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

Form 50-856

City of Copperas Cove	(254) 547-4221
Taxing Unit Name	Phone *(area code and number)*
PO BOX 1449, COPPERAS COVE TX 76522	www.copperascovetx.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://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]	$ 2,496,556,383
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]	$ 344,204,881
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,152,351,502
4.	**Prior year total adopted tax rate.**	$ 0.686419 /$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:** .... $ 935,000 **B. Prior year values resulting from final court decisions:** .... - $ 0 **C. Prior year value loss.** Subtract B from A.[4]	$ 935,000

[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.	$ 935,000
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,153,286,502
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: .... + $ 49,305,487 **C. Value loss.** Add A and B. [7]	$ 49,305,487
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.	$ 49,305,487
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.	$ 2,103,981,015
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 14,442,125
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]	$ 72,767
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 14,514,892

[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:** . . . . . $ 2,518,740,571 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: . . . . . + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: . . . . . - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 . . . . . - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 2,518,740,571
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] . . . . . $ 66,785,271 **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.	$ 66,785,271
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]	$ 361,903,106
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]	$ 2,223,622,736
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]	$ 85,485,610

[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.	$ 85,485,610
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 2,138,137,126
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.678856 /$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.	$ 0.454051 /$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.*	$ 2,153,286,502
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 9,777,019
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. + $ 47,297	
	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. $ 47,297	
	E. Add Line 31 to 32D.	$ 9,824,316
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,138,137,126
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.459480 /$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.	$ 0.459480/$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.	$ 0.459480/$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.	$ 0.475561/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ ______/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ ______ b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ ______/$100 c. Add Line D42(B)(b) to Line 42. . . . . $ ______/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ ______/$100 e Add Line D42(c) to Line D42(d). . . . . $ ______/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ ______/$100

[32] Tex. Tax Code §26.042
[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 .... $ 6,464,063 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 1,150,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 5,314,063
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.	$ 5,314,063
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. .... 100.25 % **C.** Enter the 2024 actual collection rate. .... 101.06 % **D.** Enter the 2023 actual collection rate. .... 100.51 % **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.	$ 5,314,063
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,223,622,736
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.238982 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.714543 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ ______ /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 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.*	$ 2,223,622,736
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*.	$ 0.678856 /$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*.	$ 0.714543 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.714543 /$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.*	$ 2,223,622,736
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).	$ 0.714543 /$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.686419/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.686419/$100
	D. Adopted Tax Rate	$ 0.686419/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2025 Total Taxable Value (Line 61)	$ 2,199,399,681
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.608079/$100
	B. Unused increment rate (Line 67)	$ 0.000000/$100
	C. Subtract B from A	$ 0.608079/$100
	D. Adopted Tax Rate	$ 0.661043/$100
	E. Subtract D from C	$ -0.052964/$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,109,833,958
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.672652/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.672652/$100
	D. Adopted Tax Rate	$ 0.672652/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,768,371,504
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.714543/$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. .... $ 0.678856 /$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 .... $ 0.714543 /$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. .... $ 0.000000 /$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

08-03-2026
Date

Reset Print

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

City Of Copperas Cove

07-27-2026

2025 Certified Totals

Land		Value			
Homesite:		20,519,539			
Non Homesite:		15,549,878			
Ag Market:		8,144,115			
Timber Market:		0	Total Land	(+)	44,213,532
Improvement		**Value**			
Homesite:		166,796,436			
Non Homesite:		36,827,366	Total Improvements	(+)	203,623,802
Non Real	**Count**	**Value**			
Personal Property:	36	6,621,380			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	6,621,380
			Market Value	=	254,458,714
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	8,144,115	0			
Ag Use:	71,350	0	Productivity Loss	(-)	8,072,765
Timber Use:	0	0	Appraised Value	=	246,385,949
Productivity Loss:	8,072,765	0			
			Homestead Cap	(-)	9,093,914
			23.231 Cap	(-)	4,906,499
			Assessed Value	=	232,385,536
			Total Exemptions Amount (Breakdown on Next Page)	(-)	61,138,964
			Net Taxable	=	171,246,572

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,559,409	382,078	2,442.39	6,515.00	9			
OV65	26,378,391	19,657,742	100,842.01	111,881.64	82			
Total	27,937,800	20,039,820	103,284.40	118,396.64	91	Freeze Taxable	(-)	20,039,820
Tax Rate	0.6864190							

Freeze Adjusted Taxable = 151,206,752

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,141,196.28 = 151,206,752 * (0.6864190 / 100) + 103,284.40

Certified Estimate of Market Value:	254,294,564
Certified Estimate of Taxable Value:	171,218,400
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Land		Value			
Homesite:		261,621,232			
Non Homesite:		240,996,458			
Ag Market:		10,184,176			
Timber Market:		0	Total Land	(+)	512,801,866
Improvement		**Value**			
Homesite:		1,738,570,625			
Non Homesite:		817,876,081	Total Improvements	(+)	2,556,446,706
Non Real	**Count**	**Value**			
Personal Property:	718	96,469,671			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	96,469,671
			Market Value	=	3,165,718,243
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	9,785,216	398,960			
Ag Use:	86,129	3,670	Productivity Loss	(-)	9,699,087
Timber Use:	0	0	Appraised Value	=	3,156,019,156
Productivity Loss:	9,699,087	395,290			
			Homestead Cap	(-)	79,309,934
			23.231 Cap	(-)	4,802,673
			Assessed Value	=	3,071,906,549
			Total Exemptions Amount (Breakdown on Next Page)	(-)	746,596,738
			Net Taxable	=	2,325,309,811

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	40,888,092	20,702,326	103,608.14	142,085.85	228			
DPS	673,014	371,902	1,607.10	1,980.43	5			
OV65	444,792,701	303,090,833	1,411,926.06	1,580,476.33	2,429			
Total	486,353,807	324,165,061	1,517,141.30	1,724,542.61	2,662	Freeze Taxable	(-)	324,165,061
Tax Rate	0.6864190							

