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

Form 50-856

IRION COUNTY WATER CONSERVATION DISTRICT
Taxing Unit Name

(325) 835-2015
Phone *(area code and number)*

208 N PARK VIEW, COURTHOUSE ANNEX, PO BOX 10, MERTZON, TX 76941
Taxing Unit's Address, City, State, ZIP Code

https://www.irionwcd.org/
Taxing Unit's Website Address

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

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

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]	$ 2,398,091,111
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,398,091,111
4.	**Prior year total adopted tax rate.**	$ 0.008834 /$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.	$ 2,398,091,111
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: .... + $ 21,349,760 **C. Value loss.** Add A and B. [7]	$ 21,349,760
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:** .... $ 231,850 **B. Current year productivity or special appraised value:** .... - $ 2,050 **C. Value loss.** Subtract B from A. [8]	$ 229,800
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 21,579,560
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.	$ 2,376,511,551
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 209,941
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]	$ 244
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 210,185

[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:**	$ 1,842,183,736	
	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.		$ 1,842,183,736
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 0	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 1,842,183,736
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]		$ 63,708,260

[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.	$ 63,708,260
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,778,475,476
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.011818 /$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.		$ 0.008834 /$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.*		$ 2,398,091,111
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 211,847
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year...........	+ $ 0	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..........	– $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..........	$ 0	
	E. Add Line 31 to 32D.		$ 211,847
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 1,778,475,476
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.011911 /$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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.. $ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.. $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.. $ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.. $ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. $ 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 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.. $ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.......... $ 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 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.011911 /$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 /$100 **C.** Add Line 41B to Line 40.	$ 0.011911 /$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.	$ 0.012863 /$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] .... $ 0 /$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.** .... $ 0 b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 .... $ 0 /$100 c. Add Line D42(B)(b) to Line 42. .... $ 0 /$100 d. Enter the **current year unused increment rate** from Line 68 .... $ 0 /$100 e Add Line D42(c) to Line D42(d). .... $ 0 /$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).	$ 0 /$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 .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 99.3 % **B.** Enter the prior year actual collection rate. .... 99.78 % **C.** Enter the 2024 actual collection rate. .... 99.98 % **D.** Enter the 2023 actual collection rate. .... 99.85 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	99.78 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,842,183,736
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.012863 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ — /$100

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

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

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

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

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

SECTION 4: Adjustment for Pollution Control

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

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

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

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ ______/$100
	B. Unused increment rate (Line 68)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	F. 2025 Total Taxable Value (Line 61)	$ ______
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ______
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ ______/$100
	B. Unused increment rate (Line 67)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	F. 2024 Total Taxable Value (Line 60)	$ ______
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ______
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ ______/$100
	B. Unused increment rate (Line 66)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	F. 2023 Total Taxable Value (Line 60)	$ ______
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ______
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ ______
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ ______/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 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)	$ ______/$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. .... $ 0.011818 /$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 .... $ 0.012863 /$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. .... $ ______ /$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 Diana Thomas
Printed Name of Taxing Unit Representative

sign here diana thomas
Taxing Unit Representative

08/05/2026
Date

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

Byron Bitner - Chief Appraiser

Land		Value	# of Items	Exempt
Homesite	(+)	4,542,160	422	0
Non Homesite	(+)	18,445,420	1,165	1,186,160
Productivity Market	(+)	725,306,850	2,217	0
Income	(+)	0	0	0
Total Land	(=)	*748,294,430*	*3,804*	*1,186,160*

Ag/Timber *does not include protested		Value	# of Items
Timber Gain	(+)	0	0
Productivity Market	(+)	725,306,850	2,217
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	16,766,950	2,217
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*708,539,900*	*2,217*

Improvements		Value	# of Items	Exempt
Homesite	(+)	48,480,900	405	0
New Homesite	(+)	34,410	1	0
Non Homesite	(+)	45,360,520	744	4,595,770
New Non Homesite	(+)	817,780	9	0
Income	(+)	0	0	0
Total Improvement	(=)	*94,693,610*	*1,159*	*4,595,770*

Personal		Value	# of Items	Exempt
Homesite	(+)	3,087,430	53	0
New Homesite	(+)	210,660	3	0
Non Homesite	(+)	5,559,640	173	99,990
New Non Homesite	(+)	464,770	13	0
Total Personal	(=)	*9,322,500*	*242*	*99,990*

