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

Form 50-856

City of Gatesville
Taxing Unit Name

(254) 865-8951
Phone *(area code and number)*

110 N 8th St, Gatesville TX 76528
Taxing Unit's Address, City, State, ZIP Code

www.ci.gatesville.tx.us
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:

https://coryellcountytax.com/property/property-tax-rate-calculation-source-material/

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]	$ 723,012,810
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]	$ 134,259,407
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 588,753,403
4.	**Prior year total adopted tax rate.**	$ 0.560000 /$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.		$ 588,753,403
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:	$ 0	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 16,514,760	
	C. Value loss. Add A and B. [7]		$ 16,514,760
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.		$ 16,514,760
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.		$ 572,238,643
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 3,204,536
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]		$ 8,641
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 3,213,177

[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:** .... $ 708,993,765 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 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 .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 708,993,765
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] .... $ 14,858,059 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.	$ 14,858,059
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]	$ 138,037,835
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]	$ 585,813,989
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]	$ 7,720,805

[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.	$ 7,720,805
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 578,093,184
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.555823 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.508295 /$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.*	$ 588,753,403
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 2,992,604
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........... + $ 7,903	
	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........ $ 7,903	
	E. Add Line 31 to 32D.	$ 3,000,507
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 578,093,184
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.519035 /$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.519035 /$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.	$ 0.519035 /$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.	$ 0.537201 /$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 .... $ 228,029 **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.	$ 228,029
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.	$ 228,029
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.61 % **C.** Enter the 2024 actual collection rate. .... 101.17 % **D.** Enter the 2023 actual collection rate. .... 100.43 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 228,029
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 585,813,989
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.038925 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.576126 /$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.	$ 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 *No-New-Revenue Tax Rate Worksheet.*	$ 0
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 *No-New-Revenue Tax Rate Worksheet.*	$ 0 /$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.	$ 0.000000 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
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 /$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)	$ 0.567529 /$100
	B. Unused increment rate (Line 67)	$ 0.003638 /$100
	C. Subtract B from A	$ 0.563891 /$100
	D. Adopted Tax Rate	$ 0.560000 /$100
	E. Subtract D from C	$ 0.003891 /$100
	F. 2025 Total Taxable Value (Line 60)	$ 592,308,689
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 23,047
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)	$ 0.563779 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.563779 /$100
	D. Adopted Tax Rate	$ 0.560000 /$100
	E. Subtract D from C	$ 0.003779 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 570,250,068
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 21,550
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)	$ 0.535976 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.535976 /$100
	D. Adopted Tax Rate	$ 0.535976 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 651,869,609
	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	$ 44,597
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.007612 /$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)	$ 0.583738 /$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.519035 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 585,813,989
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.085351 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.038925 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.643311 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0 /$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).	$ 0.000000 /$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. .... $ 0.555823 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. .... $ 0.583738 /$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. .... $ 0.643311 /$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 Justin K. Carothers
Printed Name of Taxing Unit Representative

sign here Justin Carothers
Taxing Unit Representative

07-28-2026
Date

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

City of Gatesville

07-27-2026

2025 Certified Totals

2025 CERTIFIED TOTALS

GVC - CITY OF GATESVILLE

Grand Totals

Property Count: 4,764 | 7/15/2026 1:26:58PM

Land		Value			
Homesite:		53,994,118			
Non Homesite:		101,245,833			
Ag Market:		15,964,448			
Timber Market:		0	**Total Land**	(+)	171,204,399
Improvement		**Value**			
Homesite:		346,555,289			
Non Homesite:		298,401,089	**Total Improvements**	(+)	644,956,378
Non Real	**Count**	**Value**			
Personal Property:	471	105,440,230			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	105,440,230
			Market Value	=	921,601,007
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	15,964,448	0			
Ag Use:	134,566	0	**Productivity Loss**	(-)	15,829,882
Timber Use:	0	0	**Appraised Value**	=	905,771,125
Productivity Loss:	15,829,882	0			
			Homestead Cap	(-)	14,422,101
			23.231 Cap	(-)	3,477,740
			Assessed Value	=	887,871,284
			Total Exemptions Amount (Breakdown on Next Page)	(-)	164,858,474
			Net Taxable	=	723,012,810