Freeze Adjusted Taxable = 2,001,144,750

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
15,253,379.08 = 2,001,144,750 * (0.6864190 / 100) + 1,517,141.30

Certified Estimate of Market Value:	3,165,669,403
Certified Estimate of Taxable Value:	2,325,256,918
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

City Of Copperas Cove

07-27-2026

Prior Year taxable value lost due to court orders

Lawsuit Gain/Loss Report

For Year 2025

Entity	Name	Assessed Value	Final Value	Gain/Loss
050	CORYELL COUNTY	3,560,000	2,100,000	1,460,000
CAD	CORYELL CENTRAL APPRAISAL DISTRICT	3,560,000	2,100,000	1,460,000
CCC	CITY OF COPPERAS COVE	935,000	0	935,000
COP	COPPERAS COVE ISD	935,000	0	935,000
CTC	CENTRAL TEXAS COLLEGE	935,000	0	935,000
GV	GATESVILLE ISD	2,625,000	2,100,000	525,000
GVC	CITY OF GATESVILLE	2,625,000	2,100,000	525,000
MTG	MIDDLE TRINITY GCD	3,560,000	2,100,000	1,460,000
2025 Totals:		**18,735,000**	**10,500,000**	**8,235,000**
Report Totals:		**18,735,000**	**10,500,000**	**8,235,000**

City Of Copperas Cove

07-27-2026

2026 Prior Year 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
CCC - City of Copperas Cove				
Current				
Levy	10,739,811.76	5,496,273.35	0.00	16,236,085.11
Interest	8,294.96	4,233.67	0.00	12,528.63
Penalty	28,526.65	14,569.54	0.00	43,096.19
Rendition Penalty	2,188.18	0.00	0.00	2,188.18
Rendition Penalty Admin Fee	(109.38)	0.00	0.00	(109.38)
Over/Short	1,740.12	0.00	0.00	1,740.12
Recalc Refund	(50,427.42)	(25,807.27)	0.00	(76,234.69)
Recalc Refund P&I	(189.52)	(97.00)	0.00	(286.52)
Current	**10,729,835.35**	**5,489,172.29**	**0.00**	**16,219,007.64**
Delinquent				
Levy	53,234.36	27,837.30	0.00	81,071.66
Interest	7,079.73	3,894.07	0.00	10,973.80
Penalty	5,920.45	3,015.28	0.00	8,935.73
Rendition Penalty	2,402.49	0.00	0.00	2,402.49
Rendition Penalty Admin Fee	(119.76)	0.00	0.00	(119.76)
Recalc Refund	(47,296.56)	(25,469.96)	0.00	(72,766.52)
Recalc Refund P&I	(289.64)	(149.55)	0.00	(439.19)
Delinquent	**20,931.07**	**9,127.14**	**0.00**	**30,058.21**
Distribution Total	**10,750,766.42**	**5,498,299.43**	**0.00**	**16,249,065.85**

City Of Copperas Cove

07-27-2026

2026 Debt

Debt Service Requirements:

Tax Year 2026/Fiscal Year 2027

Issue	Principal	Interest	Total P & I
2007 CO	465,000	18,322	483,322
2013 GO	260,000	50,082	310,082
2014 CO	60,000	33,176	93,176
2015 CO	120,000	72,298	192,298
2016 GO Refunding	225,000	83,400	308,400
2016 CO	15,000	6,000	21,000
2017 CO	220,000	70,093	290,093
2018 CO	115,000	50,819	165,819
2019 CO	190,000	84,588	274,588
2020 GO Refunding	980,500	28,674	1,009,174
2020 CO	305,000	33,063	338,063
2021 CO	370,000	111,800	481,800
2022 GO	145,000	142,788	287,788
2022 CO	240,000	98,500	338,500
2023 CO	230,000	113,750	343,750
2024 CO	325,000	193,950	518,950
2025 CO	270,000	174,225	444,225
2026 Future Debt-Tax Supported (to include Golf Course)	355,000	182,600	537,600
Bond Paying Agent Fees/Arbitrage	25,435		25,435
TOTALS	**4,915,935**	**1,548,128**	**6,464,063**
Other Sources			
Less: Fund Balance			(750,000)
Net Debt Service Requirements	4,915,935	1,548,128	**5,714,063**

City Of Copperas Cove

07-27-2026

2026 Certified Totals

Coryell CAD

Land		Value			
Homesite:		263,642,058			
Non Homesite:		239,153,848			
Ag Market:		10,359,536			
Timber Market:		0	**Total Land**	(+)	513,155,442
Improvement		**Value**			
Homesite:		1,743,414,573			
Non Homesite:		845,955,314	**Total Improvements**	(+)	2,589,369,887
Non Real	**Count**	**Value**			
Personal Property:	652	61,673,104			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	61,673,104
			Market Value	=	3,164,198,433
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	9,960,576	398,960			
Ag Use:	89,069	3,670	**Productivity Loss**	(-)	9,871,507
Timber Use:	0	0	**Appraised Value**	=	3,154,326,926
Productivity Loss:	9,871,507	395,290			
			Homestead Cap	(-)	34,108,196
			23.231 Cap	(-)	4,611,859
			Assessed Value	=	3,115,606,871
			Total Exemptions Amount (Breakdown on Next Page)	(-)	790,516,342
			Net Taxable	=	2,325,090,529

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	41,397,777	20,502,196	100,873.81	144,024.75	225			
DPS	1,158,473	640,827	2,908.16	4,084.66	7			
OV65	471,346,765	316,683,865	1,466,576.16	1,658,552.94	2,479			
Total	513,903,015	337,826,888	1,570,358.13	1,806,662.35	2,711	**Freeze Taxable**	(-)	337,826,888
Tax Rate	0.6864190							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	137,380	132,380	124,838	7,542	1			
Total	137,380	132,380	124,838	7,542	1	**Transfer Adjustment**	(-)	7,542

