	125	0	C1A - Vac Platted - Commercial	$69,685,399	$0
C1A	C3	2	0	C3-Vac Platted > 5 Ac	$108,530	$0
C1A	DCG	5	0	DRY CROPLAND GOOD	$527,600	$0
C1A	IPG	5	0	IMPROVED PASTURE GOOD	$4,279,529	$0
C1A	NPG	8	0	NATIVE PASTURE GOOD	$3,574,580	$0
C1A	RW	3	0	RW-ROADWAY	$11,880	$0
C1A	WLM-NPG	3	0	WILDLIFE MGMT-NATIVE PASTURE GOOD	$3,800	$0
C3	C3	1	0	C3-Vac Platted > 5 Ac	$62,290	$0
		1016	1070		$119,588,154	$128,332,584

Taxing Units: CKY(ARB Approved)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Taxing Units: CKY(ARB Approved)

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

SPTB CODE	TYPE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR ACRES	ACRES	PRIOR MARKET VALUE	MARKET VALUE	PRIOR PROD. VALUE	PROD. VALUE
D1	BEES	2	3	BEES	25.40	24.78	$6,521,310	$6,634,490	$73,490	$90,030
D1	DCG	20	21	DRY CROPLAND GOOD	858.15	958.96	$59,971,610	$54,064,240	$145,210	$163,490
D1	IPG	60	42	IMPROVED PASTURE GOOD	1,560.68	993.06	$87,256,470	$58,816,890	$285,900	$190,750
D1	NPG	66	52	NATIVE PASTURE GOOD	3,721.98	4,521.03	$94,937,711	$104,377,540	$608,900	$755,770
D1	WLM-DCG	1	1	WILDLIFE MGMT-DRY CROPLAND GOOD	14.00	14.00	$663,500	$504,290	$2,370	$2,390
D1	WLM-IPG	5	17	WILDLIFE MGMT-IMPROVED PASTURE GOOD	164.40	474.81	$8,324,280	$13,900,100	$30,120	$90,860
D1	WLM-NPG	7	8	WILDLIFE MGMT-NATIVE PASTURE GOOD	216.73	333.85	$12,539,000	$12,869,260	$35,460	$55,820
		161	144		6,561.35	7,320.50	$270,213,881	$251,166,810	$1,181,450	$1,349,110

Comptrollers Audit Report

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Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY D: OTHER LAND IN CATEGORY D

SPTB CODE	TYPE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR ACRES	ACRES	PRIOR MARKET VALUE	MARKET VALUE	PRIOR PROD. VALUE	PROD. VALUE
D2		1	1		0.00	0.00	$2,000	$2,000	$0	$0
		1	1		0.00	0.00	$2,000	$2,000	$0	$0

Location: Appraisal Tax Year: 2026 As Of: Certification HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
E	278	281	E- Rural Land, not Qualified for Open-Space & Res Imps (All)	$135,127,203	$127,954,937
E5	2	2	E5-Rural Land Not Qualified for Open-space Appraisal > 5 AC	$4,976,627	$4,184,958
	280	283		$140,103,830	$132,139,895

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
F1	405	412	F1-Commercial - Real Property (All)	$1,216,437,043	$1,291,611,054
F2	16	19	F2-Industrial & Manufacturing- Real Property (All)	$51,113,131	$56,969,729
	421	431		$1,267,550,174	$1,348,580,783

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY G: REAL, GAS, AND OTHER MINERALS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

7/19/2026 **Page: 11**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
J2	4	4	J2-CAD USE Gas Companies	$11,640,452	$12,349,072
J3	1	1	J3-CAD USE Electric Companies	$8,707,667	$8,932,127
J4	8	13	J4-CAD USE Telephone Companies	$3,131,088	$3,080,974
J5	3	3	J5-CAD USE Railroads	$3,452,666	$3,505,791
J6	4	4	J6-CAD USE Pipelines	$3,058,104	$3,152,145
J7	1	1	J7-CAD USE Cable Tv Companies	$2,786,946	$2,383,462
	21	26		$32,776,923	$33,403,571

Taxing Units: CKY(ARB Approved)

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
L1	718	806	L1-Commercial - Personal Property (All)	$268,890,470	$296,287,480
L2	49	48	L2-Industrial & Manufacturing - Personal Property (All)	$305,437,603	$374,324,308
L3	342	383	L3-CAD USE Comm - Personal Property Lease Equip & Autos	$16,280,505	$19,636,580
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	1109	1237		$590,608,578	$690,248,368