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	10,637,346	10,430,846	36,721.69	37,017.77	76			
OV65	133,773,203	123,828,561	383,190.46	388,724.75	735			
Total	144,410,549	134,259,407	419,912.15	425,742.52	811	**Freeze Taxable**	(-)	134,259,407
Tax Rate	0.5600000							

Freeze Adjusted Taxable = 588,753,403

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
3,716,931.21 = 588,753,403 * (0.5600000 / 100) + 419,912.15

Certified Estimate of Market Value:	921,522,367
Certified Estimate of Taxable Value:	722,934,170

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

City of Gatesville

07-27-2026

2026 Certified Totals

2026 CERTIFIED TOTALS

GVC - CITY OF GATESVILLE

ARB Approved Totals

Land		Value			
Homesite:		63,669,149			
Non Homesite:		102,831,453			
Ag Market:		15,044,635			
Timber Market:		0	**Total Land**	(+)	181,545,237
Improvement		**Value**			
Homesite:		347,343,983			
Non Homesite:		301,101,549	**Total Improvements**	(+)	648,445,532
Non Real	**Count**	**Value**			
Personal Property:	436	89,245,029			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	89,245,029
			Market Value	=	919,235,798
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	15,044,635	0			
Ag Use:	136,446	0	**Productivity Loss**	(-)	14,908,189
Timber Use:	0	0	**Appraised Value**	=	904,327,609
Productivity Loss:	14,908,189	0			
			Homestead Cap	(-)	11,271,970
			23.231 Cap	(-)	4,341,077
			Assessed Value	=	888,714,562
			Total Exemptions Amount (Breakdown on Next Page)	(-)	179,720,797
			Net Taxable	=	708,993,765

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	10,807,095	10,378,818	36,940.70	37,743.35	72			
OV65	137,972,073	127,659,017	403,652.68	410,654.57	734			
Total	148,779,168	138,037,835	440,593.38	448,397.92	806	**Freeze Taxable**	(-)	138,037,835
Tax Rate	0.5600000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	196,370	196,370	128,765	67,605	1			
Total	196,370	196,370	128,765	67,605	1	**Transfer Adjustment**	(-)	67,605

Freeze Adjusted Taxable = 570,888,325

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
3,637,568.00 = 570,888,325 * (0.5600000 / 100) + 440,593.38

Certified Estimate of Market Value:	919,235,798
Certified Estimate of Taxable Value:	708,993,765
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	306	0	10,932,230	10,932,230
145D	91	0	1,836,290	1,836,290
145D1	10	0	70,020	70,020
CHODO (Partial)	1	965,625	0	965,625
DP	73	0	0	0
DV1	20	0	146,500	146,500
DV1S	3	0	15,000	15,000
DV2	12	0	121,500	121,500
DV2S	1	0	7,500	7,500
DV3	23	0	252,000	252,000
DV3S	3	0	30,000	30,000
DV4	70	0	830,848	830,848
DV4S	7	0	78,000	78,000
DVHS	110	0	28,114,319	28,114,319
DVHSS	20	0	3,611,127	3,611,127
EX	1	0	25,000	25,000
EX-XI	5	0	2,734,140	2,734,140
EX-XR	5	0	328,730	328,730
EX-XU	1	0	106,580	106,580
EX-XV	214	0	111,612,603	111,612,603
MED	2	0	17,669,605	17,669,605
OV65	658	0	0	0
OV65S	115	0	0	0
PC	2	233,180	0	233,180
	Totals	**1,198,805**	**178,521,992**	**179,720,797**