Mineral/Industrial/Utility/Personal Property		Value	# of Items
Minerals/Oil & Gas	(+)	1,969,496,503	11,617
Industrial Real	(+)	236,838,240	11
Industrial/Utility Personal Property	(+)	353,231,690	289
Total Mineral Market Value	(=)	*2,559,566,433*	*11,917*
Total Real & Personal Market	(+)	852,310,540	5,205
Total Mineral/Industrial Market	(+)	2,559,566,433	11,917
Total Market Value	(=)	**3,411,876,973**	**17,122**
20% MIUP Circuit Breaker Limitation	(-)	131,813,700	3,180
10% Homestead Cap Loss	(-)	1,081,580	43
20% Circuit Breaker Limitation	(-)	2,366,110	177
Total Market After Cap	(=)	*3,276,615,583*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	708,539,900	2,217
Total Market Taxable	(=)	**2,568,075,683**	

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	5,881,920	85	100,136,700	79
Under $500/$2500	31,070	34	80,040	761
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			66,044,090	30
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	68,350	2		
Vehicle Leased for Personal Use	135,820	2		
TCEQ/Pollution Control	13,000,353	4		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	19,117,513		166,260,830	
Total Losses (includes Prod. Loss & Cap Loss) (=)			*1,029,179,633*	
Total Appraised Value (=)			**2,382,697,340**	

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	1,226,590	8
Surviving Spouse of a Service Member	(+)	82,680	1
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*1,309,270*	*9*
Local Discount	(+)	0	0
Disabled Veteran	(+)	161,470	14
Optional 65	(+)	2,011,840	218
Local Disabled	(+)	60,000	6
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*3,542,580*	

Total Exemptions* (-) 3,542,580

60 - IRION CO WATER CONS Net Taxable Value (=) 2,379,154,760

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
249	216	0	6	0	2	0	15	8	0	1

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran

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

Total Parcels*: 15,681* Parcel count is figured by parcel per ownership

Total Owners: 3,307

Total Items: 16,201

Special Certified Totals

New Improvement/Personal
Market: $1,527,620
Taxable:$1,347,850

\+ Industrial/Utility/Personal Property New Value
Taxable: $0

= Grand Total New Value
Taxable: $1,347,850

New AG/Timber
Market: $991,740
Taxable: $10,430
Value Loss: $981,310

Exempt Value of First Time Absolute Exemption:$155,520
Exempt Value of First Time Partial Exemption: $218,850

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$97,190	270	Market	$26,241,520
Taxable	$91,446		Taxable	$24,690,400
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$112,708	360	Market	$40,575,000
Taxable	$107,164		Taxable	$38,579,140
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$104,269	407	Market	$42,437,700
Taxable	$98,908		Taxable	$40,255,550
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$39,631	47	Market	$1,862,700
Taxable	$35,668		Taxable	$1,676,410

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $99,800	Market Value After Cap: $99,800	Net Taxable Value: $0
SS SVC MEMBER/Homestead	Market: $82,680	Market Value After Cap: $82,680	Net Taxable Value: $0
DISABLED HOMEST	Market: $65,800	Market Value After Cap: $65,800	Net Taxable Value: $55,800
HOMESTEAD EXEMP	Market: $106,310	Market Value After Cap: $104,320	Net Taxable Value: $104,320
OVER 65	Market: $104,570	Market Value After Cap: $101,960	Net Taxable Value: $91,960
WIDOW EXEMPTION	Market: $23,880	Market Value After Cap: $23,880	Net Taxable Value: $13,880
ALL Homesteads	Market: $103,150	Market Value After Cap: $101,380	Net Taxable Value: $92,990