Taxing Units: CKY(ARB Approved)

CATEGORY M: TANGIBLE PERSONAL, OTHER

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
M1	834	857	M1-Mobile Homes (All Tangible Personal Property)	$44,366,733	$48,187,628
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	834	857		$44,366,733	$48,187,628

Taxing Units: CKY(ARB Approved)

CATEGORY N: INTANGIBLE PERSONAL

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Taxing Units: CKY(ARB Approved)

CATEGORY O: REAL, INVENTORY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
O	1959	1714	O-RESIDENTIAL INVENTORY (All)	$142,705,436	$156,036,032
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	1959	1714		$142,705,436	$156,036,032

Taxing Units: CKY(ARB Approved)

CATEGORY S: SPECIAL INVENTORY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
S1	5	5	S1-CAD USE Special Inventory - Auto Dealers	$5,338,093	$6,261,725
S4	4	4	S4-CAD USE Special Inventory - Rec Vehicle & Camper Dealers	$3,155,057	$3,516,023
S6	0	1	S6-CAD USE Special Inventory - Vessels	$0	$42
S7	1	1	S7-CAD USE Special Inventory - Trailers 4,000+ lbs	$567,807	$541,810
	10	11		$9,060,957	$10,319,600

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Approved)

CATEGORY X: EXEMPT

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
XB-11.145	176	0	XB-11.145 - Income Producing Tangible Pers Prop valued <2500	$164,513	$0
XE-11.182	1	1	XE-11.182 - Community Housing Development Organizations	$5,580,496	$6,250,000
XN-11.252	23	20	XN-11.252 - Motor Veh leased for personal use	$30,988,838	$30,012,154
XV	19	1	XV - Other Exemptions,Public prop,Religious,Charitable Org	$1,724,213	$743,850
	219	22		$38,458,060	$37,006,004

Taxing Units: CKY(ARB Approved)

BREAKDOWN OF EXEMPT VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	0	$0	$0
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	$0	$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	0	$0	$0
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	$0	$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	$0	$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	$0	$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	$0	$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	$0	$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	$0	$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	$0	$0
L: TANGIBLE PERSONAL, BUSINESS	0	0	$0	$0
M: TANGIBLE PERSONAL, OTHER	0	0	$0	$0
N: INTANGIBLE PERSONAL	0	0	$0	$0
O: REAL, INVENTORY	0	0	$0	$0
X: EXEMPT	441	506	$456,115,359	$459,425,421
S: SPECIAL INVENTORY	0	0	$0	$0
ERROR:	0	0	$0	$0
TOTAL APPRAISED VALUE	441	506	$456,115,359	$459,425,421
TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE				$459,425,421

Taxing Units: CKY(ARB Approved)

Taxing Units: CKY(ARB Approved)

CATEGORY X: EXEMPT

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
XE-11.182	2	3	XE-11.182 - Community Housing Development Organizations	$72,176,711	$72,136,915
XJ-11.21	1	1	XJ-11.21 - Private schools	$19,361,600	$19,361,600
XU-11.23	1	1	XU-11.23 - Misc Exemptions	$59,559	$59,559
XV	435	499	XV - Other Exemptions,Public prop,Religious,Charitable Org	$363,468,062	$366,802,949
XW-11.36	2	2	XW-11.36 Child Care Facility, BPP Bio Med	$1,049,427	$1,064,398
	441	506		$456,115,359	$459,425,421

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

BREAKDOWN OF APPRAISED VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	229	$0	$72,584,162
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	$0	$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	3	$0	$2,539,730
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	63.46 (ACRES)	$0	$2,335,580
E: REAL, FARM AND RANCH IMPROVEMENT	0	7	$0	$3,758,300
F: REAL, COMMERCIAL AND INDUSTRIAL	0	2	$0	$5,830,410
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	$0	$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	$0	$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	$0	$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	$0	$0
L: TANGIBLE PERSONAL, BUSINESS	0	40	$0	$11,575,036
M: TANGIBLE PERSONAL, OTHER	0	3	$0	$212,320
N: INTANGIBLE PERSONAL	0	0	$0	$0
O: REAL, INVENTORY	0	1	$0	$297,430
X: EXEMPT	0	1	$0	$884,128
S: SPECIAL INVENTORY	0	0	$0	$0
ERROR:	0	0	$0	$0
TOTAL APPRAISED VALUE			$0	$100,017,096
TOTAL EXEMPT PROPERTY	0	0	$0	$0
TOTAL MARKET VALUE ON ROLL TOTALS PAGE				$100,017,096
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS				$331,485,370