Land		Value			
Homesite:		43,920			
Non Homesite:		1,561,990			
Ag Market:		0			
Timber Market:		0	**Total Land**	(+)	1,605,910
Improvement		**Value**			
Homesite:		372,430			
Non Homesite:		2,987,310	**Total Improvements**	(+)	3,359,740
Non Real	**Count**	**Value**			
Personal Property:	9	12,660,424			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	12,660,424
			Market Value	=	17,626,074
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	**Productivity Loss**	(-)	0
Timber Use:	0	0	**Appraised Value**	=	17,626,074
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	17,626,074
			Total Exemptions Amount (Breakdown on Next Page)	(-)	682,650
			Net Taxable	=	16,943,424

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	288,910	288,910	1,617.90	1,618.06	1			
Total	288,910	288,910	1,617.90	1,618.06	1	**Freeze Taxable**	(-)	288,910
Tax Rate	0.5600000							

Freeze Adjusted Taxable = 16,654,514

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
94,883.18 = 16,654,514 * (0.5600000 / 100) + 1,617.90

Certified Estimate of Market Value:	15,364,759
Certified Estimate of Taxable Value:	14,858,059
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	3	0	226,790	226,790
EX-XV	1	0	455,860	455,860
OV65	1	0	0	0
	Totals	**0**	**682,650**	**682,650**

Land		Value			
Homesite:		63,713,069			
Non Homesite:		104,393,443			
Ag Market:		15,044,635			
Timber Market:		0	**Total Land**	(+)	183,151,147
Improvement		**Value**			
Homesite:		347,716,413			
Non Homesite:		304,088,859	**Total Improvements**	(+)	651,805,272
Non Real	**Count**	**Value**			
Personal Property:	445	101,905,453			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	101,905,453
			Market Value	=	936,861,872
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	15,044,635	0			
Ag Use:	136,446	0	**Productivity Loss**	(-)	14,908,189
Timber Use:	0	0	**Appraised Value**	=	921,953,683
Productivity Loss:	14,908,189	0			
			Homestead Cap	(-)	11,271,970
			23.231 Cap	(-)	4,341,077
			Assessed Value	=	906,340,636
			Total Exemptions Amount (Breakdown on Next Page)	(-)	180,403,447
			Net Taxable	=	725,937,189

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	10,807,095	10,378,818	36,940.70	37,743.35	72			
OV65	138,260,983	127,947,927	405,270.58	412,272.63	735			
Total	149,068,078	138,326,745	442,211.28	450,015.98	807	**Freeze Taxable**	(-)	138,326,745
Tax Rate	0.5600000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	196,370	196,370	128,765	67,605	1			
Total	196,370	196,370	128,765	67,605	1	**Transfer Adjustment**	(-)	67,605

Freeze Adjusted Taxable = 587,542,839

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
3,732,451.18 = 587,542,839 * (0.5600000 / 100) + 442,211.28