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	399	430.8506	4,118,830			31,833,100	937,010		**36,888,940**	36,821,170	35,052,000
A2	121	69.7242	849,200			1,510,470	764,830		**3,124,500**	3,071,270	2,936,920
A*	**520**	**500.5748**	**4,968,030**			**33,343,570**	**1,701,840**		**40,013,440**	**39,892,440**	**37,988,920**
C1	393	293.0694	2,670,190			9,100	0		**2,679,290**	2,558,800	2,558,800
C1I	7	2.6668	79,500			2,690	0		**82,190**	82,190	82,190
C3	1	3.9500	7,900			178,370	0		**186,270**	186,270	164,270
C*	**401**	**299.6862**	**2,757,590**			**190,160**	**0**		**2,947,750**	**2,827,260**	**2,805,260**
D1	2,217	636,999.1314	0	16,765,140	725,130,320	0	0		**725,130,320**	16,765,140	16,765,140
D2	252	0.0000	0			17,124,020	0		**17,124,020**	16,358,430	16,355,430
D*	**2,469**	**636,999.1314**	**0**	**16,765,140**	**725,130,320**	**17,124,020**	**0**		**742,254,340**	**33,123,570**	**33,120,570**
E	397	5,504.4417	10,225,010	1,810	176,530	27,155,850	0		**37,557,390**	36,237,620	34,936,810
E1	70	296.6630	1,092,750			8,218,480	51,930		**9,363,160**	8,487,730	8,337,730
E11	1	5.0000	5,000			122,250	0		**127,250**	125,390	125,390
E21	2	2.5000	5,000			91,310	0		**96,310**	96,310	93,910
E*	**470**	**5,808.6047**	**11,327,760**	**1,810**	**176,530**	**35,587,890**	**51,930**		**47,144,110**	**44,947,050**	**43,493,840**
F1	113	173.4008	2,139,200			3,497,920	99,860		**5,736,980**	5,391,010	5,379,010
F1I	7	0.0607	5,260			2,630	386,830		**394,720**	394,720	394,720
F1	**120**	**173.4615**	**2,144,460**			**3,500,550**	**486,690**		**6,131,700**	**5,785,730**	**5,773,730**
F2	28	463.1350	603,580			335,600	638,520	236,838,240	**238,415,940**	238,388,280	238,388,280
F2	**28**	**463.1350**	**603,580**			**335,600**	**638,520**	**236,838,240**	**238,415,940**	**238,388,280**	**238,388,280**
F*	**148**	**636.5965**	**2,748,040**			**3,836,150**	**1,125,210**	**236,838,240**	**244,547,640**	**244,174,010**	**244,162,010**
G1	11,617	0.0000	0			0	0	1,969,496,503	**1,969,496,503**	1,837,682,803	1,671,421,973
G*	**11,617**	**0.0000**	**0**			**0**	**0**	**1,969,496,503**	**1,969,496,503**	**1,837,682,803**	**1,671,421,973**
J3	6	0.0000	0			0	0	29,270,140	**29,270,140**	29,270,140	29,270,140
J4	3	0.0000	0			0	0	765,750	**765,750**	765,750	764,060
J5	1	0.0000	0			0	0	822,460	**822,460**	822,460	822,460
J6	31	0.0000	0			0	0	204,249,160	**204,249,160**	204,249,160	191,256,463
J8	2	0.0000	0			0	0	2,191,220	**2,191,220**	2,191,220	2,191,220
J*	**43**	**0.0000**	**0**			**0**	**0**	**237,298,730**	**237,298,730**	**237,298,730**	**224,304,343**
L1	77	0.0000	0			0	2,568,690		**2,568,690**	2,568,690	2,412,780
L1H	1	0.0000	0			0	58,430		**58,430**	58,430	0
L1	**78**	**0.0000**	**0**			**0**	**2,627,120**		**2,627,120**	**2,627,120**	**2,412,780**
L2	247	0.0000	0			0	0	115,932,960	**115,932,960**	115,932,960	115,915,594
L2	**247**	**0.0000**	**0**			**0**	**0**	**115,932,960**	**115,932,960**	**115,932,960**	**115,915,594**
L*	**325**	**0.0000**	**0**			**0**	**2,627,120**	**115,932,960**	**118,560,080**	**118,560,080**	**118,328,374**
M1	122	0.0000	0			16,050	3,716,410		**3,732,460**	3,687,820	3,529,470
M2	1	0.0000	0			0	0		**0**	0	0
M*	**123**	**0.0000**	**0**			**16,050**	**3,716,410**		**3,732,460**	**3,687,820**	**3,529,470**
XL5	1	0.0000	0			0	17,860		**17,860**	17,860	0
XV	84	254.0617	1,186,160			4,595,770	82,130		**5,864,060**	5,864,060	0
X*	**85**	**254.0617**	**1,186,160**			**4,595,770**	**99,990**		**5,881,920**	**5,881,920**	**0**
TOTAL:	**16,201**	**644,498.6553**	**22,987,580**	**16,766,950**	**725,306,850**	**94,693,610**	**9,322,500**	**2,559,566,433**	**3,411,876,973**	**2,568,075,683**	**2,379,154,760**

Irion Coun(ıx Office

Taxes Refunded For The Period: From 10/01/2025 To 10/31/2025

Ɔwner: M11134-DESERT PARTNERS IV LP

Paid by: DESERT PARTNERS IV LP, PO BOX 3579 MIDLAND TX 79702-3579

Ꝑarcel Id: 523182

Refund Reason: MINERAL SPLIT

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
30 - IRION CO WATER CONS	2023	$(0.54)	$0.02	$0.00	$0.00	$0.00	$(0.52)	10/25/2025
30 - IRION CO WATER CONS	2024	$(0.40)	$0.01	$0.00	$0.00	$0.00	$(0.39)	10/25/2025
30 - IRION CO WATER CONS	2021	$(0.37)	$0.01	$0.00	$0.00	$0.00	$(0.36)	10/25/2025
30 - IRION CO WATER CONS	2020	$(0.30)	$0.01	$0.00	$0.00	$0.00	$(0.29)	10/25/2025
30 - IRION CO WATER CONS	2022	$(0.45)	$0.01	$0.00	$0.00	$0.00	$(0.44)	10/25/2025
Parcel ID: 523182 Totals		$(2.06)	$0.06	$0.00	$0.00	$0.00	$(2.00)	Processed by: secofrKI
Owner Totals		$(2.06)	$0.06	$0.00	$0.00	$0.00	$(2.00)	Processed by: secofrKI