Freeze Adjusted Taxable = 1,987,256,099

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
15,211,261.57 = 1,987,256,099 * (0.6864190 / 100) + 1,570,358.13

Certified Estimate of Market Value:	3,164,198,433
Certified Estimate of Taxable Value:	2,325,090,529

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	506	0	18,392,190	18,392,190
145D	90	0	2,185,300	2,185,300
145D1	9	0	82,690	82,690
145F	2	0	91,880	91,880
CHODO (Partial)	2	2,847,795	0	2,847,795
DP	228	0	0	0
DPS	7	0	0	0
DV1	208	0	2,064,000	2,064,000
DV1S	37	0	165,000	165,000
DV2	174	0	1,728,750	1,728,750
DV2S	23	0	157,500	157,500
DV3	265	0	2,836,996	2,836,996
DV3S	19	0	170,000	170,000
DV4	914	0	10,866,000	10,866,000
DV4S	140	0	1,638,000	1,638,000
DVHS	2,020	0	500,114,392	500,114,392
DVHSS	188	0	34,887,085	34,887,085
EX	1	0	121,350	121,350
EX-XI	2	0	1,120,990	1,120,990
EX-XL	1	0	190,630	190,630
EX-XN	1	0	0	0
EX-XU	1	0	695,700	695,700
EX-XV	237	0	170,539,842	170,539,842
FRSS	1	0	189,410	189,410
HS	7,547	26,632,090	0	26,632,090
MASSS	10	0	2,738,380	2,738,380
OV65	2,271	8,689,166	0	8,689,166
OV65S	332	1,015,000	0	1,015,000
PC	4	340,706	0	340,706
SO	4	15,500	0	15,500
	Totals	**39,540,257**	**750,976,085**	**790,516,342**

Land		Value			
Homesite:		662,000			
Non Homesite:		6,169,790			
Ag Market:		0			
Timber Market:		0	**Total Land**	(+)	6,831,790
Improvement		**Value**			
Homesite:		3,855,273			
Non Homesite:		19,868,017	**Total Improvements**	(+)	23,723,290
Non Real	**Count**	**Value**			
Personal Property:	9	47,859,829			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	47,859,829
			Market Value	=	78,414,909
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	**Productivity Loss**	(-)	0
Timber Use:	0	0	**Appraised Value**	=	78,414,909
Productivity Loss:	0	0			
			Homestead Cap	(-)	60,356
			23.231 Cap	(-)	675,437
			Assessed Value	=	77,679,116
			Total Exemptions Amount (Breakdown on Next Page)	(-)	380,942
			Net Taxable	=	77,298,174

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	373,450	343,450	1,676.86	1,709.78	3			
Total	373,450	343,450	1,676.86	1,709.78	3	**Freeze Taxable**	(-)	343,450
Tax Rate	0.6864190							

Freeze Adjusted Taxable = 76,954,724

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
529,908.71 = 76,954,724 * (0.6864190 / 100) + 1,676.86

Certified Estimate of Market Value:	63,046,148
Certified Estimate of Taxable Value:	62,629,419
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2	0	230,540	230,540
DV4	1	0	12,000	12,000
HS	11	55,000	0	55,000
OV65	4	20,000	0	20,000
PC	1	63,402	0	63,402
	Totals	**138,402**	**242,540**	**380,942**

Land		Value			
Homesite:		264,304,058			
Non Homesite:		245,323,638			
Ag Market:		10,359,536			
Timber Market:		0	Total Land	(+)	519,987,232

Improvement		Value			
Homesite:		1,747,269,846			
Non Homesite:		865,823,331	Total Improvements	(+)	2,613,093,177

Non Real	Count	Value			
Personal Property:	661	109,532,933			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	109,532,933
			Market Value	=	3,242,613,342

Ag	Non Exempt	Exempt			
Total Productivity Market:	9,960,576	398,960			
Ag Use:	89,069	3,670	Productivity Loss	(-)	9,871,507
Timber Use:	0	0	Appraised Value	=	3,232,741,835
Productivity Loss:	9,871,507	395,290			
			Homestead Cap	(-)	34,168,552
			23.231 Cap	(-)	5,287,296
			Assessed Value	=	3,193,285,987
			Total Exemptions Amount (Breakdown on Next Page)	(-)	790,897,284
			Net Taxable	=	2,402,388,703

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	41,397,777	20,502,196	100,873.81	144,024.75	225			
DPS	1,158,473	640,827	2,908.16	4,084.66	7			
OV65	471,720,215	317,027,315	1,468,253.02	1,660,262.72	2,482			
Total	514,276,465	338,170,338	1,572,034.99	1,808,372.13	2,714	Freeze Taxable	(-)	338,170,338
Tax Rate	0.6864190							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	137,380	132,380	124,838	7,542	1			
Total	137,380	132,380	124,838	7,542	1	Transfer Adjustment	(-)	7,542
						Freeze Adjusted Taxable	=	2,064,210,823

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
15,741,170.28 = 2,064,210,823 * (0.6864190 / 100) + 1,572,034.99

Certified Estimate of Market Value:	3,227,244,581
Certified Estimate of Taxable Value:	2,387,719,948