Certified Estimate of Market Value:	934,600,557
Certified Estimate of Taxable Value:	723,851,824
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	309	0	11,159,020	11,159,020
145D	91	0	1,836,290	1,836,290
145D1	10	0	70,020	70,020
CHODO (Partial)	1	965,625	0	965,625
DP	73	0	0	0
DV1	20	0	146,500	146,500
DV1S	3	0	15,000	15,000
DV2	12	0	121,500	121,500
DV2S	1	0	7,500	7,500
DV3	23	0	252,000	252,000
DV3S	3	0	30,000	30,000
DV4	70	0	830,848	830,848
DV4S	7	0	78,000	78,000
DVHS	110	0	28,114,319	28,114,319
DVHSS	20	0	3,611,127	3,611,127
EX	1	0	25,000	25,000
EX-XI	5	0	2,734,140	2,734,140
EX-XR	5	0	328,730	328,730
EX-XU	1	0	106,580	106,580
EX-XV	215	0	112,068,463	112,068,463
MED	2	0	17,669,605	17,669,605
OV65	659	0	0	0
OV65S	115	0	0	0
PC	2	233,180	0	233,180
	Totals	**1,198,805**	**179,204,642**	**180,403,447**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,854	1,242.2082	$3,699,160	$472,866,038	$428,974,144
B	MULTIFAMILY RESIDENCE	187	24.1344	$0	$53,906,542	$53,203,236
C1	VACANT LOTS AND LAND TRACTS	428	254.1180	$0	$10,677,609	$9,984,696
D1	QUALIFIED OPEN-SPACE LAND	104	1,265.2022	$0	$15,044,635	$148,464
D2	IMPROVEMENTS ON QUALIFIED OP	12		$0	$210,326	$211,483
E	RURAL LAND, NON QUALIFIED OPE	110	316.8461	$522,210	$19,801,630	$17,343,764
F1	COMMERCIAL REAL PROPERTY	348	450.3015	$3,574,260	$130,030,453	$129,915,956
F2	INDUSTRIAL AND MANUFACTURIN	2	34.2600	$0	$9,104,760	$9,104,760
J2	GAS DISTRIBUTION SYSTEM	3	0.6244	$0	$5,939,934	$5,939,934
J3	ELECTRIC COMPANY (INCLUDING C	12	5.0310	$0	$8,669,368	$8,669,368
J4	TELEPHONE COMPANY (INCLUDI	4	1.4050	$0	$397,721	$397,721
J5	RAILROAD	1	0.5650	$0	$32,430	$32,430
J6	PIPELAND COMPANY	1		$0	$1,421,382	$1,206,050
L1	COMMERCIAL PERSONAL PROPE	406		$0	$36,989,113	$24,132,725
L2	INDUSTRIAL AND MANUFACTURIN	15		$0	$29,052,861	$11,383,256
M1	TANGIBLE OTHER PERSONAL, MOB	23		$0	$533,230	$517,176
O	RESIDENTIAL INVENTORY	46	8.8013	$0	$422,480	$410,822
S	SPECIAL INVENTORY TAX	7		$0	$7,417,780	$7,417,780
X	TOTALLY EXEMPT PROPERTY	225	2,414.8992	$676,970	$116,717,506	$0
		Totals	6,018.3963	$8,472,600	$919,235,798	$708,993,765

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3	0.7762	$0	$525,730	$525,730
B	MULTIFAMILY RESIDENCE	1	0.4025	$0	$305,000	$305,000
C1	VACANT LOTS AND LAND TRACTS	2	6.6870	$0	$467,420	$467,420
F1	COMMERCIAL REAL PROPERTY	4	0.5620	$0	$3,211,640	$3,211,640
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$685,575	$685,575
J4	TELEPHONE COMPANY (INCLUDI	3		$0	$640,278	$640,278
J8	OTHER TYPE OF UTILITY	1		$0	$4,760	$4,760
L1	COMMERCIAL PERSONAL PROPE	3		$0	$6,042,750	$5,815,960
L2	INDUSTRIAL AND MANUFACTURIN	1		$0	$5,287,061	$5,287,061
X	TOTALLY EXEMPT PROPERTY	1		$0	$455,860	$0
		Totals	8.4277	$0	$17,626,074	$16,943,424

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,857	1,242.9844	$3,699,160	$473,391,768	$429,499,874
B	MULTIFAMILY RESIDENCE	188	24.5369	$0	$54,211,542	$53,508,236
C1	VACANT LOTS AND LAND TRACTS	430	260.8050	$0	$11,145,029	$10,452,116
D1	QUALIFIED OPEN-SPACE LAND	104	1,265.2022	$0	$15,044,635	$148,464
D2	IMPROVEMENTS ON QUALIFIED OP	12		$0	$210,326	$211,483
E	RURAL LAND, NON QUALIFIED OPE	110	316.8461	$522,210	$19,801,630	$17,343,764
F1	COMMERCIAL REAL PROPERTY	352	450.8635	$3,574,260	$133,242,093	$133,127,596
F2	INDUSTRIAL AND MANUFACTURIN	2	34.2600	$0	$9,104,760	$9,104,760
J2	GAS DISTRIBUTION SYSTEM	3	0.6244	$0	$5,939,934	$5,939,934
J3	ELECTRIC COMPANY (INCLUDING C	13	5.0310	$0	$9,354,943	$9,354,943
J4	TELEPHONE COMPANY (INCLUDI	7	1.4050	$0	$1,037,999	$1,037,999
J5	RAILROAD	1	0.5650	$0	$32,430	$32,430
J6	PIPELAND COMPANY	1		$0	$1,421,382	$1,206,050
J8	OTHER TYPE OF UTILITY	1		$0	$4,760	$4,760
L1	COMMERCIAL PERSONAL PROPE	409		$0	$43,031,863	$29,948,685
L2	INDUSTRIAL AND MANUFACTURIN	16		$0	$34,339,922	$16,670,317
M1	TANGIBLE OTHER PERSONAL, MOB	23		$0	$533,230	$517,176
O	RESIDENTIAL INVENTORY	46	8.8013	$0	$422,480	$410,822
S	SPECIAL INVENTORY TAX	7		$0	$7,417,780	$7,417,780
X	TOTALLY EXEMPT PROPERTY	226	2,414.8992	$676,970	$117,173,366	$0
		Totals	6,026.8240	$8,472,600	$936,861,872	$725,937,189