Owner: M11503-DESERT PARTNERS V LP

Paid by: DESERT PARTNERS V LP, PO BOX 3579 MIDLAND TX 79702-3579

Parcel Id: 526893

Refund Reason: MINERAL SPLIT

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
0 - IRION CO WATER CONS	2023	$(80.65)	$0.81	$0.00	$0.00	$0.00	$(79.84)	10/25/2025
0 - IRION CO WATER CONS	2022	$(67.26)	$2.02	$0.00	$0.00	$0.00	$(65.24)	10/25/2025
0 - IRION CO WATER CONS	2021	$(54.57)	$1.64	$0.00	$0.00	$0.00	$(52.93)	10/25/2025
0 - IRION CO WATER CONS	2020	$(45.72)	$1.37	$0.00	$0.00	$0.00	$(44.35)	10/25/2025
Parcel ID: 526893 Totals		$(248.20)	$5.84	$0.00	$0.00	$0.00	$(242.36)	Processed by: secofrKI
Owner Totals		$(248.20)	$5.84	$0.00	$0.00	$0.00	$(242.36)	Processed by: secofrKI
Grand Totals		$(250.26)	$5.90	$0.00	$0.00	$0.00	$(244.36) ✓	

Joyce Gray
Irion County TAC

IRION COUNTY APPRAISAL DISTRICT
P.O. BOX 980
MERTZON, TX 76941
PHONE 325-835-3551

CERTIFICATION OF 2026 APPRAISAL ROLL FOR IRION COUNTY WATER CONSERVATION DISTRICT

I, Byron Bitner, Chief Appraiser for the Irion County Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Irion County Appraisal District which lists property taxable by Irion County Water Conservation District.

2026 Certified Appraisal Roll Information (ARB Approved Totals)

Total Market Value	**$ 2,781,339,780.00**
Total Appraised Value	**$ 1,828,333,340.00**
Total Taxable Value	**$ 1,824,758,670.00**