Taxing Units: CKY(ARB Under Review)

CATEGORY A: REAL, RESIDENTIAL, SINGLE-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
A	0	229	A-SINGLE-FAMILY RESIDENTIAL (All)	$0	$72,584,162
	--------------------	----------------		--------------------------------	-------------------------
	0	229		$0	$72,584,162

Comptrollers Audit Report

7/19/2026 **Page: 3**

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

SPTB CODE	Type	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
C1	C1	0	1	C1-Vac Platted - 5.00 Ac Or Less	$0	$70
C1	C1A	0	2	C1A - Vac Platted - Commercial	$0	$2,539,660
		0	3		$0	$2,539,730

Taxing Units: CKY(ARB Under Review)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Taxing Units: CKY(ARB Under Review)

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

SPTB CODE	TYPE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR ACRES	ACRES	PRIOR MARKET VALUE	MARKET VALUE	PRIOR PROD. VALUE	PROD. VALUE
D1	WLM-IPG	0	1	WILDLIFE MGMT-IMPROVED PASTURE GOOD	0.00	63.46	$0	$2,335,580	$0	$12,190
		0	1		0.00	63.46	$0	$2,335,580	$0	$12,190

Taxing Units: CKY(ARB Under Review)

CATEGORY D: OTHER LAND IN CATEGORY D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
E	0	7	E- Rural Land, not Qualified for Open-Space & Res Imps (All)	$0	$3,758,300
	--------------------	----------------		--------------------------------	-------------------------
	0	7		$0	$3,758,300

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
F1	0	2	F1-Commercial - Real Property (All)	$0	$5,830,410
	--------------------	----------------		--------------------------------	-------------------------
	0	2		$0	$5,830,410

Taxing Units: CKY(ARB Under Review)

CATEGORY G: REAL, GAS, AND OTHER MINERALS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Taxing Units: CKY(ARB Under Review)

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Taxing Units: CKY(ARB Under Review)

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Taxing Units: CKY(ARB Under Review)

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
L1	0	15	L1-Commercial - Personal Property (All)	$0	$3,595,929
L2	0	2	L2-Industrial & Manufacturing - Personal Property (All)	$0	$5,454,002
L3	0	23	L3-CAD USE Comm - Personal Property Lease Equip & Autos	$0	$2,525,105
	0	40		$0	$11,575,036

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY M: TANGIBLE PERSONAL, OTHER

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
M1	0	3	M1-Mobile Homes (All Tangible Personal Property)	$0	$212,320
	0	3		$0	$212,320

Comptrollers Audit Report

7/19/2026

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY N: INTANGIBLE PERSONAL

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

7/19/2026

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY O: REAL, INVENTORY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
O	0	1	O-RESIDENTIAL INVENTORY (All)	$0	$297,430
	0	1		$0	$297,430

Taxing Units: CKY(ARB Under Review)

CATEGORY S: SPECIAL INVENTORY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
0	0		$0	$0

Comptrollers Audit Report

Location: Appraisal **Tax Year: 2026** **As Of: Certification** HAYSCAD

Taxing Units: CKY(ARB Under Review)

CATEGORY X: EXEMPT

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
XN-11.252	0	1	XN-11.252 - Motor Veh leased for personal use	$0	$884,128
	0	1		$0	$884,128

Taxing Units: CKY(ARB Under Review)

BREAKDOWN OF EXEMPT VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	0	$0	$0
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	$0	$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	0	$0	$0
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	$0	$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	$0	$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	$0	$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	$0	$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	$0	$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	$0	$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	$0	$0
L: TANGIBLE PERSONAL, BUSINESS	0	0	$0	$0
M: TANGIBLE PERSONAL, OTHER	0	0	$0	$0
N: INTANGIBLE PERSONAL	0	0	$0	$0
O: REAL, INVENTORY	0	0	$0	$0
X: EXEMPT	0	0	$0	$0
S: SPECIAL INVENTORY	0	0	$0	$0
ERROR:	0	0	$0	$0
TOTAL APPRAISED VALUE	0	0	$0	$0
TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE				$0