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	2,716	1,165.8741	$3,692,200	$464,576,785	$421,519,931
A2	MOBILE HOME RESIDENCE	90	43.5218	$6,960	$6,486,262	$5,986,652
A4	MISC. BUILDING RESIDENTIAL	52	32.8123	$0	$1,802,991	$1,467,561
B		1		$0	$965,625	$965,625
B1	APARTMENT COMPLEX	12	2.5600	$0	$11,342,791	$11,074,301
B2	DUPLEX	144	19.4891	$0	$34,432,100	$34,007,076
B3	4-PLEX	30	2.0853	$0	$7,166,026	$7,156,234
C1	RES. VACANT LOT	359	161.6826	$0	$6,120,420	$5,553,048
C2	COMM. VACANT LOT	68	88.2784	$0	$4,465,289	$4,339,748
C3	LARGE VACANT LOT	1	4.1570	$0	$91,900	$91,900
D1	QUALIFIED OPEN-SPACE LAND	104	1,265.2022	$0	$15,044,635	$148,464
D2	IMPROVEMENTS ON QUALIFIED OPE	12		$0	$210,326	$211,483
E1	RURAL NON-QUALIFIED WITH RES I	76	184.8927	$522,210	$17,534,895	$15,171,507
E2	RURAL NON-QUALIFIED WITH MISC I	7	10.7239	$0	$165,739	$150,388
E3	RURAL NON-QUALIFIED WITH MOBI	4	5.2862	$0	$292,880	$292,880
E4	RURAL LAND, NON QUALIFIED OPEN	25	115.9433	$0	$1,808,116	$1,728,989
F1	COMMERCIAL REAL PROPERTY	348	450.3015	$3,574,260	$130,030,453	$129,915,956
F2	INDUSTRIAL REAL PROPERTY	2	34.2600	$0	$9,104,760	$9,104,760
J2	GAS DISTRIBUTION SYSTEMS	3	0.6244	$0	$5,939,934	$5,939,934
J3	ELECTRIC COMPANIES	12	5.0310	$0	$8,669,368	$8,669,368
J4	TELEPHONE COMPANIES	4	1.4050	$0	$397,721	$397,721
J5	RAILROADS	1	0.5650	$0	$32,430	$32,430
J6	PIPELINES	1		$0	$1,421,382	$1,206,050
L1	COMMERCIAL PERSONAL PROPER	406		$0	$36,989,113	$24,132,725
L2	INDUSTRIAL PERSONAL PROPERTY	15		$0	$29,052,861	$11,383,256
M1	MOBILE HOME, PERSONAL PROPERT	23		$0	$533,230	$517,176
O	RESIDENTIAL INVENTORY	46	8.8013	$0	$422,480	$410,822
S	SPECIAL INVENTORY	7		$0	$7,417,780	$7,417,780
X	TOTALLY EXEMPT PROPERTY	225	2,414.8992	$676,970	$116,717,506	$0
		Totals	6,018.3963	$8,472,600	$919,235,798	$708,993,765