Byron Bitner

Byron Bitner, Chief Appraiser

7/24/26

Date

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	400	446.5672	4,189,310			33,028,980	447,970		37,666,260	37,579,690	35,842,520
A2	122	89.7779	915,640			1,658,960	719,160		3,293,760	3,223,160	3,071,810
A*	**522**	**536.3451**	**5,104,950**			**34,687,940**	**1,167,130**		**40,960,020**	**40,802,850**	**38,914,330**
C1	390	289.9085	2,652,080			8,580	0		2,660,660	2,558,150	2,558,150
C1I	8	2.8390	81,820			4,150	0		85,970	85,970	85,970
C3	1	3.9500	7,900			178,370	0		186,270	186,270	164,270
C*	**399**	**296.6975**	**2,741,800**			**191,100**	**0**		**2,932,900**	**2,830,390**	**2,808,390**
D1	2,204	636,476.8724	0	16,413,030	721,254,620	0	0		721,254,620	16,413,030	16,413,030
D2	259	0.0000	0			17,695,210	0		17,695,210	17,237,170	17,227,870
D*	**2,463**	**636,476.8724**	**0**	**16,413,030**	**721,254,620**	**17,695,210**	**0**		**738,949,830**	**33,650,200**	**33,640,900**
E	416	5,992.2897	12,452,040			28,801,400	0		41,253,440	40,583,800	39,234,930
E1	61	275.6330	911,000			6,782,390	50,190		7,743,580	7,342,460	7,202,460
E11	1	5.0000	5,000			122,250	0		127,250	127,250	127,250
E21	2	2.5000	5,000			86,700	0		91,700	91,700	89,300
E*	**480**	**6,275.4227**	**13,373,040**			**35,792,740**	**50,190**		**49,215,970**	**48,145,210**	**46,653,940**
F1	111	171.2039	2,118,420			3,515,040	99,860		5,733,320	5,670,770	5,658,770
F1I	7	0.0607	5,260			4,680	431,760		441,700	441,700	441,700
F1	**118**	**171.2646**	**2,123,680**			**3,519,720**	**531,620**		**6,175,020**	**6,112,470**	**6,100,470**
F2	30	474.6940	810,350			353,140	638,520	194,441,030	196,243,040	196,065,690	196,065,690
F2	**30**	**474.6940**	**810,350**			**353,140**	**638,520**	**194,441,030**	**196,243,040**	**196,065,690**	**196,065,690**
F*	**148**	**645.9586**	**2,934,030**			**3,872,860**	**1,170,140**	**194,441,030**	**202,418,060**	**202,178,160**	**202,166,160**
G1	12,130	0.0000	0			0	0	1,334,219,660	1,334,219,660	1,281,683,280	1,131,530,420
G*	**12,130**	**0.0000**	**0**			**0**	**0**	**1,334,219,660**	**1,334,219,660**	**1,281,683,280**	**1,131,530,420**
J3	6	0.0000	0			0	0	30,003,320	30,003,320	30,003,320	29,378,320
J4	23	0.0000	0			0	0	3,090,610	3,090,610	3,090,610	1,409,061
J5	1	0.0000	0			0	0	737,850	737,850	737,850	612,850
J6	33	0.0000	0			0	0	204,715,060	204,715,060	204,715,060	189,305,317
J*	**63**	**0.0000**	**0**			**0**	**0**	**238,546,840**	**238,546,840**	**238,546,840**	**220,705,548**
L1	69	0.0000	0			0	2,524,860		2,524,860	2,524,860	719,410
L1	**69**	**0.0000**	**0**			**0**	**2,524,860**		**2,524,860**	**2,524,860**	**719,410**
L2	215	0.0000	0			0	0	161,741,230	161,741,230	161,741,230	147,576,656
L2	**215**	**0.0000**	**0**			**0**	**0**	**161,741,230**	**161,741,230**	**161,741,230**	**147,576,656**
L*	**284**	**0.0000**	**0**			**0**	**2,524,860**	**161,741,230**	**164,266,090**	**164,266,090**	**148,296,066**
M1	123	0.0000	0			15,430	3,938,960		3,954,390	3,916,800	3,755,720
M2	1	0.0000	0			0	0		0	0	0
M*	**124**	**0.0000**	**0**			**15,430**	**3,938,960**		**3,954,390**	**3,916,800**	**3,755,720**
XV	85	254.1307	1,186,640			4,610,950	78,430		5,876,020	5,876,020	0
X*	**85**	**254.1307**	**1,186,640**			**4,610,950**	**78,430**		**5,876,020**	**5,876,020**	**0**
TOTAL:	16,698	644,485.4270	25,340,460	16,413,030	721,254,620	96,866,230	8,929,710	1,928,948,760	2,781,339,780	2,021,895,840	1,828,471,474

2026 Certified History Recap - Irion County Appraisal District

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
238	217	0	6	0	2	0	15	9	0	1

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

Total Parcels*: 16,166* Parcel count is figured by parcel per ownership
Total Owners: 3,362
Total Items: 16,698

Special Certified Totals

New Improvement/Personal
Market: $1,723,090
Taxable:$1,642,620

+

Industrial/Utility/Personal Property New Value
Taxable: ~~$0~~ 61,539,510

=

Grand Total New Value
Taxable: ~~$1,642,620~~ 63,181,230

New Property Mineral = #156,419,260

New AG/Timber
Market: $231,850
Taxable: $2,050
Value Loss: $229,800

Exempt Value of First Time Absolute Exemption:$0
Exempt Value of First Time Partial Exemption: $112,000 + $10,862,480 = $10,974,480

Average Values* (includes protested & exempt value)

Average Homestead Value A*
Market $97,468
Taxable $91,821
Parcels 266

Average Homestead Value A* and E*
Market $114,335
Taxable $109,369
Parcels 354

Average Homestead Value A* and E* and M1
Market $105,537
Taxable $100,699
Parcels 401

Average Homestead Value M1
Market $39,270
Taxable $35,399
Parcels 47

Total Homestead Value A*
Market $25,926,490
Taxable $24,424,290

Total Homestead Value A* and E*
Market $40,474,770
Taxable $38,716,600

Total Homestead Value A* and E* and M1
Market $42,320,490
Taxable $40,380,350

Total Homestead Value M1
Market $1,845,720
Taxable $1,663,750

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $99,800	Market Value After Cap: $99,800	Net Taxable Value: $0
SS SVC MEMBER/Over 65	Market: $82,680	Market Value After Cap: $82,680	Net Taxable Value: $0
DISABLED HOMEST	Market: $65,800	Market Value After Cap: $65,800	Net Taxable Value: $55,800
HOMESTEAD EXEMP	Market: $106,550	Market Value After Cap: $104,320	Net Taxable Value: $104,320
OVER 65	Market: $104,570	Market Value After Cap: $103,150	Net Taxable Value: $93,150
WIDOW EXEMPTION	Market: $23,880	Market Value After Cap: $23,880	Net Taxable Value: $13,880
ALL Homesteads	Market: $104,320	Market Value After Cap: $103,030	Net Taxable Value: $94,770