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

Form 50-856

CITY OF KYLE
Taxing Unit Name

Phone *(area code and number)*

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 7,156,515,217
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.	$ 7,156,515,217
4.	**Prior year total adopted tax rate.**	$ 0.595700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ ______ B. **Prior year values resulting from final court decisions:** .... - $ ______ C. **Prior year value loss.** Subtract B from A.[4]	$ ______

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ ______ **B. Prior year disputed value:** .... - $ ______ **C. Prior year undisputed value.** Subtract B from A. [5]	$ ______
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ ______
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ ______
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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: .... $ 340,402 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 71,585,470 **C. Value loss.** Add A and B. [7]	$ 71,925,872
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.	$ 71,925,872
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ ______
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ ______
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ ______
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ ______
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ ______

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/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:** .... $ 7,049,842,804 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxingunit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] A calculation of the captured appraised value adjustment for each reinvestment zone using Form 50-110 must be provided to show evidence of this figure. [14] Total the amounts on Line 3 of each form .... - $ **E. Total current year value.** Add A and B, then subtract C and D.	$
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 83,960,283 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ **C. Total value under protest or not certified.** Add A and B.	$
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 199,805,501

[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.	$ 199,805,501
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ ________
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ ________/$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ________/$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ ________/$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ ________
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ ________ **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . – $ ________ **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ ________ **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ ________ **E.** Add Line 31 to 32D.	$ ________
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ ________/$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ ______ **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ ______ **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . $ ______/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ ______/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ ______/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ ______ **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . $ ______/$100 **C.** Add Line 41B to Line 40.	$ ______/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ ______/$100
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . $ ______/$100 **- or -** **B.** The voter-approval tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] a. Enter the **disaster relief cost.** . . . . . $ ______ b. **Disaster relief rate**. Subtract Line 20 from Line 25 and divide by Line D42(B)(a) . . . . . $ ______/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. Enter the **lesser** of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate.[35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42). .	$ ______/$100

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

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

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

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

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

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

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

SECTION 4: Adjustment for Pollution Control

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

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

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

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 68)	$ ________/$100
	B. Unused increment rate (Line 67)	$ ________/$100
	C. Subtract B from A	$ ________/$100
	D. Adopted Tax Rate	$ ________/$100
	E. Subtract D from C	$ ________/$100
	F. 2025 Total Taxable Value (Line 60)	$ ________
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ________
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 67)	$ ________/$100
	B. Unused increment rate (Line 66)	$ ________/$100
	C. Subtract B from A	$ ________/$100
	D. Adopted Tax Rate	$ ________/$100
	E. Subtract D from C	$ ________/$100
	F. 2024 Total Taxable Value (Line 60)	$ ________
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ________
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ ________/$100
	B. Unused increment rate (Line 66)	$ ________/$100
	C. Subtract B from A	$ ________/$100
	D. Adopted Tax Rate	$ ________/$100
	E. Subtract D from C	$ ________/$100
	F. 2023 Total Taxable Value (Line 60)	$ ________
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ________
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ ________
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ ________/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ ________/$100

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

SECTION 6: De Minimis Rate

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

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

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

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

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

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

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

Indicate the line number used: ______

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

Indicate the line number used: ______

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here ____
Printed Name of Taxing Unit Representative

sign here ____ ____________________
Taxing Unit Representative Date

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

Effective Tax Rate Report

Tax Year: 2026 Taxing Unit: CKY

NEW EXEMPTIONS:

	COUNT	2026 ABSOLUTE EX VALUES	2026 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	5	$340,402	
NEW HS EXEMPTIONS	599		$12,816,765
NEW PRO EXEMPTIONS	0		$0
NEW OA EXEMPTIONS	195		$1,545,000
NEW DP EXEMPTIONS	5		$20,000
NEW DV1 EXEMPTIONS	5		$39,000
NEW DV2 EXEMPTIONS	4		$30,000
NEW DV3 EXEMPTIONS	12		$116,000
NEW DV4 EXEMPTIONS	29		$292,080
NEW DVX EXEMPTIONS	28		$4,643,331
NEW HB366 EXEMPTIONS	0		$0
NEW PC EXEMPTIONS	0		$0
NEW FRSS EXEMPTIONS	0		$0
NEW HB9 EXEMPTIONS	1,338		$52,083,294

ABSOLUTE EX TOTAL		$340,402
PARTIAL EX TOTAL	(+)	$71,585,470
2025 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2026	(=)	$71,925,872

NEW ANNEXED PROPERTY:

	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	12	$0	$0
IMPROVEMENT SEGMENTS	0	$0	
LAND SEGMENTS	12	$0	
MINERAL	0	$0	
OTHER	0	$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	$0