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	2	0.4962	$0	$416,350	$416,350
A2	MOBILE HOME RESIDENCE	1	0.2800	$0	$109,380	$109,380
B3	4-PLEX	1	0.4025	$0	$305,000	$305,000
C2	COMM. VACANT LOT	2	6.6870	$0	$467,420	$467,420
F1	COMMERCIAL REAL PROPERTY	4	0.5620	$0	$3,211,640	$3,211,640
J3	ELECTRIC COMPANIES	1		$0	$685,575	$685,575
J4	TELEPHONE COMPANIES	3		$0	$640,278	$640,278
J8	OTHER TYPE OF UTILITY	1		$0	$4,760	$4,760
L1	COMMERCIAL PERSONAL PROPER	3		$0	$6,042,750	$5,815,960
L2	INDUSTRIAL PERSONAL PROPERTY	1		$0	$5,287,061	$5,287,061
X	TOTALLY EXEMPT PROPERTY	1		$0	$455,860	$0
		Totals	8.4277	$0	$17,626,074	$16,943,424

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	2,718	1,166.3703	$3,692,200	$464,993,135	$421,936,281
A2	MOBILE HOME RESIDENCE	91	43.8018	$6,960	$6,595,642	$6,096,032
A4	MISC. BUILDING RESIDENTIAL	52	32.8123	$0	$1,802,991	$1,467,561
B		1		$0	$965,625	$965,625
B1	APARTMENT COMPLEX	12	2.5600	$0	$11,342,791	$11,074,301
B2	DUPLEX	144	19.4891	$0	$34,432,100	$34,007,076
B3	4-PLEX	31	2.4878	$0	$7,471,026	$7,461,234
C1	RES. VACANT LOT	359	161.6826	$0	$6,120,420	$5,553,048
C2	COMM. VACANT LOT	70	94.9654	$0	$4,932,709	$4,807,168
C3	LARGE VACANT LOT	1	4.1570	$0	$91,900	$91,900
D1	QUALIFIED OPEN-SPACE LAND	104	1,265.2022	$0	$15,044,635	$148,464
D2	IMPROVEMENTS ON QUALIFIED OPE	12		$0	$210,326	$211,483
E1	RURAL NON-QUALIFIED WITH RES I	76	184.8927	$522,210	$17,534,895	$15,171,507
E2	RURAL NON-QUALIFIED WITH MISC I	7	10.7239	$0	$165,739	$150,388
E3	RURAL NON-QUALIFIED WITH MOBI	4	5.2862	$0	$292,880	$292,880
E4	RURAL LAND, NON QUALIFIED OPEN	25	115.9433	$0	$1,808,116	$1,728,989
F1	COMMERCIAL REAL PROPERTY	352	450.8635	$3,574,260	$133,242,093	$133,127,596
F2	INDUSTRIAL REAL PROPERTY	2	34.2600	$0	$9,104,760	$9,104,760
J2	GAS DISTRIBUTION SYSTEMS	3	0.6244	$0	$5,939,934	$5,939,934
J3	ELECTRIC COMPANIES	13	5.0310	$0	$9,354,943	$9,354,943
J4	TELEPHONE COMPANIES	7	1.4050	$0	$1,037,999	$1,037,999
J5	RAILROADS	1	0.5650	$0	$32,430	$32,430
J6	PIPELINES	1		$0	$1,421,382	$1,206,050
J8	OTHER TYPE OF UTILITY	1		$0	$4,760	$4,760
L1	COMMERCIAL PERSONAL PROPER	409		$0	$43,031,863	$29,948,685
L2	INDUSTRIAL PERSONAL PROPERTY	16		$0	$34,339,922	$16,670,317
M1	MOBILE HOME, PERSONAL PROPERT	23		$0	$533,230	$517,176
O	RESIDENTIAL INVENTORY	46	8.8013	$0	$422,480	$410,822
S	SPECIAL INVENTORY	7		$0	$7,417,780	$7,417,780
X	TOTALLY EXEMPT PROPERTY	226	2,414.8992	$676,970	$117,173,366	$0
		Totals	6,026.8240	$8,472,600	$936,861,872	$725,937,189