Land		Value	# of Items	Exempt
Homesite	(+)	4,433,700	414	0
Non Homesite	(+)	20,906,760	1,193	1,186,640
Productivity Market	(+)	721,254,620	2,204	0
Income	(+)	0	0	0
Total Land	(=)	*746,595,080*	*3,811*	*1,186,640*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	721,254,620	2,204	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	16,413,030	2,204	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*704,841,590*	*2,204*	
Improvements				
Homesite	(+)	48,291,060	395	0
New Homesite	(+)	422,780	4	0
Non Homesite	(+)	47,196,740	768	4,610,950
New Non Homesite	(+)	955,650	12	0
Income	(+)	0	0	0
Total Improvement	(=)	*96,866,230*	*1,179*	*4,610,950*
Personal				
Homesite	(+)	2,778,390	55	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	5,806,660	164	78,430
New Non Homesite	(+)	344,660	11	0
Total Personal	(=)	*8,929,710*	*230*	*78,430*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	1,334,219,660	12,130	
Industrial Real	(+)	194,441,030	11	
Industrial/Utility Personal Property	(+)	400,288,070	277	
Total Mineral Market Value	(=)	*1,928,948,760*	*12,418*	
Total Real & Personal Market	(+)	852,391,020	5,220	
Total Mineral/Industrial Market	(+)	1,928,948,760	12,418	
Total Market Value	(=)	**2,781,339,780**	**17,638**	
20% MIUP Circuit Breaker Limitation	(-)	52,536,380	1,451	
10% Homestead Cap Loss	(-)	763,340	41	
20% Circuit Breaker Limitation	(-)	1,302,630	110	
Total Market After Cap	(=)	*2,726,737,430*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	704,841,590	2,204	
Total Market Taxable	(=)	**2,021,895,840**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	5,876,020	85	112,852,440	102
Under $500/$2500	0	0	61,430	566
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown		40,951,790	~~37,238,990~~	28
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	1,673,990	67	19,188,488	261
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	68,350	2		
Vehicle Leased for Personal Use	72,610	1		
TCEQ/Pollution Control	12,817,378	3		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	20,508,348		~~169,341,348~~ 173,054,150	
Total Losses (includes Prod. Loss & Cap Loss) (=)			*949,293,636*	
Total Appraised Value (=)			~~1,832,046,144~~ 1,828,333,340	

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	1,235,960	9
Surviving Spouse of a Service Member	(+)	82,680	1
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*1,318,640*	*10*
Local Discount	(+)	0	0
Disabled Veteran	(+)	161,470	14
Optional 65	(+)	2,034,560	219
Local Disabled	(+)	60,000	6
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*3,574,670*	
Total Exemptions*	(-)		3,574,670
60 - IRION CO WATER CONS Net Taxable Value	(=)		~~1,828,471,474~~ 1,824,758,670

August 3, 2026

Certified Anticipated Collection Rate for Irion County Water Conservation District

2026 99.70%

Signed,

Joyce Gray

Joyce Gray

Irion County Tax Assessor-Collector

2025 SUPP-CORR ROLL 07-21-2026

IC-IRION COUNTY WATER DIST (2025)

Count : 332

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	9	1,562,610	Homesite	6	9,450	Agricultural	79	29,540,020	Mineral	244	6,290,800
Non Homesite	0	0	Non Homesite	0	0	Inventory	0	0	Personal	4	10,833,360
New Homesite	0	0	New Homesite	0	0	Timber	0	0	New Personal	0	0
New Non Hs	0	0	New Non Hs	0	0						

Impr Market 1,562,610 (+) Land Market 9,450 (+) Prod Market 29,540,020 (+) Other 17,124,160 (=) Total Market 48,236,240

Loss

Cap Loss	Count	Value
General HS	1	95,269
Circuit Breaker	11	725,910

Productivity	Count	Prod Value	Prod Loss
Agricultural	79	1,069,170	28,470,850
Inventory	0	0	0
Timber	0	0	0
Timber78	0	0	0

Cap Loss 821,179 (+) Prod Loss 28,470,850 (=) Total Loss 29,292,029

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	0	0	General	0	0	General	0	0
Frozen	0	0	Frozen	0	0	Frozen	0	0
Local	0	0	Local	0	0	Local	0	0
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0
Local %	0	0						
Local % Fzn	0	0						