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	0

2025 MARKET		$0	
2026 USE	(-)	$0	
VALUE LOST DUE TO AG APPLICATIONS:	(=)	$0	($0 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE [1]	NEW CURRENT TAXABLE [2]
NEW IMPROVEMENTS	**495**	**$184,867,008**	**$134,523,034**
RESIDENTIAL	*481*	*$157,458,820*	*$115,907,152*

COMMERCIAL	*13*	*$27,408,188*	*$18,615,882*
OTHER	*1*	*$0*	*$0*
NEW ADDITIONS	**17**	**$41,501,438**	**$34,370,691**
RESIDENTIAL	*12*	*$3,767,824*	*$856,454*
COMMERCIAL	*5*	*$37,733,614*	*$33,514,237*
OTHER	*0*	*$0*	*$0*
PERCENT COMPLETION CHANGED	26	$55,731,043	$28,503,480
TOTAL NEW PERSONAL VALUE	11	$5,833,881	$2,408,297
SECTION 52 & 59	0	$0	$0
REDUCED/EXPIRING ABATEMENTS	0	$0	$0

TOTALS:	$287,933,370	$199,805,501

2025 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	$7,156,515,217
2025 OA DP FROZEN TAXABLE	$0
2025 TAX RATE	0.5957
2025 OA DP TAX CEILING	$0

2026 CERTIFIED TAXABLE	$7,049,842,804
2026 TAXABLE UNDER PROTEST	$83,960,283
2026 OA FROZEN TAXABLE	$0
2026 DP FROZEN TAXABLE	$0
2026 TRANSFERRED OA FROZEN TAXABLE	$0
2026 TRANSFERRED DP FROZEN TAXABLE	$0
2026 OA FROZEN TAXABLE UNDER PROTEST	$0
2026 DP FROZEN TAXABLE UNDER PROTEST	$0
2026 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	$0
2026 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	$0
2026 APPRAISED VALUE	$8,139,953,847
2026 OA DP TAX CEILING	$0

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

2025 total taxable value.	**1.**	$7,156,515,217
2025 tax ceilings.	**2.**	$0
2025 total adopted tax rate.	**4.**	0.595700
a. 2025 M&O tax rate.	a.	0.321200
b. 2025 I&S tax rate.	+b.	0.274500
2025 taxable value of property in territory deannexed after Jan. 1, 2025.	**7.**	$0
2025 taxable value lost because property first qualified for an exemption in 2026.	**8.**	$71,925,872
a. Absolute exemptions.	a.	$340,402
b. Partial exemptions.	+b.	$71,585,470
2025 taxable value lost because property first qualified for agricultural appraisal (1 - d or 1 - d - 1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2026.	**9.**	$0
a. 2025 market value.	a.	$0
b. 2026 productivity or special appraisal value.	-b.	$0
2026 certified taxable.		$7,049,842,804
2026 tax ceilings.	**18.**	$0
Total 2026 taxable value of properties in territory annexed after Jan.1, 2025.	**20.**	$0
Total 2026 taxable value of new improvements and new personal property	**21.**	$199,805,501

* 2025 Values as of Supplement 14.

Average/Median Market & Taxable of Homesteads

	Current	**Prior**
Tax Year	2026	2025
HS Total Market	$3,463,676,174.00	$3,654,491,158.00
HS Total Taxable	$2,824,881,658.00	$3,014,495,728.00
HS Count	11487	11506
HS Average Market	$301,530.09	$317,616.13
HS Average Taxable	$245,919.88	$261,993.37
HS Median Market	$297,440.00	$313,660.00
HS Median Taxable	$250,340.00	$266,150.00