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	508	0	18,622,730	18,622,730
145D	90	0	2,185,300	2,185,300
145D1	9	0	82,690	82,690
145F	2	0	91,880	91,880
CHODO (Partial)	2	2,847,795	0	2,847,795
DP	228	0	0	0
DPS	7	0	0	0
DV1	208	0	2,064,000	2,064,000
DV1S	37	0	165,000	165,000
DV2	174	0	1,728,750	1,728,750
DV2S	23	0	157,500	157,500
DV3	265	0	2,836,996	2,836,996
DV3S	19	0	170,000	170,000
DV4	915	0	10,878,000	10,878,000
DV4S	140	0	1,638,000	1,638,000
DVHS	2,020	0	500,114,392	500,114,392
DVHSS	188	0	34,887,085	34,887,085
EX	1	0	121,350	121,350
EX-XI	2	0	1,120,990	1,120,990
EX-XL	1	0	190,630	190,630
EX-XN	1	0	0	0
EX-XU	1	0	695,700	695,700
EX-XV	237	0	170,539,842	170,539,842
FRSS	1	0	189,410	189,410
HS	7,558	26,687,090	0	26,687,090
MASSS	10	0	2,738,380	2,738,380
OV65	2,275	8,709,166	0	8,709,166
OV65S	332	1,015,000	0	1,015,000
PC	5	404,108	0	404,108
SO	4	15,500	0	15,500
	Totals	**39,678,659**	**751,218,625**	**790,897,284**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,472	2,945.7804	$52,379,289	$2,298,707,377	$1,681,518,041
B	MULTIFAMILY RESIDENCE	1,068	115.3284	$26,501,160	$317,702,699	$308,322,413
C1	VACANT LOTS AND LAND TRACTS	307	511.9610	$0	$17,678,416	$17,341,119
D1	QUALIFIED OPEN-SPACE LAND	40	1,009.6307	$0	$9,960,576	$86,855
D2	IMPROVEMENTS ON QUALIFIED OP	4		$0	$70,240	$70,240
E	RURAL LAND, NON QUALIFIED OPE	64	725.5617	$0	$12,896,205	$9,299,051
F1	COMMERCIAL REAL PROPERTY	355	315.2768	$3,683,180	$249,618,840	$248,631,238
J2	GAS DISTRIBUTION SYSTEM	1		$0	$8,446,176	$8,446,176
J3	ELECTRIC COMPANY (INCLUDING C	1	1.7000	$0	$238,900	$238,900
J4	TELEPHONE COMPANY (INCLUDI	4	0.8930	$0	$344,879	$344,879
J5	RAILROAD	4		$0	$4,990,184	$4,990,184
J8	OTHER TYPE OF UTILITY	2		$0	$1,403,570	$1,403,570
L1	COMMERCIAL PERSONAL PROPE	605		$0	$43,585,479	$22,833,419
L2	INDUSTRIAL AND MANUFACTURIN	29		$0	$2,709,286	$2,709,286
M1	TANGIBLE OTHER PERSONAL, MOB	291		$1,497,000	$16,172,166	$14,862,528
O	RESIDENTIAL INVENTORY	176	51.0049	$0	$3,500,030	$3,485,300
S	SPECIAL INVENTORY TAX	7		$0	$507,330	$507,330
X	TOTALLY EXEMPT PROPERTY	235	1,389.7267	$435,470	$175,666,080	$0
		Totals	7,066.8636	$84,496,099	$3,164,198,433	$2,325,090,529

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	79	13.6215	$0	$10,835,613	$10,497,629
B	MULTIFAMILY RESIDENCE	44	2.0884	$392,330	$12,094,076	$11,609,267
C1	VACANT LOTS AND LAND TRACTS	2	4.3840	$0	$548,970	$548,970
F1	COMMERCIAL REAL PROPERTY	12	1.7170	$0	$7,076,421	$7,076,421
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$34,566,749	$34,503,347
J4	TELEPHONE COMPANY (INCLUDI	2		$0	$4,457,251	$4,457,251
J8	OTHER TYPE OF UTILITY	1		$0	$4,840	$4,840
L1	COMMERCIAL PERSONAL PROPE	2		$0	$6,577,060	$6,346,520
L2	INDUSTRIAL AND MANUFACTURIN	1		$0	$2,253,929	$2,253,929
		Totals	21.8109	$392,330	$78,414,909	$77,298,174

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,551	2,959.4019	$52,379,289	$2,309,542,990	$1,692,015,670
B	MULTIFAMILY RESIDENCE	1,112	117.4168	$26,893,490	$329,796,775	$319,931,680
C1	VACANT LOTS AND LAND TRACTS	309	516.3450	$0	$18,227,386	$17,890,089
D1	QUALIFIED OPEN-SPACE LAND	40	1,009.6307	$0	$9,960,576	$86,855
D2	IMPROVEMENTS ON QUALIFIED OP	4		$0	$70,240	$70,240
E	RURAL LAND, NON QUALIFIED OPE	64	725.5617	$0	$12,896,205	$9,299,051
F1	COMMERCIAL REAL PROPERTY	367	316.9938	$3,683,180	$256,695,261	$255,707,659
J2	GAS DISTRIBUTION SYSTEM	1		$0	$8,446,176	$8,446,176
J3	ELECTRIC COMPANY (INCLUDING C	4	1.7000	$0	$34,805,649	$34,742,247
J4	TELEPHONE COMPANY (INCLUDI	6	0.8930	$0	$4,802,130	$4,802,130
J5	RAILROAD	4		$0	$4,990,184	$4,990,184
J8	OTHER TYPE OF UTILITY	3		$0	$1,408,410	$1,408,410
L1	COMMERCIAL PERSONAL PROPE	607		$0	$50,162,539	$29,179,939
L2	INDUSTRIAL AND MANUFACTURIN	30		$0	$4,963,215	$4,963,215
M1	TANGIBLE OTHER PERSONAL, MOB	291		$1,497,000	$16,172,166	$14,862,528
O	RESIDENTIAL INVENTORY	176	51.0049	$0	$3,500,030	$3,485,300
S	SPECIAL INVENTORY TAX	7		$0	$507,330	$507,330
X	TOTALLY EXEMPT PROPERTY	235	1,389.7267	$435,470	$175,666,080	$0
		Totals	7,088.6745	$84,888,429	$3,242,613,342	$2,402,388,703