New Value

TOTAL NEW VALUE MARKET:	**$8,472,600**
TOTAL NEW VALUE TAXABLE:	**$7,720,805**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	309	$11,159,020
145D	11.145 (d) Multiple Situs, Leases	91	$1,836,290
145D1	11.145 (d-1) Multiple Situs, Consignment	10	$70,020
DV2	Disabled Veterans 30% - 49%	1	$12,000
DV3	Disabled Veterans 50% - 69%	2	$20,000
DV4	Disabled Veterans 70% - 100%	15	$180,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	$12,000
DVHS	Disabled Veteran Homestead	10	$2,252,628
DVHSS	Disabled Veteran Homestead Surviving Spouse	4	$972,802
OV65	OVER 65	38	$0
OV65S	OVER 65 Surviving Spouse	1	$0
	PARTIAL EXEMPTIONS VALUE LOSS	**482**	**$16,514,760**
		NEW EXEMPTIONS VALUE LOSS	**$16,514,760**

new BPP

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$16,514,760**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1	$190,450	$190,450

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,720	$195,575	$6,529	$189,046

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,677	$193,353	$6,571	$186,782

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,720	$166,300	$0	$166,300

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,677	$165,180	$0	$165,180

GVC - CITY OF GATESVILLE

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
20	$17,626,074	$14,858,059

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

City of Gatesville

07-27-2026

2026 Debt

Justin Carothers

From: Mike Halsema <mhalsema@gatesvilletx.com>
Sent: Tuesday, July 28, 2026 4:22 PM
To: Justin Carothers
Subject: RE: Prelim calculations

Justin, the calculations look good.

General Fund balance 9/30/25 $2,466,454
I & S Fund balance 9/30/25 $80,358

Proposed debt service
Principal $225,000
Interest $3,029

We the are bringing prelim budget info tonight at a high level (no decisions , information only), if anything changes on the debt side , I will let you know ASAP.

Thanks,
Mike

From: Justin Carothers <Justin.Carothers@coryellcountytx.gov>
Sent: Tuesday, July 28, 2026 3:30 PM
To: Mike Halsema <mhalsema@gatesvilletx.com>
Subject: RE: Prelim calculations

Are you ok with the calculations? I will need your fund balances as well as a breakdown of the debt so I can get your notice ready

Thank you,

Justin K. Carothers, PCC, CTOP

Coryell County Tax Assessor/Collector
Election Administration
254-248-3144
www.coryellcountytax.org

From: Mike Halsema <mhalsema@gatesvilletx.com>
Sent: Thursday, July 16, 2026 2:55 PM
To: Justin Carothers <Justin.Carothers@coryellcountytx.gov>
Subject: RE: Prelim calculations

Thanks Justin, I followed through the form and I agree. We are proposing a total rate of $0.56000. Please review, but I show according the worksheet the breakout would be :

TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2025

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
050 - Coryell County							
2025	21,717,152.66	21,286,334.28	113,690.93	290,875.73	81,459.68	21,772,360.62	100.25%
2024	19,888,180.78	19,579,014.46	95,032.67	333,451.69	92,642.81	20,100,141.63	101.06%
2023	16,293,466.83	15,980,092.01	73,089.29	265,098.00	59,111.23	16,377,390.53	100.51%
CCC - City of Copperas Cove							
2025	16,416,715.90	16,146,627.04	53,349.12	104,803.54	37,844.97	16,342,624.67	99.54%
2024	15,224,303.90	15,040,761.16	55,300.62	142,174.26	50,876.88	15,289,112.92	100.42%
2023	14,773,625.33	14,610,512.14	46,404.71	60,976.90	28,383.29	14,746,277.04	99.81%
GVC - City of Gatesville							
2025	3,718,586.66	3,598,818.54	29,955.01	89,072.77	23,793.31	3,741,639.63	100.61%
2024	3,553,795.84	3,471,774.12	19,890.60	81,343.60	22,592.49	3,595,600.81	101.17%
2023	3,367,020.89	3,293,708.90	21,786.27	52,928.44	13,396.53	3,381,820.14	100.43%
OGC - City of Oglesby							
2025	52,816.35	49,872.72	698.92	1,420.56	413.40	52,405.60	99.22%
2024	50,800.63	48,309.17	295.84	1,735.09	268.59	50,608.69	99.62%
2023	49,039.42	46,490.23	596.31	2,038.04	425.84	49,550.42	101.04%
CTC - Central Texas College							
2025	2,283,370.88	2,239,032.12	8,039.31	20,589.96	6,225.07	2,273,886.46	99.58%
2024	2,180,035.65	2,147,174.88	8,340.12	24,325.12	9,074.13	2,188,914.25	100.40%
2023	2,003,574.58	1,974,851.05	6,541.44	15,424.89	7,257.50	2,004,074.88	100.02%
COP - Copperas Cove ISD							
2025	14,029,266.50	13,774,175.62	50,284.27	(73,722.52)	47,447.24	13,798,184.61	98.35%
2024	15,213,256.58	15,127,580.61	60,006.17	(24,668.22)	83,577.85	15,246,496.41	100.21%
2023	15,905,531.70	15,937,763.08	54,127.32	4,279.43	76,121.36	16,072,291.19	101.04%
EVT - Evant ISD							
2025	1,386,864.19	1,313,393.16	13,284.35	26,476.16	11,395.33	1,364,549.00	98.39%
2024	1,319,928.47	1,290,358.87	13,162.28	48,076.85	14,194.93	1,365,792.93	103.47%
2023	1,102,083.20	1,054,011.28	7,987.09	46,328.43	12,747.44	1,121,074.24	101.72%
GV - Gatesville ISD							
2025	9,496,331.47	9,232,218.16	69,693.98	126,901.46	65,041.50	9,493,855.10	99.97%
2024	9,893,552.13	9,760,557.83	52,035.74	199,227.29	77,906.69	10,089,727.55	101.98%
2023	9,521,283.05	9,362,001.12	60,556.37	166,174.79	47,054.23	9,635,786.51	101.20%

City of Gatesville

07-27-2026

Prior Year Tax Refunds

Coryell County Tax Office

Deposit Date from 10/1/2025 to 7/15/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
GVC - City of Gatesville				
Current				
Levy	3,274,934.36	333,134.62	0.00	3,608,068.98
Interest	7,281.81	739.80	0.00	8,021.61
Penalty	20,991.81	2,132.68	0.00	23,124.49
Rendition Penalty	2,029.38	0.00	0.00	2,029.38
Rendition Penalty Admin Fee	(101.53)	0.00	0.00	(101.53)
Over/Short	243.98	0.00	0.00	243.98
Recalc Refund	(2,257.64)	(229.67)	0.00	(2,487.31)
Current	**3,303,122.17**	**335,777.43**	**0.00**	**3,638,899.60**
Delinquent				
Levy	58,180.07	5,940.55	0.00	64,120.62
Interest	10,677.28	1,127.76	0.00	11,805.04
Penalty	6,613.63	675.14	0.00	7,288.77
Rendition Penalty	1,556.70	0.00	0.00	1,556.70
Rendition Penalty Admin Fee	(77.07)	0.00	0.00	(77.07)
Recalc Refund	(7,903.07)	(738.20)	0.00	(8,641.27)
Recalc Refund P&I	(64.08)	(5.74)	0.00	(69.82)
Recalc Rendition Pen Admin Fee	17.33	0.00	0.00	17.33
Recalc Rendition Pen Refund	(346.37)	0.00	0.00	(346.37)
Delinquent	**68,654.42**	**6,999.51**	**0.00**	**75,653.93**
Distribution Total	**3,371,776.59**	**342,776.94**	**0.00**	**3,714,553.53**