Top Taxpayers Report

HAYSCAD

TaxYear: **2026** Taxing Units: **CKY**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF KYLE: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	MDH F3 AUS KYLE 35 LLC	$120,000,000	$120,000,000
2	PLEASANTON HOUSING FINANCE CORPORATION	$89,000,000	$89,000,000
3	TESLA INC	$308,429,811	$79,711,172
4	SIMWON NA, CORP.	$63,221,622	$62,839,787
5	PLUM CREEK APARTMENTS LLC	$46,000,000	$46,000,000
6	IVT KYLE MARKETPLACE 1031 LLC	$45,947,680	$45,947,680
7	UPTOWN AT PLUM CREEK PHASE 1A LLC	$39,924,937	$39,910,850
8	KCP VERGE DE LLC	$37,886,123	$37,886,123
9	H H 828 BEBEE ROAD LLC	$37,000,000	$37,000,000
10	LAUREN CO AIDAN SPE LLC	$36,367,462	$36,367,462
11	NP AUSTIN INDUSTRIAL 2 LLC	$36,265,633	$36,265,633
12	UPTOWN AT PLUM CREEK PHASE IA LLC	$35,254,137	$35,254,137
13	REEF TX KYLE CROSSING LLC	$35,104,790	$35,104,790
14	CROMWELL APC I LLC (26.17%), CROWELL APC II LLC (58.97%) &	$34,761,935	$34,761,935
15	KYLE SPRINGS APARTMENTS LP	$34,691,140	$34,691,140
16	NP AUSTIN INDUSTRIAL 1 LLC	$33,949,181	$33,949,181
17	ENF (KYLE) TECHNOLOGY INC	$35,816,869	$33,498,779
18	OAKS ON MARKETPLACE LLC	$31,750,000	$31,750,000
19	KYLE CROSSING HOLDINGS LLC	$31,530,549	$31,530,549
20	SPARROW PLUM CREEK INVESTORS LLC	$31,000,000	$31,000,000

CITY OF KYLE: Commercial - Real & Personal (F1 & L1)

	Taxpayer Name	Total Assessed
1	MDH F3 AUS KYLE 35 LLC	$120,000,000
2	SIMWON NA, CORP.	$63,221,622
3	IVT KYLE MARKETPLACE 1031 LLC	$45,947,680
4	NP AUSTIN INDUSTRIAL 2 LLC	$36,265,633
5	REEF TX KYLE CROSSING LLC	$35,100,000
6	NP AUSTIN INDUSTRIAL 1 LLC	$33,949,181
7	KYLE CROSSING HOLDINGS LLC	$30,660,372
8	COSTCO WHOLESALE CORPORATION	$30,648,718
9	MS KYLE HOLDINGS LLC	$26,710,070
10	FC SUNSET RIDGE LP	$24,598,650
11	EGP VISTA RIDGE 1031 LLC	$21,118,425
12	HPI USICIV HAYS LOGISTICS I, LLC	$21,000,000
13	HPI USICIV HAYS LOGISTICS II LLC	$19,700,000
14	WAL-MART REAL ESTATE BUSINESS TRUST	$18,563,448
15	CORUM INVESTMENTS LLC	$18,500,000
16	MI'RED VINES LLC	$15,506,800
17	4701 RATCLIFFE DRIVE PROPCO LLC	$14,898,035
18	K LION LLC	$13,914,839
19	LS MHC KYLE LLC	$12,550,780
20	34 HOLDINGS-KYLE CROSSING LP	$11,994,180

Top Taxpayers Report

TaxYear: **2026** Taxing Units: **CKY**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF KYLE: Industrial - Real & Personal (F2 & L2)

	Taxpayer Name	Total Assessed
1	TESLA INC	$308,429,811
2	ENF (KYLE) TECHNOLOGY INC	$35,816,869
3	FQS PROPERTIES LLC	$19,125,000
4	TESLA INC.	$15,503,785
5	MSI (MISCELLANEOUS STEEL INDUSTRIES)	$5,521,445
6	BUILDERS FIRSTSOURCE	$5,150,000
7	KTC 1 FM1626 LLC	$5,149,000
8	3700 KYLE CROSSING LLC	$4,768,214
9	12719 PALMER ROAD LLC	$4,213,640
10	AMAZON COM SERVICES INC	$3,464,504
11	BUILDERS FIRST SOURCE INC	$3,385,912
12	LANDURA LTD	$3,150,000
13	CONSTRUCTION METAL PRODUCT INC	$2,339,610
14	1120 GOFORTH ROAD LLC	$2,105,975
15	YARRINGTON ROAD MATERIALS	$2,076,156
16	SOUTHWESTERN PNEUMATIC	$2,056,565
17	CELLCO PARTNERSHIP	$2,040,884
18	17050 IH 35 LTD	$2,032,829
19	AT&T MOBILITY LLC	$1,889,335
20	TEXAS LEHIGH CEMENT COMPANY LP	$1,210,750

CITY OF KYLE: Commercial - Real (F1)