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	11,431	2,902.1614	$52,379,289	$2,295,785,939	$1,679,371,490
A2	MOBILE HOME RESIDENCE	29	31.5553	$0	$2,486,118	$1,727,818
A4	MISC. BUILDING RESIDENTIAL	15	12.0637	$0	$435,320	$418,733
B		2		$0	$2,847,795	$2,847,795
B1	APARTMENT COMPLEX	69	19.5296	$0	$60,897,898	$60,897,898
B2	DUPLEX	815	77.0978	$26,499,320	$207,231,975	$198,218,076
B3	4-PLEX	184	18.7010	$1,840	$46,725,031	$46,358,644
C1	RES. VACANT LOT	231	296.4814	$0	$6,032,106	$5,823,448
C2	COMM. VACANT LOT	68	170.2056	$0	$10,534,080	$10,405,441
C3	LARGE VACANT LOT	8	45.2740	$0	$1,112,230	$1,112,230
D1	QUALIFIED OPEN-SPACE LAND	40	1,009.6307	$0	$9,960,576	$86,855
D2	IMPROVEMENTS ON QUALIFIED OPE	4		$0	$70,240	$70,240
E1	RURAL NON-QUALIFIED WITH RES I	26	147.4886	$0	$7,553,595	$4,474,841
E2	RURAL NON-QUALIFIED WITH MISC I	3	14.8650	$0	$195,760	$195,760
E3	RURAL NON-QUALIFIED WITH MOBI	9	79.4860	$0	$1,423,980	$1,015,273
E4	RURAL LAND, NON QUALIFIED OPEN	30	483.7221	$0	$3,722,870	$3,613,177
F1	COMMERCIAL REAL PROPERTY	355	315.2768	$3,683,180	$249,618,840	$248,631,238
J2	GAS DISTRIBUTION SYSTEMS	1		$0	$8,446,176	$8,446,176
J3	ELECTRIC COMPANIES	1	1.7000	$0	$238,900	$238,900
J4	TELEPHONE COMPANIES	4	0.8930	$0	$344,879	$344,879
J5	RAILROADS	4		$0	$4,990,184	$4,990,184
J8	OTHER TYPE OF UTILITY	2		$0	$1,403,570	$1,403,570
L1	COMMERCIAL PERSONAL PROPER	605		$0	$43,585,479	$22,833,419
L2	INDUSTRIAL PERSONAL PROPERTY	29		$0	$2,709,286	$2,709,286
M1	MOBILE HOME, PERSONAL PROPERT	291		$1,497,000	$16,172,166	$14,862,528
O	RESIDENTIAL INVENTORY	176	51.0049	$0	$3,500,030	$3,485,300
S	SPECIAL INVENTORY	7		$0	$507,330	$507,330
X	TOTALLY EXEMPT PROPERTY	235	1,389.7267	$435,470	$175,666,080	$0
		Totals	7,066.8636	$84,496,099	$3,164,198,433	$2,325,090,529

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	79	13.6215	$0	$10,835,613	$10,497,629
B1	APARTMENT COMPLEX	2		$0	$3,300,000	$3,280,000
B2	DUPLEX	30	1.6844	$392,330	$5,466,145	$5,238,621
B3	4-PLEX	12	0.4040	$0	$3,327,931	$3,090,646
C2	COMM. VACANT LOT	2	4.3840	$0	$548,970	$548,970
F1	COMMERCIAL REAL PROPERTY	12	1.7170	$0	$7,076,421	$7,076,421
J3	ELECTRIC COMPANIES	3		$0	$34,566,749	$34,503,347
J4	TELEPHONE COMPANIES	2		$0	$4,457,251	$4,457,251
J8	OTHER TYPE OF UTILITY	1		$0	$4,840	$4,840
L1	COMMERCIAL PERSONAL PROPER	2		$0	$6,577,060	$6,346,520
L2	INDUSTRIAL PERSONAL PROPERTY	1		$0	$2,253,929	$2,253,929
		Totals	21.8109	$392,330	$78,414,909	$77,298,174

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	11,510	2,915.7829	$52,379,289	$2,306,621,552	$1,689,869,119
A2	MOBILE HOME RESIDENCE	29	31.5553	$0	$2,486,118	$1,727,818
A4	MISC. BUILDING RESIDENTIAL	15	12.0637	$0	$435,320	$418,733
B		2		$0	$2,847,795	$2,847,795
B1	APARTMENT COMPLEX	71	19.5296	$0	$64,197,898	$64,177,898
B2	DUPLEX	845	78.7822	$26,891,650	$212,698,120	$203,456,697
B3	4-PLEX	196	19.1050	$1,840	$50,052,962	$49,449,290
C1	RES. VACANT LOT	231	296.4814	$0	$6,032,106	$5,823,448
C2	COMM. VACANT LOT	70	174.5896	$0	$11,083,050	$10,954,411
C3	LARGE VACANT LOT	8	45.2740	$0	$1,112,230	$1,112,230
D1	QUALIFIED OPEN-SPACE LAND	40	1,009.6307	$0	$9,960,576	$86,855
D2	IMPROVEMENTS ON QUALIFIED OPE	4		$0	$70,240	$70,240
E1	RURAL NON-QUALIFIED WITH RES I	26	147.4886	$0	$7,553,595	$4,474,841
E2	RURAL NON-QUALIFIED WITH MISC I	3	14.8650	$0	$195,760	$195,760
E3	RURAL NON-QUALIFIED WITH MOBI	9	79.4860	$0	$1,423,980	$1,015,273
E4	RURAL LAND, NON QUALIFIED OPEN	30	483.7221	$0	$3,722,870	$3,613,177
F1	COMMERCIAL REAL PROPERTY	367	316.9938	$3,683,180	$256,695,261	$255,707,659
J2	GAS DISTRIBUTION SYSTEMS	1		$0	$8,446,176	$8,446,176
J3	ELECTRIC COMPANIES	4	1.7000	$0	$34,805,649	$34,742,247
J4	TELEPHONE COMPANIES	6	0.8930	$0	$4,802,130	$4,802,130
J5	RAILROADS	4		$0	$4,990,184	$4,990,184
J8	OTHER TYPE OF UTILITY	3		$0	$1,408,410	$1,408,410
L1	COMMERCIAL PERSONAL PROPER	607		$0	$50,162,539	$29,179,939
L2	INDUSTRIAL PERSONAL PROPERTY	30		$0	$4,963,215	$4,963,215
M1	MOBILE HOME, PERSONAL PROPERT	291		$1,497,000	$16,172,166	$14,862,528
O	RESIDENTIAL INVENTORY	176	51.0049	$0	$3,500,030	$3,485,300
S	SPECIAL INVENTORY	7		$0	$507,330	$507,330
X	TOTALLY EXEMPT PROPERTY	235	1,389.7267	$435,470	$175,666,080	$0
		Totals	7,088.6745	$84,888,429	$3,242,613,342	$2,402,388,703