Total Hs 0 (+) Total Os 0 (+) Total Dis 0

Assessed 18,944,211

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	0	0	Abatements	0	0	General	4	1,630
Frozen	0	0	Polution Control	0	0	Prorated	0	0
100% Homesite	0	0	Freeport	0	0			
			Minimum Value	95	6,230			
			Temp Disaster	0	0			
			Other	0	0			

Total Dis Vet 0 (+) Total Other 6,230 (+) Total Exempt 1,630 (=) Total Deductions 7,860

Taxable / Tax

New Frozen Taxable 0 (+) Taxable Frozen 0 (+) Taxable Non Frozen 18,936,351 (=) Total Taxable 18,936,351

Taxable Loss 988

2025 Rate Per $100 0.00008834

New Frozen Tax 0.00 (+) Tax Frozen 0.00 (+) Tax Non Frozen 1,672.75 (=) Total Tax 1,672.75

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	2	522,741
New Taxable	0	0
Legal Acres		132,848.158
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	0	0
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	18,936,351
M&O Taxable	18,936,351
VLA Cap Loss	0

Certifiable	Value
Market	48,236,240
% Protested	0%
Taxable	18,936,351
Tax	1,672.75

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

Tyler Johnson, Chief Appraiser

IRION COUNTY WATER DISTRICT
Appraisal Roll Information Valuation Summary as of July 22, 2026

Listed below is the **CERTIFIED APPRAISAL ROLL** of the property in your district, in accordance with 26.01(a) of the property tax code. The Appraisal Review Board has completed substantially all timely filed protests, as there is less than 5% of the total appraised value left under protest.

Total Market Value:	$	46,466,942
Total Loss to Homestead Cap, Circuit Breaker, & Ag Production	**$**	**28,655,056**
Total Assessed Value:	$	17,811,886
Total Loss to Absolute & Partial Exemptions	**$**	**386,820**
Protested Value as of 7/22/2026	$	-
Estimated % of Protested Value Upheld at ARB	$	-
TOTAL TAXABLE VALUE:	**$**	**17,425,066**
Taxable Value lost to the Freeze:	$	-
NET TAXABLE VALUE:	$	17,425,066
New Taxable Value for 2026:	$	527,030

Tom Green County Appraisal District
2302 Pulliam St
San Angelo, TX 76905
325-658-5575

2026 CERTIFIED TOTALS 7-22-2026

IC-IRION COUNTY WATER DIST (2026)

Count : 412

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	6	1,344,262	Homesite	11	388,740	Agricultural	79	29,160,750	Mineral	325	3,797,870
Non Homesite	5	191.030	Non Homesite	0	0	Inventory	0	0	Personal	4	11,057,260
New Homesite	1	450,610	New Homesite	0	0	Timber	0	0	New Personal	0	0
New Non Hs	1	76,420	New Non Hs	0	0						

Impr Market		Land Market		Prod Market		Other		Total Market
2,062,322	(+)	388,740	(+)	29,160,750	(+)	14,855,130	(=)	46,466,942

Loss

Cap Loss	Count	Value
General HS	1	77,620
Circuit Breaker	114	419,436

Productivity	Count	Prod Value	Prod Loss
Agricultural	79	1,002,750	28,158,000
Inventory	0	0	0
Timber	0	0	0
Timber78	0	0	0

Cap Loss		Prod Loss		Total Loss
497,056	(+)	28,158,000	(=)	28,655,056

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	0	0	General	0	0	General	0	0
Frozen	0	0	Frozen	0	0	Frozen	0	0
Local	0	0	Local	0	0	Local	0	0
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0
Local %	0	0						
Local % Fzn	0	0						
Total Hs		0	(+) Total Os		0	(+) Total Dis		0

Assessed: 17,811,886

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	0	0	Abatements	0	0	General	3	3,160
Frozen	0	0	Polution Control	0	0	Prorated	0	0
100% Homesite	0	0	Freeport	0	0			
			Minimum Value	166	383,660			
			Temp Disaster	0	0			
			Other	0	0			
Total Dis Vet		0	(+) Total Other		383,660	(+) Total Exempt		3,160

(=) Total Deductions: 386,820

Taxable / Tax

New Frozen Taxable	0	(+)	Taxable Frozen	0	(+)	Taxable Non Frozen	17,425,066	(=)
New Frozen Tax	0.00	(+)	Tax Frozen	0.00	(+)	Tax Non Frozen	1,539.31	(=)

Total Taxable	17,425,066
Taxable Loss	230
2026 Rate Per $100	0.00008834
Total Tax	1,539.31