	Taxpayer Name	Total Assessed
1	MDH F3 AUS KYLE 35 LLC	$120,000,000
2	IVT KYLE MARKETPLACE 1031 LLC	$45,947,680
3	NP AUSTIN INDUSTRIAL 2 LLC	$36,265,633
4	REEF TX KYLE CROSSING LLC	$35,100,000
5	NP AUSTIN INDUSTRIAL 1 LLC	$33,949,181
6	KYLE CROSSING HOLDINGS LLC	$30,660,372
7	MS KYLE HOLDINGS LLC	$26,710,070
8	FC SUNSET RIDGE LP	$24,598,650
9	EGP VISTA RIDGE 1031 LLC	$21,118,425
10	HPI USICIV HAYS LOGISTICS I, LLC	$21,000,000
11	HPI USICIV HAYS LOGISTICS II LLC	$19,700,000
12	WAL-MART REAL ESTATE BUSINESS TRUST	$18,563,448
13	CORUM INVESTMENTS LLC	$18,500,000
14	MI'RED VINES LLC	$15,506,800
15	COSTCO WHOLESALE CORPORATION	$15,000,000
16	4701 RATCLIFFE DRIVE PROPCO LLC	$14,898,035
17	K LION LLC	$13,914,839
18	LS MHC KYLE LLC	$12,550,780
19	34 HOLDINGS-KYLE CROSSING LP	$11,994,180
20	ADMIRAL LINEN & UNIFORM SERVICE INC	$11,691,096

Top Taxpayers Report

TaxYear: **2026** Taxing Units: **CKY**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF KYLE: Industrial - Real (F2)

	Taxpayer Name	Total Assessed
1	FQS PROPERTIES LLC	$19,125,000
2	BUILDERS FIRSTSOURCE	$5,150,000
3	KTC 1 FM1626 LLC	$5,149,000
4	3700 KYLE CROSSING LLC	$4,768,214
5	MSI (MISCELLANEOUS STEEL INDUSTRIES)	$4,238,223
6	12719 PALMER ROAD LLC	$4,213,640
7	LANDURA LTD	$3,150,000
8	CONSTRUCTION METAL PRODUCT INC	$2,339,610
9	1120 GOFORTH ROAD LLC	$2,105,975
10	17050 IH 35 LTD	$2,032,829
11	TEXAS LEHIGH CEMENT COMPANY LP	$1,210,750
12	E&K O'MALLEY LLC	$1,058,000
13	MACKY HOLDINGS LLC	$871,241
14	CTX PARK LLC	$833,025
15	BEA SISTERS INC	$783,131
16	MURALT DAVID C REV TRUST	$774,000

CITY OF KYLE: Commercial - Business Personal (L1)

	Taxpayer Name	Total Assessed
1	SIMWON NA, CORP.	$63,221,622
2	COSTCO WHOLESALE CORPORATION	$15,648,718
3	FAT QUARTER SHOP	$11,826,653
4	FEDEX GROUND	$11,529,260
5	PLASTIKON INDUSTRIES	$10,550,749
6	HEB GROCERY CO LP	$10,417,978
7	ATHLETE PERFORMANCE SOLUTIONS	$10,227,828
8	FAVORITE BRANDS, LLC	$9,767,900
9	HOME DEPOT USA 8995	$7,627,978
10	FERGUSON ENTERPRISES LLC	$7,317,642
11	LOWE'S HOME CENTERS INC	$6,651,756
12	VIKING SUPPLY NET	$6,136,769
13	ALSCO UNIFORMS - ALSCO INC	$5,231,702
14	WAL-MART STORE #4130	$5,051,844
15	AMERICAN HVAC METAL SUPPLY CO	$4,868,655
16	RED BIRD FLIGHT	$4,152,970
17	TARGET STORE T-2725	$3,949,425
18	RSI INC	$3,581,668
19	ATX SPECIALTY FOODS	$3,068,814
20	UFP KYLE LLC	$2,824,654

CITY OF KYLE: Industrial - Business Personal (L2)

	Taxpayer Name	Total Assessed
1	TESLA INC	$308,429,811
2	ENF (KYLE) TECHNOLOGY INC	$35,816,869
3	TESLA INC.	$15,503,785

Top Taxpayers Report

TaxYear: **2026** Taxing Units: **CKY**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF KYLE: Industrial - Business Personal (L2)