New Value

TOTAL NEW VALUE MARKET:	$84,888,429
TOTAL NEW VALUE TAXABLE:	$76,767,820

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	508	$18,622,730
145D	11.145 (d) Multiple Situs, Leases	90	$2,185,300
145D1	11.145 (d-1) Multiple Situs, Consignment	9	$82,690
145F	11.145 (f) Single Situs, Related Business Entity	2	$91,880
DP	DISABILITY	3	$0
DV1	Disabled Veterans 10% - 29%	7	$63,000
DV2	Disabled Veterans 30% - 49%	14	$132,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	4	$30,000
DV3	Disabled Veterans 50% - 69%	17	$180,000
DV4	Disabled Veterans 70% - 100%	117	$1,404,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	10	$120,000
DVHS	Disabled Veteran Homestead	68	$14,364,644
DVHSS	Disabled Veteran Homestead Surviving Spouse	20	$3,773,593
HS	HOMESTEAD	214	$773,230
OV65	OVER 65	126	$450,000
OV65S	OVER 65 Surviving Spouse	10	$25,000
	PARTIAL EXEMPTIONS VALUE LOSS	**1,219**	**$42,298,067**
		NEW EXEMPTIONS VALUE LOSS	**$42,298,067**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$42,298,067**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,366	$219,731	$8,000	$211,731

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,343	$219,399	$7,896	$211,503

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,366	$206,990	$5,000	$201,990

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,343	$206,740	$5,000	$201,740

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
146	$78,414,909	$62,629,419

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

City Of Copperas Cove

07-27-2026

2026 Certified Totals

Lampasas CAD

Land		Value			
Homesite:		20,109,910			
Non Homesite:		25,168,037			
Ag Market:		7,593,580			
Timber Market:		0	**Total Land**	(+)	52,871,527
Improvement		**Value**			
Homesite:		171,920,324			
Non Homesite:		52,038,360	**Total Improvements**	(+)	223,958,684
Non Real	**Count**	**Value**			
Personal Property:	88	9,602,190			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	9,602,190
			Market Value	=	286,432,401
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	7,593,580	0			
Ag Use:	74,443	0	**Productivity Loss**	(-)	7,519,137
Timber Use:	0	0	**Appraised Value**	=	278,913,264
Productivity Loss:	7,519,137	0			
			Homestead Cap	(-)	4,937,437
			23.231 Cap	(-)	8,198,768
			Assessed Value	=	265,777,059
			Total Exemptions Amount (Breakdown on Next Page)	(-)	72,127,017
			Net Taxable	=	193,650,042

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,832,153	539,510	3,480.53	7,582.65	9			
OV65	31,153,364	23,536,708	123,573.30	136,524.56	95			
Total	32,985,517	24,076,218	127,053.83	144,107.21	104	**Freeze Taxable**	(-)	24,076,218
Tax Rate	0.6864190							

Freeze Adjusted Taxable = 169,573,824

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,291,040.78 = 169,573,824 * (0.6864190 / 100) + 127,053.83

Certified Estimate of Market Value:	286,432,401
Certified Estimate of Taxable Value:	193,650,042
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	30	0	1,361,426	1,361,426
145D1	3	0	292,630	292,630
145F	55	0	935,314	935,314
DP	10	0	0	0
DV1	10	0	66,000	66,000
DV2	3	0	19,500	19,500
DV3	15	0	144,000	144,000
DV4	147	0	831,956	831,956
DV4S	1	0	12,000	12,000
DVHS	194	0	62,116,481	62,116,481
DVHSS	1	0	288,040	288,040
EX	52	0	3,483,813	3,483,813
EX-XN	2	0	0	0
EX-XV	1	0	90,048	90,048
HS	532	1,681,068	0	1,681,068
MASSS	1	0	386,361	386,361
OV65	102	413,380	0	413,380
OV65S	2	5,000	0	5,000
SO	1	0	0	0
	Totals	**2,099,448**	**70,027,569**	**72,127,017**

Land		Value			
Homesite:		457,460			
Non Homesite:		2,546,510			
Ag Market:		27,780			
Timber Market:		0	**Total Land**	(+)	3,031,750

Improvement		Value			
Homesite:		1,439,410			
Non Homesite:		1,703,360	**Total Improvements**	(+)	3,142,770

Non Real	Count	Value			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	0
			Market Value	=	6,174,520