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	2	535,800
New Taxable	1	527,030
Legal Acres		124,614.398
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	0	0
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	17,425,066
M&O Taxable	17,425,066
VLA Cap Loss	0

Certifiable	Value
Market	46,466,942
% Protested	0%
Taxable	17,425,066
Tax	1,539.31

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

TOM GREEN COUNTY APPRAISAL DISTRICT
2302 Pulliam St, San Angelo, TX 76905
Office: 325-658-5575 - Fax: 325-657-8197 - Web: www.tomgreencad.com

MO PORTION OF 2025 REFUNDS FOR PRIOR YEARS

JULY 2025 THRU JUNE 2026

	M&O PERCENTAGE	M & O REFUND AMOUNT	TOTAL REFUND
SA-SAN ANGELO ISD	0.86819	606,695.10	698,804.53
CT- CITY OF SAN ANGELO	0.85551	525,171.62	613,869.65
CR- TOM GREEN COUNTY	0.89063	381,394.40	428,229.91
GC- GRAPE CREEK ISD	0.82001	19,858.64	24,217.56
CH- CHRISTOVAL	1.000000	19,841.06	19,841.06
WV- WATER VALLEY ISD	0.70414	9,686.76	13,756.87
WL- WALL ISD	0.74945	8,215.55	10,962.11
ML- MILES ISD	0.74168	2,570.89	3,466.31
RC- RED CREEK MUD	1.00000	285.50	285.50
FD- FIRE DISTRICT	1.00000	162.96	162.96
LK- LIPAN KICKAPOO WATER	1.00000	104.01	104.01
IC- IRION COUNTY WATER	1.00000	0.00	0.00
SC-STERLING COUNTY WATER	1.00000	0.00	0.00

FISCAL BEGIN DATE 10/1/2025

PRINT DATE 7/23/2026
PAGE COUNT 9

YTD SUMMARY REPORT JULY 2026
IC-IRION COUNTY WATER DIST

YEAR	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	COLLECTED W/LATEFEES	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED	UNCOLLECTED W/LATEFEES	YTD COLLECTED W/LATEFEES
2025	1,672.75	0.00	0.00	1,672.75	1,668.05	1,668.05	1.17	0.00	4.70	1,668.05	4.70	1,668.05
2024	9.79	0.00	0.00	9.79	3.71	3.71	0.74	0.88	6.08	3.71	6.08	3.71
2023	12.45	0.00	0.00	12.45	0.00	0.00	0.00	0.00	12.45	0.00	12.45	0.00
2022	152.51	0.00	0.00	152.51	0.00	0.00	0.00	0.00	152.51	0.00	152.51	0.00
2021	0.70	0.00	0.00	0.70	0.00	0.00	0.00	0.00	0.70	0.00	0.70	0.00
2020	0.91	0.00	0.00	0.91	0.00	0.00	0.00	0.00	0.91	0.00	0.91	0.00
2019	0.43	0.00	0.00	0.43	0.00	0.00	0.00	0.00	0.43	0.00	0.43	0.00
2018	3.45	0.00	0.00	3.45	0.00	0.00	0.00	0.00	3.45	0.00	3.45	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.19	0.00	0.00	0.19	0.00	0.00	0.00	0.00	0.19	0.00	0.19	0.00
2014	0.15	0.00	0.00	0.15	0.00	0.00	0.00	0.00	0.15	0.00	0.15	0.00
2013	0.11	0.00	0.00	0.11	0.00	0.00	0.00	0.00	0.11	0.00	0.11	0.00
2012	0.12	0.00	0.00	0.12	0.00	0.00	0.00	0.00	0.12	0.00	0.12	0.00
2011	0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.30	0.00	0.30	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,853.86	0.00	0.00	1,853.86	1,671.76	1,671.76	1.91	0.88	182.10	1,671.76	182.10	1,671.76
RATE SUMMARY INFORMATION												
M&O	1,853.86	0.00	0.00	1,853.86	1,671.76		1.91	0.88	182.10	1,671.76		
I&S	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	1,672.75	0.00	0.00	1,672.75	1,668.05		1.17	0.00	4.70	1,668.05		
I&S	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	1,672.75	0.00	0.00	1,672.75	1,668.05		1.17	0.00	4.70	1,668.05		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	181.11	0.00	0.00	181.11	3.71		0.74	0.88	177.40	3.71		
I&S	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	181.11	0.00	0.00	181.11	3.71		0.74	0.88	177.40	3.71		

PERCENT COLLECTED ORIGINAL ROLL = 99.719%
ADJUSTED ROLL= 99.719%