	Taxpayer Name	Total Assessed
4	AMAZON COM SERVICES INC	$3,464,504
5	BUILDERS FIRST SOURCE INC	$3,385,912
6	YARRINGTON ROAD MATERIALS	$2,076,156
7	SOUTHWESTERN PNEUMATIC	$2,056,565
8	CELLCO PARTNERSHIP	$2,040,884
9	AT&T MOBILITY LLC	$1,889,335
10	MSI (MISCELLANEOUS STEEL INDUSTRIES)	$1,283,222
11	LAUREN CONCRETE INC	$860,640
12	SAXON INTERNATIONAL LLC	$766,126
13	T-MOBILE TEXAS LP & WEST CORP	$743,523
14	FIBERLIGHT, LLC	$428,239
15	CENTRIC FIBER	$301,170
16	ZAYO GROUP LLC	$290,223
17	AT&T MOBILITY LLC	$169,632
18	LIBERTY MILL WORKS	$74,500
19	SPECTRASITE COMMUNICATIONS INC	$42,920
20	COOK MEDICAL LLC	$37,575

CITY OF KYLE: Real Estate - Inventory (O)

	Subd Code	Subdivision Name	No. of Lots	Total Assessed
1			136	$15,430,160
2	S3512	GREGG GARDENS aka PARKTON SQUARE	213	$15,009,630
3	S6658	PARAMOUNT SECTION THREE	117	$12,769,670
4	S6671	PORTER COUNTRY PHASE 2	137	$11,926,770
5	S7431	SAGE HOLLOW	106	$10,986,780
6	S1270	CASETTA RANCH SECTION 5	113	$9,500,172
7	S1746	CLARA VISTA PHASE 1	123	$8,708,400
8	S4946	LIMESTONE CREEK SUBDIVISION PHASE 1	73	$8,627,510
9	s6674	PLUM CREEK PHASE 2 SECTION 4B	118	$8,518,560
10	S6648	PORTER COUNTRY PHASE 1	71	$7,118,700
11	S6673	PLUM CREEK PHASE 2 SECTION 4A	56	$6,748,150
12	S0023	700 BUNTON PHASE 1A-2	64	$6,342,320
13	S6273	PARAMOUNT SECTION FOUR	82	$6,095,880
14	S4947	LIMESTONE CREEK SUBDIVISION PHASE 2	73	$5,116,570
15	S4483	K-50	47	$4,974,890
16	S6112	OPAL RANCH SUBDIVISION	47	$4,370,570
17	S1265	CASETTA RANCH SEC 4	26	$2,444,427
18	S8584	TALAVERA PHASE 3	24	$2,301,150
19	S8582	TALAVERA PHASE 1	16	$1,463,230
20	S1259	CASETTA RANCH SEC 2	14	$1,299,793

CITY OF KYLE: Real Estate - Multifamily Residential (B)

	Taxpayer Name	Total Assessed
1	PLEASANTON HOUSING FINANCE CORPORATION	$89,000,000

Top Taxpayers Report

TaxYear: **2026** Taxing Units: **CKY**

Appraisal

Top Taxpayer Calculations Performed as of 07/19/2026

CITY OF KYLE: Real Estate - Multifamily Residential (B)

	Taxpayer Name	Total Assessed
2	PLUM CREEK APARTMENTS LLC	$46,000,000
3	UPTOWN AT PLUM CREEK PHASE 1A LLC	$39,498,530
4	KCP VERGE DE LLC	$37,885,303
5	H H 828 BEBEE ROAD LLC	$37,000,000
6	LAUREN CO AIDAN SPE LLC	$36,367,462
7	UPTOWN AT PLUM CREEK PHASE IA LLC	$35,254,137
8	CROMWELL APC I LLC (26.17%), CROWELL APC II LLC (58.97%) &	$34,761,935
9	KYLE SPRINGS APARTMENTS LP	$34,691,140
10	OAKS ON MARKETPLACE LLC	$31,750,000
11	SPARROW PLUM CREEK INVESTORS LLC	$31,000,000
12	GREY FOREST DEVELOPMENT LLC	$28,000,000
13	OAKS KYLE OWNER LLC	$26,587,000
14	PLUM CREEK ONE LLC & PLUM CREEK TWO LLC &	$25,000,000
15	PLUM CREEK MULTIFAMILY PARTNERS LP	$24,300,000
16	151 RIKARDSON SFR LLC	$21,500,000
17	SPI STRAND 160 EX, LLC	$20,400,000
18	PEDCOR INVESTMENTS-2015-CXLV11 LP	$16,863,680
19	1001 WINDY HILL LLC	$8,322,830
20	NAJJAR HOLDING LLC	$5,300,000