Ag	Non Exempt	Exempt			
Total Productivity Market:	27,780	0			
Ag Use:	310	0	**Productivity Loss**	(-)	27,470
Timber Use:	0	0	**Appraised Value**	=	6,147,050
Productivity Loss:	27,470	0			
			Homestead Cap	(-)	96,330
			23.231 Cap	(-)	204,221
			Assessed Value	=	5,846,499
			Total Exemptions Amount (Breakdown on Next Page)	(-)	48,710
			Net Taxable	=	5,797,789

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	507,870	497,870	1,791.99	1,791.99	1			
Total	507,870	497,870	1,791.99	1,791.99	1	**Freeze Taxable**	(-)	497,870
Tax Rate	0.6864190							

Freeze Adjusted Taxable = 5,299,919

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
38,171.64 = 5,299,919 * (0.6864190 / 100) + 1,791.99

Certified Estimate of Market Value:	4,262,130
Certified Estimate of Taxable Value:	4,155,852
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	0	0
DVHS	1	0	28,710	28,710
HS	4	15,000	0	15,000
OV65	1	5,000	0	5,000
	Totals	**20,000**	**28,710**	**48,710**

Land		Value			
Homesite:		20,567,370			
Non Homesite:		27,714,547			
Ag Market:		7,621,360			
Timber Market:		0	**Total Land**	(+)	55,903,277
Improvement		**Value**			
Homesite:		173,359,734			
Non Homesite:		53,741,720	**Total Improvements**	(+)	227,101,454
Non Real	**Count**	**Value**			
Personal Property:	88	9,602,190			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	9,602,190
			Market Value	=	292,606,921
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	7,621,360	0			
Ag Use:	74,753	0	**Productivity Loss**	(-)	7,546,607
Timber Use:	0	0	**Appraised Value**	=	285,060,314
Productivity Loss:	7,546,607	0			
			Homestead Cap	(-)	5,033,767
			23.231 Cap	(-)	8,402,989
			Assessed Value	=	271,623,558
			Total Exemptions Amount (Breakdown on Next Page)	(-)	72,175,727
			Net Taxable	=	199,447,831

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,832,153	539,510	3,480.53	7,582.65	9			
OV65	31,661,234	24,034,578	125,365.29	138,316.55	96			
Total	33,493,387	24,574,088	128,845.82	145,899.20	105	**Freeze Taxable**	(-)	24,574,088
Tax Rate	0.6864190							

Freeze Adjusted Taxable = 174,873,743

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,329,212.42 = 174,873,743 * (0.6864190 / 100) + 128,845.82

Certified Estimate of Market Value:	290,694,531
Certified Estimate of Taxable Value:	197,805,894

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	30	0	1,361,426	1,361,426
145D1	3	0	292,630	292,630
145F	55	0	935,314	935,314
DP	10	0	0	0
DV1	10	0	66,000	66,000
DV2	3	0	19,500	19,500
DV3	15	0	144,000	144,000
DV4	148	0	831,956	831,956
DV4S	1	0	12,000	12,000
DVHS	195	0	62,145,191	62,145,191
DVHSS	1	0	288,040	288,040
EX	52	0	3,483,813	3,483,813
EX-XN	2	0	0	0
EX-XV	1	0	90,048	90,048
HS	536	1,696,068	0	1,696,068
MASSS	1	0	386,361	386,361
OV65	103	418,380	0	418,380
OV65S	2	5,000	0	5,000
SO	1	0	0	0
	Totals	**2,119,448**	**70,056,279**	**72,175,727**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	650	311.6492	$9,601,150	$198,938,264	$130,821,850
B	MULTIFAMILY RESIDENCE	135	21.9411	$0	$38,985,930	$35,993,812
C1	VACANT LOTS AND LAND TRACTS	328	120.5248	$0	$9,464,020	$4,542,188
D1	QUALIFIED AG LAND	43	651.1527	$0	$7,593,580	$72,724
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$4,670	$4,670
E	FARM OR RANCH IMPROVEMENT	27	493.8657	$0	$3,309,587	$3,310,311
F1	COMMERCIAL REAL PROPERTY	35	81.9511	$0	$10,527,330	$9,304,411
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$3,331,810	$3,039,180
J5	RAILROAD	1		$0	$919,820	$794,820
L1	COMMERCIAL PERSONAL PROPE	26		$0	$2,524,990	$1,538,950
L2	INDUSTRIAL PERSONAL PROPERT	58		$0	$2,825,570	$1,639,870
M1	TANGIBLE OTHER PERSONAL, MOB	9		$0	$488,040	$319,598
O	RESIDENTIAL INVENTORY	39	9.5918	$538,840	$2,285,450	$2,267,658
X	TOTALLY EXEMPT PROPERTY	53	188.2330	$0	$5,233,340	$0
		Totals	1,878.9094	$10,139,990	$286,432,401	$193,650,042

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	10	2.6313	$361,790	$2,078,820	$2,019,386
B	MULTIFAMILY RESIDENCE	3	0.5707	$0	$962,510	$962,510
C1	VACANT LOTS AND LAND TRACTS	21	19.9766	$0	$1,773,370	$1,721,639
D1	QUALIFIED AG LAND	1	3.4680	$0	$27,780	$310
E	FARM OR RANCH IMPROVEMENT	2	26.9900	$0	$803,070	$564,974
O	RESIDENTIAL INVENTORY	46	6.2472	$0	$528,970	$528,970
		Totals	59.8838	$361,790	$6,174,520	$5,797,789

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	660	314.2805	$9,962,940	$201,017,084	$132,841,236
B	MULTIFAMILY RESIDENCE	138	22.5118	$0	$39,948,440	$36,956,322
C1	VACANT LOTS AND LAND TRACTS	349	140.5014	$0	$11,237,390	$6,263,827
D1	QUALIFIED AG LAND	44	654.6207	$0	$7,621,360	$73,034
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$4,670	$4,670
E	FARM OR RANCH IMPROVEMENT	29	520.8557	$0	$4,112,657	$3,875,285
F1	COMMERCIAL REAL PROPERTY	35	81.9511	$0	$10,527,330	$9,304,411
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$3,331,810	$3,039,180
J5	RAILROAD	1		$0	$919,820	$794,820
L1	COMMERCIAL PERSONAL PROPE	26		$0	$2,524,990	$1,538,950
L2	INDUSTRIAL PERSONAL PROPERT	58		$0	$2,825,570	$1,639,870
M1	TANGIBLE OTHER PERSONAL, MOB	9		$0	$488,040	$319,598
O	RESIDENTIAL INVENTORY	85	15.8390	$538,840	$2,814,420	$2,796,628
X	TOTALLY EXEMPT PROPERTY	53	188.2330	$0	$5,233,340	$0
		Totals	1,938.7932	$10,501,780	$292,606,921	$199,447,831

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Conv SPTB code	147	144.4520	$0	$45,786,400	$25,330,101
A1	SINGLE FAMILY RES	512	165.1642	$9,601,150	$152,103,674	$104,519,494
A2	REAL MH	10	2.0330	$0	$1,048,190	$972,255
B1	MULTIFAMILY	135	21.9411	$0	$38,985,930	$35,993,812
C1	VACANT LOT	327	120.1448	$0	$9,440,850	$4,519,018
C2	COMMERCIAL LOT	1	0.3800	$0	$23,170	$23,170
D1	QUALIFIED AG LAND	43	651.1527	$0	$7,593,580	$72,724
D2	IMPROVEMENTS ON QUALIFIED OPE	2		$0	$4,670	$4,670
E	Conv SPTB code	11	131.3333	$0	$921,880	$921,888
E1	FARM/RANCH IMP	19	362.5324	$0	$2,387,707	$2,388,423
F1	COMMERCIAL REAL	35	81.9511	$0	$10,527,330	$9,304,411
J3	ELECTRIC COMPANY	3		$0	$3,331,810	$3,039,180
J5	RAILROAD	1		$0	$919,820	$794,820
L1	COMMERCIAL PP	26		$0	$2,524,990	$1,538,950
L2	INDUSTRIAL PP	58		$0	$2,825,570	$1,639,870
M1	PP MOBILE HOME	9		$0	$488,040	$319,598
O1	RESIDENTIAL INV	39	9.5918	$538,840	$2,285,450	$2,267,658
X	Conv SPTB code	53	188.2330	$0	$5,233,340	$0
		Totals	1,878.9094	$10,139,990	$286,432,401	$193,650,042

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Conv SPTB code	1	0.2490	$0	$15,180	$13,682
A1	SINGLE FAMILY RES	10	2.3823	$361,790	$2,063,640	$2,005,704
B1	MULTIFAMILY	3	0.5707	$0	$962,510	$962,510
C1	VACANT LOT	18	13.6696	$0	$1,247,760	$1,247,760
C2	COMMERCIAL LOT	3	6.3070	$0	$525,610	$473,879
D1	QUALIFIED AG LAND	1	3.4680	$0	$27,780	$310
E	Conv SPTB code	2	26.9900	$0	$498,870	$314,309
E1	FARM/RANCH IMP	1		$0	$304,200	$250,665
O1	RESIDENTIAL INV	46	6.2472	$0	$528,970	$528,970
		Totals	59.8838	$361,790	$6,174,520	$5,797,789

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Conv SPTB code	148	144.7010	$0	$45,801,580	$25,343,783
A1	SINGLE FAMILY RES	522	167.5465	$9,962,940	$154,167,314	$106,525,198
A2	REAL MH	10	2.0330	$0	$1,048,190	$972,255
B1	MULTIFAMILY	138	22.5118	$0	$39,948,440	$36,956,322
C1	VACANT LOT	345	133.8144	$0	$10,688,610	$5,766,778
C2	COMMERCIAL LOT	4	6.6870	$0	$548,780	$497,049
D1	QUALIFIED AG LAND	44	654.6207	$0	$7,621,360	$73,034
D2	IMPROVEMENTS ON QUALIFIED OPE	2		$0	$4,670	$4,670
E	Conv SPTB code	13	158.3233	$0	$1,420,750	$1,236,197
E1	FARM/RANCH IMP	20	362.5324	$0	$2,691,907	$2,639,088
F1	COMMERCIAL REAL	35	81.9511	$0	$10,527,330	$9,304,411
J3	ELECTRIC COMPANY	3		$0	$3,331,810	$3,039,180
J5	RAILROAD	1		$0	$919,820	$794,820
L1	COMMERCIAL PP	26		$0	$2,524,990	$1,538,950
L2	INDUSTRIAL PP	58		$0	$2,825,570	$1,639,870
M1	PP MOBILE HOME	9		$0	$488,040	$319,598
O1	RESIDENTIAL INV	85	15.8390	$538,840	$2,814,420	$2,796,628
X	Conv SPTB code	53	188.2330	$0	$5,233,340	$0
		Totals	1,938.7932	$10,501,780	$292,606,921	$199,447,831

New Value

TOTAL NEW VALUE MARKET:	$10,501,780
TOTAL NEW VALUE TAXABLE:	$8,717,790

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	26	$986,040
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV3	Disabled Veterans 50% - 69%	3	$30,000
DV4	Disabled Veterans 70% - 100%	5	$60,000
DVHS	Disabled Veteran Homestead	17	$5,744,846
HS	HOMESTEAD	45	$156,534
OV65	OVER 65	5	$25,000
	PARTIAL EXEMPTIONS VALUE LOSS	**102**	**$7,007,420**
		NEW EXEMPTIONS VALUE LOSS	**$7,007,420**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$7,007,420**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
480	$325,395	$12,974	$312,421

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
477	$326,175	$12,843	$313,332

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
480	$320,250	$5,000	$315,250

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
477	$320,280	$5,000	$315,280

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
83	$6,174,520	$4,155,852

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value